



STATE FINANCIAL SERVICES DIVISION

LOCAL GOVERNMENT SERVICES BUREAU

Mitchell Building Room 255, PO Box 200547, Helena, Montana 59620-0547

Phone (406) 444-9101

[Local Government Services Bureau Portal](#)

MONTANA

FINAL

BUDGET DOCUMENT



Fiscal Year ended June 30, 2025

City of White Sulphur Springs

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

MONTANA CITY/TOWN/COUNTY FINAL BUDGET DOCUMENT
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BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal 2025, was prepared according to law and adopted by the City/Town Council, City/Town Commission, Board of County Commissioners, on September 3, 2024; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed  Date 9-3-2024
Mayor

Signed  Date 9-3-2024
City Clerk-Treasurer

City of White Sulphur Springs

ADOPTED BUDGET RESOLUTION:

Please Insert a copy of the
Approved Budget Resolution

RESOLUTION 2024 - 9

WHEREAS, Title 7, Ch. 6 Part 40 of the Montana Code Annotated provides for a process for local government budgeting, which includes a proposal for budgetary expenditures and a public hearing, or series of public hearings, wherein local officials shall review and answer questions as to the proposed budget; and

WHEREAS, the completed budget for FY 2024-2025, as determined according to the provisions of the municipal budget laws, together with tabulations of cash amounts obtained by taxation and mill levy which will be required in order to raise such amounts, has been prepared and presented to the Council for consideration; and

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

WHEREAS, the Proposed Budget for FY 2024-2025 was presented for consideration at a public hearing on August 20, 2024, adjustments were made as determined, and the Council moved to approve the revised budget and set it for adoption by resolution on September 3, 2024 at a regularly scheduled meeting in compliance with §7-6-4024(3) MCA; and

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


NOW, THEREFORE BE IT RESOLVED, That the said budget presented be the same budget of the City of White Sulphur Springs, Montana for the fiscal year commencing on the 1st day of July 2024 and ending on the 30th day of June 2025 as reflected in Attachment A, which is the budget and incorporated as if set forth below.

ATTEST:


Michelle Stidham - Clerk-Treasurer


Mayor- Richard A. Nelson

APPROVED AS TO FORM:


Susan L. Wordal, City Attorney

2024 – 2025 Budget Attachment A

Budget based on:

107.55 Non-Voted Mills + **5.00** Library Voted Mills = **112.55** mills levied @ 2330.94 a mill

87.05 General	
1.50 Airport	
4.50 Library	5.00 Library Voted
4.00 Library (additional)	
4.00 Fire Department	
6.50 PERS	
34.36 Special Police District	

General Fund Levied @ **87.05** Mills

Category		Prior Year 2022 - 2023	Current Year 2023 - 2024	Proposed 2024 - 2025
Revenue				
Mills				
1000	General Fund			
	310000: Taxes	218828	243268	231600
	320000: License/Permit	4810	5665	6490
	330000: Intergovernmental Revenues	165556	159761	169533
	340000: Charges for Services	2242	5750	2075
	350000: Fines and Forfeitures (City Court)	15188	13149	15000
	360000: Miscellaneous Revenue	8787	29921	71200
	370000: Investment and Royalty Earnings	5044	12420	10500
	380000: Other Financing Sources	3532		
2170	Airport Fund	2633	4131	3967
2190	Liability and Comp Insurance			
	310000: Taxes	405		
	330000: Intergovernmental Revenues			
2220	Library Non-Voted Fund			
	310000: Taxes	8448	12391	20945
2222	Library Voted Fund			
	310000: Taxes	7601	13766	11714
2340	Volunteer Fire Department Fund			
	310000: Taxes	7404	11014	10973
	330000: Intergovernmental Revenues	5087	2500	
	360000: Miscellaneous Revenue	7300	15000	10000
2342	Volunteer Fire Department-Relief Fund			
	310000: Taxes	12162	1728	
	330000: Intergovernmental Revenues	2342		
2370	Public Employees Retirement System			
	310000: Taxes	9621	17802	15252
	330000: Intergovernmental Revenues	5354	12265	10200
2371	Group Insurances			
	310000: Taxes	4307		
	330000: Intergovernmental Revenues			
2399	Impact Fees			
	340000: Charges for Services	58300		
2810	Police Reserve Training			
	330000: Intergovernmental Revenues	2342		
2820	Gas Apportionment Tax			

	330000: Intergovernmental Revenues	30028		
	370000: Investment and Royalty Earnings	4795	13053	4000
2821	Gas Tax - Special Road Street Allocation (HB473)			
	330000: Intergovernmental Revenues	43894		
	370000: Investment and Royalty Earnings		1155	800
	380000: Other Financing Source	2058		
2822	Gas Tax Allocations [combined]			
	330000: Intergovernmental Revenues		289258	79559
	370000: Investment and Royalty Earnings		1926	1000
2940	CDBG			
	330000: Intergovernmental Revenues			
	370000: Investment and Royalty Earnings	2844	4334	2700
	380000: Other Financing Sources			
2943	Capital Improvements Plan Document			
	330000: Intergovernmental Revenues			30000
	380000: Other Financing Sources	16258	-8758	7500
2944	State-Local Infrastructure Act [HB355]			
	330000: Intergovernmental Revenues			111855
	380000: Other Financing Sources			27964
2945	MT Community Reinvestment Plan [HB819]			
	330000: Intergovernmental Revenues			24000
	380000: Other Financing Sources			4800
2946	CRMP - Comprehensive Recreation Master Plan			
	330000: Intergovernmental Revenues			23377
	380000: Other Financing Sources			7793
2991	LG ARPA MAG (Generators)			
	330000: Intergovernmental Revenues		64092	53908
2992	LG ARPA MAG County (Phase 4 Water Main)			
	330000: Intergovernmental Revenues			306708
2993	LG ARPA LFRF (Generators)			
	330000: Intergovernmental Revenues			175665
3094	Bond Series			
	310000: Taxes	1758		
4005	Capital Projects			
	380000: Other Financing Sources		56000	
	383006: Law Enforcement (vehicle)			15000
	Special Police District (Directed to County for Joint Law Enforcement)	73382.48	76399.69	80090.75
		1617.52	6000.00	19909.25
	383007: Fire Dept.			12000
7120	335050: Insurance Premium	14867	7022	7100
Enterprise Funds				
	Water Enterprise Fund	1290054	540725	2120451
	Sewer Enterprise Fund	346867	393541	681350
Expenditures				
	Salaries and Wages (see Schedule 1)			
	Operations and Maintenance (see Schedule 2)			
	Capital Outlay (see Schedule 3)			
	Debt Service (see Schedule 4)			
	Transfers out (see Schedule 5)			

Capital Expenditures [see CCIP]			
Debt/Obligations [see Debt Financial Data page]			
Total Operating Budget:	3793287	5589885	5622623
Total Reserve Budget:	2848017	3675997	3074517
TOTAL BUDGET:	6641304	9265882	8697140

**2024 - 2025 Budget
Schedule 1 - 5**

Category		Prior Year 2022-2023	Current Year 2023-2024	Proposed 2024-2025
Expenditures				
Schedule 1: Salaries/Wages				
Acct #	Object			
100	Personal Services	64132	54136	64600
110	Salaries (Clerk/Treasurer)	53972	62400	53000
111	Salaries (Public Works Superintendent)	53996	58891	55000
112	Salaries (Regular)	137452	164540	133750
140	Employer Contributions	28220	39852	101475
190	Payroll Expense	4131		4300
335	Memberships and Registrations	5171	5023	5750
350	Professional Services	35817	37775	49000
370	Travel	12160	16543	20250
380	Training	4655	1907	7500
510	Insurance (Liability/Property)	24127	27044	30000
2370	PERS Employer Contributions			
140		20525	22191	25000
Contracted Services [Gt West, Housing Study, Audit, etc.]				
354	Engineering	125929	292433	2179671
390	Other Purchased Services	34660	34638	437160
397	Contract Payment to County (LEO, Fire, other)	50914	38848	73567
399	Contract Payment to County (vehicle)			15000
Schedule 2: Operations and Maintenance				
200	Supplies	5456	1131	5750
210	Office Supplies & Materials	12229	16359	18075
220	Operating Supplies	9328	4125	17611
222	Safety Equipment			1000
230	Repair & Maintenance Supp.	54922	45243	175033
231	Gas/diesel/oil/tires/etc.	13045	15548	23000
238	Repair Parts for Water or XXX	6126	9239	44000
240	Other Repair & Maintenance			7500
300	Purchased Services	1333	3771	2000
310	Communication & Transport	6825	7371	13185
320	Printing, Duplicating			
330	Publicity, Subscriptions	6504	8905	8716
340	Utility Services	4771	5044	5575
341	Power	48085	51476	50000
344	Propane	11956	10313	15100
345	Telephone	7640	8671	9700
351	Consumer Fee	1200	1200	1200
352	Easement and Decreed Water	245	245	500
353	Audit	12200	12200	12200
355	Sewage Testing	5548	5253	7500
356	Water Testing	2104	1166	3000
360	Repair & Maintenance Serv	104003	144432	495281
410	Concrete			500
450	Sand - Gravel	419	814	15000
470	Asphalt & Asphalt Filler	11570		141910
510	Insurance (liability/building/etc)	24127	27044	30000
520	Surety Bond	300	200	300
530	Machinery & Equipment Rental			20000
920	Buildings	23107		
940	Machinery & Equipment	31394	102526	194543

950	Construction			
Schedule 3: Capital Outlay				
Schedule 4: Debt Service				
610	Principal		160000	166000
620	Interest	43432	41760	38530
630	Paying Agent Fees (Bank charges)	15971	15126	13874
Schedule 5: Transfers Out		673138	140834	633155
830	Depreciation - Closed to Retained	240897	252146	252146
Total Operating Budget:		2009609	1921319	5622623

CERTIFIED TAXABLE VALUATION FORM

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



2024 Certified Taxable Valuation Information

(15-10-202, MCA)

Meagher County

CITY OF WHITE SULPHUR SPRINGS

Certified values are now available online at property.mt.gov/cov

1. 2024 Total Market Value ¹	\$	152,451,356
2. 2024 Total Taxable Value ²	\$	2,330,935
3. 2024 Taxable Value of Newly Taxable Property.....	\$	47,553
4. 2024 Taxable Value less Incremental Taxable Value ³	\$	2,330,935
5. 2024 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2024 Tax Loss from HB212.....	\$	(267)
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
Total Incremental Value			\$ -

Preparer Cherie Shaffer Date 8/1/2024

¹Market value does not include class 1 and class 2 value
²Taxable value is calculated after abatements have been applied
³This value is the taxable value less total incremental value of all tax increment financing districts
⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2024 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

Note
 Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/05/2024, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.
 The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/9/2024, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

GENERAL STATISTICAL INFORMATION

Cities/Towns	
CLASS OF CITY/TOWN	3rd
COUNTY LOCATED IN	Meagher
YEAR ORGANIZED	1888
REGISTERED VOTERS	581
AREA (SQ. MILES)	1.00
POPULATION OF CITY/TOWN	1093
FORM OF GOVERNMENT	Mayor-Council
NUMBER OF EMPLOYEES (ELECTED)	5
NUMBER OF EMPLOYEES (NON-ELECTED)	7
MILES OF STREETS AND ALLEYS	22.30
MUNICIPAL WATER	
NUMBER OF CONSUMERS	586
WATER RATE PER 1,000 GALLONS	
SEWER RATES	

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

Variables	SewerFlat	fractional	constants
	\$26.29	1	0.1595
\$1.80	Sewer Vol	0.7	0.01595
	\$11.43	0.5	0.7497
		0.3	0.07497

OFFICIALS SHEET

OFFICE	NAME OF COUNTY OFFICIAL/OFFICERS	DATE TERM EXPIRES
Commissioner (Chairman)		
Commissioner		
Commissioner		
Assessor		
Attorney		
Auditor		
Clerk and Recorder		
Clerk of District Court		
Coroner		
Justice of Peace		
Justice of Peace		
Public Administrator		
School Superintendent		
Sheriff		
Treasurer		
Finance Director		
Administrative Assistant		
D.P. Director		
Budget Director		
OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	Richard A. Nelson	12/31/2025
President of the Council	Ron Coleman	12/31/2025
Council Member	Ron Frisbie	12/31/2027
Council Member	Pattie Berg	12/31/2025
Council Member	Rick Ellison	12/31/2027
City Manager	Richard A. Nelson	
Administrative Assistant	Michelle Stidham	
Attorney	Susan Wordal	
Chief of Police	Jon Lopp	
Clerk/Treasurer	Michelle Stidham	
Assistant Clerk	Anita West	
City Judge -Clerk	Lori Sorenson	
Water/Sewer/Garbage Collector	Michelle Stidham and Anita West	

City of White Sulphur Springs

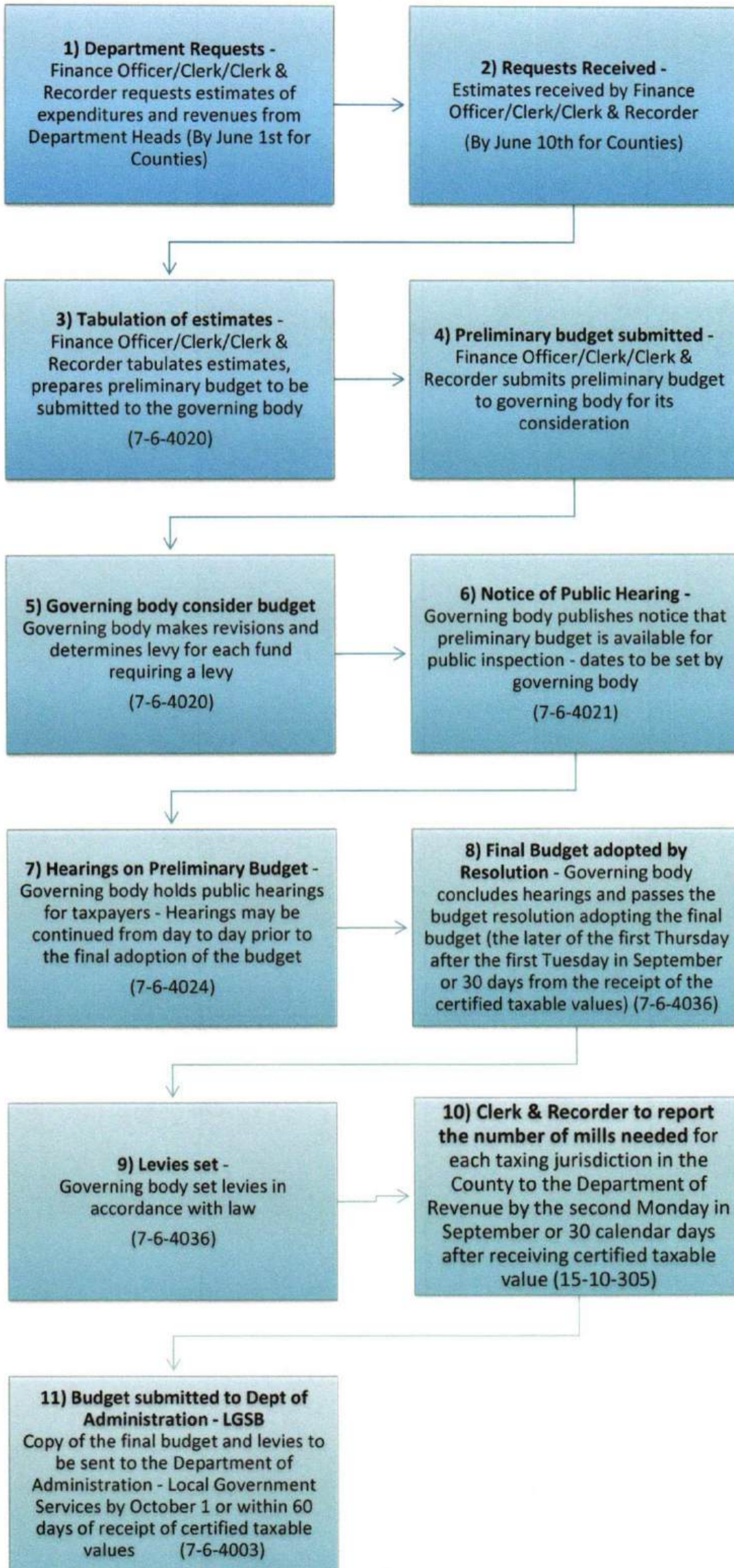
SCHEDULE OF PERSONNEL LEVELS
OPERATING FUNDS
ELECTIVE AND NON-ELECTIVE EMPLOYEES

FUND	2022 FY PERMANENT FULL-TIME EMPLOYEES	2023 FY PERMANENT FULL-TIME EMPLOYEES	2024 FY PERMANENT FULL-TIME EMPLOYEES	CURRENT FY PERMANENT FULL-TIME EMPLOYEES
General	2	3	3	3
Library				
Cemetery				
Parks/Recreation				
Water	2	2	2	2
Sewer	1	1	1	1
Solid Waste				
Total City/Town Employees	5	6	6	6

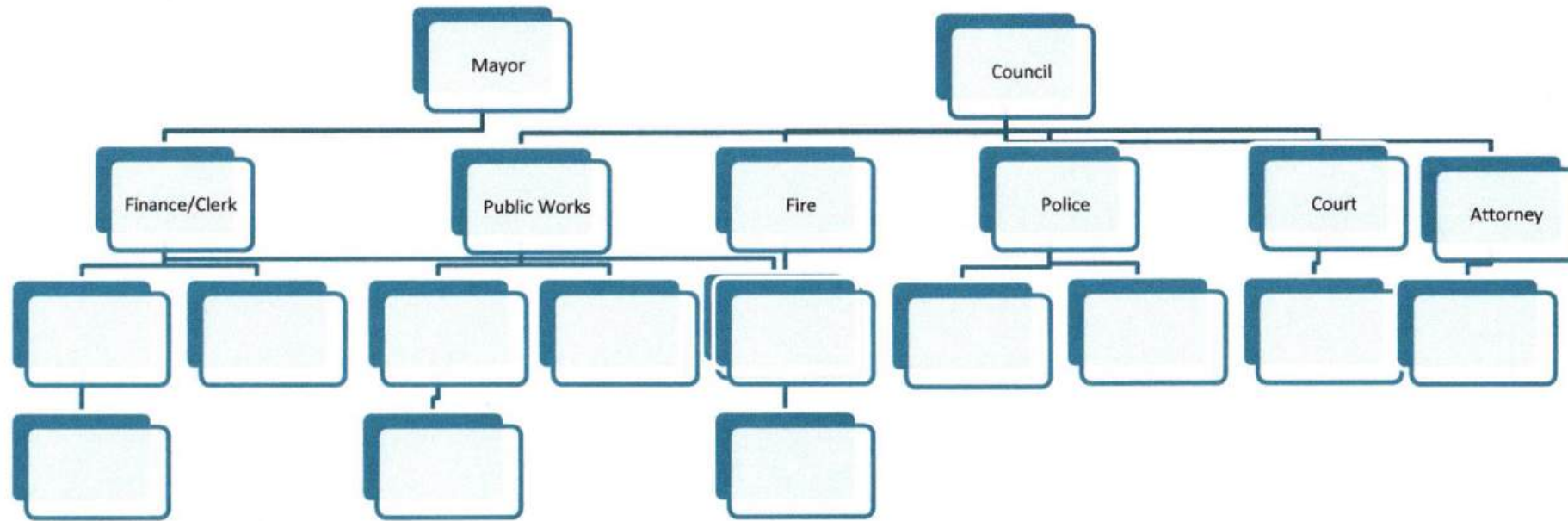
Note: Do not include any employee who is not employed directly by the entity.

Local Government Budget Calendar

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



City of White Sulphur Springs
Organizational Chart



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

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

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

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

FISCAL YEAR	ENTITY-WIDE TAXABLE VALUATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
			FY's 2012-2013 through 2016-2017 enter number of mills from prior year budget - page 9. FY's 2017-2018 and forward enter number of mills from line (14) of the applicable Mill Levy Determination Form.	FY's 2012-2013 through 2016-2017 enter number of mills from prior year budget - page 9. FY's 2017-2018 & forward enter number of mills from line (16) of the applicable Mill Levy Determination Form.	The Carry Forward in this column is <u>not cumulative</u> - the current fiscal year carry forward mills available are the full amount that may be levied in a subsequent year. These mills will be included in the next year's total authorized mill levy.
2015 - 2016	1,171,425				
2016 - 2017	1,107,424	-5.46%			
2017 - 2018	1,121,994	1.32%			
2018 - 2019	1,141,385	1.73%			0.00
2019 - 2020	1,313,243	15.06%			0.00
2020 - 2021	1,371,123	4.41%			0.00
2021 - 2022	1,512,930	10.34%			0.00
2022 - 2023	1,565,663	3.49%			0.00
2023 - 2024	2,347,875	49.96%			0.00
2024 - 2025	2,330,935	-0.72%			0.00

Enter Fund Name (example: County Road Fund)

FISCAL YEAR	TAXABLE VALUATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
2014 - 2015	1,059,615		10.00	10.00	
2015 - 2016	1,171,425	10.55%	14.43	14.43	
2016 - 2017	1,107,424	-5.46%	5.00	5.00	
2017 - 2018	1,121,994	1.32%	5.00	5.00	0.00
2018 - 2019	1,141,385	1.73%	5.00	5.00	0.00
2019 - 2020	1,313,243	15.06%	5.00	5.00	0.00
2020 - 2021	1,371,123	4.41%	5.00	5.00	0.00
2021 - 2022	1,512,930	10.34%	5.00	5.00	0.00
2022 - 2023	1,565,663	3.49%	5.00	5.00	0.00
2023 - 2024	2,347,875	49.96%	5.00	5.00	0.00
2024 - 2025	2,347,875	0.00%	5.00	5.00	0.00

Voted/Permissive mills levied in the current fiscal year:

Description	Number of Mills levied
Library	

STATEMENT OF TAX LEVY/LEVIES

Please Insert a Statement of Tax Levies

Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds/or _____ Fund

FYE June 30, 2025

Reference Line		Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year (from Prior Year's form Line 17)	\$ 239,155	\$ 239,155
(2)	Add: Current year inflation adjustment @ 2.80%		\$ 6,696
(3)	Subtract: Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20) (enter as negative)		\$ -
(3.5)	Subtract: Department of Revenue FY2025 All Class 8 Business Property Tax Reimbursement (15-1-123 MCA) *This is a new line for FY2025 only; see the instructions tab for additional information (enter as negative)	\$ (267)	\$ (267)
(4)	Adjusted ad valorem tax revenue		\$ 245,584
= (1)+(2)+(3)+(3.5)			
ENTERING TAXABLE VALUES			
(5)	Enter 'Total Taxable Value' - from Department of Revenue Certified Taxable Valuation Information form, line # 2	\$ 2,330,935	\$ 2,330.935
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue Certified Taxable Valuation Information form, line # 6 (enter as negative)		\$ -
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 2,330.935
= (5) + (6)			
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue Certified Taxable Valuation Information form, line # 3 (enter as negative)	\$ (47,553)	\$ (47.553)
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue Certified Taxable Valuation Information form, line # 5 (enter as negative)		\$ -
(10)	Adjusted Taxable value per mill		\$ 2,283.382
= (7) + (8) + (9)			
(11)	CURRENT YEAR calculated mill levy		107.55
= (4) / (10)			
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 250,692
= (7) x (11)			
CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT			
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)		0.00
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills		107.55
= (11) + (13)			
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 250,692
= (7) x (14)			
CURRENT YEAR ACTUALLY LEVIED/ASSESSED			
(16)	Enter number of mills actually levied in current year (Number should equal total non-voted mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. Do Not include voted or permissive mills imposed in the current year.)	107.55	107.55
(17)	Total ad valorem tax revenue actually assessed in current year		\$ 250,692
= (7) x (16)			
RECAPITULATION OF ACTUAL:			
(18)	Ad valorem tax revenue actually assessed		\$ 245,578
= (10) x (16)			
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ 5,114
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		\$ -
(21)	Total ad valorem tax revenue actually assessed in current year		\$ 250,692
= (18) + (19) + (20)			

A. General Fund

Fund #1000

Revenue by Source

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

CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2024 - 2025
For Funds 1000 - 1000

1000 General

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	1,198	1,100
314140 Local Option Tax	34,541	32,500
Group:	35,739	33,600
320000		
322009 Business Lic.	1,915	2,200
322010 Beer & Wine Vendor License	1,760	2,240
323010 Building Permits	680	1,000
323030 Animal License	540	350
323050 Itinerant Vendor License	770	700
Group:	5,665	6,490
330000 INTERGOVERNMENTAL REVENUES		
334066 Arbor Day Grant	850	850
335110 Live Game Card Table Permit	150	300
335120 Video Gambling License Fee	4,150	4,000
335230 State Entitlement	154,611	164,383
336020 On-behalf state revenue	5,330	0
Group:	165,091	169,533
340000 Charges for Services		
341010 Lot Mowing-Yard Cleaning	300	500
341070 Planning Fees - Maps/Surveys	500	200
343010 Street Repair-From Tearing up the Street		1,175
343340 Grave Digging	2,610	200
344010 Animal Control	2,340	0
Group:	5,750	2,075
350000 Fines and Forfeitures		
351030 City Court Fines	13,149	15,000
Group:	13,149	15,000
360000 Miscellaneous Revenue		
362000 Other Miscellaneous Revenue	1,879	1,600
365000 Contrib & Donations	25,808	0
365010 Donations		73,600
Group:	27,687	75,200

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15:48:33

CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2024 - 2025
For Funds 1000 - 1000

Page: 2 of 2
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1000 General

Account	Previous Year Actual	Final Budget
-----	-----	-----
370000 Investment and Royalty Earnings		
371010 Investment Earnings	12,420	10,500
Group:	12,420	10,500
Fund:	265,501	312,398
Grand Total:	265,501	312,398

CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2024 - 2025

1000 General

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
410000 General Government									
410100 Council									
410100 Council		Budget: 8,944	Actual: 6,315		5,680	2,575			8,255
Subtotal:		Budget: 8,944	Actual: 6,315		5,680	2,575			8,255
410200 Mayor									
410200 Mayor		Budget: 12,866	Actual: 12,001		10,450	2,416			12,866
Subtotal:		Budget: 12,866	Actual: 12,001		10,450	2,416			12,866
410300									
410360 Court		Budget: 31,278	Actual: 30,786		26,820	7,278			34,098
Subtotal:		Budget: 31,278	Actual: 30,786		26,820	7,278			34,098
410500 Financial Services									
410500 Financial Services		Budget: 104,666	Actual: 119,859		52,400	43,566			95,966
410530 Audit		Budget: 12,200	Actual: 12,200			12,200			12,200
Subtotal:		Budget: 116,866	Actual: 132,059		52,400	55,766			108,166
410600 Election Expenses									
410600 Election Expenses		Budget: 3,500	Actual: 2,214			2,214			0
Subtotal:		Budget: 3,500	Actual: 2,214			2,214			0
411100 Attorney									
411100 Attorney		Budget: 46,450	Actual: 40,298			50,300			50,300
Subtotal:		Budget: 46,450	Actual: 40,298			50,300			50,300
411200 Facilities Administration									
411200 Facilities Administration		Budget: 39,900	Actual: 36,134		400	32,900			33,300
Subtotal:		Budget: 39,900	Actual: 36,134		400	32,900			33,300
411300 Central Communications									
411300 Central Communications		Budget: 6,500	Actual: 6,518			7,000			7,000
Subtotal:		Budget: 6,500	Actual: 6,518			7,000			7,000

CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2024 - 2025

1000 General

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
Group:	Budget: _____	266,304		_____	95,750	158,235			253,985
	Actual: _____		266,325	_____	111,704	154,620			
420000 Public Safety									
420100 Law Enforcement Services									
420100 Law Enforcement Services	Budget: _____	6,000		_____					0
	Actual: _____		6,000	_____		6,000			
Subtotal:	Budget: _____	6,000		_____					0
	Actual: _____		6,000	_____		6,000			
Group:	Budget: _____	6,000		_____					0
	Actual: _____		6,000	_____		6,000			
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services	Budget: _____	139,169		_____	71,825	25,385		2,500	99,710
	Actual: _____		128,124	_____	104,167	19,956		4,000	
430263 Street Lighting	Budget: _____	9,936		_____		10,000			10,000
	Actual: _____		5,044	_____		5,044			
Subtotal:	Budget: _____	149,105		_____	71,825	35,385		2,500	109,710
	Actual: _____		133,168	_____	104,167	25,000		4,000	
430700 Propane									
430700 Propane	Budget: _____	15,000		_____		15,000			15,000
	Actual: _____		10,313	_____		10,313			
Subtotal:	Budget: _____	15,000		_____		15,000			15,000
	Actual: _____		10,313	_____		10,313			
430800 Garbage Services									
430800 Garbage Services	Budget: _____	4,126		_____		9,500			9,500
	Actual: _____		4,159	_____		4,159			
Subtotal:	Budget: _____	4,126		_____		9,500			9,500
	Actual: _____		4,159	_____		4,159			
431100 Weed Control									
431100 Weed Control	Budget: _____	700		_____		700			700
	Actual: _____		397	_____		397			
Subtotal:	Budget: _____	700		_____		700			700
	Actual: _____		397	_____		397			
Group:	Budget: _____	168,931		_____	71,825	60,585		2,500	134,910
	Actual: _____		148,037	_____	104,167	39,869		4,000	
440000 Public Health									
440600 Animal Control Services									
440600 Animal Control Services	Budget: _____	38,950		_____	6,700	8,250		8,500	23,450
	Actual: _____		23,920	_____	19,258	4,662			
Subtotal:	Budget: _____	38,950		_____	6,700	8,250		8,500	23,450
	Actual: _____		23,920	_____	19,258	4,662			
446000									
446002 New Animal Shelter	Budget: _____	25,000		_____		15,833			15,833
	Actual: _____		9,237	_____		9,237			

CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2024 - 2025

1000 General

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
Subtotal:		25,000				15,833			15,833
Actual:			9,237			9,237			
Group:		63,950			6,700	24,083		8,500	39,283
Actual:			33,157		19,258	13,899			
460000 Culture and Recreation									
460400 Parks									
460400 Parks		63,000			31,325	11,550		3,000	45,875
Actual:			29,433		18,233	11,199			
460415 Parks - T-Mobile funds		0				50,300			50,300
Actual:									
460420 Parks - Springs Park		0				23,300			23,300
Actual:									
Subtotal:		63,000			31,325	85,150		3,000	119,475
Actual:			29,433		18,233	11,199			
Group:		63,000			31,325	85,150		3,000	119,475
Actual:			29,433		18,233	11,199			
510000 Miscellaneous									
510000 Miscellaneous									
510000 Miscellaneous		1,100				1,100			1,100
Actual:			850			850			
Subtotal:		1,100				1,100			1,100
Actual:			850			850			
510300 Expenditure Conversion Account									
510334 Premiums-Insurance		28,000				30,000			30,000
Actual:			27,044			27,044			
Subtotal:		28,000				30,000			30,000
Actual:			27,044			27,044			
Group:		29,100				31,100			31,100
Actual:			27,894			27,894			
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		56,000							0
Actual:			56,000			56,000			
521010 InterTrans 4005 Law		0				15,000			15,000
Actual:									
521012 InterfundTrans 2945 HB 819		0				4,800			4,800
Actual:									
521021 InterTrans 5227 Generators		0				1,000			1,000
Actual:									
Subtotal:		56,000				20,800			20,800
Actual:			56,000			56,000			
Group:		56,000				20,800			20,800
Actual:			56,000			56,000			
Fund:		653,285			205,600	379,953		14,000	599,553
Actual:			566,846		253,364	309,481		4,000	

Grand Total:

Budget: _____	653,285	_____	205,600	379,953	14,000	599,553
Actual:		566,846	_____	253,364	309,481	4,000

B. Special Revenue Funds

2000

Revenue by Source

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

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CITY OF WHITE SULPHUR SPRINGS
Summary of Appropriations by Fund and Object
For the Year: 2024 - 2025
For Funds 2000 - 2999

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Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2170 Airport						4,887
2220 Library Non-Voted						19,824
2222 Library - Voted						11,756
2340 Volunteer Fire Depart.			1,500	10,000	12,000	57,350
2370 P.E.R.S			25,000			25,000
2399 Impact Fees						30,000
2820 Gas Apportionment Tax				40,000		514,494
2940 CDBG						41,000
2943 Capital Improvements Plan Document						37,500
2944 HB355 State-Local Infrastructure Act						139,819
2945 HB 819 MT Community Reinvestment Plan						28,800
2946 CRMP Comprehensive Recreation Master Plan						31,170
2991 LG ARPA Distribution - "A"					53,908	53,908
2992 LG ARPA Distribution - "B"					306,708	306,708
2993 LG ARPA Distribution - "C"					175,665	175,665
Total:			26,500	50,000	548,281	1,477,881

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2024 - 2025
For Funds 2000 - 2999

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2170 Airport

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	15	20
314140 Local Option Tax	607	450
Group:	622	470
Fund:	622	470

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2024 - 2025
For Funds 2000 - 2999

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2220 Library Non-Voted

Account	Previous Year Actual	Final Budget
----- 310000 TAXES		
312000 P & I on Delinquent Taxes	44	45
314140 Local Option Tax	1,821	2,000
Group:	1,865	2,045
Fund:	1,865	2,045

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2024 - 2025
For Funds 2000 - 2999

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2222 Library - Voted

Account	Previous Year Actual	Final Budget
----- 310000 TAXES		
312000 P & I on Delinquent Taxes	48	60
314140 Local Option Tax	2,023	0
Group:	2,071	60
Fund:	2,071	60

CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2024 - 2025
For Funds 2000 - 2999

2340 Volunteer Fire Depart.

Account -----	Previous Year Actual -----	Final Budget -----
310000 TAXES		
312000 P & I on Delinquent Taxes	39	50
314140 Local Option Tax	1,619	1,600
Group:	1,658	1,650
330000 INTERGOVERNMENTAL REVENUES		
335230 State Entitlement	2,500	0
Group:	2,500	0
360000 Miscellaneous Revenue		
365020 Bair Grant	15,000	10,000
Group:	15,000	10,000
Fund:	19,158	11,650

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2024 - 2025
For Funds 2000 - 2999

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2342 Volunteer Fire Depart. Relief Fund

Account	Previous Year Actual	Final Budget
----- 310000 TAXES		
312000 P & I on Delinquent Taxes	77	0
Group:	77	0
Fund:	77	0

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2024 - 2025
For Funds 2000 - 2999

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2370 P.E.R.S

Account	Previous Year Actual	Final Budget

310000 TAXES		
312000 P & I on Delinquent Taxes	58	60
314140 Local Option Tax	2,630	500
Group:	2,688	560
330000 INTERGOVERNMENTAL REVENUES		
335230 State Entitlement	12,265	10,200
Group:	12,265	10,200
Fund:	14,953	10,760

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2024 - 2025
For Funds 2000 - 2999

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2810 Police Reserve Training

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
335050 Insurance Premium Apportionment	3,511	0
Group:	3,511	0
Fund:	3,511	0

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2024 - 2025
For Funds 2000 - 2999

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2820 Gas Apportionment Tax

Account	Previous Year Actual	Final Budget

330000 INTERGOVERNMENTAL REVENUES		
335042 Gas Tax Road Street Allocations-combined now	289,258	79,559
Group:	289,258	79,559
370000 Investment and Royalty Earnings		
371010 Investment Earnings	16,134	5,800
Group:	16,134	5,800
Fund:	305,392	85,359

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2024 - 2025
For Funds 2000 - 2999

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2940 CDBG

Account	Previous Year Actual	Final Budget
370000 Investment and Royalty Earnings		
370000 Investment and Royalty Earnings		2,700
373010 Interest on Rehabilitation (CDBG)	4,334	0
Group:	4,334	2,700
Fund:	4,334	2,700

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2024 - 2025
For Funds 2000 - 2999

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2943 Capital Improvements Plan Document

Account	Previous Year Actual	Final Budget

330000 INTERGOVERNMENTAL REVENUES		
331012 CDBG - Grant		30,000
Group:		30,000
380000 Other Financing Sources		
383000 Interfund Operating Transfer	5,686	7,500
Group:	5,686	7,500
Fund:	5,686	37,500

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2024 - 2025
For Funds 2000 - 2999

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2944 HB355 State-Local Infrastructure Act

Account	Previous Year Actual	Final Budget

330000 INTERGOVERNMENTAL REVENUES		
334202 HB355 State Dept of Commerce Grant		111,855
Group:		111,855
380000 Other Financing Sources		
383009 InterfundTrans 4005 match		11,708
383016 InterfundTrans 5210 match		16,256
Group:		27,964
Fund:		139,819

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2024 - 2025
For Funds 2000 - 2999

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2945 HB 819 MT Community Reinvestment Plan

Account	Previous Year Actual	Final Budget

330000 INTERGOVERNMENTAL REVENUES		
334203 HB 819 MCRA		24,000
Group:		24,000
380000 Other Financing Sources		
383008 InterfundTrans 1000 match		4,800
Group:		4,800
Fund:		28,800

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2024 - 2025
For Funds 2000 - 2999

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2946 CRMP Comprehensive Recreation Master Plan

Account	Previous Year Actual	Final Budget
330000 INTERGOVERNMENTAL REVENUES		
334204 CRMP Comprehensive Recreation Master Plan		23,377
Group:		23,377
380000 Other Financing Sources		
383015 InterfundTrans 4005 match		7,793
Group:		7,793
Fund:		31,170

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2024 - 2025
For Funds 2000 - 2999

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2991 LG ARPA Distribution - "A"

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
331991 LG ARPA Distribution A		53,908
Group:		53,908
Fund:		53,908

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2024 - 2025
For Funds 2000 - 2999

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2992 LG ARPA Distribution - "B"

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
331992 LG ARPA Distribution B		306,708
Group:		306,708
Fund:		306,708

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2024 - 2025
For Funds 2000 - 2999

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2993 LG ARPA Distribution - "C"

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
331993 LG ARPA Distribution C		175,665
Group:		175,665
Fund:		175,665
Grand Total:	357,669	886,614

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CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2024 - 2025

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2170 Airport

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
430000 Public Works									
430300 Airport Maintenance									
430300 Airport Maintenance		Budget: 3,887				4,887			4,887
		Actual:	3,522			3,521			
Subtotal:		Budget: 3,887				4,887			4,887
		Actual:	3,522			3,521			
Group:		Budget: 3,887				4,887			4,887
		Actual:	3,522			3,521			
Fund:		Budget: 3,887				4,887			4,887
		Actual:	3,522			3,521			

CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2024 - 2025

2220 Library Non-Voted

Account	Prev PTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
460000 Culture and Recreation									
460100 Library									
460100 Library	Budget: _____	12,565	_____			10,490			10,490
	Actual: _____		10,565	_____		10,565			
460101 Library additional 4 mills	Budget: _____	0	_____			9,334			9,334
	Actual: _____								
Subtotal:	Budget: _____	12,565	_____			19,824			19,824
	Actual: _____		10,565	_____		10,565			
Group:	Budget: _____	12,565	_____			19,824			19,824
	Actual: _____		10,565	_____		10,565			
Fund:	Budget: _____	12,565	_____			19,824			19,824
	Actual: _____		10,565	_____		10,565			

CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2024 - 2025

2222 Library - Voted

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
460000 Culture and Recreation									
460100 Library									
460100 Library									
		Budget: _____	11,739	_____		11,756			11,756
		Actual: _____	11,739	_____		11,739			
Subtotal:		Budget: _____	11,739	_____		11,756			11,756
		Actual: _____	11,739	_____		11,739			
Group:		Budget: _____	11,739	_____		11,756			11,756
		Actual: _____	11,739	_____		11,739			
Fund:		Budget: _____	11,739	_____		11,756			11,756
		Actual: _____	11,739	_____		11,739			

CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2024 - 2025

2340 Volunteer Fire Depart.

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
420000 Public Safety									
420400 Volunteer Fire Dept									
420400 Volunteer Fire Dept		Budget: 44,350	Actual: 3,245		1,500	33,850		10,000	45,350
					671	2,574			
Subtotal:		Budget: 44,350	Actual: 3,245		1,500	33,850		10,000	45,350
					671	2,574			
Group:		Budget: 44,350	Actual: 3,245		1,500	33,850		10,000	45,350
					671	2,574			
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521011 InterfundTrans 4005 Fire		Budget: 0	Actual: 0			12,000			12,000
Subtotal:		Budget: 0	Actual: 0			12,000			12,000
Group:		Budget: 0	Actual: 0			12,000			12,000
Fund:		Budget: 44,350	Actual: 3,245		1,500	45,850		10,000	57,350
					671	2,574			

CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2024 - 2025

2370 P.E.R.S

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
410000 General Government									
410800 City Share Retirement									
410800 City Share Retirement		24,000			25,000				25,000
			22,191		22,191				
Subtotal:		24,000			25,000				25,000
			22,191		22,191				
Group:		24,000			25,000				25,000
			22,191		22,191				
Fund:		24,000			25,000				25,000
			22,191		22,191				

CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2024 - 2025

2399 Impact Fees

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
420000 Public Safety									
420100 Law Enforcement Services									
420100 Law Enforcement Services		Budget: _____	0	_____		30,000			30,000
		Actual: _____							
Subtotal:		Budget: _____	0	_____		30,000			30,000
		Actual: _____							
Group:		Budget: _____	0	_____		30,000			30,000
		Actual: _____							
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	0	_____					0
		Actual: _____	37,000	_____		37,000			
Subtotal:		Budget: _____	0	_____					0
		Actual: _____	37,000	_____		37,000			
Group:		Budget: _____	0	_____					0
		Actual: _____	37,000	_____		37,000			
Fund:		Budget: _____	0	_____		30,000			30,000
		Actual: _____	37,000	_____		37,000			

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CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2024 - 2025

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2810 Police Reserve Training

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

420000 Public Safety									
420100 Law Enforcement Services									
420100 Law Enforcement Services									
	Budget: _____		0	_____					0
	Actual: _____		3,511	_____		3,511			
Subtotal:	Budget: _____		0	_____					0
	Actual: _____		3,511	_____		3,511			
Group:	Budget: _____		0	_____					0
	Actual: _____		3,511	_____		3,511			
Fund:	Budget: _____		0	_____					0
	Actual: _____		3,511	_____		3,511			

CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2024 - 2025

2820 Gas Apportionment Tax

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services		Budget: 168,500				474,494		40,000	514,494
		Actual:	91,242			14,166		77,076	
Subtotal:		Budget: 168,500				474,494		40,000	514,494
		Actual:	91,242			14,166		77,076	
Group:		Budget: 168,500				474,494		40,000	514,494
		Actual:	91,242			14,166		77,076	
Fund:		Budget: 168,500				474,494		40,000	514,494
		Actual:	91,242			14,166		77,076	

2821 Gas Tax-Special Road Street Allocation (HB473)

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services			0						0
430202 Road & Street Services II			0						0
430203 Road & Street Services III		17,089							0
430204 Road & Street Services IIII		39,032							0
430205 Road & Street Services IIIII		43,222							0
Subtotal:		99,343							0
Group:		99,343							0
Fund:		99,343							0

CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2024 - 2025

2822 Gas Tax Allocations (MCA 15-70-101)combined now

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
430000 Public Works									
430200 Road & Street Services									
430206 Road & Street Services- Gas		Budget: _____	228,651	_____					0
		Actual: _____							
Subtotal:		Budget: _____	228,651	_____					0
		Actual: _____							
Group:		Budget: _____	228,651	_____					0
		Actual: _____							
Fund:		Budget: _____	228,651	_____					0
		Actual: _____							

CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2024 - 2025

2940 CDBG

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
470000 Housing and Community Development									
470200									
470263 Land Use Planning and		Budget: 10,000				18,000			18,000
		Actual:							
470264 Planning & Management		Budget: 40,000				23,000			23,000
		Actual:	1,513			1,512			
Subtotal:		Budget: 50,000				41,000			41,000
		Actual:	1,513			1,512			
Group:		Budget: 50,000				41,000			41,000
		Actual:	1,513			1,512			
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: 7,500							0
		Actual:	5,686			5,685			
Subtotal:		Budget: 7,500							0
		Actual:	5,686			5,685			
Group:		Budget: 7,500							0
		Actual:	5,686			5,685			
Fund:		Budget: 57,500				41,000			41,000
		Actual:	7,199			7,198			

CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2024 - 2025

2943 Capital Improvements Plan Document

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
470000 Housing and Community Development									
470200									
470263 Land Use Planning and		28,742				37,500			37,500
			7,011			7,010			
Subtotal:		28,742				37,500			37,500
			7,011			7,010			
Group:		28,742				37,500			37,500
			7,011			7,010			
Fund:		28,742				37,500			37,500
			7,011			7,010			

CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2024 - 2025

2944 HB355 State-Local Infrastructure Act

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
460000 Culture and Recreation									
460400 Parks									
460433 Parks Areas		Budget: _____	0	_____		58,538			58,538
		Actual: _____							
Subtotal:		Budget: _____	0	_____		58,538			58,538
		Actual: _____							
Group:		Budget: _____	0	_____		58,538			58,538
		Actual: _____							
470000 Housing and Community Development									
470200									
470230 Public Works Facility		Budget: _____	0	_____		81,281			81,281
		Actual: _____							
Subtotal:		Budget: _____	0	_____		81,281			81,281
		Actual: _____							
Group:		Budget: _____	0	_____		81,281			81,281
		Actual: _____							
Fund:		Budget: _____	0	_____		139,819			139,819
		Actual: _____							

CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2024 - 2025

2945 HB 819 MT Community Reinvestment Plan

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
470000 Housing and Community Development									
470200									
470265 Sub Regs/Annex/Aff-Att		Budget: _____	0	_____		28,800			28,800
		Actual: _____							
Subtotal:		Budget: _____	0	_____		28,800			28,800
		Actual: _____							
Group:		Budget: _____	0	_____		28,800			28,800
		Actual: _____							
Fund:		Budget: _____	0	_____		28,800			28,800
		Actual: _____							

CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2024 - 2025

2946 CRMP Comprehensive Recreation Master Plan

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
470000 Housing and Community Development									
470200									
470266 Comprehensive Recreation		Budget: _____	0	_____		31,170			31,170
		Actual: _____							
Subtotal:		Budget: _____	0	_____		31,170			31,170
		Actual: _____							
Group:		Budget: _____	0	_____		31,170			31,170
		Actual: _____							
Fund:		Budget: _____	0	_____		31,170			31,170
		Actual: _____							

CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2024 - 2025

2991 LG ARPA Distribution - "A"

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: 118,000				53,908			53,908
		Actual:							
Subtotal:		Budget: 118,000				53,908			53,908
		Actual:							
Group:		Budget: 118,000				53,908			53,908
		Actual:							
Fund:		Budget: 118,000				53,908			53,908
		Actual:							

CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2024 - 2025

2992 LG ARPA Distribution - "B"

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	306,708	_____		306,708			306,708
		Actual: _____							
Subtotal:		Budget: _____	306,708	_____		306,708			306,708
		Actual: _____							
Group:		Budget: _____	306,708	_____		306,708			306,708
		Actual: _____							
Fund:		Budget: _____	306,708	_____		306,708			306,708
		Actual: _____							

CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2024 - 2025

2993 LG ARPA Distribution - "C"

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	175,665	_____		175,665			175,665
		Actual: _____							
Subtotal:		Budget: _____	175,665	_____		175,665			175,665
		Actual: _____							
Group:		Budget: _____	175,665	_____		175,665			175,665
		Actual: _____							
Fund:		Budget: _____	175,665	_____		175,665			175,665
		Actual: _____							
Grand Total:		Budget: _____	1,279,650	_____	26,500	1,401,381		50,000	1,477,881
		Actual: _____		197,225	22,862	97,285		77,076	

D. Capital Projects Funds

4000

CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2024 - 2025

4005 Capital Projects

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
380000 Other Financing Sources		
383000 Interfund Operating Transfer	56,000	27,000
Group:	56,000	27,000
Total Revenues	56,000	27,000
Expenditures		
410000 General Government		
411200 Facilities Administration		
230 Repair & Maintenance	16,206	79,475
360 Repair & Maintenance	38,911	2,071
Account:	55,117	81,546
Group:	55,117	81,546
420000 Public Safety		
420100 Law Enforcement Services		
399 Contract Payment (to		15,000
Account:		15,000
420400 Volunteer Fire Dept		
940 Machinery & Equipment		12,000
Account:		12,000
Group:		27,000
430000 Public Works		
430200 Road & Street Services		
360 Repair & Maintenance	16,704	13,296
940 Machinery & Equipment		43,543
Account:	16,704	56,839
Group:	16,704	56,839
460000 Culture and Recreation		
460400 Parks		
354 Engineering		13,712
360 Repair & Maintenance		7,528
362 Repair & Mainten. Services		7,600
Account:		28,840
460402 Parks - Vehicle		
360 Repair & Maintenance		15,000
Account:		15,000
Group:		43,840

CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2024 - 2025

4005 Capital Projects

Account	Previous Year Actual	Final Budget
-----	-----	-----
520000 Other Financing Uses		
521013 InterfundTrans 2944 Parks Areas		
820 Transfers to Other Funds		11,708
Account:		11,708
521015 InterfundTrans 2946 Parks CRMP		
820 Transfers to Other Funds		7,793
Account:		7,793
Group:		19,501
Total Expenditures	71,821	228,726

E. Enterprise Funds

5000

CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2024 - 2025

5210 Water

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
336020 On-behalf state revenue	675	
	Group:	675
340000 Charges for Services		
343021 Metered Water Sales	209,160	205,000
343022 Unmetered Water Sales - Water Line	1,233	250
343025 Water Permits	60	40
343026 Water Installation Charges	6,551	3,000
343027 Miscellaneous (meter, or turn on/off)	3,800	4,000
343045 Sale of Scrap	2,000	
	Group:	222,804
370000 Investment and Royalty Earnings		
371010 Investment Earnings	18,180	4,500
	Group:	18,180
Total Revenues	241,659	216,790

Expenses

430500 Water Utilities		
100 Personal Services	2,140	
110 Salaries-Clerk-Treasurer	11,933	10,600
111 Salaries-Public Works	11,226	13,750
112 Salaries of Regular Employee	30,735	30,650
140 Employer Contributions	6,165	16,800
210 Office Supplies & Materials	5,508	10,000
230 Repair & Maintenance	4,916	20,000
231 Gas, diesel, oil, tires	955	5,000
238 Repair Parts for Water or	6,871	14,000
310 Communication &	4,795	5,000
330 Publicity, Subscriptions &	1,280	500
335 Memberships and Registration	800	1,500
341 Power	51,476	50,000
351 Consumer Fee	1,200	1,200
352 Easement and Decreed Water	245	500
354 Engineering		20,000
356 Water Testing	1,291	3,000
360 Repair & Maintenance	25,317	32,000
370 Travel	1,913	1,500
380 Training Services	796	1,000

CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2024 - 2025

5210 Water

Account	Previous Year Actual	Final Budget
390 Other Purchased Services		200
450 Sand - Gravel		5,000
940 Machinery & Equipment		40,000
Account:	169,562	282,200
430502 Water Utilities additional Scada		
391 Other Purchased Service		5,419
Account:		5,419
430510 Employee Benefits		
100 Personal Services	6,922	
Account:	6,922	
Group:	176,484	287,619
521016 InterfundTrans 2944 Scada		
820 Transfers to Other Funds		16,256
Account:		16,256
Group:		16,256
Total Expenses	176,484	303,875
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

5215 Stormwater PER

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
334119 33419 MCEP Grants		40,000
334121 DNRC Grants		35,000
Group:		75,000
Total Revenues		75,000
Expenses		
430515 Stormwater Planning		
354 Engineering		75,000
Account:		75,000
Group:		75,000
Total Expenses		75,000
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	-----	-----
840 Depreciation - Contributed Capital	-----	-----
239000 Compensated Absences	-----	-----
Total Non-Cash Expenses	-----	-----
Other Cash Uses		
211000 Due to Other Funds	-----	-----
Additions to Restricted Accounts		
102210 Sinking/Interest	-----	-----
102240 Replacement/Depreciation	-----	-----
102230 Surplus	-----	-----
102220 Reserve	-----	-----
Total Other Cash Uses	-----	-----
Total Expenses and Other Cash Uses	-----	-----

5220 Water Line Replacement

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
343022 Unmetered Water Sales - Water Line	36,349	35,000
Group:	36,349	35,000
370000 Investment and Royalty Earnings		
371010 Investment Earnings	14,929	8,000
Group:	14,929	8,000
Total Revenues	51,278	43,000
Expenses		
430500 Water Utilities		
354 Engineering		100,000
Account:		100,000
Group:		100,000
521000 Interfund Operating Transfers Out		
390 Other Purchased Services		100,000
Account:		100,000
521022 InterfundTrans 5221 WaterLineReplacement		
820 Transfers to Other Funds		15,588
Account:		15,588
521023 InterfundTrans 5222 WaterLineReplacMnt		
820 Transfers to Other Funds		4,740
Account:		4,740
Group:		120,328
Total Expenses		220,328

5220 Water Line Replacement

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

5221 Water Trans Main - Phase 3

Account	Previous Year Actual	Final Budget
Revenues		
380000 Other Financing Sources		
383021 Interfund Transfer		15,588
384000 Special Item	242,694	
Group:	242,694	15,588
Total Revenues	242,694	15,588
Expenses		
490000 Debt Service		
610 Principal		10,000
620 Interest	4,670	4,470
630 Paying Agent Fees (Bank	1,168	1,118
Account:	5,838	15,588
Group:	5,838	15,588
Total Expenses	5,838	15,588
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

5222 Water Trans Main - Phase 4

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
331000 Federal Grants	85,287	
331031 SRF Loan "B" - Water Line Main Transmission		163,000
331032 SRF Loan "A" Forgiveness-Water Main Line		488,000
331996 ARPA MAG-County		306,708
Group:	85,287	957,708
380000 Other Financing Sources		
383022 InterfundTransfer		4,740
Group:		4,740
Total Revenues	85,287	962,448
Expenses		
430522 Water Main Line 4 Blocks Project		
354 Engineering	2,700	957,708
Account:	2,700	957,708
Group:	2,700	957,708
490000 Debt Service		
610 Principal		2,000
620 Interest		2,192
630 Paying Agent Fees (Bank		548
Account:		4,740
Group:		4,740
Total Expenses	2,700	962,448

5222 Water Trans Main - Phase 4

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

5223 Water Tank Project

Account	Previous Year Actual	Final Budget
Revenues		
360000 Miscellaneous Revenue		
363021 Bond Principal Assessments	172,842	170,000
Group:	172,842	170,000
370000 Investment and Royalty Earnings		
371010 Investment Earnings	1,926	
Group:	1,926	
Total Revenues	174,768	170,000
Expenses		
490000 Debt Service		
610 Principal		82,000
620 Interest	16,300	14,710
630 Paying Agent Fees (Bank	7,548	6,803
Account:	23,848	103,513
Group:	23,848	103,513
Total Expenses	23,848	103,513

5223 Water Tank Project

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

CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2024 - 2025

5226 Water System PER

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
331072 Rural Communities Facilities Grant	1,428	30,000
334121 DNRC Grants		15,000
Group:	1,428	45,000
Total Revenues	1,428	45,000
Expenses		
430526 Water System PER Update		
354 Engineering	3,129	45,000
Account:	3,129	45,000
Group:	3,129	45,000
Total Expenses	3,129	45,000
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

5227 Water System - Generator Project

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
331991 LG ARPA Distribution A	130,803	
331995 ARPA MAG		53,908
331997 ARPA LPRF		175,665
Group:	130,803	229,573
 Total Revenues	 130,803	 229,573
Expenses		
430527 Generator Water System Project		
354 Engineering	3,891	230,573
Account:	3,891	230,573
Group:	3,891	230,573
 Total Expenses	 3,891	 230,573
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	-----	-----
840 Depreciation - Contributed Capital	-----	-----
239000 Compensated Absences	-----	-----
Total Non-Cash Expenses	-----	-----
Other Cash Uses		
211000 Due to Other Funds	-----	-----
Additions to Restricted Accounts		
102210 Sinking/Interest	-----	-----
102240 Replacement/Depreciation	-----	-----
102230 Surplus	-----	-----
102220 Reserve	-----	-----
Total Other Cash Uses	-----	-----
Total Expenses and Other Cash Uses	-----	-----

5228 Water PER Update & Grant Writing

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
334121 DNRC Grants		25,000
	Group:	25,000
380000 Other Financing Sources		
383000 Interfund Operating Transfer	37,000	
	Group:	37,000
Total Revenues	37,000	25,000
Expenses		
430528 Water PER Update and Grant Writing		
354 Engineering	35,988	1,012
	Account:	1,012
430529 Water PER Update retro active		
354 Engineering		25,000
	Account:	25,000
	Group:	26,012
Total Expenses	35,988	26,012

CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2024 - 2025

5228 Water PER Update & Grant Writing

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

5310 Sewer

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
336020 On-behalf state revenue	727	800
	Group:	800
340000 Charges for Services		
343030 Sewer Revenues	116,529	113,000
343032 Sewer Installation Charges	2,301	4,500
343037 Sewer Reserve Fund	27,875	26,500
	Group:	146,705
370000 Investment and Royalty Earnings		
371010 Investment Earnings	29,621	6,500
	Group:	6,500
Total Revenues	177,053	151,300
Expenses		
430600 Sewer Utilities		
100 Personal Services	-1,320	
110 Salaries-Clerk-Treasurer	18,238	21,200
111 Salaries-Public Works	12,883	19,250
112 Salaries of Regular Employee	31,148	42,450
140 Employer Contributions	6,613	25,325
210 Office Supplies & Materials	2,174	2,500
220 Operating Supplies	45	
222 Safety Equipment		1,000
230 Repair & Maintenance	7,210	20,000
231 Gas, diesel, oil, tires	196	
238 Repair Parts for Water or	2,368	30,000
310 Communication &	2,175	2,500
330 Publicity, Subscriptions &	1,540	2,000
335 Memberships and Registration	600	1,000
345 Telephone	2,153	2,700
354 Engineering	14,712	60,000
355 Sewage Testing	5,454	7,500
360 Repair & Maintenance	21,682	60,000
370 Travel	177	1,000
940 Machinery & Equipment		35,000
	Account:	333,425
430610 Employee Benefits		
100 Personal Services	-10,258	
	Account:	-10,258

5310 Sewer

Account	Previous Year Actual	Final Budget
-----	-----	-----
Group:	117,790	333,425
Total Expenses	117,790	333,425
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	-----	-----
840 Depreciation - Contributed Capital	-----	-----
239000 Compensated Absences	-----	-----
Total Non-Cash Expenses	-----	-----
Other Cash Uses		
211000 Due to Other Funds	-----	-----
Additions to Restricted Accounts		
102210 Sinking/Interest	-----	-----
102240 Replacement/Depreciation	-----	-----
102230 Surplus	-----	-----
102220 Reserve	-----	-----
Total Other Cash Uses	-----	-----
Total Expenses and Other Cash Uses	-----	-----

CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2024 - 2025

5315 Wastewater PER

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
334119 33419 MCEP Grants		40,000
334121 DNRC Grants		35,000
Group:		75,000
Total Revenues		75,000
Expenses		
430615 Wastewater Planning		
354 Engineering		75,000
Account:		75,000
Group:		75,000
Total Expenses		75,000
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	-----	-----
840 Depreciation - Contributed Capital	-----	-----
239000 Compensated Absences	-----	-----
Total Non-Cash Expenses	-----	-----
Other Cash Uses		
211000 Due to Other Funds	-----	-----
Additions to Restricted Accounts		
102210 Sinking/Interest	-----	-----
102240 Replacement/Depreciation	-----	-----
102230 Surplus	-----	-----
102220 Reserve	-----	-----
Total Other Cash Uses	-----	-----
Total Expenses and Other Cash Uses	-----	-----

5326 Sewer Project - Phase #1

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
343038 Sewer Bond Revenue	3,411	2,950
	Group:	3,411
360000 Miscellaneous Revenue		
363021 Bond Principal Assessments	33,988	28,500
	Group:	33,988
Total Revenues	37,399	31,450
Expenses		
490000 Debt Service		
610 Principal		20,000
620 Interest	4,850	4,460
630 Paying Agent Fees (Bank	2,425	2,230
	Account:	7,275
	Group:	7,275
Total Expenses	7,275	26,690

5326 Sewer Project - Phase #1

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

5328 Sewer Project Phase #2

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
343038 Sewer Bond Revenue	15,970	13,500
	Group:	13,500
360000 Miscellaneous Revenue	15,970	13,500
363021 Bond Principal Assessments	159,610	141,000
	Group:	141,000
370000 Investment and Royalty Earnings	159,610	141,000
371010 Investment Earnings	4,236	
	Group:	4,236
Total Revenues	179,816	154,500
Expenses		
490000 Debt Service		
610 Principal		54,000
620 Interest	15,940	14,890
630 Paying Agent Fees (Bank	3,985	3,723
	Account:	72,613
	Group:	72,613
Total Expenses	19,925	72,613

5328 Sewer Project Phase #2

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

5329 Sewer to Septic Project

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
331033 SRF Loan "B" - Sewer -Septic Project		126,913
331034 SRF Loan "A" - Sewer -Septic Project		156,711
Group:		283,624
Total Revenues		283,624
Expenses		
430629 Septic to Sewer Project 1st Ave NW		
354 Engineering	25,433	283,624
Account:	25,433	283,624
Group:	25,433	283,624
Total Expenses	25,433	283,624
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds		
_____	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest		
_____	_____	_____
102240 Replacement/Depreciation		
_____	_____	_____
102230 Surplus		
_____	_____	_____
102220 Reserve		
_____	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

G. Private Purpose Trust Funds

7000

7120 Fire Disability (3rd Class Cities)

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
335050 Insurance Premium Apportionment	3,511	7,100
Group:	3,511	7,100
Total Revenues	3,511	7,100
Expenditures		
420000 Public Safety		
420100 Law Enforcement Services		
397 Contract Payment (to County)		3,550
Account:		3,550
420400 Volunteer Fire Dept		
397 Contract Payment (to County)	3,511	3,550
Account:	3,511	3,550
Group:	3,511	7,100
Total Expenditures	3,511	7,100

CITY OF WHITE SULPHUR SPRINGS
Tax Levy Requirements Schedule Non-Voted
For the Year: 2024 - 2025

1 Mill Yield: (10) 2330.94
Road 1 Mill Yield: (10) 0.00

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(11)
Fund	Budget	(8)-(1) Reserve	(1) + (2) Total Required	Cash Available	Non-Tax Revenues	(9)*(10) Property Tax Revenues	(5) + (6) Total Revenues	(4) + (7) Total Resources	Mill Levy	(4) - (1)+(7) Est. Ending Cash Bal.
1000 General	599,553	86,002	685,555	170,249	312,398	202,908	515,306	685,555	87.0500	86,002
2170 Airport	4,887	1,089	5,976	2,010	470	3,496	3,966	5,976	1.5000	1,089
2220 Library Non-Voted	19,824	9,284	29,108	7,250	2,045	19,813	21,858	29,108	8.5000	9,284
2340 Volunteer Fire Depart.	57,350	15,859	73,209	52,235	11,650	9,324	20,974	73,209	4.0000	15,859
2370 P.E.R.S	25,000	12,023	37,023	11,112	10,760	15,151	25,911	37,023	6.5000	12,023
Totals	706,614	124,257	830,871	242,856	337,323	250,692	588,015	830,871	107.5500	124,257

CITY OF WHITE SULPHUR SPRINGS
Tax Levy Requirements Schedule Voted
For the Year: 2024 - 2025

1 Mill Yield: (10) 2330.94
Road 1 Mill Yield: (10) 0.00

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(11)
	(1)	(8)-(1)	(1) + (2)	(4)	(5)	(9)*(10)	(5) + (6)	(4) + (7)	(9)	(4) - (1) + (7)
Fund	Budget	Reserve	Total Required	Cash Available	Non-Tax Revenues	Property Tax Revenues	Total Revenues	Total Resources	Mill Levy	Est. Ending Cash Bal.
2222	11,756	3,817	15,573	3,858	60	11,655	11,715	15,573	5.0000	3,817
Library - Voted										
Totals	11,756	3,817	15,573	3,858	60	11,655	11,715	15,573	5.0000	3,817

CITY OF WHITE SULPHUR SPRINGS
Non-Levied Funds - Summary Schedule
For the Year: 2024 - 2025

Fund	(1) Budget	(2) Reserve	(3) (1) + (2) Total Required	(4) Cash Available	(5) Non-Tax Revenues	(6) (4) + (5) Total Resources
2399 Impact Fees	30,000	9,300	39,300	39,300	0	39,300
2820 Gas Apportionment Tax	514,494	85,582	600,076	514,717	85,359	600,076
2940 CDBG	41,000	268	41,268	38,568	2,700	41,268
2943 Capital Improvements Plan Document	37,500	0	37,500	0	37,500	37,500
2944 HB355 State-Local Infrastructure Act	139,819	0	139,819	0	139,819	139,819
2945 HB 819 MT Community Reinvestment Plan	28,800	0	28,800	0	28,800	28,800
2946 CRMP Comprehensive Recreation Master Plan	31,170	0	31,170	0	31,170	31,170
2991 LG ARPA Distribution - "A"	53,908	120,529	174,437	120,529	53,908	174,437
2992 LG ARPA Distribution - "B"	306,708	0	306,708	0	306,708	306,708
2993 LG ARPA Distribution - "C"	175,665	0	175,665	0	175,665	175,665
4005 Capital Projects	228,726	0	228,726	201,726	27,000	228,726
5210 Water	420,697	96,758	517,455	300,665	216,790	517,455
5215 Stormwater PER	75,000	0	75,000	0	75,000	75,000
5220 Water Line Replacement	220,328	307,194	527,522	484,522	43,000	527,522
5221 Water Trans Main - Phase 3	15,588	0	15,588	0	15,588	15,588
5222 Water Trans Main - Phase 4	962,448	0	962,448	0	962,448	962,448
5223 Water Tank Project	103,513	1,123,695	1,227,208	1,057,208	170,000	1,227,208
5226 Water System PER	45,000	1	45,001	1	45,000	45,001
5227 Water System - Generator Project	230,573	24,419	254,992	25,419	229,573	254,992
5228 Water PER Update & Grant Writing	26,012	0	26,012	1,012	25,000	26,012
5310 Sewer	468,749	336,442	805,191	653,891	151,300	805,191
5315 Wastewater PER	75,000	0	75,000	0	75,000	75,000
5326 Sewer Project - Phase #1	26,690	105,557	132,247	100,797	31,450	132,247
5328 Sewer Project Phase #2	72,613	792,018	864,631	710,131	154,500	864,631
5329 Sewer to Septic Project	283,624	0	283,624	0	283,624	283,624

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CITY OF WHITE SULPHUR SPRINGS
Non-Levied Funds - Summary Schedule
For the Year: 2024 - 2025

Fund	(1) Budget	(2) Reserve	(3) (1) + (2) Total Required	(4) Cash Available	(5) Non-Tax Revenues	(6) (4) + (5) Total Resources
7120 Fire Disability (3rd Class Cities)	7,100	0	7,100	0	7,100	7,100
Totals	4,620,725	3,001,763	7,622,488	4,248,486	3,374,002	7,622,488