



## Budget Officer's Recommended Changes from Proposed Budget to Approved Budget

### General Fund, Police Department 10-12 (pages 6-7)

On May 1, 2023, I received an email from Brandy Pitt, a Criminal Justice Scheduling Specialist for the Department of Public Safety Standards & Training (DPSST) clarifying that the City of Gearhart would have no cost for a new police officer to attend the training Academy. The City would only be required to pay the officer's salary. I also had a discussion with Budget Member Gould regarding potential continued services by Clatsop County Sheriff's Office during new officer training. Candidates for the entry level officer position have not had the required Academy training, which means they are not certified to operate on an independent basis. The City would need to discuss options for providing coverage during this training period.

- *I am recommending transferring \$40,000 from line 23 Professional Development to Line 29 Purchased Services.*

There is zero financial impact on the Police Department's overall budget. The Materials and Services Category would remain the same because both accounts are already in that area.

### Water (Operating) Fund 30 (pages 19-21) and Water Reserve Fund 71 (page 28)

The City of Gearhart must purchase water from the City of Warrenton during certain periods of the year due to water production restrictions. On May 2, 2023, Administrator Chad Sweet received an email from the City Manager of Warrenton regarding preliminary discussions on the renewal of a Memo of Understanding (MOU) regarding water purchase. Based on the information received, it appears the City should be anticipating a 49.5% rate increase. This type of increase would require an adjustment in the budget. At this point, the only offset is to increase the transfer from the Water Reserve Fund.

- *Page 19 - I am recommending transferring an additional \$144,088.04 into the Water (Operating) Fund from the Water Reserve Fund. The total transfer amount into Water (Operating) Fund resources line 5 Transferred from Other Funds – Water Reserve would be \$341,705.54.*
- *Page 21 - I am recommending an increase of \$144,088.04 in line 33 Water Purchase in the Water (Operating) Fund. The new amount would be \$465,000.00. This will increase Materials and Services and the overall Fund balance.*
- *Page 28 - I am recommending a transfer of \$144,088.04 from line 16 Improving Water System to line 20 Transfer – to Water (Operating) Fund in the Water Reserve Fund. This will decrease line 18 Total Capital Outlay and increase line 21 Total Transfers.*

There will be a financial impact on both the Funds. The Water (Operating) Fund will have an increase in revenue and increase in expenditures. The Water (Operating) Fund will increase to \$1,325,611.82. The overall Water Reserve Fund balance will not be affected; however, the category allocations will be adjusted.

***Optional Motion to Approve: A motion for the Gearhart Budget Committee to approve the amended 2023-2024 Budget in the amount of \$8,181,445.51, which includes a permanent tax rate limit levy of \$1.0053 per thousand of assessed value, general obligation debt service; as well as, approval of the Gearhart Road District proposed 2023-2024 Budget in the amount of \$280,168.00 with a permanent tax rate limit levy \$0.0602 per thousand of assessed value.***

# DRAFT



\*Budget Officer Recommended Changes from Proposed to Approved

## RESOURCES AND EXPENDITURES SUMMARY

	2020-2021			2021-2022			2022-2023			2023-2024		
	Actual			Actual			Adopted			APPROVED - DRAFT		
	Resources	Expenditures		Resources	Expenditures		Resources	Expenditures		Resources	Expenditures	
General Fund	\$ 2,461,281.27	\$ 2,461,281.27	\$	\$ 2,775,562.00	\$ 2,775,562.00	\$	\$ 2,897,005.13	\$ 2,897,005.13	\$	\$ 2,992,179.46	\$ 2,992,179.46	\$
Debt Service Fund	\$ 837,773.86	\$ 837,773.86	\$	\$ 3,449,134.68	\$ 3,449,134.68	\$	\$ 821,843.74	\$ 821,843.74	\$	\$ 763,825.00	\$ 763,825.00	\$
Water Improvement Construction Fund	\$ 3,934.49	\$ 3,934.49	\$	\$ 3,955.29	\$ 3,955.29	\$	\$ 4,000.00	\$ 4,000.00	\$	\$ -	\$ -	\$
Water (Operating) Fund	\$ 1,010,058.85	\$ 1,010,058.85	\$	\$ 1,041,679.50	\$ 1,041,679.50	\$	\$ 1,379,935.78	\$ 1,379,935.78	\$	\$ 1,325,611.82	\$ 1,325,611.82	\$
Building (Structural, Mechanical, Plumbing)	\$ -	\$ -	\$	\$ -	\$ -	\$	\$ -	\$ -	\$	\$ 318,250.18	\$ 318,250.18	\$
State Revenue Share	\$ 82,812.55	\$ 82,812.55	\$	\$ 51,249.76	\$ 51,249.76	\$	\$ 50,085.00	\$ 50,085.00	\$	\$ 49,850.00	\$ 49,850.00	\$
State Street Fund	\$ 313,998.98	\$ 313,998.98	\$	\$ 332,610.03	\$ 332,610.03	\$	\$ 516,853.00	\$ 516,853.00	\$	\$ 542,884.00	\$ 542,884.00	\$
Water Reserve Fund	\$ 1,384,252.48	\$ 1,384,252.48	\$	\$ 1,405,335.76	\$ 1,405,335.76	\$	\$ 1,582,500.00	\$ 1,582,500.00	\$	\$ 1,305,000.00	\$ 1,305,000.00	\$
Police Care Reserve Fund	\$ 67,359.71	\$ 67,359.71	\$	\$ 82,727.06	\$ 82,727.06	\$	\$ 97,982.45	\$ 97,982.45	\$	\$ 43,774.64	\$ 43,774.64	\$
Fire Apparatus Reserve Fund	\$ 246,645.84	\$ 246,645.84	\$	\$ 303,523.76	\$ 303,523.76	\$	\$ 364,500.00	\$ 364,500.00	\$	\$ 432,947.84	\$ 432,947.84	\$
Hazard Mitigation Fund	\$ 99,294.53	\$ 99,294.53	\$	\$ 117,356.14	\$ 117,356.14	\$	\$ 149,350.00	\$ 149,350.00	\$	\$ 154,097.57	\$ 154,097.57	\$
Public Works Equipment Reserve Fund	\$ 110,653.30	\$ 110,653.30	\$	\$ 111,166.83	\$ 111,166.83	\$	\$ 126,000.00	\$ 126,000.00	\$	\$ 78,050.00	\$ 78,050.00	\$
Building Reserve Fund	\$ 139,144.45	\$ 139,144.45	\$	\$ 238,775.52	\$ 238,775.52	\$	\$ 280,018.00	\$ 280,018.00	\$	\$ 174,975.00	\$ 174,975.00	\$
City of Gearhart Budget	\$ 6,757,210.31	\$ 6,757,210.31	\$	\$ 9,913,076.33	\$ 9,913,076.33	\$	\$ 8,270,073.10	\$ 8,270,073.10	\$	\$ 8,181,445.51	\$ 8,181,445.51	\$
Road District Fund	\$ 205,498.18	\$ 205,498.18	\$	\$ 254,284.70	\$ 254,284.70	\$	\$ 227,406.39	\$ 227,406.39	\$	\$ 280,168.00	\$ 280,168.00	\$
Total of City Budget and Road District	\$ 6,962,708.49	\$ 6,962,708.49	\$	\$ 10,167,361.03	\$ 10,167,361.03	\$	\$ 8,497,479.49	\$ 8,497,479.49	\$	\$ 8,461,613.51	\$ 8,461,613.51	\$
Balanced	\$0.00	\$0.00	\$	\$0.00	\$0.00	\$	\$0.00	\$0.00	\$	\$0.00	\$0.00	\$

	2023-2024									
	APPROVED - DRAFT									
	Expenditures by Fund and Organizational Unit					Resources				
	Personnel Services	Materials & Services	Capital Outlay	Other	Transfers	Unappropriated EFB	Total Expenditures	Resources	Expenditures	Resources
General Fund	\$ 1,440,440.42	\$ 1,194,239.04	\$ 297,500.00	\$ -	\$ 60,000.00	\$ -	\$ -	\$ 2,992,179.46	\$ -	\$ 2,992,179.46
Water Improvement Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water (Operating) Fund	\$ 431,861.82	\$ 868,750.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,325,611.82	\$ -	\$ 1,325,611.82
Building (Structural, Mechanical, Plumbing)	\$ 70,450.50	\$ 247,799.68	\$ -	\$ -	\$ -	\$ 7,850.00	\$ -	\$ 318,250.18	\$ -	\$ 318,250.18
State Revenue Share	\$ -	\$ 42,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,850.00	\$ -	\$ 49,850.00
Road District Fund	\$ -	\$ 75,600.00	\$ 204,568.00	\$ -	\$ -	\$ -	\$ -	\$ 280,168.00	\$ -	\$ 280,168.00
State Street Fund	\$ 120,436.50	\$ 412,447.50	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ 542,884.00	\$ -	\$ 542,884.00
Water Reserve Fund	\$ -	\$ 200,000.00	\$ 763,294.46	\$ -	\$ 341,705.54	\$ -	\$ -	\$ 1,305,000.00	\$ -	\$ 1,305,000.00
Police Care Reserve Fund	\$ -	\$ -	\$ 43,774.64	\$ -	\$ -	\$ -	\$ -	\$ 43,774.64	\$ -	\$ 43,774.64
Fire Apparatus Reserve Fund	\$ -	\$ -	\$ 432,947.84	\$ -	\$ -	\$ -	\$ -	\$ 432,947.84	\$ -	\$ 432,947.84
Hazard Mitigation Fund	\$ -	\$ 102,048.78	\$ 52,048.79	\$ -	\$ -	\$ -	\$ -	\$ 154,097.57	\$ -	\$ 154,097.57
Public Works Equipment Reserve Fund	\$ -	\$ 10,000.00	\$ 68,050.00	\$ -	\$ -	\$ -	\$ -	\$ 78,050.00	\$ -	\$ 78,050.00
Building Reserve Fund	\$ -	\$ 87,487.50	\$ 87,487.50	\$ -	\$ -	\$ -	\$ -	\$ 174,975.00	\$ -	\$ 174,975.00
Debt Service Fund	\$ 2,063,189.24	\$ 3,240,372.50	\$ 1,984,671.23	\$ -	\$ 401,705.54	\$ 7,850.00	\$ -	\$ 7,697,788.51	\$ -	\$ 7,697,788.51
Totals	\$ 2,063,189.24	\$ 3,240,372.50	\$ 1,984,671.23	\$ 725,350.00	\$ 1,127,055.54	\$ 46,325.00	\$ -	\$ 8,461,613.51	\$ 8,461,613.51	\$ 8,461,613.51

# DRAFT

**EXPENDITURES DETAIL**  
GENERAL FUND 10-12  
**POLICE DEPARTMENT**



Line Item	Historical Data			EXPENDITURE REQUIREMENT FOR: POLICE DEPARTMENT	Budget for Next Year 2023-2024		
	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Adopted by Governing Body Year 2023-2024
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
<b>PERSONNEL SERVICES</b>							
1							
2	\$ 84,732.50	\$ 85,845.27	\$ 90,958.80	Salary - Chief of Police	\$ 106,000.00	\$ 106,000.00	\$ -
3	\$ 131,928.09	\$ 67,761.02	\$ 128,753.48	Salary - Police Officers	\$ 156,657.00	\$ 156,657.00	\$ -
4	\$ 48,720.19	\$ 58,795.49	\$ 55,000.00	Salary - Overtime Pay	\$ 55,000.00	\$ 55,000.00	\$ -
5	\$ -	\$ -	\$ 1.00	Salary - Relief Police	\$ -	\$ -	\$ -
6	\$ -	\$ -	\$ 2,500.00	Salary - Cop's Grant	\$ -	\$ -	\$ -
7	\$ -	\$ -	\$ 1,000.00	Salary - Traffic Safety Grant Overtime	\$ -	\$ -	\$ -
8	\$ 13,202.00	\$ 5,610.41	\$ 8,340.14	Benefit - Worker's Compensation	\$ 7,587.26	\$ 7,587.26	\$ -
9	\$ 20,282.43	\$ 16,220.90	\$ 21,283.32	Benefit - Social Security	\$ 24,300.84	\$ 24,300.84	\$ -
10	\$ 47,722.10	\$ 41,066.62	\$ 51,021.61	Benefit - PERS	\$ 73,092.88	\$ 73,092.88	\$ -
11	\$ 1,966.16	\$ 1,798.57	\$ 1,887.61	Benefit - Unemployment Insurance	\$ 2,185.31	\$ 2,185.31	\$ -
12	\$ 57,613.11	\$ 41,054.07	\$ 85,012.28	Benefit - Health/Life/Disability Insurance	\$ 89,419.52	\$ 89,419.52	\$ -
13	\$ 98.04	\$ 76.04	\$ 83.71	Benefit - WBF Assessment	\$ 98.93	\$ 98.93	\$ -
14	\$ 406,264.62	\$ 318,228.39	\$ 445,841.95	<b>TOTAL PERSONNEL SERVICES</b>	\$ 514,341.74	\$ 514,341.74	\$ -
15	\$ 3.00	\$ 2.00	\$ 3.00	<b>Total Full-Time Equivalent (FTE)</b>	\$ 3.00	\$ 3.00	\$ 0.00
<b>MATERIALS AND SERVICES</b>							
16							
17	\$ 135.00	\$ -	\$ 1,500.00	Legal Services	\$ 1,000.00	\$ 1,000.00	\$ -
18	\$ 1,810.93	\$ 2,635.68	\$ 2,500.00	Consumable Supplies/Materials	\$ 2,500.00	\$ 2,500.00	\$ -
19	\$ 1,532.36	\$ 1,440.36	\$ 2,500.00	Telephone	\$ 2,500.00	\$ 2,500.00	\$ -
20	\$ 2,860.16	\$ 2,473.34	\$ 5,500.00	PD & Investigation Expense	\$ 5,500.00	\$ 5,500.00	\$ -
21	\$ 7,893.81	\$ 12,988.37	\$ 16,000.00	Fuel / Vehicle Maintenance	\$ 16,000.00	\$ 16,000.00	\$ -
22	\$ 80.00	\$ -	\$ 1,000.00	Radio Maintenance	\$ 1,000.00	\$ 1,000.00	\$ -
23	\$ 1,276.28	\$ 1,798.84	\$ 3,500.00	Professional Development	\$ 52,000.00	\$ 12,000.00	\$ -
24	\$ 4,206.95	\$ 225.00	\$ 5,000.00	Educational Materials	\$ 4,000.00	\$ 4,000.00	\$ -
25	\$ 1,547.48	\$ 1,650.68	\$ 3,500.00	Uniforms / PPE	\$ 3,500.00	\$ 3,500.00	\$ -
26	\$ -	\$ -	\$ 150.00	Uniform Cleaning	\$ -	\$ -	\$ -
27	\$ 24,292.20	\$ 19,725.24	\$ 25,000.00	Dispatch	\$ 25,000.00	\$ 25,000.00	\$ -
28	\$ -	\$ -	\$ 2,000.00	Clatsop County Drug Task Force	\$ -	\$ -	\$ -
29	\$ -	\$ -	\$ -	Purchased Services	\$ 13,000.00	\$ 53,000.00	\$ -
30	\$ -	\$ 83.00	\$ 5,000.00	Community Care Services	\$ 5,000.00	\$ 5,000.00	\$ -
31	\$ 12,280.65	\$ 12,766.19	\$ 16,000.00	Technology - Software/Hardware	\$ 16,000.00	\$ 16,000.00	\$ -
32	\$ -	\$ -	\$ -	Dues & Fees	\$ 1,500.00	\$ 1,500.00	\$ -
33	\$ 57,915.82	\$ 55,786.70	\$ 89,150.00	<b>TOTAL MATERIALS AND SERVICES</b>	\$ 148,500.00	\$ 148,500.00	\$ -

# DRAFT

**EXPENDITURES DETAIL**  
**GENERAL FUND 10-12**  
**POLICE DEPARTMENT**



	Historical Data			EXPENDITURE REQUIREMENT FOR: POLICE DEPARTMENT	Budget for Next Year 2023-2024			Adopted by Governing Body Year 2023-2024	
	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024			
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
34									
35	\$ 2,519.97	\$ -	\$ 15,000.00	Equipment	\$ 15,000.00	\$ 15,000.00	\$ -	35	
36	\$ 2,519.97	\$ -	\$ 15,000.00		\$ 15,000.00	\$ 15,000.00	\$ -	36	
37				<b>TOTAL CAPITAL OUTLAY</b>					
				<b>TOTAL POLICE EXPENDITURES</b>	\$ 677,841.74	\$ 677,841.74	\$ -	38	

# DRAFT

## RESOURCES DETAIL AND EXPENDITURES SUMMARY ENTERPRISE FUND 30 WATER (OPERATING)



Line Item	Historical Data			RESOURCES REQUIREMENT FOR: WATER (OPERATING) DETAIL	Budget for Next Year 2023-2024		
	Actual		Adopted		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Adopted by Governing Body Year 2023-2024
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022	Budget this Year 2022-2023				
1	\$ 83,243.23	\$ 23,998.89	\$ 191,714.15	Beginning Fund Balance - Cash on Hand	\$ 18,706.28	\$ 18,706.28	\$ -
2	\$ 878.61	\$ 648.45	\$ 1,000.00	Interest	\$ 200.00	\$ 200.00	\$ -
3	\$ 923,077.10	\$ 944,458.24	\$ 1,106,000.00	Water Sales Receipts	\$ 945,000.00	\$ 945,000.00	\$ -
4	\$ -	\$ 24,150.00	\$ 15,000.00	Water Meter Install	\$ 15,000.00	\$ 15,000.00	\$ -
5	\$ -	\$ -	\$ -	Transferred from Other Funds-Water Reserve	\$ 197,617.50	\$ 341,705.54	\$ -
6	\$ 2,859.91	\$ 6,709.77	\$ -	Other - Miscellaneous	\$ 5,000.00	\$ 5,000.00	\$ -
7	\$ -	\$ 41,714.15	\$ 66,221.63	Grant - CSLFRF/American Rescue Plan	\$ -	\$ -	\$ -
8	\$ 1,010,058.85	\$ 1,041,679.50	\$ 1,379,935.78	<b>TOTAL WATER (OPERATING) RESOURCES</b>	\$ 1,181,523.78	\$ 1,325,611.82	\$ -
9							
10							
11	Historical Data			EXPENDITURE REQUIREMENT FOR: WATER (OPERATING) SUMMARY	Budget for Next Year 2023-2024		
Actual		Adopted	Proposed by City Staff Year 2023-2024		Approved by Budget Committee Year 2023-2024	Approved by Governing Body Year 2023-2024	
Second Preceding Year 2020-2021	First Preceding Year 2021-2022	Budget this Year 2022-2023					
12	\$ 311,912.43	\$ 330,831.03	\$ 421,019.12	PERSONNEL SERVICES	\$ 431,861.82	\$ 431,861.82	\$ -
13	\$ 539,328.60	\$ 571,143.93	\$ 790,416.66	MATERIALS & SERVICES	\$ 724,661.96	\$ 868,750.00	\$ -
14	\$ 14,818.82	\$ 49,540.51	\$ 48,500.00	CAPITAL OUTLAY	\$ 25,000.00	\$ 25,000.00	\$ -
15	\$ 120,000.00	\$ 50,000.00	\$ 120,000.00	TRANSFERS	\$ -	\$ -	\$ -
16							
17	\$ 23,999.00	\$ 40,164.03	\$ -	UNAPPROPRIATED ENDING FUND BALANCE	\$ -	\$ -	\$ -
18	\$ 1,010,058.85	\$ 1,041,679.50	\$ 1,379,935.78	<b>TOTAL WATER (OPERATING) EXPENDITURES</b>	\$ 1,181,523.78	\$ 1,325,611.82	\$ -
19							
20							
21	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>WATER (OPERATING) FUND BALANCED</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
22							
23							

# DRAFT

**EXPENDITURES DETAILS**  
**ENTERPRISE FUND 30**  
**WATER (OPERATING)**



Historical Data		EXPENDITURE REQUIREMENT FOR: WATER (OPERATING) DETAIL			Budget for Next Year 2023-2024		
		Actual	Adopted Budget this Year 2022-2023	Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Adopted by Governing Body Year 2023-2024	
Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
<b>PERSONNEL SERVICES</b>							
1							1
2	\$ 70,054.16	\$ 71,101.39	\$ 90,201.12	\$ 98,049.00	\$ 98,049.00	\$ -	2
3	\$ 27,214.71	\$ 25,251.84	\$ 28,147.42	\$ 32,127.00	\$ 32,127.00	\$ -	3
4	\$ 82,206.77	\$ 89,608.25	\$ 107,235.57	\$ 100,390.00	\$ 100,390.00	\$ -	4
5	\$ 19,707.22	\$ 20,622.99	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ -	5
6	\$ -	\$ 10,687.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	6
7	\$ 3,889.50	\$ 3,076.40	\$ 5,115.38	\$ 4,426.40	\$ 4,426.40	\$ -	7
8	\$ 15,295.98	\$ 15,989.72	\$ 19,322.69	\$ 19,703.81	\$ 19,703.81	\$ -	8
9	\$ 38,262.43	\$ 35,502.08	\$ 40,993.10	\$ 54,973.68	\$ 54,973.68	\$ -	9
10	\$ 1,546.86	\$ 1,767.94	\$ 2,310.91	\$ 2,693.82	\$ 2,693.82	\$ -	10
11	\$ 53,665.11	\$ 57,148.14	\$ 100,597.87	\$ 92,400.17	\$ 92,400.17	\$ -	11
12	\$ 69.69	\$ 75.28	\$ 95.07	\$ 97.94	\$ 97.94	\$ -	12
13	\$ <b>311,912.43</b>	\$ <b>330,831.03</b>	\$ <b>421,019.12</b>	\$ <b>431,861.82</b>	\$ <b>431,861.82</b>	\$ -	13
14	\$ <b>3.55</b>	\$ <b>3.55</b>	\$ <b>3.55</b>	\$ <b>3.10</b>	\$ <b>3.10</b>	\$ <b>0.00</b>	14
<b>MATERIALS AND SERVICES</b>							
15							15
16	\$ -	\$ 5,833.37	\$ 5,300.88	\$ 5,500.00	\$ 5,500.00	\$ -	16
17	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	17
18	\$ 8,060.65	\$ 3,409.23	\$ 8,500.00	\$ 4,500.00	\$ 4,500.00	\$ -	18
19	\$ 923.62	\$ 482.22	\$ 4,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	19
20	\$ 7,223.88	\$ 6,553.60	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ -	20
21	\$ 39,839.98	\$ 44,771.32	\$ 50,000.00	\$ 35,000.00	\$ 35,000.00	\$ -	21
22	\$ -	\$ -	\$ 2,000.00	\$ 1,500.00	\$ 1,500.00	\$ -	22
23	\$ 25,696.76	\$ 23,674.08	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	23
24	\$ 35,000.00	\$ 16,835.68	\$ 40,000.00	\$ 21,000.00	\$ 21,000.00	\$ -	24
25	\$ 3,119.20	\$ 5,427.65	\$ 6,000.00	\$ 21,000.00	\$ 21,000.00	\$ -	25
26	\$ 1,521.73	\$ 2,159.47	\$ 5,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	26
27	\$ 1,124.36	\$ 11.96	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	27
28	\$ 8,708.23	\$ 38,670.80	\$ 5,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	28
29	\$ 2,178.30	\$ 6,502.61	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	29
30	\$ 4,478.34	\$ 4,171.50	\$ 5,000.00	\$ 4,500.00	\$ 4,500.00	\$ -	30
31	\$ 37,606.40	\$ 15,798.34	\$ 40,000.00	\$ -	\$ -	\$ -	31
32	\$ 64,293.63	\$ 19,241.36	\$ 50,000.00	\$ 105,000.00	\$ 105,000.00	\$ -	32

# DRAFT

**EXPENDITURES DETAILS**  
**ENTERPRISE FUND 30**  
**WATER (OPERATING)**



	Historical Data			EXPENDITURE REQUIREMENT FOR: WATER (OPERATING) DETAIL	Budget for Next Year 2023-2024			Adopted by Governing Body Year 2023-2024
	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
33	\$ 261,884.42	\$ 255,393.31	\$ 303,680.00	Water Purchase	\$ 320,911.96	\$ 465,000.00	\$ -	33
34	\$ 4,171.00	\$ 56,533.38	\$ 45,000.00	Chemical Water Analysis	\$ 83,000.00	\$ 83,000.00	\$ -	34
35	\$ 12,429.52	\$ 11,891.25	\$ 13,000.00	Purchased Service - Meter Readers	\$ 14,000.00	\$ 14,000.00	\$ -	35
36	\$ -	\$ 32,564.58	\$ 10,000.00	Pipe & Fittings	\$ -	\$ -	\$ -	36
37	\$ -	\$ -	\$ 5,000.00	Hydrants	\$ -	\$ -	\$ -	37
38	\$ 2,822.95	\$ 516.69	\$ 5,000.00	Tools & Light Equipment	\$ 5,000.00	\$ 5,000.00	\$ -	38
39	\$ 2,072.50	\$ -	\$ 1,000.00	Meters & Meter Boxes	\$ 1,000.00	\$ 1,000.00	\$ -	39
40	\$ -	\$ 1,432.89	\$ 500.00	Meter Repair	\$ 500.00	\$ 500.00	\$ -	40
41	\$ -	\$ 5,000.00	\$ 10,000.00	Engineering	\$ 5,000.00	\$ 5,000.00	\$ -	41
42	\$ 991.19	\$ 470.55	\$ 5,000.00	Uniforms / PPE	\$ 5,000.00	\$ 5,000.00	\$ -	42
43	\$ 15,181.94	\$ 13,542.35	\$ 18,000.00	Water Billing Program	\$ 16,000.00	\$ 16,000.00	\$ -	43
44	\$ -	\$ 255.74	\$ -	Utilities - Water	\$ 5,750.00	\$ 5,750.00	\$ -	44
45	\$ -	\$ -	\$ 107,935.78	Grant - American Rescue Plan Projects	\$ -	\$ -	\$ -	45
46	\$ 539,328.60	\$ 571,143.93	\$ 790,416.66	<b>TOTAL MATERIALS AND SERVICES</b>	\$ 724,661.96	\$ 868,750.00	\$ -	46
47				<b>CAPITAL OUTLAY</b>				
48	\$ -	\$ -	\$ 500.00	Warehouse/Headworks/Fence	\$ -	\$ -	\$ -	48
49	\$ -	\$ 45,029.95	\$ 5,000.00	Office Equipment	\$ 5,000.00	\$ 5,000.00	\$ -	49
50	\$ -	\$ -	\$ 3,000.00	Field Equipment	\$ -	\$ -	\$ -	50
51	\$ 14,818.82	\$ 4,510.56	\$ 40,000.00	Water Meter Replacement	\$ 20,000.00	\$ 20,000.00	\$ -	51
52	\$ 14,818.82	\$ 49,540.51	\$ 48,500.00	<b>TOTAL CAPITAL OUTLAY</b>	\$ 25,000.00	\$ 25,000.00	\$ -	52
53				<b>TRANSFERS</b>				
54	\$ 100,000.00	\$ 50,000.00	\$ 100,000.00	Transfer - to Water Reserve Fund	\$ -	\$ -	\$ -	54
55	\$ 20,000.00	\$ -	\$ 20,000.00	Transfer - to PW Major Equipment Reserve Fund	\$ -	\$ -	\$ -	55
56	\$ 120,000.00	\$ 50,000.00	\$ 120,000.00	<b>TOTAL TRANSFERS</b>	\$ -	\$ -	\$ -	56
57								
58	\$ 23,999.00	\$ 40,164.03	\$ -	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	58
59	\$ 1,010,058.85	\$ 1,041,679.50	\$ 1,379,935.78	<b>TOTAL WATER (OPERATING) EXPENDITURES</b>	\$ 1,181,523.78	\$ 1,325,611.82	\$ -	59

