



**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, 2022**

**City of White Sulphur Springs**

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

## BUDGET PREPARATION INSTRUCTIONS

- 1 A budget message should be inserted after the table of contents page. The budget message should be prepared by the chief executive of the governmental unit and explain in general terms the fiscal experience of the city/town/county during the past year, its present financial status, and recommendations regarding fiscal impacts and policies for the forthcoming budget year.
  - A. **The following should be included:** Approved Budget Resolution; Department of Revenue Certified Taxable Valuation Form; and the Determination of Tax Revenue and Mill Levy Limitation Form and the Tax Levy Requirement Schedule and Non-Levied Funds Schedule
- 2 **General Fund -**
  - A. Detailed expenditure worksheets are provided for the General Fund. These worksheets allow for budgeting by activity and object. The worksheets should be summarized by activity and then entered in the Expenditure by Function and Activity sheets. These sheets should also contain the previous year's expenditure data for comparison purposes. The final budget expenditures from these pages should then be transferred to the appropriations column of the Tax Levy Requirements Schedule for computation of the mill levy.
  - B. Non-tax revenues are estimated and these totals should be placed on the Tax Levy Requirements Schedule under the non-tax revenue column. The non-tax detail worksheets should include the prior year's actual amounts.
- 3 **Special Revenue Funds -** Expenditure summaries listing usual activities and revenue summaries listing usual sources have been provided for the most commonly found Special Revenue Funds. Any activities or sources not found should be added in the blank spaces provided. Several blank pages are also provided for adding any additional Special Revenue Funds. For each tax supported fund total expenditures and non-tax revenues should be transferred to the Tax Levy Requirements Schedule for mill levy computation. If you need additional special revenue pages click on the bottom tab and copy the page.
- 4 Summaries are provided for all other fund types. These summaries are laid out to include the funds within each of these categories on one page. Local governments with more funds than can be accommodated on one page can right click on the tab at the bottom of the page and click on move or copy to add another page, check the copy box and choose where to add the page or make a photocopy of the page to be completed by hand as needed. Depending on the funding source, this information should be transferred to the Voted or Non-voted Tax Levy Requirement Page (pages 53 or 54) or added to the Non-Levied Fund Page (page 55).
- 5 A Levy Requirement page (pages 53 or 54) or Non-Levy Requirement Schedule (page 55) should be completed for every fund whether it has a mill levy or not. The method by which the items are combined is shown by the equations at the top of the columns. Cash reserves are the amount which may be added to the budget of a tax supported fund to provide operating cash for expenditures made between July and November of the following fiscal year. Cash available is the cash balance in the fund on July 1 less any outstanding liabilities. Appropriations are the total budget from the Expenditure Summary. Non-tax revenues are the total amount estimated to accrue to a fund from all sources except property taxes. The non-tax revenue total for each fund comes from the Revenue Summary Pages.
- 6 Final budget documents are to be submitted to the Department of Administration no later than October 1 or within 60 days from the receipt of the certified taxable valuations. Submit the budget through the LGS Local Government Entity Portal. If using this excel document convert it into PDF format before submitting. Start by hiding the workbook pages/tabs you are not using. Under the File menu you will chose the option to "Save as Adobe PDF" Save the file to your computer. In the portal you will browse for the file and attach it. <http://sfsd.mt.gov/LGSB/LGSPortal>
  - \* The Department of Administration reviews budget documents and reserves the right to decline acceptance of reports that are incomplete. The Budget Certification Page must be completed and dated. If using your computer-generated report please be sure it includes the equivalent information including the statistical pages, schedule of personnel levels, taxable valuation/mill levy history and the tax levy requirement schedules and the non-levied summary schedules (pages 53-55). **The report will not be accepted without these pages.**
- 7 Before converting the budget document to PDF, hide the tabs that are not applicable by right clicking on the tab and selecting hide - do not delete the tab. If using the File - Save as PDF be sure to select all the applicable pages or select entire workbook if you have hidden the tabs you are not using. The file size should not exceed 10 mb. If you need assistance converting the file to PDF and inserting the additional required schedules contact Local Government Services. Submit the file through the LGS Entity Portal: <http://sfsd.mt.gov/LGSB/LGSPortal>



**MONTANA CITY/TOWN/COUNTY FINAL BUDGET DOCUMENT**  
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## BUDGET CERTIFICATION

**THIS IS TO CERTIFY** that the Annual Budget for Fiscal 2022, was prepared according to law and adopted by the City/Town Council, City/Town Commission, Board of County Commissioners, on September 7, 2021; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed 

Mayor - Rick Nelson

Date 9-28-2021

Signed 

Michelle Stidham - Clerk-Treasurer

Date 9-28-2021

**City of White Sulphur Springs**

**.RESOLUTION # 635**

**WHEREAS**, the completed budget for FY 2021-2022, as determined according to the provisions of the municipal budget laws, together with tabulations of cash amounts obtained by taxation and mill levy which will be required in order to raise such amounts, has been prepared and presented to the Council; and

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

**WHEREAS**, 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 1<sup>st</sup> day of July 2021 and ending on the 30<sup>th</sup> day of June 2022 as reflected below:

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

144.08 Non-Voted Mills + 5 Voted Mills = 149.08 mills levied @ 1513 a mill  
---With General Mills Levied @119.08.

**Salaries**

City Council	5,633
Mayor	10,300
City Court - Judge	17,700
Clerk-Treasurer/Assistant Clerk & Employer Contributions	48,600
Facilities - Janitorial -City Hall/City Courthouse Employer Contributions	400
Public Works Director/Extra Help & Employer Contributions	76,000
Animal Control & Employer Contributions	12,000
Parks/Extra Help & Employer Contributions	42,500

**Expenses**

City Council -Supplies	61
City Council -Purchased Services	3,345
Mayor - Purchased Supplies	2,219
City Court - Judge - Supplies	1,000
City Court - Judge - Purchased Services	3,778
City Office - Supplies	3,198
City Office - Purchased Services	23,944
City Office - Surety Bond	200
Audit - Purchased Services	10,000
Election - Purchased Services	2,000
Attorney - Purchased Services	36,000
City Hall Facilities - Supplies	31,593
City Hall Facilities - Purchased Services	38,855
City Offices Telephone - Purchased Services	6,000
City Law Enforcement Services - Contract Payment to County	5,844
Road & Street Services - Supplies	12,901
Road & Street Services - Purchased Services	6,043
Road & Streets Services – Building Materials	4,000
Road & Street Services- Machinery & Equipment Rental	5,225
Street Lighting - Purchased Services	9,936
Propane - Purchased Services	10,000

Garbage Services - Purchased Services	4,126
Weed Control - Supplies	350
Weed Control - Purchased Services	350
Animal Control - Supplies	4,550
Animal Control - Purchased Services	6,000
Animal Control - Machinery & Equipment	15,000
Parks - Supplies	11,000
Parks - Purchased Services	6,000
Parks - Building Materials	16,000
Parks - Machinery & Equipment	5,000
City Other Purchased Services	575
City Other Liability & Comp Insurance	25,000
City Other Group Insurance	43,800
City Other Capital Projects	35,862
City Other Matching Funds – Gas Tax Projects	5,632
City Other Community Capital Improvements Plan	9,850

**TOTAL: \$617,162 + Reserve \$207,468 = \$825,038**

<b>1000</b>	<b>General Fund</b>	<b>119.08</b>
<b>2170</b>	<b>Airport Fund</b>	<b>1.50</b>
<b>2220</b>	<b>Library Non-Voted Fund</b>	<b>4.50</b>
<b>2222</b>	<b>Library Voted Fund</b>	<b>5.00</b>
<b>2340</b>	<b>Volunteer Fire Department Fund</b>	<b>4.00</b>
<b>2342</b>	<b>Volunteer Fire Department-Relief Fund</b>	<b>8.00</b>
<b>2370</b>	<b>Public Employees Retirement System</b>	<b>7.00</b>

**Water Enterprise Fund (\$420,400)**

**Sewer Enterprise Fund (\$443,250)**

Together with the account titled Capital Projects Fund and the line items and transfers associated with that fund, and the Community Capital Improvements Plan (CCIP), and Enterprise Water Funds and Enterprise Sewer Funds as may be reflected within the budget which is the subject of Resolution 635.

Resolution: #635 is hereby passed and adopted on first reading this 7th day of September, 2021 at a regular session in compliance with state regulations on budget rules.

**ATTEST:**

  
 Michelle Stidham – Clerk-Treasurer

  
 Mayor- Richard A. Nelson

**GENERAL STATISTICAL INFORMATION**  
**PLEASE COMPLETE APPLICABLE SECTION**

**Cities/Towns**

CLASS OF CITY/TOWN	3rd
COUNTY LOCATED IN	Meagher
YEAR ORGANIZED	1888
REGISTERED VOTERS	632
AREA (SQ. MILES)	0.9
POPULATION OF CITY/TOWN	907
FORM OF GOVERNMENT	Mayor-Council
NUMBER OF EMPLOYEES (ELECTED)	3
NUMBER OF EMPLOYEES (NON-ELECTED)	2
MILES OF STREETS AND ALLEYS	7
MUNICIPAL WATER	22.5
NUMBER OF CONSUMERS	556
WATER RATE PER 1,000 GALLONS	
SEWER RATES	

<b>Proposed Utility Rates for White Sulphur Springs</b>									
Gallons Used	Water Rate	Sewer Rate Parts, totaling to the Sewer Rate						Sewer Rate	Utility Total
		Base	Resrv	Debt 1	Bond 1	Debt 2	Bond 2		
1000	\$44.67	\$15.43	\$4.00	\$3.48	\$0.35	\$16.37	\$1.64	\$41.26	\$85.93
1500	\$45.57	\$15.43	\$4.00	\$3.76	\$0.38	\$17.65	\$1.77	\$42.98	\$88.55
2000	\$46.47	\$15.43	\$4.00	\$4.03	\$0.40	\$18.94	\$1.89	\$44.69	\$91.18
2300	\$47.01	\$15.43	\$4.00	\$4.19	\$0.42	\$19.71	\$1.97	\$45.72	\$92.73
3000	\$48.27	\$15.43	\$4.00	\$4.58	\$0.46	\$21.51	\$2.15	\$48.12	\$96.39
4000	\$50.07	\$15.43	\$4.00	\$5.12	\$0.51	\$24.08	\$2.41	\$51.55	\$101.62
5000	\$51.87	\$15.43	\$4.00	\$5.67	\$0.57	\$26.65	\$2.67	\$54.98	\$106.85
6000	\$53.67	\$15.43	\$4.00	\$6.22	\$0.62	\$29.22	\$2.92	\$58.41	\$112.08
7000	\$55.47	\$15.43	\$4.00	\$6.76	\$0.68	\$31.79	\$3.18	\$61.84	\$117.31
8000	\$57.27	\$15.43	\$4.00	\$7.31	\$0.73	\$34.36	\$3.44	\$65.27	\$122.54
9000	\$59.07	\$15.43	\$4.00	\$7.86	\$0.79	\$36.93	\$3.69	\$68.70	\$127.77
10000	\$60.87	\$15.43	\$4.00	\$8.40	\$0.84	\$39.50	\$3.95	\$72.13	\$133.00
20000	\$78.87	\$15.43	\$4.00	\$13.87	\$1.39	\$65.21	\$6.52	\$106.42	\$185.29
30000	\$96.87	\$15.43	\$4.00	\$19.34	\$1.93	\$90.92	\$9.09	\$140.72	\$237.59
40000	\$114.87	\$15.43	\$4.00	\$24.81	\$2.48	\$116.63	\$11.66	\$175.01	\$289.88
50000	\$132.87	\$15.43	\$4.00	\$30.28	\$3.03	\$142.33	\$14.23	\$209.31	\$342.18
60000	\$150.87	\$15.43	\$4.00	\$35.75	\$3.58	\$168.04	\$16.80	\$243.60	\$394.47
70000	\$168.87	\$15.43	\$4.00	\$41.22	\$4.12	\$193.75	\$19.37	\$277.89	\$446.76
80000	\$186.87	\$15.43	\$4.00	\$46.69	\$4.67	\$219.45	\$21.95	\$312.19	\$499.06
90000	\$204.87	\$15.43	\$4.00	\$52.16	\$5.22	\$245.16	\$24.52	\$346.48	\$551.35
100000	\$222.87	\$15.43	\$4.00	\$57.63	\$5.76	\$270.87	\$27.09	\$380.78	\$603.65

Gallons Used -- Number of gallons of water used per month, measured by the water meter.  
Water Rate -- Amount charged for the water used during the month.  
Base -- Sewer base rate, based on the amount needed for operation and maintenance costs.  
Reserve -- Amount set aside to cover future needs or emergencies.  
Debt 1 -- Amount of loan #1 for the sewer charged based on system usage.  
Bond 1 -- Amount to cover the bond on loan #1, also based on system usage.  
Debt 2 -- Amount of loan #2 for the sewer charged based on system usage.  
Bond 2 -- Amount to cover the bond on loan #2, also based on system usage.  
Sewer Rate -- Total sewer rate, including the Base, Reserve, Debt 1, Debt 2, Bond 1, Bond 2.  
Utility Total -- Utility bill for the month, which is a total of the water rate and sewer rate.



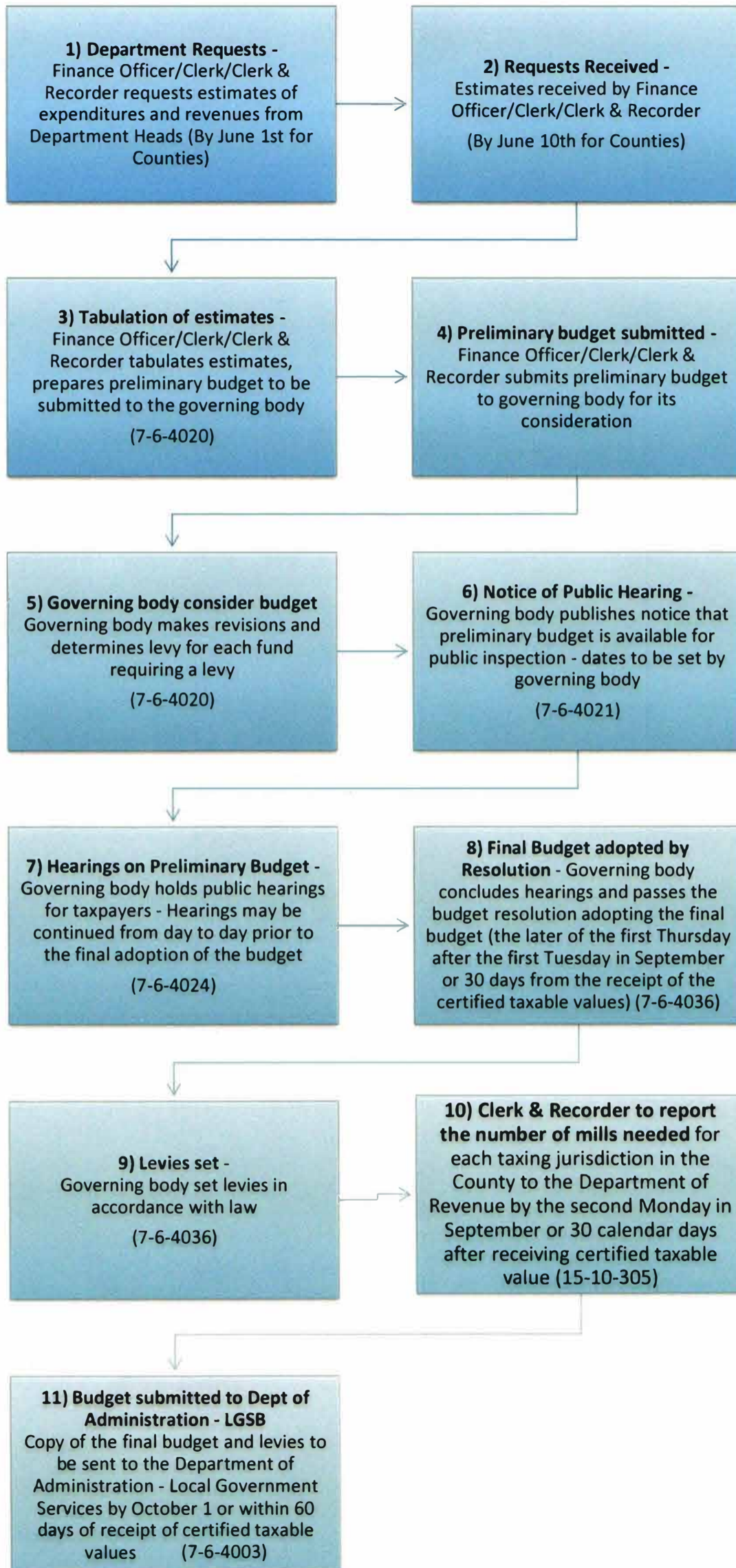
### OFFICIALS SHEET

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	12/31/2021
President of the Council	Pattie Berg	12/31/2021
Council Member	Ron Coleman	12/31/2021
Council Member	Stacy Menard	12/31/2021
Council Member	Lee Blanchard	12/31/2021
City Manager	Richard A. Nelson	
Administrative Assistant	Michelle Stidham	
Attorney	Susan Wordal	
Chief of Police	Jon Lopp	
Clerk	Michelle Stidham	
Clerk/Treasurer	Michelle Stidham	
Finance Director	Michelle Stidham	
Assistant Clerk	Heather Harrington	
City Judge	Lori Sorenson	
City Judge -Clerk	Lori Sorenson	
Water/Sewer/Garbage Collector	Michelle Stidham and Heather Harrington	



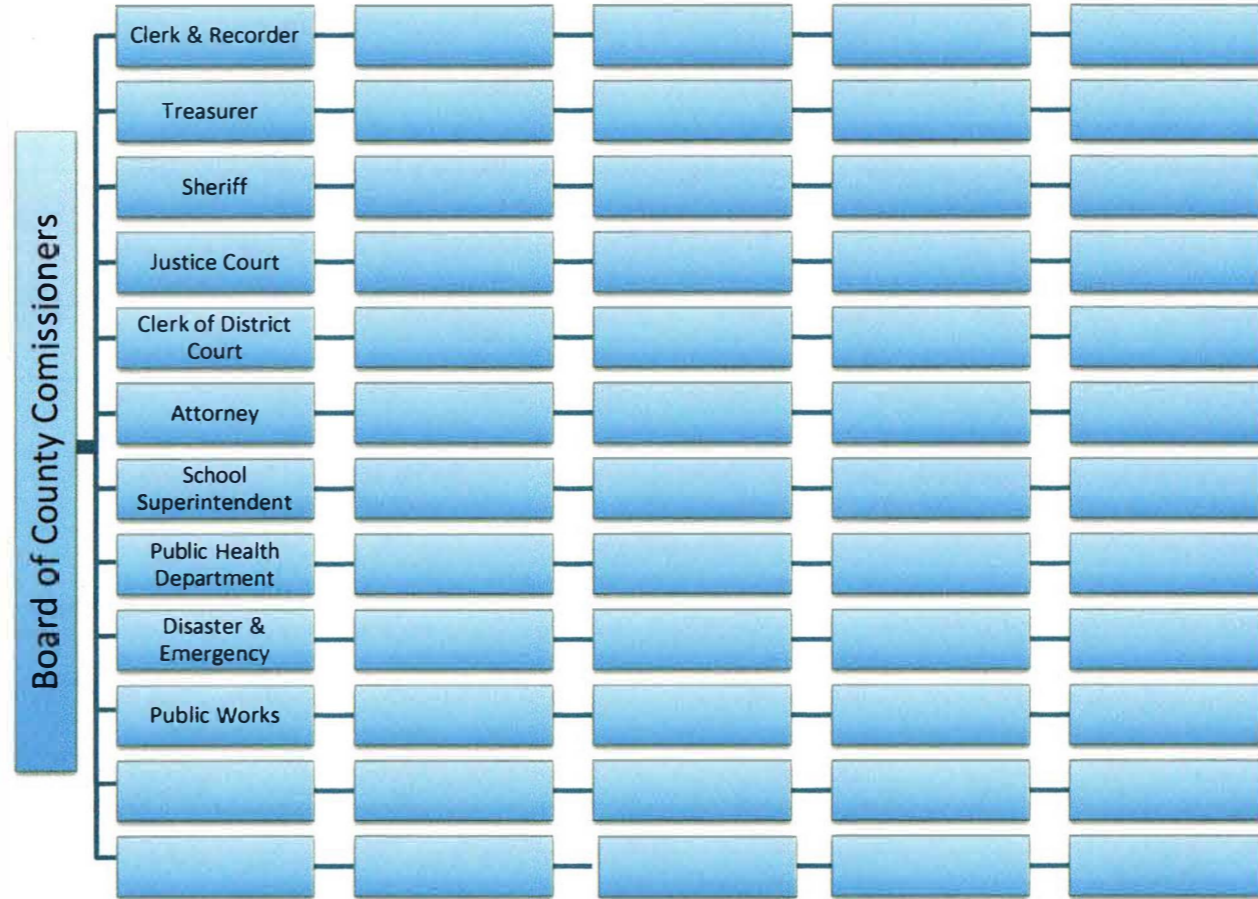
# Local Government Budget Calendar

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

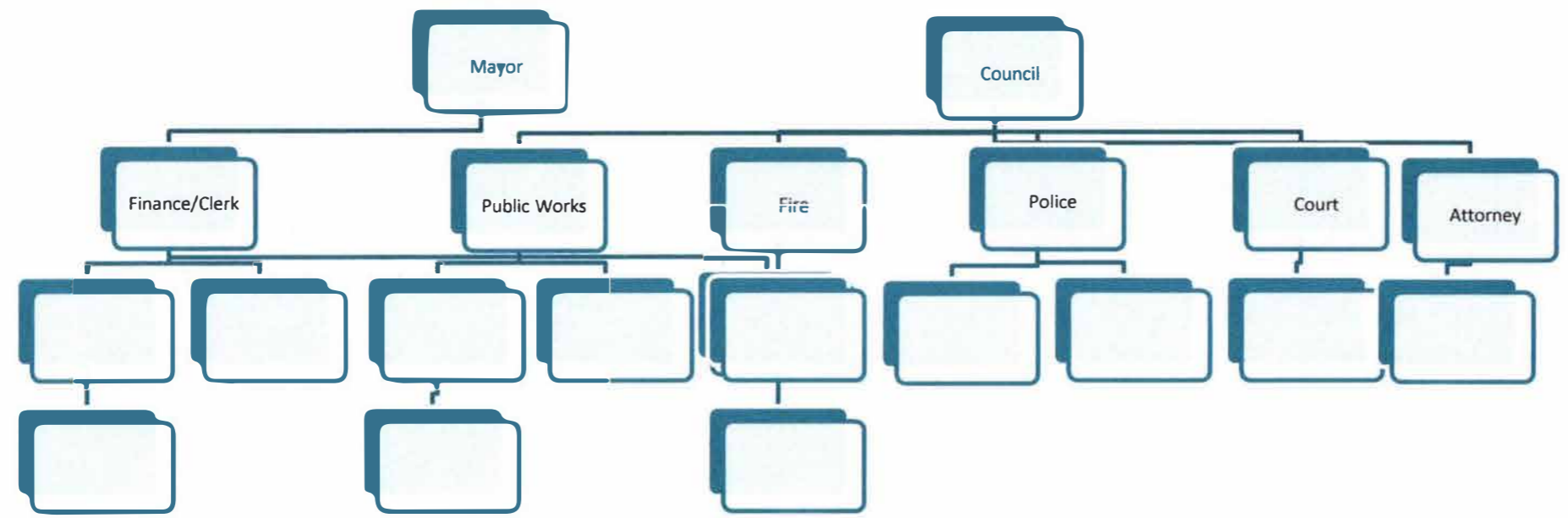


County of \_\_\_\_\_

### Organizational Chart



City/Town of \_\_\_\_\_  
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.
2012 - 2013	987,807				
2013 - 2014	1,064,878	7.80%			
2014 - 2015	1,059,615	-0.49%			
2015 - 2016	1,171,425	10.55%			
2016 - 2017	1,107,424	-5.46%			
2017 - 2018	1,121,994	1.32%			0.00
2018 - 2019	1,141,385	1.73%			0.00
2019 - 2020	1,313,243	15.06%			0.00
2020 - 2021	1,371,123	4.41%			0.00
2021 - 2022	1,512,930	10.34%			0.00

**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)
2012 - 2013	987,807		10.00	10.00	
2013 - 2014	1,064,878	7.80%	10.00	10.00	
2014 - 2015	1,059,615	-0.49%	14.43	14.43	
2015 - 2016	1,171,425	10.55%	5.00	5.00	
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

**Voted/Permissive mills levied in the current fiscal year:**

Description	Number of Mills levied
Library	5



2021 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

Table with 2 columns: Description and Amount. Rows include 2021 Total Market Value, 2021 Total Taxable Value, 2021 Taxable Value of Newly Taxable Property, 2021 Taxable Value less Incremental Taxable Value, and 2021 Taxable Value of Net and Gross Proceeds.

6. TIF Districts

Table with 4 columns: Tax Increment District Name, Current Taxable Value, Base Taxable Value, and Incremental Value.

Total Incremental Value \$

Preparer KATIE KAKALECIK

Date 8/2/2021

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

2021 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.

Table with 2 columns: Description and Amount. Rows include Value Included in "newly taxable" property and 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, 09/09/2021, 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, 09/13/2021, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



# Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds/or \_\_\_\_\_ Fund

FYE June 30, 2022

Entity Name: \_\_\_\_\_

Reference Line		Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue <b>ACTUALLY assessed in the prior year</b> (from Prior Year's form Line 17)	\$ 213,319	\$ 213,319
(2)	Add: Current year inflation adjustment @ 0.93%		\$ 1,984
(3)	Subtract: Ad valorem tax revenue <b>ACTUALLY assessed in the prior year</b> for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)		\$ -
(4)	Adjusted ad valorem tax revenue		\$ 215,303
<b>= (1) + (2) + (3)</b>			
<b><u>ENTERING TAXABLE VALUES</u></b>			
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 1,512,930	\$ 1,512,930
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 (enter as negative)		\$ -
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 1,512.930
<b>= (5) + (6)</b>			
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (18,617)	\$ (18,617)
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 5 (enter as negative)		\$ -
(10)	Adjusted Taxable value per mill		\$ 1,494.313
<b>= (7) + (8) + (9)</b>			
(11)	CURRENT YEAR calculated mill levy		144.08
<b>= (4) / (10)</b>			
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 217,983
<b>= (7) x (11)</b>			
<b><u>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</u></b>			
(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		144.08
<b>= (11) + (13)</b>			
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 217,983
<b>= (7) x (14)</b>			
<b><u>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</u></b>			
(16)	Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	144.08	144.08
(17)	Total ad valorem tax revenue actually assessed in current year		\$ 217,983
<b>= (7) x (16)</b>			
<b><u>RECAPITULATION OF ACTUAL:</u></b>			
(18)	Ad valorem tax revenue actually assessed		\$ 215,301
<b>= (10) x (16)</b>			
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ 2,682
(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		\$ 217,983
<b>= (18) + (19) + (20)</b>			
(22)	Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)		0.00
<b>= (14) - (16)</b>			



## **BUDGET MESSAGE**

**A. General Fund**

**Fund #1000**

**Revenue by Source**

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

CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2021 - 2022  
For Funds 1000 - 1000

1000 General Fund

Account	Previous Year Actual	Final Budget
-----		
310000 TAXES		
312000 P & I on Delinquent Taxes	1,015	615
314140 Local Option Tax	<del>26,276</del>	23,975
Group:	<del>27,291</del>	24,590
320000 LICENSES AND PERMITS		
322010 Beer & Wine Vendor License	1,920	1,600
323010 Building Permits	1,120	500
323030 Animal License	255	200
323050 Itinerant Vendor License	870	800
Group:	4,165	3,100
330000 INTERGOVERNMENTAL REVENUES		
334066 Arbor Day Grant	750	750
334068 MUCFA Tree Grant	300	0
334991 Covid 19 - Reimbursement	3,248	0
335110 Live Game Card Table Permit		300
335120 Video Gambling License Fee	5,050	3,000
335230 State Entitlement	128,165	142,620
Group:	137,513	146,670
340000 Charges for Services		
341010 Lot Mowing-Yard Cleaning	720	500
341070 Maps-Sale of Maps	789	24
343010 Street Repair-From Tearing up the Street		1,000
344010 Animal Control		800
Group:	1,509	2,324
350000 Fines and Forfeitures		
351030 City Court Fines	11,471	15,500
Group:	11,471	<del>15,500</del>
360000 Miscellaneous Revenue		
360000 Miscellaneous Revenue	15,947	0
362000 Other Miscellaneous Revenue	4,755	1,600
365010 Private Gift & Bequests	200	0
365020 Private Grants	12,500	0
Group:	33,402	1,600

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2021 - 2022  
For Funds 1000 - 1000

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1000 General Fund

Account	Previous Year Actual	Final Budget
-----		
370000 Investment and Royalty Earnings		
371010 Investment Earnings	817	660
Group:	817	660
380000 Other Financing Sources		
383000 Interfund Operating Transfer	76,247	35,862
Group:	76,247	35,862
Fund:	292,415	230,306
Grand Total:	292,415	230,306

CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2021 - 2022

1000 General Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
410000 General Government									
410100 Council									
410100 Council		Budget: 6,559			5,633	2,998			8,631
		Actual:	5,847		4,657	1,190			
Subtotal:		Budget: 6,559			5,633	2,998			8,631
		Actual:	5,847		4,657	1,190			
410200 Mayor									
410200 Mayor		Budget: 10,719			10,300	2,219			12,519
		Actual:	10,093		8,447	1,645			
Subtotal:		Budget: 10,719			10,300	2,219			12,519
		Actual:	10,093		8,447	1,645			
410300									
410360 Court		Budget: 22,478			17,700	4,778			22,478
		Actual:	17,995		17,545	449			
Subtotal:		Budget: 22,478			17,700	4,778			22,478
		Actual:	17,995		17,545	449			
410500 Financial Services									
410500 Financial Services		Budget: 75,216			48,600	27,342			75,942
		Actual:	67,078		49,557	17,520			
410530 Audit		Budget: 10,000				10,000			10,000
		Actual:	9,265			9,265			
Subtotal:		Budget: 85,216			48,600	37,342			85,942
		Actual:	76,343		49,557	26,785			
410600 Election Expenses									
410600 Election Expenses		Budget: 2,000				2,000			2,000
		Actual:							
Subtotal:		Budget: 2,000				2,000			2,000
		Actual:							
411100 Attorney									
411100 Attorney		Budget: 36,000				36,000			36,000
		Actual:	32,678			32,678			
Subtotal:		Budget: 36,000				36,000			36,000
		Actual:	32,678			32,678			
411200 Facilities Administration									
411200 Facilities Administration		Budget: 70,848			400	70,448			70,848
		Actual:	26,947		196	26,751			
Subtotal:		Budget: 70,848			400	70,448			70,848
		Actual:	26,947		196	26,751			
411300 Central Communications									
411300 Central Communications		Budget: 6,000				6,000			6,000
		Actual:	5,445			5,445			
Subtotal:		Budget: 6,000				6,000			6,000
		Actual:	5,445			5,445			

CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2021 - 2022

1000 General Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
Group:	Budget: _____	239,820		_____	82,633	161,785			244,418
	Actual: _____		175,348		80,404	94,943			
420000 Public Safety									
420100 Law Enforcement Services									
420100 Law Enforcement Services	Budget: _____	17,500		_____		5,844			5,844
	Actual: _____		18,511			18,511			
Subtotal:	Budget: _____	17,500		_____		5,844			5,844
	Actual: _____		18,511			18,511			
Group:	Budget: _____	17,500		_____		5,844			5,844
	Actual: _____		18,511			18,511			
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services	Budget: _____	124,669		_____	76,000	28,169			104,169
	Actual: _____		75,397		64,275	11,122			
430232 DNRC - Urban Forestry	Budget: _____	0		_____					0
	Actual: _____								
430263 Street Lighting	Budget: _____	9,936		_____		9,936			9,936
	Actual: _____		4,257			4,257			
Subtotal:	Budget: _____	134,605		_____	76,000	38,105			114,105
	Actual: _____		79,654		64,275	15,379			
430500 Water Utilities									
430500 Water Utilities	Budget: _____	0		_____					0
	Actual: _____								
Subtotal:	Budget: _____	0		_____					0
	Actual: _____								
430600 Sewer Utilities									
430600 Sewer Utilities	Budget: _____	0		_____					0
	Actual: _____								
Subtotal:	Budget: _____	0		_____					0
	Actual: _____								
430700 Propane									
430700 Propane	Budget: _____	10,000		_____		10,000			10,000
	Actual: _____		6,610			6,610			
Subtotal:	Budget: _____	10,000		_____		10,000			10,000
	Actual: _____		6,610			6,610			
430800 Garbage Services									
430800 Garbage Services	Budget: _____	4,126		_____		4,126			4,126
	Actual: _____		3,281			3,281			
Subtotal:	Budget: _____	4,126		_____		4,126			4,126
	Actual: _____		3,281			3,281			
431100 Weed Control									
431100 Weed Control	Budget: _____	574		_____		700			700
	Actual: _____		665			665			

CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2021 - 2022

1000 General Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating Maintenance	P&I	Capital Outlay	
Subtotal:		Budget: 574					700		700
		Actual: 665					665		
Group:		Budget: 149,305			76,000	52,931			128,931
		Actual: 90,210			64,275	25,935			
440000 Public Health									
440600 Animal Control Services									
440600 Animal Control Services		Budget: 35,250			11,200	10,550		15,000	36,750
		Actual: 10,806			9,801	1,005			
Subtotal:		Budget: 35,250			11,200	10,550		15,000	36,750
		Actual: 10,806			9,801	1,005			
Group:		Budget: 35,250			11,200	10,550		15,000	36,750
		Actual: 10,806			9,801	1,005			
460000 Culture and Recreation									
460400 Parks									
460400 Parks		Budget: 41,392			42,500	33,000		5,000	80,500
		Actual: 23,302			13,364	9,937			
460437 Forestry/Nursery Tree		Budget: 0							0
		Actual: 0							
460460 Historical Preservation		Budget: 0							0
		Actual: 0							
Subtotal:		Budget: 41,392			42,500	33,000		5,000	80,500
		Actual: 23,302			13,364	9,937			
Group:		Budget: 41,392			42,500	33,000		5,000	80,500
		Actual: 23,302			13,364	9,937			
510000 Miscellaneous									
510000 Miscellaneous									
510000 Miscellaneous		Budget: 575				575			575
		Actual: 840				840			
Subtotal:		Budget: 575				575			575
		Actual: 840				840			
510300 Expenditure Conversion Account									
510330 Premiums		Budget: 0				25,000			25,000
		Actual: 0							
510333 Premiums - Group Insurance -		Budget: 0				43,800			43,800
		Actual: 6,462				6,462			
Subtotal:		Budget: 0				68,800			68,800
		Actual: 6,462				6,462			
Group:		Budget: 575				69,375			69,375
		Actual: 7,302				7,302			
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: 203,658				35,862			35,862
		Actual: 216,158				216,158			
521001 Interfund Operating		Budget: 609				609			609
		Actual: 609				609			

CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2021 - 2022

1000 General Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating Maintenance	P&I	Capital Outlay	
521002 Interfund Operating		Budget: 1,302					1,302		1,302
		Actual:							
521003 Interfund Operating		Budget: 1,862					1,862		1,862
		Actual:							
521007 Interfund Operating		Budget: 0					1,859		1,859
		Actual:							
521008 Interfund Operating		Budget: 0					9,850		9,850
		Actual:							
Subtotal:		Budget: 207,431					51,344		51,344
		Actual:	216,158				216,158		
Group:		Budget: 207,431					51,344		51,344
		Actual:	216,158				216,158		
Fund:		Budget: 691,273			212,333	384,829		20,000	617,162
		Actual:	541,637		167,844	373,791			
Grand Total:		Budget: 691,273			212,333	384,829		20,000	617,162
		Actual:	541,637		167,844	373,791			



**B. Special Revenue Funds**

**2000**

**Revenue by Source**

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

CITY OF WHITE SULPHUR SPRINGS  
Summary of Appropriations by Fund and Object  
For the Year: 2021 - 2022  
For Funds 2000 - 2999

Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2170 Airport Fund						2,269
2220 Library Fund Non-Voted						9,101
2222 Library Fund - Voted						7,565
2340 Volunteer Fire Department Fund			1,500	12,000		44,350
2342 Volunteer Fire Department-Relief Fund						15,000
2370 P.E.R.S Fund			20,000			20,000
2820 Gas Apportionment Tax Fund				40,000		168,500
2821 Gas Tax-Special Road Street Allocation						118,281
2940 CDBG Fund						50,000
Total:			21,500	52,000		435,066

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2021 - 2022  
For Funds 2000 - 2999

2170 Airport Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	14	5
314140 Local Option Tax	294	275
Group:	308	280
Fund:	308	280

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2021 - 2022  
For Funds 2000 - 2999

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2190 Liability & Comp Insurance Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	66	0
314140 Local Option Tax	294	0
Group:	360	0
330000 INTERGOVERNMENTAL REVENUES		
335230 State Entitlement	9,740	0
Group:	9,740	0
Fund:	10,100	0

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2021 - 2022  
For Funds 2000 - 2999

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2220 Library Fund Non-Voted

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	41	30
314140 Local Option Tax	1,342	1,220
Group:	1,383	1,250
Fund:	1,383	1,250

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2021 - 2022  
For Funds 2000 - 2999

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2222 Library Fund - Voted

Account	Previous Year Actual	Final Budget
-----	-----	-----
31000 TAXES		
312000 P & I on Delinquent Taxes	46	20
Group:	46	20
Fund:	46	20

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2021 - 2022  
For Funds 2000 - 2999

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2340 Volunteer Fire Department Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	41	20
314140 Local Option Tax	1,095	1,000
Group:	1,136	1,020
330000 INTERGOVERNMENTAL REVENUES		
335230 State Entitlement		8,500
Group:		8,500
360000 Miscellaneous Revenue		
365010 Private Gift & Bequests	1,500	0
365020 Private Grants	10,000	10,000
Group:	11,500	10,000
Fund:	12,636	19,520

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2021 - 2022  
For Funds 2000 - 2999

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2342 Volunteer Fire Department-Relief Fund

Account	Previous Year Actual	Final Budget
310000 TAXES		
312000 P & I on Delinquent Taxes	74	30
Group:	74	30
Fund:	74	30



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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2021 - 2022  
For Funds 2000 - 2999

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2370 P.E.R.S Fund

Account	Previous Year Actual	Final Budget
-----		
310000 TAXES		
312000 P & I on Delinquent Taxes	72	35
314140 Local Option Tax	294	250
Group:	366	285
330000 INTERGOVERNMENTAL REVENUES		
335230 State Entitlement	9,740	7,445
Group:	9,740	7,445
Fund:	10,106	7,730

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2021 - 2022  
For Funds 2000 - 2999

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2371 Group Insurance Fund

Account	Previous Year Actual	Final Budget
310000 TAXES		
312000 P & I on Delinquent Taxes	92	0
314140 Local Option Tax	3,553	0
Group:	3,645	0
330000 INTERGOVERNMENTAL REVENUES		
335230 State Entitlement	8,766	0
Group:	8,766	0
Fund:	12,411	0

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2021 - 2022  
For Funds 2000 - 2999

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2399 Impact Fees

Account	Previous Year Actual	Final Budget
-----	-----	-----
340000 Charges for Services		
341070 Maps-Sale of Maps	40,000	0
Group:	40,000	0
Fund:	40,000	0

CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2021 - 2022  
For Funds 2000 - 2999

2820 Gas Apportionment Tax Fund

Account	Previous Year Actual	Final Budget
-----		
330000 INTERGOVERNMENTAL REVENUES		
335040 Gas Tax Apportionment	32,379	32,044
Group:	32,379	32,044
370000 Investment and Royalty Earnings		
371010 Investment Earnings	633	50
Group:	633	50
Fund:	33,012	32,094

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2021 - 2022  
For Funds 2000 - 2999

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2821 Gas Tax-Special Road Street Allocation (HB473)

Account	Previous Year Actual	Final Budget
-----		
330000 INTERGOVERNMENTAL REVENUES		
335041 Gas Tax -Special Road/Street Allocation	74,423	37,174
Group:	74,423	37,174
380000 Other Financing Sources		
383001 Interfund Operating Transfer - Matching Funds		609
383002 Interfund Operating Transfer - Matching Funds		1,302
383003 Interfund Operating Transfer - Matching Funds		1,862
383004 Interfund Operating Transfer - Matching Funds		1,859
Group:		5,632
Fund:	74,423	42,806

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2021 - 2022  
For Funds 2000 - 2999

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2940 CDBG Fund

Account	Previous Year Actual	Final Budget
370000 Investment and Royalty Earnings		
373010 Interest on Rehabilitation (CDBG)	29	15
Group:	29	15
Fund:	29	15

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2021 - 2022  
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		118,907
Group:		118,907
Fund:		118,907
Grand Total:	194,528	222,652

CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2021 - 2022

2170 Airport Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
430000 Public Works									
430300 Airport Maintenance									
430300 Airport Maintenance		Budget: 7,800					2,269		2,269
		Actual:	9,998				9,997		
Subtotal:		Budget: 7,800					2,269		2,269
		Actual:	9,998				9,997		
Group:		Budget: 7,800					2,269		2,269
		Actual:	9,998				9,997		
Fund:		Budget: 7,800					2,269		2,269
		Actual:	9,998				9,997		



CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2021 - 2022

2190 Liability & Comp Insurance Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
510000 Miscellaneous									
510300 Expenditure Conversion Account									
510330 Premiums		21,000							0
			21,102			21,101			
Subtotal:		21,000				21,101			0
Group:		21,000				21,101			0
			21,102			21,101			
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		0							0
			11,433			11,432			
Subtotal:		0				11,432			0
Group:		0				11,432			0
			11,433			11,432			
Fund:		21,000							0
			32,535			32,534			

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CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2021 - 2022

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2220 Library Fund Non-Voted

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
460000 Culture and Recreation									
460100 Library									
460100 Library		Budget: 12,475					9,101		9,101
		Actual:	15,880				15,880		
Subtotal:		Budget: 12,475					9,101		9,101
		Actual:	15,880				15,880		
Group:		Budget: 12,475					9,101		9,101
		Actual:	15,880				15,880		
Fund:		Budget: 12,475					9,101		9,101
		Actual:	15,880				15,880		

CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2021 - 2022

2222 Library Fund - Voted

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating Maintenance	% P&I	Capital Outlay	
460000 Culture and Recreation									
460100 Library									
460100 Library		Budget: _____	6,565	_____			7,565		7,565
		Actual: _____		5,141			5,141		
Subtotal:		Budget: _____	6,565	_____			7,565		7,565
		Actual: _____		5,141			5,141		
Group:		Budget: _____	6,565	_____			7,565		7,565
		Actual: _____		5,141			5,141		
Fund:		Budget: _____	6,565	_____			7,565		7,565
		Actual: _____		5,141			5,141		

CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2021 - 2022

2260 Water Emergency Disaster Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----									
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	0	_____					0
		Actual: _____		167		166			
Subtotal:		Budget: _____	0	_____					0
		Actual: _____		167		166			
Group:		Budget: _____	0	_____					0
		Actual: _____		167		166			
Fund:		Budget: _____	0	_____					0
		Actual: _____		167		166			

CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2021 - 2022

2340 Volunteer Fire Department Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
420000 Public Safety									
420400 Volunteer Fire Dept									
420400 Volunteer Fire Dept		Budget: 38,350			1,500	30,850		12,000	44,350
		Actual:	19,478		1,038	8,415		10,025	
Subtotal:		Budget: 38,350			1,500	30,850		12,000	44,350
		Actual:	19,478		1,038	8,415		10,025	
Group:		Budget: 38,350			1,500	30,850		12,000	44,350
		Actual:	19,478		1,038	8,415		10,025	
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services		Budget: 0							0
		Actual:							
Subtotal:		Budget: 0							0
		Actual:							
Group:		Budget: 0							0
		Actual:							
Fund:		Budget: 38,350			1,500	30,850		12,000	44,350
		Actual:	19,478		1,038	8,415		10,025	

CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2021 - 2022

2342 Volunteer Fire Department-Relief Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) (200-800) (600-699) (900)			Final Budget
					Personal Services	Operating Maintenance	Capital Outlay	
420000 Public Safety								
420400 Volunteer Fire Dept								
420400 Volunteer Fire Dept		Budget: 10,000				15,000		15,000
		Actual:	8,226			8,226		
Subtotal:		Budget: 10,000				15,000		15,000
		Actual:	8,226			8,226		
Group:		Budget: 10,000				15,000		15,000
		Actual:	8,226			8,226		
Fund:		Budget: 10,000				15,000		15,000
		Actual:	8,226			8,226		

CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2021 - 2022

2350 Local Government Study Commission Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
410000 General Government									
410100 Council									
410130 Committees and Special		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
Fund:		Budget: _____	0	_____					0
		Actual: _____							

CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2021 - 2022

2370 P.E.R.S Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
410000 General Government									
410800 City Share Retirement									
410800 City Share Retirement		Budget: 18,000			20,000				20,000
		Actual:	19,225		19,225				
Subtotal:		Budget: 18,000			20,000				20,000
		Actual:	19,225		19,225				
Group:		Budget: 18,000			20,000				20,000
		Actual:	19,225		19,225				
Funds:		Budget: 18,000			20,000				20,000
		Actual:	19,225		19,225				



CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2021 - 2022

2371 Group Insurance Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
510000 Miscellaneous									
510300 Expenditure Conversion Account									
510330 Premiums		Budget: 47,500							0
		Actual:	12,924			12,924			
Subtotal:		Budget: 47,500							0
		Actual:	12,924			12,924			
Group:		Budget: 47,500							0
		Actual:	12,924			12,924			
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: 0							0
		Actual:	63,179			63,178			
Subtotal:		Budget: 0							0
		Actual:	63,179			63,178			
Group:		Budget: 0							0
		Actual:	63,179			63,178			
Fund:		Budget: 47,500							0
		Actual:	76,103			76,102			

CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2021 - 2022

2396 CDBG - Housing Local Source - Project

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----									
470000 Housing and Community Development									
470100									
470110 Community Public Facility		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
-----									
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
Fund:		Budget: _____	0	_____					0
		Actual: _____							

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CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
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2397 CDBG-EconomicDevelopment-Growth Policy

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
470000 Housing and Community Development									
470100									
470110 Community Public Facility		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
Fund:		Budget: _____	0	_____					0
		Actual: _____							

CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2021 - 2022

2820 Gas Apportionment Tax Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services		Budget: _____	147,500	_____			128,500	40,000	168,500
		Actual: _____		_____					
Subtotal:		Budget: _____	147,500	_____			128,500	40,000	168,500
		Actual: _____		_____					
Group:		Budget: _____	147,500	_____			128,500	40,000	168,500
		Actual: _____		_____					
510000 Miscellaneous									
510000 Miscellaneous									
510000 Miscellaneous		Budget: _____	0	_____					0
		Actual: _____		_____					
Subtotal:		Budget: _____	0	_____					0
		Actual: _____		_____					
Group:		Budget: _____	0	_____					0
		Actual: _____		_____					
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	0	_____					0
		Actual: _____		_____					
Subtotal:		Budget: _____	0	_____					0
		Actual: _____		_____					
Group:		Budget: _____	0	_____					0
		Actual: _____		_____					
Fund:		Budget: _____	147,500	_____			128,500	40,000	168,500
		Actual: _____		_____					

2821 Gas Tax-Special Road Street Allocation (HB473)

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services		Budget: 12,793					12,793		12,793
		Actual:	7,087				7,087		
430202 Road & Street Services II		Budget: 27,344					27,344		27,344
		Actual:							
430203 Road & Street Services III		Budget: 39,112					39,112		39,112
		Actual:							
430204 Road & Street Services IIII		Budget: 0					39,032		39,032
		Actual:							
Subtotal:		Budget: 79,249					118,281		118,281
		Actual:	7,087				7,087		
Group:		Budget: 79,249					118,281		118,281
		Actual:	7,087				7,087		
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: 0							0
		Actual:							
Subtotal:		Budget: 0							0
		Actual:							
Group:		Budget: 0							0
		Actual:							
Fund:		Budget: 79,249					118,281		118,281
		Actual:	7,087				7,087		

CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2021 - 2022

2940 CDBG Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
440000 Public Health									
440600 Animal Control Services									
440600 Animal Control Services		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
470000 Housing and Community Development									
470100									
470110 Community Public Facility		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
470200									
470261 Housing Study/Planning -		Budget: _____	20,000	_____		23,000			23,000
		Actual: _____							
470262 Capital Improvement Project		Budget: _____	30,000	_____					0
		Actual: _____		6,896		6,895			
470263 Land Use Planning and		Budget: _____	25,000	_____		27,000			27,000
		Actual: _____		3,402		3,402			
470264 City/County Planner-Growth		Budget: _____	6,000	_____					0
		Actual: _____		3,600		3,600			
Subtotal:		Budget: _____	81,000	_____		50,000			50,000
		Actual: _____		13,898		13,898			
Group:		Budget: _____	81,000	_____		50,000			50,000
		Actual: _____		13,898		13,898			
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
Fund:		Budget: _____	81,000	_____		50,000			50,000
		Actual: _____		13,898		13,898			
Grand Total:		Budget: _____	469,439	_____	21,500	361,566		52,000	435,066
		Actual: _____		207,738	20,263	177,450		10,025	

**C. Debt Service Funds**

**3000**

3094 Bond Series Fund

Account	Previous Year Actual	Final Budget
<b>Revenues</b>		
31000 TAXES		
314140 Local Option Tax	1,468	0
Group:	1,468	0
Total Revenues	1,468	0
<b>Expenditures</b>		
520000 Other Financing Uses		
521000 Interfund Operating Transfers Out		
820 Transfers to Other Funds	1,468	
Account:	1,468	0
Group:	1,468	0
Total Expenditures	1,468	0
131000 Due From (Previous Year)	_____	
211000 Due To (Previous Year)	_____	
131000 Due From (Current Year)	_____	
211000 Due To (Current Year)	_____	



**D. Capital Projects Funds**

**4000**

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CITY OF WHITE SULPHUR SPRINGS  
Fund Budget Summary  
For the Year: 2021 - 2022

4005 Capital Projects Fund

Account	Previous Year		Final
	Actual	Budget	Budget
<b>Revenues</b>			
380000 Other Financing Sources	216,158		11,165
383000 Intertund Operating Transfer			
Group:	216,158		11,165
Total Revenues	216,158		11,165
<b>Expenditures</b>			
410000 General Government			
411200 Facilities Administration			40,512
230 Repair & Maintenance			30,285
360 Repair & Maintenance			70,797
Account:			70,797
Group:			70,797
430000 Public Works			
430200 Road & Street Services			33,497
360 Repair & Maintenance			65,812
940 Machinery & Equipment			99,309
Account:			99,309
Group:			99,309
460000 Culture and Recreation			
460400 Parks			10,188
360 Repair & Maintenance			10,000
Account:			23,497
Group:			23,497
520000 Other Financing Uses			
521000 Intertund Operating Transfers Out			10,000
820 Transfers to Other Funds			23,497
Account:			11,165
Group:			11,165
Total Expenditures	20,188		204,768

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CITY OF WHITE SULPHUR SPRINGS  
Fund Budget Summary  
For the Year: 2021 - 2022

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4008 Community Capital Improvements Plan (CCIP)

Account	Previous Year Actual	Final Budget
Revenues		
380000 Other Financing Sources		
380000 Other Financing Sources		24,697
	Group:	24,697
Total Revenues		24,697
Expenditures		
520000 Other Financing Uses		
521000 Interfund Operating Transfers Out		
820 Transfers to Other Funds		24,697
	Account:	24,697
	Group:	24,697
Total Expenditures		24,697

**E. Enterprise Funds**

**5000**

CITY OF WHITE SULPHUR SPRINGS  
Fund Budget Summary  
For the Year: 2021 - 2022

5210 Water Fund

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
336020 On-behalf state revenue	2,483	
	<b>Group: 2,483</b>	
340000 Charges for Services		
343021 Metered Water Sales	186,952	165,000
343022 Unmetered Water Sales - Water Line	888	100
343025 Water Permits		60
343026 Water Installation Charges	5,462	3,500
343027 Miscellaneous (meter, or turn on/off)	3,834	8,000
	<b>Group: 197,136</b>	176,660
370000 Investment and Royalty Earnings		
371010 Investment Earnings	1,243	1,150
	<b>Group: 1,243</b>	1,150
Total Revenues	200,862	177,810
Expenses		
430500 Water Utilities		
110 Salaries-Clerk-Treasurer	28,030	10,000
111 Salaries-Public Works	19,117	12,000
112 Salaries-Extra Help	62,109	32,000
140 Employer Contributions	10,773	11,000
210 Office Supplies & Materials	6,548	6,500
221 Chemicals		1,000
230 Repair & Maintenance	12,342	40,000
231 Gas, diesel, oil, tires	563	5,000
238 Repair Parts for Water or	64,731	40,000
310 Communication &	2,897	5,000
320 Printing, Duplicating,	75	
330 Publicity, Subscriptions &	315	1,000
335 Memberships and Registration	650	2,000
341 Power	42,267	55,000
351 Consumer Fee	1,200	1,200
352 Easement and Decreed Water	245	500
354 Engineering	500	20,000
356 Water Testing	1,074	5,000
360 Repair & Maintenance	19,441	30,000
370 Travel	659	3,000
380 Training Services		1,000

CITY OF WHITE SULPHUR SPRINGS  
Fund Budget Summary  
For the Year: 2021 - 2022

5210 Water Fund

Account	Previous Year Actual	Final Budget
390 Other Purchased Services	284	200
410 Concrete	791	
450 Sand - Gravel	75	5,000
830 Deprec-Closed to Retained	93,673	94,000
940 Machinery & Equipment		40,000
Account:	368,359	420,400
Group:	368,359	420,400
Total Expenses	368,359	420,400
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	35,250	34,000
Group:	35,250	34,000
370000 Investment and Royalty Earnings		
371010 Investment Earnings	88	50
Group:	88	50
380000 Other Financing Sources		
381000 Proceeds of General Long-Term Debt		100,000
Group:		100,000
 Total Revenues	 35,338	 134,050
Expenses		
521000 Interfund Operating Transfers Out		
390 Other Purchased Services		100,000
Account:		100,000
Group:		100,000
 Total Expenses		 100,000

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CITY OF WHITE SULPHUR SPRINGS  
Fund Budget Summary  
For the Year: 2021 - 2022

5220 Water Line Replacement

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



5221 Water Trans. Main

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
331031 SRF Loan "B" - Water Line Main Transmission -		254,000
331032 SRF Loan "A" Forgiveness-Water Main Line		254,000
334120 TSEP		200,000
Group:		708,000
380000 Other Financing Sources		
383000 Interfund Operating Transfer		100,000
Group:		100,000
Total Revenues		808,000
Expenses		
430551 Water Transmission Main Project 19-10		
354 Engineering	865	708,000
Account:	865	708,000
Group:	865	708,000
Total Expenses	865	708,000

CITY OF WHITE SULPHUR SPRINGS  
Fund Budget Summary  
For the Year: 2021 - 2022

5221 Water Trans. Main

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

5223 Water Tank Project

Account	Previous Year Actual	Final Budget
<b>Revenues</b>		
360000 Miscellaneous Revenue		
363021 Bond Principal Assessments	171,066	168,000
Group:	171,066	168,000
Total Revenues	171,066	168,000
<b>Expenses</b>		
490000 Debt Service		
610 Principal		75,000
620 Interest	20,840	19,360
630 Paying Agent Fees (Bank	9,670	8,978
Account:	30,510	103,338
Group:	30,510	103,338
Total Expenses	30,510	103,338
<b>510400 Non-Cash Expenses</b>		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
<b>Other Cash Uses</b>		
211000 Due to Other Funds	_____	_____
<b>Additions to Restricted Accounts</b>		
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: 2021 - 2022

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
<b>Revenues</b>		
330000 INTERGOVERNMENTAL REVENUES		
336020 On-behalf state revenue	828	
Group:	828	
340000 Charges for Services		
343030 Sewer Revenues	115,221	105,000
343032 Sewer Installation Charges	5,082	4,500
343037 Sewer Reserve Fund	27,353	25,500
Group:	147,656	135,000
370000 Investment and Royalty Earnings		
371010 Investment Earnings	2,391	1,900
Group:	2,391	1,900
Total Revenues	150,875	136,900

Expenses

430600 Sewer Utilities		
110 Salaries-Clerk-Treasurer	12,552	10,000
111 Salaries-Public Works	5,916	12,000
112 Salaries-Extra Help	14,560	20,000
140 Employer Contributions	3,083	7,000
210 Office Supplies & Materials	2,156	2,500
222 Safety Equipment	153	1,000
230 Repair & Maintenance	3,140	38,500
238 Repair Parts for Water or		60,000
310 Communication &	1,625	2,000
330 Publicity, Subscriptions &	1,540	2,500
335 Memberships and Registration		1,500
345 Telephone	1,355	750
354 Engineering		60,000
355 Sewage Testing	5,018	15,000
360 Repair & Maintenance	5,211	45,000
370 Travel	1,004	3,500
830 Deprec-Closed to Retained	126,340	127,000
940 Machinery & Equipment		35,000
Account:	183,653	443,250
Group:	183,653	443,250

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CITY OF WHITE SULPHUR SPRINGS  
Fund Budget Summary  
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5310 Sewer Fund

Account	Previous Year Actual	Final Budget
Total Expenses	183,653	443,250
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings		
840 Depreciation - Contributed Capital		
239000 Compensated Absences		
Total Non-Cash Expenses		
Other Cash Uses		
211000 Due to Other Funds		
Additions to Restricted Accounts		
102210 Sinking/Interest		
102240 Replacement/Depreciation		
102230 Surplus		
102220 Reserve		
Total Other Cash Uses		
Total Expenses and Other Cash Uses		

CITY OF WHITE SULPHUR SPRINGS  
Fund Budget Summary  
For the Year: 2021 - 2022

5326 Sewer Project - Phase #1

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
343038 Sewer Bond Revenue	2,910	2,800
Group:	2,910	2,800
360000 Miscellaneous Revenue		
363021 Bond Principal Assessments	29,716	28,000
Group:	29,716	28,000
Total Revenues	32,626	30,800
Expenses		
490000 Debt Service		
610 Principal		18,000
620 Interest	5,930	5,570
630 Paying Agent Fees (Bank	2,965	2,785
Account:	8,895	26,355
Group:	8,895	26,355
Total Expenses	8,895	26,355

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CITY OF WHITE SULPHUR SPRINGS  
Fund Budget Summary  
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5326 Sewer Project - Phase #1

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

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CITY OF WHITE SULPHUR SPRINGS  
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5328 Sewer Project Phase #2

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
343038 Sewer Bond Revenue	13,972	13,000
Group:	13,972	13,000
360000 Miscellaneous Revenue		
363021 Bond Principal Assessments	139,447	136,500
Group:	139,447	136,500
Total Revenues	153,419	149,500
Expenses		
490000 Debt Service		
610 Principal		50,000
620 Interest	18,940	17,970
630 Paying Agent Fees (Bank	4,735	4,493
Account:	23,675	72,463
Group:	23,675	72,463
Total Expenses	23,675	72,463



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CITY OF WHITE SULPHUR SPRINGS  
Fund Budget Summary  
For the Year: 2021 - 2022

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5328 Sewer Project Phase #2

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

CITY OF WHITE SULPHUR SPRINGS  
Tax Levy Requirements Schedule Non-Voted  
For the Year: 2021 - 2022

1 Mill Yield: (10) 1513.00  
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	617,162	207,876	825,038	414,564	230,306	180,168	410,474	825,038	119.0800	207,876
General Fund										
2170	3,269	1,007	3,276	726	280	2,270	2,550	3,276	1.5000	1,007
Airport Fund										
2220	9,101	1,251	10,352	2,293	1,250	6,809	8,059	10,352	4.5000	1,251
Library Fund Non-Voted										
2340	44,350	2,202	46,552	20,980	19,520	6,052	25,572	46,552	4.0000	2,202
Volunteer Fire Departm										
2342	15,000	259	15,259	3,125	30	12,104	12,134	15,259	8.0000	259
Volunteer Fire Departm										
2370	20,000	6,331	26,331	8,010	7,730	10,591	18,321	26,331	7.0000	6,331
P.E.R.S Fund										
Totals	707,882	218,926	926,808	449,698	259,116	217,994	477,110	926,808	144.0800	218,926

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CITY OF WHITE SULPHUR SPRINGS  
Tax Levy Requirements Schedule Voted  
For the Year: 2021 - 2022

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1 Mill Yield: (10) 1513.00  
Road 1 Mill Yield: (10) 0.00

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(11)
Fund	Budget	Reserve	Total Required	Cash Available	Non-Tax Revenues	Property Tax Revenues	Total Revenues	Total Resources	Mill Levy	Est. Ending Cash Bal.
2222	7,565	1,957	9,522	1,937	20	7,565	7,585	9,522	5.0000	1,957
Library Fund - Voted										
Totals	7,565	1,957	9,522	1,937	20	7,565	7,585	9,522	5.0000	1,957

CITY OF WHITE SULPHUR SPRINGS  
 Non-Levied Funds - Summary Schedule  
 For the Year: 2021 - 2022

Fund	Budget (1)	Reserve (2)	Required Total (1) + (2) (3)	Available Cash (4)	Non-Tax Revenues (5)	Total Resources (4) + (5) (6)
2820 Gas Apportionment Tax Fund	168,500	62,920	231,420	199,326	32,094	231,420
2821 Gas Tax-Special Road Street Allocation (HR473)	119,281	30,087	149,368	105,562	43,806	149,368
2940 CDBG Fund	50,000	21,208	71,208	71,193	15	71,208
2991 LG ARPA Distribution - "A"	0	237,814	237,814	118,907	118,907	237,814
2992 LG ARPA Distribution - "B"	0	0	0	0	0	0
2993 LG ARPA Distribution - "C"	0	0	0	0	0	0
4005 Capital Projects Fund	204,768	2,367	207,135	195,970	11,165	207,135
4008 Community Capital Improvements Plan (CCIP)	24,697	0	24,697	0	24,697	24,697
5210 Water Fund	420,400	3,389	423,789	245,979	177,810	423,789
5220 Water Line Replacement	100,000	386,492	486,492	352,442	134,050	486,492
5221 Water Trans. Main	708,000	99,135	807,135	-865	808,000	807,135
5223 Water Tank Project	103,338	912,841	1,016,179	848,179	168,000	1,016,179
5225 Sand Filter Building Project	0	0	0	0	0	0
5229 Water Main Line 4 Blocks Project	0	0	0	0	0	0
5310 Sewer Fund	443,250	288,293	731,543	594,643	136,900	731,543
5326 Sewer Project - Phase #1	26,355	75,564	101,919	71,119	30,800	101,919
5328 Sewer Project Phase #2	72,463	491,951	564,414	414,914	149,500	564,414
Totals	2,440,052	2,612,061	5,052,113	3,217,369	1,834,744	5,052,113