# CITY OF TRUTH OR CONSEQUENCES

# FINAL BUDGET 2023-2024

**City of Truth or Consequences**
**Sierra County**

**Fiscal Year** **Final Budget 7/1/23 to 6/30/24**

| Fund No. | Fund | Unaudited Beginning Cash Balance | Investments | Estimated Revenues | Net Cash Transfers | Budgeted Expend. | Estimated Ending Cash Balance | DFA Local Reserve Requirement | Adjusted Ending Cash Balance |
|---|---|---|---|---|---|---|---|---|---|
| 101 | General Fund | $ 4,264,350 | $ 109,815.87 | $ 6,035,388 | $ (332,377) | $ 6,920,744 | $ 3,156,433 | **$ 576,729** | $ 2,579,704.12 |
| **SPECIAL REVENUE FUNDS** | | | | | | | | | |
| 201 | Correction | $ 71,858 | $ - | $ 400 | $ 89,000 | $ 89,000 | $ 72,258 | | $ 72,258.39 |
| 209 | Fire Protection Fund | $ 1,087,002 | $ - | $ 373,490 | $ - | $ 1,460,491 | $ 1 | | $ 0.64 |
| 211 | Law Enforcement | $ 11,024 | $ - | $ 113,000 | $ - | $ 124,023 | $ 1 | | $ 0.96 |
| 212 | Law Enforcement Recruitment Fund | $ 1,543 | $ - | $ 112,500 | $ (1,543) | $ 112,500 | $ 0 | | $ 0.37 |
| 214 | Lodger's Tax | $ 710,779 | $ - | $ 386,350 | $ (55,000) | $ 815,400 | $ 226,728 | | $ 226,728.13 |
| 216 | Municipal Street | $ 1,074,988 | $ - | $ 1,300,464 | $ (5,000) | $ 1,457,251 | $ 913,201 | | $ 913,201.23 |
| 217 | Recreation Fund | $ 4,777 | $ - | $ 3 | $ - | $ - | $ 4,780 | | $ 4,779.68 |
| 260 | American Rescue Plan | $ 387,915 | $ - | $ - | $ - | $ 387,915 | $ 0 | | $ 0.26 |
| 280 | Cannabis | $ 80,185 | $ - | $ 65,000 | $ (138,900) | $ 1,500 | $ 4,785 | | $ 4,785.05 |
| 293 | Veterans Wall Perpetual Care | $ 1,150 | $ - | $ - | $ - | $ - | $ 1,150 | | $ 1,150.00 |
| 294 | State Library | $ 7,320 | $ - | $ 5,655 | $ - | $ 10,950 | $ 2,025 | | $ 2,025.42 |
| 295 | Municipal Pool | $ 111,341 | $ - | $ 8,700 | $ 177,820 | $ 161,284 | $ 136,577 | | $ 136,577.19 |
| 296 | PD GRT Fund | $ 184,571 | $ - | $ 450,500 | $ (89,000) | $ 245,900 | $ 300,171 | | $ 300,170.85 |
| 298 | PD Donations | $ 9,036 | $ - | $ - | $ - | $ 9,036 | $ 0 | | $ 0.06 |
| 299 | Special Revenue Funds | $ 446.70 | $ - | $ 200 | $ - | $ - | $ 647 | | $ 646.70 |
| | **Subtotal** | **$ 3,743,936.55** | **$ -** | **$ 2,816,262** | **$ (22,623)** | **$ 4,875,251** | **$ 1,662,325** | | **$ 1,662,324.92** |
| **ENTERPRISE FUNDS** | | | | | | | | | |
| 501 | Cemetery | $ 61,221 | $ - | $ 15,030 | $ - | $ 33,000 | $ 43,251 | | $ 43,250.88 |
| 502 | Utility Office | $ 102,672 | $ - | $ 82,900 | $ 460,000 | $ 483,542 | $ 162,030 | | $ 162,029.64 |
| 503 | Electric Division | $ 1,667,796 | $ - | $ 6,713,830 | $ (445,747) | $ 6,899,390 | $ 1,036,489 | | $ 1,036,488.97 |
| 504 | Water Division | $ 734,883 | $ - | $ 1,465,200 | $ (681,276) | $ 1,105,003 | $ 413,804 | | $ 413,804.42 |
| 505 | Solid Waste Division | $ 530,764 | $ 439,263.47 | $ 2,445,250 | $ (292,641) | $ 2,582,939 | $ 539,697 | | $ 539,697.37 |
| 506 | Waste Water Division | $ 478,175 | $ - | $ 1,205,400 | $ (242,336) | $ 1,113,128 | $ 328,111 | | $ 328,111 |
| | **998- Jt. Utility Subtotal** | **$ 3,514,290** | | **$ 11,912,580** | **$ (1,202,000)** | **$ 12,184,002** | $ 2,480,131 | | **$ 2,318,101.85** |
| 508 | Golf Course | $ 37,086 | $ - | $ 58,535 | $ 255,000 | $ 294,701 | $ 55,920 | | $ 55,920.37 |
| 509 | Municipal Airport | $ 55,086 | $ - | $ 267,540 | $ 70,000 | $ 333,500 | $ 59,126 | | $ 59,126.19 |
| | **Subtotal** | **$ 3,667,683** | **$ 439,263** | **$ 12,253,685** | **$ (877,000)** | **$ 12,845,203** | **$ 2,638,429** | | **$ 2,638,429** |

| Fund No. | Fund | Unaudited Beginning Cash Balance | Investments | Estimated Revenues | Net Cash Transfers | Budgeted Expend. | Estimated Ending Cash Balance | DFA Local Reserve Requirement | Adjusted Ending Cash Balance |
|---|---|---|---|---|---|---|---|---|---|
| **CAPITAL PROJECTS FUNDS** | | | | | | | | | |
| 301 | Water/WW/EFFL Water Refuse | $ 222,758 | $ 102,326.30 | $ 1,920 | $ - | $ - | $ 327,005 | | $ 327,004.59 |
| 303 | Veterans Wall | $ 2,857 | $ - | $ - | $ 2,000 | $ 4,579 | $ 278 | | $ 277.88 |
| 304 | Senior State Grant | $ 6,934 | $ - | $ 438,031 | $ - | $ 376,915 | $ 68,051 | | $ 68,050.78 |
| 305 | Capital Imp. (General) | $ 85,427 | $ - | $ 70 | $ - | $ 85,239 | $ 258 | | $ 258.14 |
| 306 | Capital Imp. (Jt. Utility) | $ 94,757 | $ - | $ 100 | $ - | $ 94,558 | $ 299 | | $ 299.18 |
| 307 | Golf Course Imp. Fund | $ 1,420 | $ - | $ - | $ - | $ - | $ 1,420 | | $ 1,420.39 |
| 311 | R & R Sewer | $ - | $ 146,963.40 | $ 275 | $ - | $ - | $ 147,238 | | $ 147,238.40 |
| 312 | R & R Airport | $ 5,726 | $ - | $ 968,860 | $ - | $ 719,995 | $ 254,591 | | $ 254,590.58 |
| 313 | R & R Water | $ - | $ 129,865.29 | $ 250 | $ 191,161 | $ - | $ 321,276 | | $ 321,276.29 |
| 314 | CDBG Fund | $ - | $ - | $ 750,000 | $ 75,000 | $ 825,000 | $ - | | $ - |
| 315 | Capital Improvement Reserves | $ 2,314,887 | $ - | $ 2,372,887 | $ 156,212 | $ 1,763,073 | $ 3,080,913 | | $ 3,080,913.36 |
| 316 | Emergency Repair Reserves | $ 112,316 | $ 42,139.47 | $ 175 | $ 12,500 | $ - | $ 167,130 | | $ 167,130.42 |
| 317 | Waste Water Repair Reserves | $ 86,013 | $ 105,514.56 | $ 380 | $ 19,775 | $ - | $ 211,683 | | $ 211,682.79 |
| 318 | Electrical Const. Reserves | $ 28,160 | $ 89,146.52 | $ 910 | $ 10,000 | $ - | $ 128,217 | | $ 128,216.78 |
| 320 | USDA Water System Improvements | $ - | $ - | $ 5,851,629 | $ - | $ 5,851,629 | $ - | | $ - |
| 321 | USDA Water System Improvements | $ - | $ - | $ 7,531,000 | $ - | $ 7,531,000 | $ - | | $ - |
| 360 | NMFA Projects | $ 215,657 | $ - | $ 1,331,419 | $ - | $ 1,434,380 | $ 112,696 | | $ 112,696.21 |
| 370 | Water Trust Board Projects | $ 78,344 | $ - | $ 1,137,927 | $ - | $ 1,179,880 | $ 36,391 | | $ 36,391.27 |
| 380 | Other State Funded Projects | $ - | $ - | $ 2,485,518 | $ 46,908 | $ 2,532,426 | $ - | | $ - |
| | **Subtotal** | **$ 3,255,257.88** | **$ 615,955.54** | **$ 22,871,351** | **$ 513,556** | **$ 22,398,673** | **$ 4,857,447.06** | | **$ 4,857,447.06** |
| **FIDUCIARY & INTERNAL SVC. FUNDS** | | | | | | | | | |
| 700 | Court Bond Fund | $ 1,000 | $ - | $ - | $ - | $ - | $ 1,000 | | $ 1,000.41 |
| 600 | Internal Service Fund | $ 45,211 | $ - | $ 20,000 | $ 23,000 | $ 88,000 | $ 211 | | $ 211.41 |
| | **Subtotal** | **$ 46,212** | **$ -** | **$ 20,000.00** | **$ 23,000** | **$ 88,000.00** | **$ 1,211.82** | | **$ 1,211.82** |
| **DEBT SERVICE FUND** | | | | | | | | | |
| 403 | Pledge State Tax | $ 41,214 | $ 1,675,464.17 | $ 478,233 | $ 695,444 | $ 1,143,752 | $ 1,746,603 | | $ 1,746,603.20 |
| | **Subtotal** | **$ 41,214** | **$ 1,675,464.17** | **$ 478,233** | **$ 695,444** | **$ 1,143,752** | **$ 1,746,603.20** | | **$ 1,746,603.20** |
| **GRAND TOTAL (ALL FUNDS)** | | **$ 15,018,654** | **$ 2,840,499** | **$ 44,474,919** | **$ -** | **$ 48,271,623** | **$ 14,062,449** | **$ 576,729** | **$ 13,485,720.06** |

## CITY OF TRUTH OR CONSEQUENCES BUDGET FOR FISCAL YEAR 7/1/23 TO 6/30/24

| | General Fund Revenues | Fiscal Year 2020-21 Actual | Fiscal Year 2021-22 Actual | Fiscal Year 2022-23 Actual | Fiscal Year 2023-24 FINAL | 3 year Average Prior to 23-24 |
|---|---|---|---|---|---|---|
| | **Municipal Taxes** | | | | | |
| 101-1099-30311 | Franchise Tax | $ 44,032 | $ 50,590 | $ 58,105 | $ 52,000 | $ 50,909 |
| 101-1099-30312 | Gross Receipts - Hospital | $ 271,120 | $ 309,514 | $ 436,349 | $ 280,000 | $ 338,994 |
| 101-1099-30313 | 1/8% Infrastructure | $ 180,811 | $ 207,732 | $ 178 | $ - | $ 129,574 |
| 101-1099-30314 | Gross Receipts (3/4%) | $ 1,174,853 | $ 1,341,227 | $ 1,890,846 | $ 1,500,000 | $ 1,468,975 |
| 101-1099-30315 | HB-6 Tax Revenue | $ 130,754 | $ 23,773 | $ - | $ - | $ 51,509 |
| 101-1099-30316 | 1/4% MGRT (POLICE) | $ - | $ - | $ 239,028 | $ 140,000 | $ 79,676 |
| 101-1099-30318 | Property Tax - Current Year | $ 181,391 | $ 178,865 | $ 186,072 | $ 175,000 | $ 182,109 |
| 101-1099-30319 | Property Tax -Prior Year | $ 15,715 | $ 7,514 | $ 15,322 | $ 12,000 | $ 12,850 |
| | **SUB TOTAL** | **$ 1,998,675** | **$ 2,119,215** | **$ 2,825,900** | **$ 2,159,000** | **$ 2,314,597** |
| | **State Shared Taxes** | | | | | |
| 101-1099-30326 | Auto License Dist. 40% | $ 24,994 | $ 21,906 | $ 28,451 | $ 22,000 | $ 25,117 |
| 101-1099-30325 | Gross Receipts Tax 1.225 | $ 1,808,197 | $ 2,056,662 | $ 2,487,886 | $ 1,900,000 | $ 2,117,582 |
| | **SUB TOTAL** | **$ 1,833,191** | **$ 2,078,568** | **$ 2,516,337** | **$ 1,922,000** | **$ 2,142,699** |
| | **Licenses and Permits** | | | | | |
| 101-1099-33331 | Animal Licenses | $ 1,447 | $ 1,434 | $ 1,761 | $ 1,500 | $ 1,547 |
| 101-1099-33334 | Business Lic/Reg | $ 17,410 | $ 17,495 | $ 18,095 | $ 17,500 | $ 17,667 |
| 101-1099-33335 | Liquor Licenses | $ 3,750 | $ 3,000 | $ 4,000 | $ 3,500 | $ 3,583 |
| 101-1099-33338 | Other | $ 3,202 | $ 3,824 | $ 4,330 | $ 3,000 | $ 3,785 |
| | **SUB TOTAL** | **$ 25,809** | **$ 25,753** | **$ 28,186** | **$ 25,500** | **$ 26,583** |
| | **Charges for Services** | | | | | |
| 101-1099-34343 | Animal Pound Fees | $ 68,190 | $ 86,425 | $ 102,093 | $ 70,000 | $ 85,569 |
| 101-1099-34346 | Printing and Copying | $ 994 | $ 1,543 | $ 3,016 | $ 1,200 | $ 1,851 |
| 101-1099-34348 | Rent of Public Facilities | $ 69,533 | $ 79,077 | $ 99,718 | $ 73,000 | $ 82,776 |
| 101-1099-34355 | Other Charges for Services | $ 6,954 | $ 6,672 | $ 8,440 | $ 6,000 | $ 7,355 |
| | **SUB TOTAL** | **$ 145,671** | **$ 173,717** | **$ 213,266** | **$ 150,200** | **$ 177,551** |
| | **Fines and Forfeits** | | | | | |
| 101-1099-35362 | Court Fines | $ 3,771 | $ 5,575 | $ 2,558 | $ 500 | $ 3,968 |
| 101-1099-32365 | AOC/JID Computer System | $ 8,172 | $ 18,054 | $ 3,363 | $ 500 | $ 9,863 |
| 101-1099-37371 | Other/Donations | $ 5,482 | $ 6,532 | $ 7,651 | $ - | $ 6,555 |
| | **SUB TOTAL** | **$ 17,425** | **$ 30,161** | **$ 13,572** | **$ 1,000** | **$ 20,386** |
| | **Miscellaneous Rev** | | | | | |
| 101-1099-38372 | Insurance Recovery | $ - | $ 1,483 | $ 5,287 | $ - | $ 2,257 |
| 101-1099-36373 | Interest Income | $ 632 | $ 1,810 | $ 2,957 | $ 1,000 | $ 1,799 |
| 101-1099-37374 | Surplus Auction | $ - | $ 3,035 | $ - | $ - | $ 1,012 |
| 101-1099-34376 | Williamsburg - PD | $ 10,000 | $ 10,000 | $ 4,167 | $ - | $ 8,056 |
| 101-1099-34377 | School Resource Officer | $ - | $ - | $ 59,000 | $ 59,000 | $ 19,667 |
| 101-1099-37390 | Property Sales | $ 26,000 | $ 97,850 | $ 134,501 | $ 30,000 | $ 86,117 |
| 101-1099-36410 | Investment Income | $ - | $ - | $ 3,622 | $ 2,000 | $ 1,207 |

## CITY OF TRUTH OR CONSEQUENCES BUDGET FOR FISCAL YEAR 7/1/23 TO 6/30/24

| | General Fund Revenues | Fiscal Year 2020-21 Actual | Fiscal Year 2021-22 Actual | Fiscal Year 2022-23 Actual | Fiscal Year 2023-24 FINAL | 3 year Average Prior to 23-24 |
|---|---|---|---|---|---|---|
| 101-1099-36410 | Investment Income | $ - | $ - | $ 3,622 | $ 2,000 | $ 1,207 |
| 101-1099-37380 | Miscellaneous Revenue | $ 1,873 | $ 82,731 | $ 32,961 | $ 1,000 | $ 39,188 |
| 101-1099-37384 | Communications Lease | $ 2,100 | $ 2,100 | $ 375,830 | $ 645,000 | $ 126,677 |
| | **SUB TOTAL** | **$ 40,605** | **$ 199,010** | **$ 618,324** | **$ 738,000** | **$ 285,979** |
| | **State** | | | | | |
| 101-1099-32381 | NM Beautification | $ 48,660 | $ - | $ 6,667 | $ 5,000 | $ 18,443 |
| 101-1099-32380 | JJAC Grant | $ 6,682 | $ - | $ 46,645 | $ 662,019 | $ 17,776 |
| 101-1099-32387 | OBD/DWI SATURATION | $ 4,579 | $ 6,410 | $ 4,830 | $ 12,382 | $ 5,273 |
| 101-1099-32392 | Small Cities Assistance | $ 206,444 | $ 385,911 | $ 336,399 | $ 300,000 | $ 309,584 |
| 101-1099-31385 | JAF Grant | $ 7,192 | $ 3,812 | $ - | $ - | $ 3,668 |
| 101-1099-30394 | Lodgers Tax Adm. Fee | $ 15,000 | $ 15,000 | $ 68,283 | $ 60,287 | $ 32,761 |
| | **SUB TOTAL** | **$ 288,557** | **$ 411,132** | **$ 462,824** | **$ 1,039,688** | **$ 387,504** |
| | **GRAND TOTAL REVENUES** | **$ 4,349,932** | **$ 5,037,556** | **$ 6,678,409** | **$ 6,035,388** | **$ 5,355,299** |
| | ***Transfers IN*** | | | | | |
| | (503) Electric | $ 1,400,000 | $ 1,400,000 | $ - | | |
| | (504) Water | $ 50,000 | $ 50,000 | $ 187,500 | | |
| | (280) Cannabis | | | | $ 138,900 | |
| | (212) Law Enforcement Recruitment | | | | **$ 1,543** | |
| | (304) Senior Grant | $ 45,670 | $ 45,670 | $ - | | |
| | (305) CI General | $ 67 | $ 67 | $ - | | |
| | (309) USDA WWTP | | | | | |
| | (505) Solid Waste | $ 75,000.00 | $ 75,000.00 | $ 250,000.00 | | |
| | (506) Waste Water | $ 100,000.00 | $ 100,000.00 | $ 187,500.00 | | |
| | (214) Lodgers Tax | $ 35,000.00 | $ 35,000.00 | $ - | | |
| | (217) Recreation | $ 19,210.00 | $ 19,210.00 | $ - | | |
| | (297) PD Confid | $ - | $ - | $ 5,432.15 | | |
| | (296) PD GRT | $ 10,000.00 | $ 10,000.00 | $ 722,048.00 | | |
| ) Transfers In | | **$ 1,734,947** | **$ 1,734,947** | **$ 1,352,480** | **$ 140,443** | |
| | **Rev. + Transfers Total** | **$ 6,084,879** | **$ 6,772,503** | **$ 8,030,889** | **$ 6,175,831** | |

# CITY OF TRUTH OR CONSEQUENCES BUDGET FOR FISCAL YEAR 7/1/23 TO 6/30/24

| General Fund Expenditures | Fiscal Year 2019-20 Actual | Fiscal Year 2020-21 Actual | Fiscal Year 2021-22 Actual | Fiscal Year 2022-23 Actual | Fiscal Year 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|
| **1000 Governing Body** | | | | | | |
| Personnel Services | $ 33,036 | $ 32,403 | $ 39,884 | $ 67,174 | $ 67,492 | 0% |
| Operating Expense | $ 107,494 | $ 176,567 | $ 184,530 | $ 124,145 | $ 237,960 | 92% |
| Capital Outlay: | | | | | $ - | |
| **SUB TOTAL** | **$ 140,531** | **$ 208,970** | **$ 224,414** | **$ 191,318** | **$ 305,452** | 60% |
| **1001 City Clerk** | | | | | | |
| Personnel Services | $ 133,055 | $ 139,732 | $ 159,167 | $ 162,309 | $ 193,681 | 19% |
| Operating Expense | $ 31,469 | $ 23,068 | $ 22,925 | $ 23,069 | $ 47,548 | 106% |
| Capital Outlay: | $ - | $ - | $ - | $ - | $ - | 0% |
| **SUB TOTAL** | **$ 164,524** | **$ 162,800** | **$ 182,092** | **$ 185,378** | **$ 241,229** | 30% |
| **1002 Court** | | | | | | |
| Personnel Services | $ 147,410 | $ 192,030 | $ 168,016 | $ 137,161 | $ 65,597 | -52% |
| Operating Expense | $ 28,748 | $ 32,963 | $ 22,919 | $ 14,296 | $ 18,660 | 31% |
| Capital Outlay: | $ 25,000 | $ - | $ - | $ - | $ - | 0% |
| **SUB TOTAL** | **$ 201,157** | **$ 224,993** | **$ 190,935** | **$ 151,456** | **$ 84,257** | -44% |
| **1003 City Manager** | | | | | | |
| Personnel Services | $ 209,349 | $ 237,079 | $ 259,855 | $ 277,844 | $ 188,322 | -32% |
| Operating Expense | $ 169,587 | $ 28,666 | $ 25,588 | $ 289,500 | $ 19,132 | -93% |
| Capital Outlay: | $ - | $ - | $ - | $ - | $ - | 0% |
| **SUB TOTAL** | **$ 378,936** | **$ 265,745** | **$ 285,443** | **$ 567,344** | **$ 207,454** | -63% |
| **1004 Administrative Services** | | | | | | |
| Personnel Services | $ 338,361 | $ 356,078 | $ 357,646 | $ 395,571 | $ 439,102 | 11% |
| Operating Expense | $ 171,786 | $ 63,828 | $ 49,866 | $ 59,414 | $ 81,300 | 37% |
| Capital Outlay: | $ - | $ - | $ - | $ - | $ - | 0% |
| **SUB TOTAL** | **$ 510,147** | **$ 419,906** | **$ 407,512** | **$ 454,985** | **$ 520,402** | 14% |

# CITY OF TRUTH OR CONSEQUENCES BUDGET FOR FISCAL YEAR 7/1/23 TO 6/30/24

| General Fund Expenditures | Fiscal Year 2019-20 Actual | Fiscal Year 2020-21 Actual | Fiscal Year 2021-22 Actual | Fiscal Year 2022-23 Actual | Fiscal Year 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|
| **1005 Fire** | | | | | | |
| Personnel Services | $ - | $ - | $ - | $ - | $ - | 0% |
| Operating Expense | $ 21,500 | $ 21,500 | $ 21,500 | $ 21,500 | $ 21,500 | 0% |
| Capital Outlay: | $ - | $ - | | | $ - | 0% |
| **SUB TOTAL** | **$ 21,500** | **$ 21,500** | **$ 21,500** | **$ 21,500** | **$ 21,500** | 0% |
| **1006 Animal Shelter** | | | | | | |
| Personnel Services | $ 125,003 | $ 143,485 | $ 144,844 | 151932.54 | $ 176,002 | 16% |
| Operating Expense | $ 28,660 | $ 35,865 | $ 34,046 | 43394 | $ 45,350 | 5% |
| Capital Outlay: | $ - | $ - | $ - | $ - | $ - | 0% |
| **SUB TOTAL** | **$ 153,663** | **$ 179,350** | **$ 178,890** | **$ 195,327** | **$ 221,352** | 13% |
| **1007 Police** | | | | | | |
| Personnel Services | $ 1,017,422 | $ 1,097,007 | $ 1,061,491 | $ 1,133,343 | $ 1,442,844 | 27% |
| Operating Expense | $ 424,486 | $ 359,297 | $ 386,351 | $ 389,589 | $ 438,970 | 13% |
| Capital Outlay: | $ - | $ - | $ - | $ - | $ - | 0% |
| **SUB TOTAL** | **$ 1,441,908** | **$ 1,456,304** | **$ 1,447,842** | **$ 1,522,932** | **$ 1,881,814** | 24% |
| **1008 Animal Control** | | | | | | |
| Personnel Services | $ 130,971 | $ 166,614 | $ 145,779 | $ 150,736 | $ 153,989 | 2% |
| Operating Expense | $ 67,000 | $ 10,861 | $ 17,777 | $ 21,495 | $ 31,200 | 45% |
| Capital Outlay: | $ - | | | | $ - | 0% |
| **SUB TOTAL** | **$ 197,971** | **$ 177,475** | **$ 163,557** | **$ 172,231** | **$ 185,189** | 8% |
| **1009 Parks & Recreation** | | | | | | |
| Personnel Services | $ 181,280 | $ 255,311 | $ 115,268 | $ 147,135 | $ 240,516 | 63% |
| Operating Expense | $ 134,626 | $ 160,233 | $ 131,991 | $ 134,866 | $ 121,150 | -10% |
| Capital Outlay: | $ 101,987 | $ - | $ - | $ - | $ 20,000 | 0% |
| **SUB TOTAL** | **$ 417,893** | **$ 415,544** | **$ 247,260** | **$ 282,000** | **$ 381,666** | 35% |

# CITY OF TRUTH OR CONSEQUENCES BUDGET FOR FISCAL YEAR 7/1/23 TO 6/30/24

| General Fund Expenditures | Fiscal Year 2019-20 Actual | Fiscal Year 2020-21 Actual | Fiscal Year 2021-22 Actual | Fiscal Year 2022-23 Actual | Fiscal Year 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|
| **1010 Community Development** | | | | | | |
| Personnel Services | $ 54,556 | $ 62,635 | $ 75,697 | $ 105,916 | $ 110,532 | 4% |
| Operating Expense | $ 79,842 | $ 94,678 | $ 94,112 | $ 177,767 | $ 289,000 | 63% |
| Capital Outlay: | $ - | $ - | $ - | $ - | $ - | 0% |
| **SUB TOTAL** | **$ 134,398** | **$ 157,312** | **$ 169,809** | **$ 283,683** | **$ 399,532** | 41% |
| **1011 Street Department** | | | | | | |
| Personnel Services | $ 346,714 | $ 398,074 | $ 384,288 | $ 383,145 | $ 486,849 | 27% |
| Operating Expense | $ 198 | $ 113 | $ 499 | $ 1,305 | $ 1,500 | 15% |
| Capital Outlay: | $ - | $ - | $ - | $ - | $ - | 0% |
| **SUB TOTAL** | **$ 346,913** | **$ 398,187** | **$ 384,787** | **$ 384,450** | **$ 488,349** | 27% |
| **1012 Fleet Maintenance** | | | | | | |
| Personnel Services | $ 66,770 | $ 83,893 | $ 118,895 | $ 119,122 | $ 122,494 | 3% |
| Operating Expense | $ 3,290 | $ 20,505 | $ 27,273 | $ 36,920 | $ 29,450 | -20% |
| Capital Outlay: | $ - | $ - | $ - | $ - | $ 30,000 | 0% |
| **SUB TOTAL** | **$ 70,060** | **$ 104,398** | **$ 146,169** | **$ 156,042** | **$ 181,944** | 17% |
| **1013 Community Services** | | | | | | |
| Personnel Services | $ - | $ - | $ 86,598 | $ 86,692 | $ 88,008 | 2% |
| Operating Expense | $ - | $ - | $ 5,705 | $ 7,769 | $ 5,100 | -34% |
| Capital Outlay: | $ - | $ - | $ - | $ - | $ - | 0% |
| **SUB TOTAL** | **$ -** | **$ -** | **$ 92,302** | **$ 94,461** | **$ 93,108** | -1% |
| **1014 Facility Management** | | | | | | |
| Personnel Services | $ 285,975 | $ 233,684 | $ 231,558 | $ 238,187 | $ 345,905 | 45% |
| Operating Expense | $ 76,223 | $ 73,212 | $ 62,264 | $ 72,355 | $ 145,350 | 101% |
| Capital Outlay: | $ - | $ - | $ - | $ - | $ - | 0% |
| **SUB TOTAL** | **$ 362,197** | **$ 306,895** | **$ 293,822** | **$ 310,542** | **$ 491,255** | 58% |

# CITY OF TRUTH OR CONSEQUENCES BUDGET FOR FISCAL YEAR 7/1/23 TO 6/30/24

| General Fund Expenditures | Fiscal Year 2019-20 Actual | Fiscal Year 2020-21 Actual | Fiscal Year 2021-22 Actual | Fiscal Year 2022-23 Actual | Fiscal Year 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|
| **1016 Library Department** | | | | | | |
| Personnel Services | $ 174,910 | $ 194,434 | $ 199,994 | $ 224,679 | $ 236,791 | 5% |
| Operating Expense | $ 8,932 | $ 10,582 | $ 11,304 | $ 10,494 | $ 24,250 | 131% |
| Capital Outlay: | $ 7,500 | $ - | $ - | $ - | $ - | 0% |
| **SUB TOTAL** | **$ 191,341** | **$ 205,016** | **$ 211,297** | **$ 235,173** | **$ 261,041** | 11% |
| **1017 Hospital GRT Payments** | | | | | | |
| Personnel Services | | | | | | |
| Operating Expense | $ 265,993 | $ 268,509 | $ 309,597 | $ 437,104 | $ 310,000 | -29% |
| Capital Outlay: | | | | | $ - | 0% |
| **SUB TOTAL** | **$ 265,993** | **$ 268,509** | **$ 309,597** | **$ 437,104** | **$ 310,000** | -29% |
| **1018 Utility & Insurance Exp.** | | | | | | |
| Personnel Services | $ - | | | | | 0% |
| Operating Expense | $ 583,600 | $ 565,674 | $ 631,157 | $ 622,459 | $ 645,200 | 4% |
| Capital Outlay: | $ - | $ - | $ - | $ - | $ - | 0% |
| **SUB TOTAL** | **$ 583,600** | **$ 565,674** | **$ 631,157** | **$ 622,459** | **$ 645,200** | 4% |
| **Total G.F. Expend.** | **$ 5,429,069** | **$ 5,359,229** | **$ 5,317,191** | **$ 5,978,598** | **$ 6,920,744** | 16% |
| ***Transfers OUT*** | | | | | | |
| (201) Corrections | $ (15,000) | | | | $ - | 0% |
| (296) PD GRT Fund | $ (300,000) | | | | $ - | 0% |
| (303) Veterans Wall | | | | | $ (2,000) | |
| (508) Golf Course | | | | $ (115,000) | $ (200,000) | 74% |
| (509) Municipal Airport | $ (112,708) | | | $ (150,000) | $ (70,000) | -53% |
| (216) Streets | $ (26,000) | | | | $ - | #DIV/0! |
| (295) Swimming Pool | $ (207,000) | | | $ (150,000) | $ (177,820) | 19% |
| (312) R&R Airport | $ (11,919) | | | | $ - | #DIV/0! |
| (600) Internal Service | | | | $ (58,000) | $ (23,000) | |
| | **$ (672,627)** | | | **$ (473,000)** | **$ (472,820)** | 0% |
| **Grand Total GF Exp.** | **$ 6,101,696** | | | **$ 6,451,598** | **$ 7,393,564** | |

| Fund No. | Fund Name | Description | Purpose | | Fiscal Year 2023-24 FINAL |
|---|---|---|---|---|---|
| 101 | General | **TRANSFER IN FROM OTHER FUNDS** | | | |
| | | (212) Law Enforcement Recruitment | Pay Back State for unused disbursement FY22/23 | $ | 1,543 |
| | | (280) Cannabis | Administrative Fees | $ | 138,900 |
| | | | **101 -TOTAL TRANSFERS IN** | $ | **140,443** |
| | | **TRANSFER OUT TO OTHER FUNDS** | | | |
| | | (295) Municipal Pool | Deficit Coverage | $ | (177,820) |
| | | (508) Golf Course | Deficit Coverage & CI | $ | (200,000) |
| | | (509) Municipal Airport | Deficit Coverage | $ | (70,000) |
| | | (600) Fleet Services | General Fund Support | $ | (23,000) |
| | | (303) Veterans Wall | General Fund Support | $ | (2,000) |
| | | | **101 -TOTAL TRANSFERS OUT** | $ | **(472,820)** |
| | | | **101 - NET TRANSFERS** | $ | **(332,377)** |
| 201 | Corrections | **TRANSFER IN FROM OTHER FUNDS** | | | |
| | | (296) PD Gross Receipt Tax | Care of Prisoners (Sierra County ) | $ | 50,000 |
| | | (296) PD Gross Receipt Tax | Professional Serv. (Sierra Vista Hospital) | $ | 36,000 |
| | | (296) PD Gross Receipt Tax | Deficit Coverage | $ | 3,000 |
| | | | **201 -TOTAL TRANSFERS IN** | $ | **89,000** |
| 212 | Law Enforcement Recruitment | **TRANSFER OUT TO OTHER FUNDS** | | | |
| | | (101) General Fund | Pay Back State for unused disbursement FY22/23 | $ | (1,543) |
| | | | **212 - Total Transfer OUT** | $ | **(1,543)** |
| 214 | Lodgers Tax | **TRANSFER OUT TO OTHER FUNDS** | | | |
| | | (508) Golf Course | Support Golf Course | $ | (55,000) |
| | | | **214 - Total Transfer OUT** | $ | **(55,000)** |
| 216 | Street | **TRANSFER IN FROM OTHER FUNDS** | | | |
| | | (506) Waste Water | Street Repair, Hot and Cold Mix | $ | - |
| | | (504) Water | Street Repair, Hot and Cold Mix | $ | - |
| | | | **216 -Total Transfer IN** | $ | - |
| | | **TRANSFER OUT TO OTHER FUNDS** | | | |
| | | (403) Debt Service | Debt Pymt. NMFA CIF-5192 | $ | (5,000) |
| | | | **216 -Total Transfer OUT** | $ | **(5,000)** |
| | | | **216 - NET TRANSFERS** | $ | **(5,000)** |

| Fund No. | Fund Name | Description | Purpose | Fiscal Year 2023-24 FINAL |
|---|---|---|---|---|
| 280 | Cannabis | | | |
| | | TRANSFER OUT TO OTHER FUNDS | | |
| | | (101) General Fund | Administrative Fees | $ (138,900) |
| | | | 280 -Total Transfer OUT | $ (138,900) |
| 295 | Municipal Pool | TRANSFER IN FROM OTHER FUNDS | | |
| | | (101) General Fund | General Fund Support | $ 177,820 |
| | | | 295 -Total Transfer IN | $ 177,820 |
| 296 | PD Gross Receipts Tax Fund (GRT) | TRANSFER IN FROM OTHER FUNDS | | |
| | | | 296 -TOTAL TRANSFER IN | $ - |
| | | TRANSFER OUT TO OTHER FUNDS | | |
| | | (201) Correction Fund | Care of Prisoners (Sierra County ) | $ (50,000) |
| | | (201) Correction Fund | Professional Serv. (Sierra Vista Hospital) | $ (36,000) |
| | | (201) Correction Fund | Deficit Coverage | $ (3,000) |
| | | | 296 -Total Transfer OUT | $ (89,000) |
| | | | 296 - NET TRANSFERS | $ (89,000) |
| 303 | Veterans Wall | | | |
| | | TRANSFER IN FROM OTHER FUNDS | | |
| | | (101) General Fund | General Fund Support | $ 2,000 |
| | | | | $ 2,000 |
| 313 | R&R Water CD | TRANSFER IN FROM OTHER FUNDS | | |
| | | (504) Water | USDA Loan Reserve requirements | $ 191,161 |
| | | | 313 -TOTAL TRANSFER IN | $ 191,161 |
| 314 | CDBG | | | |
| | | TRANSFER IN FROM OTHER FUNDS | | |
| | | (315) Water Revenue Bond | City Match | $ 75,000 |
| | | | | $ 75,000 |
| 315 | Capital Improvement Jt. Utility | TRANSFER IN FROM OTHER FUNDS | | |
| | | (503) Electric Division | Per City Code 14-35 b | $ 161,200 |
| | | (504) Water Department | Per City Code 14-35 b | $ 34,819 |
| | | (505) Solid Waste | Per City Code 14-35 b | $ 56,676 |
| | | (506) Waste Water | Per City Code 14-35 b | $ 25,425 |
| | | | 315 -Total Transfer IN | $ 278,120 |
| | | TRANSFER OUT TO OTHER FUNDS | | |
| | | (314) CDBG | City Match | $ (75,000) |
| | | (380) NMFA Special Projects | City Match | $ (46,908) |
| | | | 315 -Total Transfer OUT | $ (121,908) |
| | | | 315 - Net Transfers | $ 156,212 |

| Fund No. | Fund Name | Description | Purpose | | Fiscal Year 2023-24 FINAL |
|---|---|---|---|---|---|
| 316 | Emergency Repair Reserve | **TRANSFER IN FROM OTHER FUNDS** | | | |
| | | (503) Electric Division | Per City Code 14-35 c | $ | 3,125 |
| | | (504) Water Division | Per City Code 14-35 c | $ | 3,125 |
| | | (505) Solid Waste Division | Per City Code 14-35 c | $ | 3,125 |
| | | (506) Waste Water Division | Per City Code 14-35 c | $ | 3,125 |
| | | | **316 -Total Transfer IN** | **$** | **12,500** |
| | | **TRANSFER OUT TO OTHER FUNDS** | | | |
| | | | **316 -Total Transfer OUT** | **$** | **-** |
| | | | **316 - Net Transfer** | **$** | **12,500** |
| 317 | Waste Water R&R | **TRANSFER IN FROM OTHER FUNDS** | | | |
| | | (506) Waste Water | Per City Code 14-35 d | **$** | **19,775** |
| | | | **317 -Total Transfer IN** | **$** | **19,775** |
| | | **TRANSFER OUT TO OTHER FUNDS** | | | |
| | | | **317 -Total Transfer OUT** | **$** | **-** |
| | | | **317 - Net Transfer** | **$** | **19,775** |
| 318 | Electrical Reserve | **TRANSFER IN FROM OTHER FUNDS** | | | |
| | | (503) Electic Division | Per City Code 14-35 e | $ | 10,000 |
| | | | **318 -Total Transfer IN** | **$** | **10,000** |
| | | **TRANSFER OUT TO OTHER FUNDS** | | | |
| | | | **318-Total Transfer OUT** | **$** | **-** |
| | | | **318 - Net Transfer** | **$** | **10,000** |
| 380 | NMFA Special Projects | **TRANSFER IN FROM OTHER FUNDS** | | | |
| | | (315) Capital Improvements (jt. Utility) | City Match | **$** | **46,908** |
| | | | **380 -Total Transfer IN** | **$** | **46,908** |
| | | **TRANSFER OUT TO OTHER FUNDS** | | | |
| | | | **380-Total Transfer OUT** | **$** | **-** |
| | | | **380 - Net Transfer** | **$** | **46,908** |

| Fund No. | Fund Name | Description | Purpose | | Fiscal Year 2023-24 FINAL |
|---|---|---|---|---|---|
| 403 | Debt Service | **TRANSFER IN FROM OTHER FUNDS** | | | |
| | | (216) Municipal Street Fund | Debt Pymt. NMFA CIF-5192 | $ | 5,000 |
| | | (503) Electric Division | Debt Pymt. NMFA PPRF-4967 | $ | 55,911 |
| | | (503) Electric Division | Debt Pymt. NMFA PPRF-5652 | $ | 100,511 |
| | | (504) Water Division | Debt Pymt. NMFA PPRF-4967 | $ | 15,596 |
| | | (504) Water Division | Debt Payment (NMFA TorC 2,17,18,19,22) | $ | 116,004 |
| | | (504) Water Division | Debt Pymt CIF-5550 | $ | 2,800 |
| | | (504) Water Division | Debt Pymt DW4794 | $ | 2,000 |
| | | (504) Water Division | Debt Pymt CIF-4927 | $ | 450 |
| | | (504) Water Division | Debt Pymt. USDA $5,487,000 | $ | **187,111** |
| | | (504) Water Division | Debt Pymt. NMFA WPF-5089 | $ | 13,210 |
| | | (505) Solid Waste Division | Capital One Revenue Bond | $ | 117,840 |
| | | (506) Waste Water Division | Debt Service (NMFA TorC 24,27) | $ | 7,713 |
| | | (506) Waste Water Division | Debt Service USDA Loan $715,000 | $ | 24,455 |
| | | (506) Waste Water Division | Debt Service USDA Loan $315,000 | $ | 11,773 |
| | | (506) Waste Water Division | Debt Service-USDA Loan 9 ($910,000) | $ | 35,070 |
| | | | **403 -Total Transfer IN** | **$** | **695,444** |
| | | **TRANSFER OUT TO OTHER FUNDS** | | | |
| | | | **403 -Total Transfer OUT** | **$** | **-** |
| | | | **403 Net Transfers** | **$** | **695,444** |
| 502 | Utility Office | **TRANSFER IN FROM OTHER FUNDS** | | | |
| | | (503) Electric Division | Administrative Fees | $ | 115,000 |
| | | (504) Water Division | Administrative Fees | $ | 115,000 |
| | | (505) Solid Waste Division | Administrative Fees | $ | 115,000 |
| | | (506) Waste Water Division | Administrative Fees | $ | 115,000 |
| | | | **502 -Total Transfer IN** | **$** | **460,000** |

| Fund No. | Fund Name | Description | Purpose | | Fiscal Year 2023-24 FINAL |
|---|---|---|---|---|---|
| 503 | Electric Division | | | | |
| | | **TRANSFER OUT TO OTHER FUNDS** | | | |
| | | (101) General Fund | Administrative Fees | | |
| | | (315) Capital Improvement Reserve | Per City Code 14-35 b | **$** | **(161,200)** |
| | | (316) Emergency Repair Reserve | Per City Code 14-35 c | $ | (3,125) |
| | | (318) Electrical Repair Reserves | Per City Code 14-35 e | $ | (10,000) |
| | | (403) NMFA Loan Debt Service | Debt Pymt. NMFA PPRF-4967 | **$** | **(55,911)** |
| | | (403) NMFA Loan Debt Service | Debt Pymt. NMFA PPRF-5652 | $ | (100,511) |
| | | (502) Joint Utility Office | Administrative Fees | $ | (115,000) |
| | | | **503 Total Transfer OUT** | $ | (445,747) |
| | | | **503 - Net Transfers** | $ | **(445,747)** |
| 504 | Water Division | | | | |
| | | **TRANSFER OUT TO OTHER FUNDS** | | | |
| | | (101) General Fund | Administrative Fees | $ | - |
| | | (313) R&R Water CD | USDA Loan Reserve requirements | $ | (191,161) |
| | | (403) Debt Service | Debt Pymt. NMFA PPRF-4967 | $ | (15,596) |
| | | (403) Debt Service | Debt Payment (NMFA TorC 2,17,18,19,22) | $ | (116,004) |
| | | (403) Debt Service | Debt Pymt DW4794 | $ | (2,000) |
| | | (403) Debt Service | Debt Pymt CIF-4927 | $ | (450) |
| | | (403) Debt Service | Debt Pymt CIF-5550 | $ | (2,800) |
| | | (502) Joint Utility Office | Administrative Fees | $ | (115,000) |
| | | (315) Capital Improvement Reserve | Per City Code 14-35 b | **$** | **(34,819)** |
| | | (316) Emergency Repair Fund | Per City Code 14-35 c | $ | (3,125) |
| | | (216) Streets | Street Repair, Hot and Cold Mix | **$** | **-** |
| | | (403) Debt Service | Debt Pymt. USDA $5,487,000 | **$** | **(187,111)** |
| | | (403) Debt Service | Debt Pymt. NMFA WPF-5089 | $ | (13,210) |
| | | | **504 - Total Transfers OUT** | **$** | **(681,276)** |
| 505 | Solid Waste Division | | | | |
| | | **TRANSFER OUT TO OTHER FUNDS** | | | |
| | | (403) Pledge Debt Service | Capital One Revenue Bond | $ | (117,840) |
| | | (502) Joint Utility Office | Administrative Fees | $ | (115,000) |
| | | (101) General Fund | Administrative Fees | $ | - |
| | | (315) Capital Improvement Reserve | Per City Code 14-35 b | **$** | **(56,676)** |
| | | (316) Emergency Repair Fund | Per City Code 14-35 c | $ | (3,125) |
| | | | **505 - Total Transfers OUT** | **$** | **(292,641)** |
| | | | **505 - NET TRANSFERS** | **$** | **(292,641)** |

| Fund No. | Fund Name | Description | Purpose | Fiscal Year 2023-24 FINAL |
|---|---|---|---|---|
| 506 | Waste Water Division | | | |
| | | **TRANSFER OUT TO OTHER FUNDS** | | |
| | | (101) General Fund | Administrative Fee | $ - |
| | | (502) Joint Utility Office | Administrative Fee | $ (115,000) |
| | | (403) Debt Service | Debt Service (NMFA TorC 24,27) | $ (7,713) |
| | | (403) Debt Service | Debt Service-USDA Loan 9 ($910,000) | $ (35,070) |
| | | (403) Debt Service | Debt Service USDA Loan $715,000 | $ (24,455) |
| | | (403) Debt Service | Debt Service USDA Loan $315,000 | $ (11,773) |
| | | (315) Capital Improvement Jt. Utility | Per City Code 14-35 b | **$ (25,425)** |
| | | (316) Emergency Repair Fund | Per City Code 14-35 c | $ (3,125) |
| | | (317) Waste Water Repair Reserves | Per City Code 14-35-d | **$ (19,775)** |
| | | (216) Streets | Street Repair, Hot and Cold Mix | $ - |
| | | | **506 - Total Transfers OUT** | **$ (242,336)** |
| | | | **506 - Net Transfers** | **$ (242,336)** |
| 508 | Golf Course | **TRANSFER IN FROM OTHER FUNDS** | | |
| | | (101) General Fund | Deficit Coverage | $ 200,000 |
| | | (214) Lodgers Tax | Deficit Coverage | $ 55,000 |
| | | | **508 -Total Transfer IN** | **$ 255,000** |
| | | **TRANSFER OUT TO OTHER FUNDS** | | |
| | | | **508 -Total Transfer OUT** | **$ -** |
| | | | **508 - Net Transfers** | **$ 255,000** |
| 509 | Airport | **TRANSFER IN FROM OTHER FUNDS** | | |
| | | (101) General Fund | General Fund Support | **$ 70,000** |
| | | (509) Airport World Fuel Cash | | $ - |
| | | | **509 -Total Transfer IN** | **$ 70,000** |
| | | **TRANSFER OUT TO OTHER FUNDS** | | |
| | | (509) Airport World Fuel Cash | | $ - |
| | | | **509 -Total Transfer OUT** | **$ -** |
| | | | **509 - Net Transfers** | **$ 70,000** |
| 600 | Fleet Services | **TRANSFER IN FROM OTHER FUNDS** | | |
| | | (101) General Fund | General Fund Support | **$ 23,000** |
| | | | **600 -Total Transfer IN** | **$ 23,000** |
| | | | | $ - |

**Section 14-35 Rules and Regulations of the City Manger**

City Code 14-35-b The City Manager shall include within each year's budget provision for providing a capital improvement account within the Joint Utility Fund. The portion of the Joint Utility Fund revenues that shall be set aside for this account shall be two and one-quarter percent of the revenues generated by each of the revenue generating utility departments. The funds in this account are to be used for Utility System Capital Improvement projects as approved by the City Commission. These reserve funds shall be collected and set aside in addition to any other reserve fund or bond requirements of the Joint Utility Fund.

City Code 14-35-d The City Manger shall include within each year's budget provision of providing a Wastewater Treatment Plant Repair and Replacement Account as required by the grant funding obtained for the construction of the existing Wastewater Treatment Plant. The funds that shall be set aside for this are to be one and three-quarters percent of the revenues generated by the Wastewater Department of the City. The use of these funds shall be restricted to repair and replacement projects at the Wastewater Treatment Plant as approved by the City Commission. These reserve funds shall be collected and set aside in addition to any other reserve fund or bond requirements of the Joint Utility Fund.

**10 -GENERAL FUND**
**GOVERNING BODY**

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|---|
| **PERSONNEL EXPENSES** | | | | | | | |
| 101-1000-40105 | ELECTED OFFICIALS | 30,600 | 30,100 | 37,050 | 62,400 | **62,400** | **0%** |
| 101-1000-41205 | FICA - REGULAR | 1,897 | 1,866 | 2,297 | 3,869 | **3,869** | **0%** |
| 101-1000-41210 | FICA - MEDICARE | 444 | 437 | 537 | 905 | **905** | **0%** |
| 101-1000-41785 | WORKER'S COMP. PREMIUMS | 95 | - | - | - | **318** | **#DIV/0!** |
| **TOTAL PERSONNEL EXPENSES** | | **33,036** | **32,403** | **39,884** | **67,174** | **67,492** | **0%** |
| **OPERATING EXPENSES** | | | | | | | |
| 101-1000-42305 | MILEAGE REIMB. | 398 | - | - | - | **1,000** | **#DIV/0!** |
| 101-1000-42310 | PER DIEM | 902 | - | 448 | 366 | **-** | **0%** |
| 101-1000-42720 | EMPLOYEE TRAINING | 640 | 315 | 3,852 | 120 | **4,000** | **3233%** |
| 101-1000-43597 | *ATTORNEY FEES | 31,788 | 60,117 | 98,790 | 78,351 | **104,450** | **33%** |
| 101-1000-43598 | PROFESSIONAL SVCS. | - | 4,000 | - | - | **-** | **0%** |
| 101-1000-43770 | DUES & SUBSCRIPTIONS | - | 7,700 | 7,425 | 9,987 | **8,487** | **-15%** |
| 101-1000-44606 | OFFICE SUPPLIES | 252 | 574 | 570 | 1,071 | **500** | **-53%** |
| 101-1000-44625 | OTHER SUPPLIES | - | - | 777 | - | **4,223** | **#DIV/0!** |
| 101-1000-45607 | CLAIMS, JUDGEMENTS, AND SETTLEMENTS | - | | 6,669 | - | **67,300** | **#DIV/0!** |
| 101-1000-60725 | GRANTS TO SUB-RECIPIENTS | 73,514 | 103,860 | 66,000 | 34,250 | **48,000** | **40%** |
| **TOTAL OPERATING EXPENSES** | | **107,494** | **176,567** | **184,530** | **124,145** | **237,960** | **92%** |
| **CAPITAL OUTLAY** | | | | | | | |
| 101-1000- | CAPITAL OUTLAY | - | | | | | |
| **TOTAL CAPITAL OUTLAY** | | | | | | | |
| | **GRAND TOTAL** | **140,531** | **208,970** | **224,414** | **191,318** | **305,452** | **60%** |

**10 -GENERAL FUND**
**OFFICE OF THE CITY CLERK**

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|---|
| **PERSONNEL EXPENSES** | | | | | | | |
| 101-1001-40110 | FULL TIME WAGES | 106,848 | 109,566 | 126,714 | 119,541 | **131,581** | **10%** |
| 101-1001-40120 | TEMPORARY WAGES | - | - | - | - | **-** | **0%** |
| 101-1001-40125 | OVERTIME WAGES | 606 | 393 | 47 | 144 | **3,000** | **1978%** |
| 101-1001-40140 | DELAYED COMPENSATION | - | - | 90 | 26 | **200** | **662%** |
| 101-1001-41205 | FICA - REGULAR | 6,609 | 6,744 | 7,771 | 7,151 | **8,158** | **14%** |
| 101-1001-41210 | FICA - MEDICARE | 1,546 | 1,577 | 1,817 | 1,672 | **1,908** | **14%** |
| 101-1001-41215 | PERA | 9,732 | 10,735 | 12,418 | 12,287 | **14,211** | **16%** |
| 101-1001-41225 | HEALTH INSURANCE | 3,603 | 4,885 | 6,252 | 17,647 | **29,813** | **69%** |
| 101-1001-41226 | RETIREE INSURANCE | 2,983 | 3,286 | 3,801 | 3,583 | **3,947** | **10%** |
| 101-1001-41235 | UNEMPLOYMENT INS. | 845 | - | - | 71 | **162** | **128%** |
| 101-1001-41240 | WORKER'S COMP. ASSESSMENT | 23 | 30 | 30 | 28 | **30** | **9%** |
| 101-1001-41785 | WORKER'S COMP. PREMIUMS | 261 | 2,515 | 227 | 157 | **671** | **326%** |
| **TOTAL PERSONNEL EXPENSES** | | **133,055** | **139,732** | **159,167** | **162,309** | **193,681** | **19%** |
| **OPERATING EXPENSES** | | | | | | | |
| 101-1001-42720 | EMPLOYEE TRAINING | 1,260 | - | - | - | **1,690** | **#DIV/0!** |
| 101-1001-43316 | GAS & OIL | 49 | - | - | - | **300** | **#DIV/0!** |
| 101-1001-43465 | RENT OF EQUIPMENT | 4,155 | 3,895 | 4,858 | 4,006 | **4,500** | **12%** |
| 101-1001-43740 | PRINTING/PUBLISHING | 5,764 | 7,268 | 6,639 | 7,593 | **16,000** | **111%** |
| 101-1001-43770 | DUES & SUBSCRIPTIONS | 552 | 2,808 | 2,888 | 3,468 | **8,158** | **135%** |
| 101-1001-43775 | TELEPHONE | 3,343 | 3,893 | 3,322 | 3,328 | **5,400** | **62%** |
| 101-1001-43815 | SOFTWARE LIC/SOFTWARE UPDATE | - | - | - | - | **-** | **#DIV/0!** |
| 101-1001-44606 | OFFICE SUPPLIES | 1,890 | 2,106 | 1,902 | 1,328 | **1,500** | **13%** |
| 101-1001-47410 | MAINTENANCE CONTRACTS | 3,033 | 3,098 | 3,316 | 3,347 | **6,000** | **79%** |
| 101-1001-48599 | OTHER CONTRACTURAL SERVICES | - | - | - | - | **4,000** | **#DIV/0!** |
| **TOTAL OPERATING EXPENSES** | | **31,469** | **23,068** | **22,925** | **23,069** | **47,548** | **106%** |
| **CAPITAL OUTLAY** | | | | | | | |
| | EQUIPMENT & MACHINERY | | | | | | |
| **TOTAL CAPITAL OUTLAY** | | **-** | | | | | |
| | **GRAND TOTAL** | **164,524** | **162,800** | **182,092** | **185,378** | **241,229** | **30%** |

**10 -GENERAL FUND**
**MUNICIPAL COURT**

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change | |
|---|---|---|---|---|---|---|---|---|
| **PERSONNEL EXPENSES** | | | | | | | | |
| 101-1002-40105 | ELECTED OFFICAL | 20,998 | 41,995 | 41,995 | 41,995 | **20,998** | **-50%** | |
| 101-1002-40110 | FULL TIME WAGES | 67,018 | 84,753 | 70,225 | 38,022 | **19,552** | **-49%** | |
| 101-1002-41205 | FICA - REGULAR | 6,103 | 7,142 | 6,351 | 4,379 | **2,515** | **-43%** | |
| 101-1002-41210 | FICA - MEDICARE | 1,427 | 1,670 | 1,485 | 1,024 | **588** | **-43%** | |
| 101-1002-41215 | PERA | 6,224 | 6,514 | 6,386 | 3,909 | **2,112** | **-46%** | |
| 101-1002-41225 | HEALTH INSURANCE | 42,526 | 46,443 | 39,328 | 37,708 | **18,856** | **-50%** | |
| 101-1002-41226 | RETIREE INSURANCE | 1,906 | 1,994 | 1,949 | 1,147 | **587** | **-49%** | |
| 101-1002-41235 | UNEMPLOYMENT INS. | 845 | - | - | 8,658 | **162** | **-98%** | |
| 101-1002-41240 | WORKER'S COMP. ASSESSMENT | 28 | 32 | 28 | 18 | **20** | **9%** | |
| 101-1002-41785 | WORKER'S COMP. PREMIUMS | 336 | 1,487 | 269 | 300 | **207** | **-31%** | |
| **TOTAL PERSONNEL EXPENSES** | | **147,410** | **192,030** | **168,016** | **137,161** | **65,597** | **-52%** | |
| **OPERATING EXPENSES** | | | | | | | | |
| 101-1002-42620 | UNIFORMS/LINEN | - | - | 256 | - | **-** | **#DIV/0!** | |
| 101-1002-42720 | EMPLOYEE TRAINING | - | - | 3,931 | 5,043 | **-** | **-100%** | |
| 101-1002-43597 | ATTORNEY FEES | - | - | - | - | **-** | **#DIV/0!** | |
| 101-1002-43735 | POSTAGE | 56 | 230 | - | 250 | **125** | **-50%** | |
| 101-1002-43770 | DUES & SUBSCRIPTIONS | 710 | 627 | 1,493 | 1,845 | **11,050** | **499%** | |
| 101-1002-43775 | TELEPHONE | 1,767 | 2,268 | 2,165 | 2,326 | **1,500** | **-36%** | |
| 101-1002-44606 | OFFICE SUPPLIES | 5,325 | 7,499 | 5,392 | 3,404 | **1,500** | **-56%** | |
| 101-1002-44613 | NON-CAPITAL ITEMS | - | - | - | - | **-** | **#DIV/0!** | |
| 101-1002-48598 | PROFESSIONAL SERVICES | - | 101 | 275 | 1,428 | **1,250** | **-12%** | |
| 101-1002-48599 | PUBLIC DEFENDER | 2,821 | 5,642 | - | - | **1,450** | **#DIV/0!** | |
| 101-1002- | AUTOMATION FEES | - | 1,200 | 6,733 | - | **-** | **#DIV/0!** | |
| **101-1002-43465** | **RENT OF EQUIPMENT** | | | | | **1,785** | **#DIV/0!** | **ADDITION OF COPIE** |
| **TOTAL OPERATING EXPENSES** | | **28,748** | **32,963** | **22,919** | **14,296** | **18,660** | **31%** | |
| **CAPITAL OUTLAY** | | | | | | | | |
| 101-1002-44815 | FURNITURE & FIXTURE | 1,000 | | | | | **#DIV/0!** | |
| 101-1002-60840 | OTHER CAP PUR/AOC/JID COM | 24,000 | | | | | **#DIV/0!** | |
| **TOTAL CAPITAL OUTLAY** | | **25,000** | | | | | **#DIV/0!** | |
| | **GRAND TOTAL** | **201,157** | **224,993** | **190,935** | **151,456** | **84,257** | **-4%** | |

**10 -GENERAL FUND**
**CITY MANAGER**

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|---|
| **PERSONNEL EXPENSES** | | | | | | | |
| 101-1003-40110 | FULL TIME WAGES | 161,201 | 175,012 | 195,388 | 206,870 | **134,949** | **-35%** |
| 101-1003-40125 | OVERTIME WAGES | - | 1,436 | - | - | **1,000** | **#DIV/0!** |
| 101-1003-40140 | DELAYED COMPENSATION | - | - | - | - | **250** | **0%** |
| 101-1003-41205 | FICA - REGULAR | 10,029 | 10,820 | 11,836 | 12,377 | **8,367** | **-32%** |
| 101-1003-41210 | FICA - MEDICARE | 2,345 | 2,530 | 2,768 | 2,927 | **1,957** | **-33%** |
| 101-1003-41215 | PERA | 22,772 | 25,874 | 19,087 | 21,191 | **14,574** | **-31%** |
| 101-1003-41225 | HEALTH INSURANCE | 5,715 | 13,028 | 23,087 | 27,330 | **18,920** | **-31%** |
| 101-1003-41226 | RETIREE INSURANCE | 4,826 | 4,873 | 5,871 | 6,183 | **4,048** | **-35%** |
| 101-1003-41235 | UNEMPLOYMENT INS. | 563 | - | - | 105 | **108** | **2%** |
| 101-1003-41240 | WORKER'S COMP. ASSESSMENT | 20 | 30 | 18 | 18 | **20** | **9%** |
| 101-1003-41785 | WORKER'S COMP. PREMIUMS | 1,877 | 3,475 | 1,800 | 842 | **4,129** | **390%** |
| **TOTAL PERSONNEL EXPENSES** | | **209,349** | **237,079** | **259,855** | **277,844** | **188,322** | **-32%** |
| **OPERATING EXPENSES** | | | | | | | |
| 101-1003-42305 | MILEAGE REIMB. | 680 | - | - | - | **400** | **#DIV/0!** |
| 101-1003-42720 | EMPLOYEE TRAINING | 5,902 | 2,873 | - | 780 | **3,000** | **285%** |
| 101-1003-43316 | FUEL | 1,861 | 971 | 380 | - | **500** | **#DIV/0!** |
| 101-1003-43465 | RENT OF EQUIPMENT | 3,681 | 3,230 | 3,743 | 4,134 | **3,800** | **-8%** |
| 101-1003-43740 | PRINTING/PUBLISHING | - | - | - | 93 | **500** | **440%** |
| 101-1003-43770 | DUES & SUBSCRIPTIONS | 10,172 | 3,731 | 3,076 | 952 | **1,500** | **58%** |
| 101-1003-43775 | TELEPHONE | 3,988 | 6,958 | 4,389 | 4,072 | **5,000** | **23%** |
| 101-1003-43815 | SOFTWARE | - | - | 232 | 232 | **232** | **0%** |
| 101-1003-44606 | OFFICE SUPPLIES | 7,490 | 3,278 | 3,029 | 1,394 | **3,000** | **115%** |
| 101-1003-44613 | NON-CAPITAL EQUIP | 8,292 | 2,999 | 540 | - | **500** | **#DIV/0!** |
| 101-1003-47420 | VEHICLE MAINTENANCE | 2,100 | 124 | - | - | **500** | **#DIV/0!** |
| 101-1003-48598 | PROFESSIONAL SERVICES | 26,611 | - | 10,000 | - | **200** | **#DIV/0!** |
| 101-1003-48599 | OTHER CONTRACTUAL SERVICES | - | - | - | - | **0** | **#DIV/0!** |
| **TOTAL OPERATING EXPENSES** | | **169,587** | **28,666** | **25,588** | **11,655** | **19,132** | **64%** |
| **CAPITAL OUTLAY** | | | | | | | |
| 101-1003-60810 | OTHER CAPITAL EQUIPMENT | | | | | | **#DIV/0!** |
| 101-1003- | CAPITAL PURCHASES | | | | | | **#DIV/0!** |
| **TOTAL CAPITAL OUTLAY** | | **-** | | | | | **#DIV/0!** |
| | **GRAND TOTAL** | **378,936** | **265,745** | **285,443** | **289,500** | **207,454** | **-28%** |

**10 -GENERAL FUND**
**ADMINISTRATIVE SERVICES**

| | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|
| **PERSONNEL EXPENSES** | | | | | | |
| 101-1004-40110 FULL TIME WAGES | 254,668 | 251,182 | 262,126 | 275,215 | **300,084** | **9%** |
| 101-1004-40140 DELAYED COMPENSATION | - | 9,202 | 72 | 1,698 | **500** | **-71%** |
| 101-1004-41205 FICA - REGULAR | 15,180 | 15,366 | 15,454 | 16,155 | **18,605** | **15%** |
| 101-1004-41210 FICA - MEDICARE | 3,550 | 3,594 | 3,614 | 3,778 | **4,351** | **15%** |
| 101-1004-41215 PERA | 17,292 | 17,536 | 18,176 | 25,105 | **32,247** | **28%** |
| 101-1004-41225 HEALTH INSURANCE | 39,646 | 52,532 | 52,124 | 65,725 | **73,473** | **12%** |
| 101-1004-41226 RETIREE INSURANCE | 5,560 | 5,069 | 5,544 | 7,322 | **8,958** | **22%** |
| 101-1004-41235 UNEMPLOYMENT INS. | 1,754 | - | - | 162 | **324** | **100%** |
| 101-1004-41240 WORKER'S COMP. ASSESSMENT | 53 | 48 | 53 | 53 | **60** | **13%** |
| 101-1004-41785 WORKER'S COMP. (NMSI) | 659 | 1,550 | 485 | 358 | **500** | **40%** |
| **TOTAL PERSONNEL EXPENSES** | **338,361** | **356,078** | **357,646** | **395,571** | **439,102** | **11%** |
| **OPERATING EXPENSES** | | | | | | |
| 101-1004-42720 EMPLOYEE TRAINING/TUITION REIMB. | 5,474 | 3,088 | 3,559 | 2,705 | **2,000** | **-26%** |
| 101-1004-43465 RENT OF EQUIPMENT | 4,299 | 5,310 | 6,934 | 11,641 | **22,200** | **91%** |
| 101-1004-43740 PRINTING/PUBLISHING | 1,610 | 7,123 | 13,306 | 15,097 | **15,000** | **-1%** |
| 101-1004-43770 DUES & SUBSCRIPTIONS | 37,663 | 220 | 220 | 290 | **300** | **3%** |
| 101-1004-43775 TELEPHONE | 3,840 | 4,018 | 2,985 | 2,993 | **3,600** | **20%** |
| 101-1004-43815 SOFTWARE | - | 10,358 | 11,965 | 10,243 | **12,000** | **17%** |
| 101-1004-44606 OFFICE SUPPLIES | 5,538 | 6,384 | 5,069 | 4,780 | **5,200** | **9%** |
| 101-1004-44613 NON-CAPITAL EQUIPMENT | 650 | 3,264 | 226 | 763 | **-** | **-100%** |
| 101-1004-48599 OTHER CONTRACTUAL SERVICES | 59,090 | 23,868 | 5,603 | 10,902 | **21,000** | **93%** |
| **TOTAL OPERATING EXPENSES** | **171,786** | **63,828** | **49,866** | **59,414** | **81,300** | **37%** |
| **GRAND TOTAL** | **510,147** | **419,906** | **407,512** | **454,985** | **520,402** | **14%** |

**10 -GENERAL FUND**
**FIRE DEPARTMENT (VOLUNTEER)**

| | | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|---|---|
| | **PERSONNEL EXPENSES** | | | | | | | |
| | | SALARIES | | | | | | |
| | | FICA - REGULAR | | | | | | |
| | | FICA - MEDICARE | | | | | | |
| | | PERA | | | | | | |
| | | HEALTH INSURANCE | | | | | | |
| | | RETIREE INSURANCE | | | | | | |
| | | UNEMPLOYMENT INS. | | | | | | |
| | | WORKER'S COMP. ASSESSMENT | | | | | | |
| | **TOTAL PERSONNEL EXPENSES** | | | | | | | |
| | **OPERATING EXPENSES** | | | | | | | |
| | 101-1005- | FUEL | | | | | | |
| | 101-1005- | MAINTENANCE VEHICLE | | | | | | |
| 110 30( 559 | 101-1005-48599 | OTHER CONTRACTUAL SERVICES | 21,500 | 21,500 | 21,500 | 21,500 | **21,500** | **0%** |
| | 101-1005-43775 | TELEPHONE | | | | | | |
| | **TOTAL OPERATING EXPENSES** | | **21,500** | **21,500** | **21,500** | **21,500** | **21,500** | **0%** |
| | **CAPITAL OUTLAY** | | | | | | | |
| | 101-1005- | EQUIPMENT & MACHINERY | - | | | | | |
| | **TOTAL CAPITAL OUTLAY** | | **-** | | | | | |
| | | **GRAND TOTAL** | **21,500** | **21,500** | **21,500** | **21,500** | **21,500** | **0%** |

**101 -GENERAL FUND**
**1006 ANIMAL SHELTER**

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|---|
| **PERSONNEL EXPENSES** | | | | | | | |
| 101-1006-40110 | FULL TIME WAGES | 89,645 | 92,560 | 96,741 | $ 109,050 | $ 117,160 | 7% |
| 101-1006-40125 | OVERTIME WAGES | 2,701 | 4,000 | 4,000 | $ 5,682 | $ 4,000 | -30% |
| 101-1006-41205 | FICA - REGULAR | 5,533 | 5,925 | 5,876 | $ 6,913 | $ 7,732 | 12% |
| 101-1006-41210 | FICA - MEDICARE | 1,294 | 1,386 | 1,374 | $ 1,617 | $ 1,808 | 12% |
| 101-1006-41215 | PERA | 8,441 | 9,071 | 9,005 | $ 10,707 | $ 11,524 | 8% |
| 101-1006-41225 | HEALTH INSURANCE | 12,619 | 23,574 | 22,933 | $ 13,142 | $ 28,030 | 113% |
| 101-1006-41226 | RETIREE INSURANCE | 2,626 | 2,777 | 2,756 | $ 3,124 | $ 3,201 | 2% |
| 101-1006-41235 | UNEMPLOYMENT INS. | - | 162 | - | $ 57 | $ 217 | 284% |
| 101-1006-41240 | WORKER'S COMP. ASSESSMENT | 28 | 30 | 30 | $ 28 | $ 30 | 9% |
| 101-1006-41785 | WORKER'S COMP. PREMIUMS | 2,116 | 4,000 | 2,129 | $ 1,614 | $ 2,299 | 42% |
| **TOTAL PERSONNEL EXPENSES** | | **125,003** | **143,485** | **144,844** | **151,933** | **$ 176,002** | **16%** |
| **OPERATING EXPENSES** | | | | | | | |
| 101-1006-42620 | UNIFORM/LINEN | 460 | 411 | 410 | $ 777 | $ 1,150 | 48% |
| 101-1006-42720 | EMPLOYEE TRAINING | 485 | - | - | $ 403 | $ 1,000 | 148% |
| 101-1006-43316 | FUEL | - | - | - | $ 298 | $ 500 | 68% |
| 101-1006-43740 | PRINTING/PUBLISHING | - | - | - | $ 183 | $ 300 | 64% |
| 101-1006-43770 | DUES & SUBSCRIPTIONS | 150 | 250 | 150 | $ 150 | $ 150 | 0% |
| 101-1006-43775 | TELEPHONE | 1,983 | 1,900 | 1,319 | $ 1,321 | $ 1,000 | -24% |
| 101-1006-43815 | SOFTWARE | - | 395 | - | $ - | $ 4,250 | #DIV/0! |
| 101-1006-44606 | OFFICE SUPPLIES | 862 | 1,605 | 1,078 | $ 1,557 | $ 1,500 | -4% |
| 101-1006-44607 | FIELD SUPPLIES | 11,529 | 12,445 | 13,176 | $ 11,723 | $ 13,000 | 11% |
| 101-1006-44615 | SAFETY EQUIPMENT | - | - | - | $ - | $ 2,000 | #DIV/0! |
| 101-1006-45555 | MISCELLANEOUS EXP | - | - | - | $ - | | #DIV/0! |
| 101-1006-47420 | VEHICLE MAINTENANCE | | | | $ 2,691 | $ 500 | -81% |
| 101-1006-48598 | PROFESSIONAL SERVICES | 6,979 | 11,895 | 11,237 | $ 24,291 | $ 20,000 | -18% |
| 101-1006-48599 | OTHER CONTRACTUAL SERVICES | - | - | - | $ - | $ - | #DIV/0! |
| 101-1006-43465 | RENT OF EQUIPMENT | - | - | - | $ - | $ - | #DIV/0! |
| **TOTAL OPERATING EXPENSES** | | **28,660** | **35,865** | **34,046** | **43,394** | **$ 45,350** | **5%** |
| | **GRAND TOTAL** | **153,663** | **179,350** | **178,890** | **195,327** | **$ 221,352** | **13%** |

**10 -GENERAL FUND**
**POLICE DEPARTMENT**

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|---|
| **PERSONNEL EXPENSES** | | | | | | | |
| 101-1007-40110 | FULL TIME WAGES | 637,522 | 696,912 | 628,155 | 690,316 | 931,399 | 35% |
| 101-1007-40125 | OVERTIME WAGES | 67,691 | 54,059 | 87,996 | 99,260 | 75,000 | -24% |
| 101-1007-40135 | STANDBY WAGES | 10,356 | 14,786 | 9,949 | 11,130 | 13,800 | 24% |
| 101-1007-40140 | DELAYED COMPENSATION | - | - | 9,349 | 11,265 | - | -100% |
| 101-1007-41205 | FICA - REGULAR | 43,936 | 46,051 | 44,224 | 8,367 | 11,506 | 38% |
| 101-1007-41210 | FICA - MEDICARE | 10,275 | 10,770 | 10,343 | 11,381 | 13,384 | 18% |
| 101-1007-41215 | PERA | 106,850 | 121,349 | 107,217 | 124,198 | 159,456 | 28% |
| 101-1007-41225 | HEALTH INSURANCE | 87,430 | 111,274 | 127,969 | 138,278 | 191,913 | 39% |
| 101-1007-41226 | RETIREE INSURANCE | 21,512 | 23,572 | 21,676 | 24,258 | 31,426 | 30% |
| 101-1007-41235 | UNEMPLOYMENT INS. | 4,507 | 181 | - | 456 | 500 | 10% |
| 101-1007-41240 | WORKER'S COMP. ASSESSMENT | 131 | 129 | 115 | 127 | 160 | 26% |
| 101-1007-41785 | WORKER'S COMP. (NMSI) | 14,367 | 15,453 | 14,498 | 14,307 | 14,300 | 0% |
| **TOTAL PERSONNEL EXPENSES** | | **1,017,422** | **1,097,007** | **1,061,491** | **1,133,343** | **1,442,844** | **27%** |
| **OPERATING EXPENSES** | | | | | | | |
| 101-1007-42310 | PER DIEM | 932 | | | - | 1,000 | #DIV/0! |
| 101-1007-42620 | UNIFORM/LINEN | 1,593 | - | 464 | 584 | - | -100% |
| 101-1007-42720 | EMPLOYEE TRAINING - PD | 1,300 | 329 | - | 859 | 2,000 | 133% |
| 101-1007-43316 | FUEL | 32,914 | 29,752 | 52,484 | 60,177 | 65,000 | 8% |
| 101-1007-43403 | REGULAR BUILDING MAINT | - | 5,843 | - | 5,000 | - | -100% |
| 101-1007-43465 | RENT OF EQUIPMENT | 2,823 | 3,063 | 3,635 | 4,178 | 5,000 | 20% |
| 101-1007-43740 | PRINTING/PUBLISHING | 183 | 491 | 678 | 1,281 | 1,300 | 2% |
| 101-1007-43770 | DUES & SUBSCRIPTIONS | 11,701 | 851 | 681 | 819 | 2,500 | 205% |
| 101-1007-43775 | TELEPHONE | 12,261 | 17,471 | 16,747 | 17,028 | 19,000 | 12% |
| 101-1007-43815 | SOFTWARE | - | 20,802 | 20,856 | 38,278 | 38,000 | -1% |
| 101-1007-44606 | OFFICE SUPPLIES | 2,542 | 2,456 | 2,408 | 2,943 | 3,000 | 2% |
| 101-1007-44607 | FIELD SUPPLIES | 2,365 | 2,573 | 773 | 1,308 | - | -100% |
| 101-1007-44613 | NON-CAPITAL FURNITURE | 522 | 712 | - | - | | #DIV/0! |
| 101-1007-44615 | SAFETY EQUIPMENT | 1,041 | 289 | 221 | 1,000 | - | -100% |
| 101-1007-44616 | TRAINING SUPPLIES | - | - | - | 936 | - | -100% |
| 101-1007-44810 | EQUIPMENT & MACHINERY | 372 | | - | | | #DIV/0! |
| 101-1007-45555 | MISC Expense | - | - | - | - | 1,544 | |
| 101-1007-46732 | GENERAL LIABILITY INSURANCE | 118,784 | 94,674 | 95,551 | 41,127 | 42,000 | 2% |
| 101-1007-46733 | AUTO INSURANCE PREMIUM | - | - | 8,278 | 2,756 | 4,000 | 45% |
| 101-1007-47420 | MAINTENANCE VEHICLE | 4,102 | 9,043 | 8,436 | 14,129 | 11,000 | -22% |
| 101-1007-48598 | PROFESSIONAL SERVICES | 2,533 | 1,943 | 1,548 | 1,686 | 5,000 | 197% |
| 101-1007-48599 | OTHER CONTRACTUAL SERVICES | 228,517 | 169,005 | 173,592 | 195,501 | 238,626 | 22% |
| **TOTAL OPERATING EXPENSES** | | **424,486** | **359,297** | **386,351** | **389,589** | **438,970** | **13%** |
| | **GRAND TOTAL** | **1,441,908** | **1,456,304** | **1,447,842** | **1,522,932** | **1,881,814** | **24%** |

**10 -GENERAL FUND**
**CODE ENFORCEMENT / ANIMAL CONTROL**

| | | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|
| **PERSONNEL EXPENSES** | | | | | | |
| 101-1008-40110 | FULL TIME WAGES | 109,899 | 94,199 | 95,519 | **99,320** | **4%** |
| 101-1008-40125 | OVERTIME WAGES | 2,586 | 5,609 | 12,979 | **7,000** | **-46%** |
| 101-1008-40135 | STANDBY WAGES | 5,280 | 5,403 | 6,471 | **5,500** | **-15%** |
| 101-1008-40140 | DELAYED COMPENSATION | | 4,946 | 638 | **-** | **-100%** |
| 101-1008-41205 | FICA - REGULAR | 7,113 | 6,731 | 7,060 | **7,256** | **3%** |
| 101-1008-41210 | FICA - MEDICARE | 1,663 | 1,574 | 1,651 | **1,707** | **3%** |
| 101-1008-41215 | PERA | 10,237 | 8,924 | 9,370 | **10,740** | **15%** |
| 101-1008-41225 | HEALTH INSURANCE | 24,799 | 12,069 | 11,813 | **16,755** | **42%** |
| 101-1008-41226 | RETIREE INSURANCE | 3,092 | 2,704 | 2,733 | **2,993** | **10%** |
| 101-1008-41235 | UNEMPLOYMENT INS. | - | - | 53 | **175** | **230%** |
| 101-1008-41240 | WORKER'S COMP. ASSESSMENT | 28 | 28 | 28 | **43** | **56%** |
| 101-1008-41785 | WORKER'S COMP. (NMSI) | 1,918 | 3,593 | 2,423 | **2,500** | **3%** |
| **TOTAL PERSONNEL EXPENSES** | | **166,614** | **145,779** | **150,736** | **153,989** | **2%** |
| **OPERATING EXPENSES** | | | | | | |
| 101-1008-42620 | UNIFORM/LINEN | 676 | 2,149 | 1,854 | **1,800** | **-3%** |
| 101-1008-42720 | EMPLOYEE TRAINING | 323 | 712 | 895 | **1,000** | **12%** |
| 101-1008-43316 | GAS & OIL | 5,139 | 8,560 | 10,703 | **15,000** | **40%** |
| 101-1008-43735 | POSTAGE | - | - | - | **100** | **#DIV/0!** |
| 101-1008-43770 | DUES & SUBSCRIPTIONS | 35 | 214 | 70 | **500** | **614%** |
| 101-1008-43775 | TELEPHONE | 2,637 | 3,565 | 3,147 | **3,650** | **16%** |
| 101-1008-43815 | SOFTWARE | - | - | - | **3,250** | **#DIV/0!** |
| 101-1008-44606 | OFFICE SUPPLIES | 314 | 195 | 394 | **500** | **27%** |
| 101-1008-44607 | FIELD SUPPLIES | 362 | 1,282 | 1,287 | **1,400** | **9%** |
| 101-1008-44615 | SAFETY EQUIPMENT | 73 | - | 1,258 | **1,500** | **19%** |
| 101-1008-47420 | MAINTENANCE VEHICLE | 1,303 | 1,100 | 1,886 | **2,500** | **33%** |
| **TOTAL OPERATING EXPENSES** | | **10,861** | **17,777** | **21,495** | **31,200** | **45%** |
| **CAPITAL OUTLAY** | | | | | | |
| 101-1008- | EQUIPMENT & MACHINERY | | | | | **#DIV/0!** |
| **TOTAL CAPITAL OUTLAY** | | | | | | **#DIV/0!** |
| | **GRAND TOTAL** | **177,475** | **163,557** | **172,231** | **185,189** | **8%** |

**10 -GENERAL FUND**
**PARKS & RECREATION DEPARTMENT**

| | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|
| **PERSONNEL EXPENSES** | | | | | | |
| 101-1009-40110 FULL TIME WAGES | 139,502 | 178,053 | 79,195 | 102,701 | **138,029** | **34%** |
| 101-1009-40115 PART TIME WAGES | - | 1,700 | - | - | **27,290** | **#DIV/0!** |
| 101-1009-40125 OVERTIME WAGES | 3,142 | 28,572 | 3,982 | 7,352 | **5,000** | **-32%** |
| 101-1009-40140 DELAYED COMP | - | - | - | 3,795 | **-** | |
| 101-1009-41205 FICA - REGULAR | 8,746 | 11,300 | 5,437 | 6,975 | **10,560** | **51%** |
| 101-1009-41210 FICA - MEDICARE | 2,046 | 2,643 | 1,272 | 1,631 | **2,470** | **51%** |
| 101-1009-41215 PERA | 12,252 | 15,996 | 7,573 | 10,107 | **14,908** | **47%** |
| 101-1009-41225 HEALTH INSURANCE | 8,250 | 8,724 | 7,228 | 9,081 | **30,968** | **241%** |
| 101-1009-41226 RETIREE INSURANCE | 3,780 | 4,880 | 2,316 | 2,928 | **4,141** | **41%** |
| 101-1009-41235 UNEMPLOYMENT INS. | 960 | - | - | 73 | **351** | **379%** |
| 101-1009-41240 WORKER'S COMP. ASSESSMENT | 46 | 53 | 25 | 32 | **70** | **118%** |
| 101-1009-41785 WORKER'S COMP. (NMSI) | 2,555 | 3,390 | 2,623 | 2,460 | **6,729** | **174%** |
| **TOTAL PERSONNEL EXPENSES** | **181,280** | **255,311** | **115,268** | **147,135** | **240,516** | **63%** |
| **OPERATING EXPENSES** | | | | | | |
| 101-1009-42620 UNIFORM/LINEN | - | 1,142 | 160 | 2,101 | **2,050** | **-2%** |
| 101-1009-42720 EMPLOYEE TRAINING | 205 | 399 | 457 | 742 | **500** | **-33%** |
| 101-1009-43316 FUEL | 5,566 | 7,497 | 7,645 | 9,434 | **10,000** | **6%** |
| 101-1009-43403 REGULAR BUILDING MAINT. | 4,853 | 2,257 | 222 | 3,564 | **2,500** | **-30%** |
| 101-1009-43465 RENT OF EQUIPMENT | 2,556 | 13,940 | 13,160 | 14,729 | **20,000** | **36%** |
| 101-1009-43770 DUES & SUBSCRIPTIONS | 1,350 | 1,800 | 1,800 | 1,800 | **1,800** | **0%** |
| 101-1009-43775 TELEPHONE | 2,584 | 1,571 | 1,856 | 1,741 | **1,800** | **3%** |
| 101-1009-44606 OFFICE SUPPLIES | 189 | 305 | 266 | 353 | **500** | **42%** |
| 101-1009-44607 FIELD SUPPLIES | 57,522 | 21,112 | 32,571 | 23,934 | **30,000** | **25%** |
| 101-1009-44609 RECREATION SUPPLIES | 944 | 494 | 254 | 437 | **500** | **14%** |
| 101-1009-44610 NON-CAPITAL FURNITURE | 18,612 | 19,445 | 10,554 | 19,591 | **5,000** | **-74%** |
| 101-1009-44615 SAFETY EQUIPMENT | 1,113 | 3,161 | | 173 | **1,500** | **769%** |
| 101-1009-47415 MAINTENANCE GROUNDS | 13,442 | 71,939 | 31,637 | 48,018 | **40,000** | **-17%** |
| 101-1009-47420 MAINTENANCE VEHICLE | 2,835 | 15,171 | 12,051 | 3,649 | **5,000** | **37%** |
| 101-1009-48599 OTHER CONTRACTUAL SERVICES | 21,696 | | 1,400 | 4,599 | **-** | **-100%** |
| **TOTAL OPERATING EXPENSES** | **134,626** | **160,233** | **131,991** | **134,866** | **121,150** | **-10%** |

10 -GENERAL FUND
PARKS & RECREATION DEPARTMENT

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | | |
| 101-1009-80805 | BUILDING AND STRUCTURES | 15,560 | | | 28,471 | **20,000** | **-30%** |
| 101-1009-80810 | EQUIPMENT & MACHINERY | - | | | - | | **#DIV/0!** |
| 101-1009-80845 | CAPITAL PROJECT RALPH EDWARDS PAR | 86,427 | | | 46,645 | | **-100%** |
| **TOTAL CAPITAL OUTLAY** | | **101,987** | **-** | **-** | **75,115** | **20,000** | |
| | **GRAND TOTAL** | **417,893** | **415,544** | **247,260** | **357,116** | **381,666** | **7%** |

**10 -GENERAL FUND**
**Community Development Department**

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|---|
| **PERSONNEL EXPENSES** | | | | | | | |
| 101-1010-40110 | FULL TIME WAGES | 39,549 | 45,500 | 56,471 | 82,780 | **86,258** | **4%** |
| 101-1010-40125 | OVERTIME | 219 | 1,162 | 1,762 | 151 | **-** | **-100%** |
| 101-1010-41205 | FICA - REGULAR | 2,380 | 2,776 | 3,521 | 5,056 | **5,348** | **6%** |
| 101-1010-41210 | FICA - MEDICARE | 557 | 649 | 824 | 1,182 | **1,251** | **6%** |
| 101-1010-41215 | PERA | 3,869 | 4,498 | 5,504 | 8,515 | **9,316** | **9%** |
| 101-1010-41225 | HEALTH INSURANCE | 5,581 | 5,802 | 5,825 | 5,592 | **5,602** | **0%** |
| 101-1010-41226 | RETIREE INSURANCE | 1,186 | 1,393 | 1,685 | 2,483 | **2,588** | **4%** |
| 101-1010-41235 | UNEMPLOYMENT INS. | 845 | - | - | 45 | **54** | **19%** |
| 101-1010-41240 | WORKER'S COMP. ASSESSMENT | 9 | 7 | 9 | 9 | **10** | **9%** |
| 101-1010-41785 | WORKER'S COMP. (NMSI) | 362 | 847 | 97 | 101 | **105** | **4%** |
| **TOTAL PERSONNEL EXPENSES** | | **54,556** | **62,635** | **75,697** | **105,916** | **110,532** | **4%** |
| **OPERATING EXPENSES** | | | | | | | |
| 101-1010-42720 | EMPLOYEE TRAINING | 390 | 25 | - | - | **-** | **#DIV/0!** |
| 101-1010-43740 | Printing & Publishing | 195 | - | - | - | **500** | **#DIV/0!** |
| 101-1010-43770 | DUES & SUBSCRIPTIONS | 5,006 | 5,206 | 6,181 | 27,078 | **15,000** | **-45%** |
| 101-1010-43775 | TELEPHONE | 1,661 | 1,221 | 1,118 | 1,120 | **1,000** | **-11%** |
| 101-1010-44606 | OFFICE SUPPLIES | 133 | 537 | 247 | 2,325 | **2,000** | **-14%** |
| 101-1010-44607 | FIELD SUPPLIES | - | - | - | - | | **#DIV/0!** |
| 101-1010-44613 | NON-CAPITAL FURNITURE | 714 | 1,602 | - | 2,761 | **-** | **-100%** |
| 101-1010-48555 | DEMOLITION & CLEANUP | 2,288 | 46,171 | 5,017 | 5,307 | **3,500** | **-34%** |
| 101-1010-48598 | PROFESSIONAL SERVICES/LEGAL | 67,857 | 39,916 | 81,548 | 139,176 | **267,000** | **92%** |
| **TOTAL OPERATING EXPENSES** | | **79,842** | **94,678** | **94,112** | **177,767** | **289,000** | **63%** |
| **CAPITAL OUTLAY** | | | | | | | |
| 101-1010-80810 | OTHER CAPITAL EQUIPMENT-VEHICLES | | | | | | **#DIV/0!** |
| **TOTAL CAPITAL OUTLAY** | | **-** | | | | | |
| | **GRAND TOTAL** | **134,398** | **157,312** | **169,809** | **283,683** | **399,532** | **41%** |

**10 -GENERAL FUND**
**STREET DEPARTMENT**

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|---|
| **PERSONNEL EXPENSES** | | | | | | | |
| 101-1011-40110 | FULL TIME WAGES | 244,858 | 288,197 | 254,603 | 267,355 | **313,830** | **17%** |
| 101-1011-40125 | OVERTIME WAGES | 2,069 | 2,958 | 3,228 | 3,161 | **5,000** | **58%** |
| 101-1011-40135 | STANDBY WAGES | - | - | - | 6,490 | **8,000** | **23%** |
| 101-1011-40140 | DELAYED COMPENSATION | - | - | 11,363 | 8,628 | **2,000** | **-77%** |
| 101-1011-41205 | FICA - REGULAR | 14,892 | 17,465 | 15,933 | 17,245 | **19,767** | **15%** |
| 101-1011-41210 | FICA - MEDICARE | 3,483 | 4,085 | 3,727 | 4,033 | **4,623** | **15%** |
| 101-1011-41215 | PERA | 23,922 | 27,907 | 24,196 | 27,177 | **33,894** | **25%** |
| 101-1011-41225 | HEALTH INSURANCE | 27,799 | 42,667 | 52,462 | 33,520 | **49,512** | **48%** |
| 101-1011-41226 | RETIREE INSURANCE | 7,333 | 8,543 | 7,404 | 7,905 | **9,415** | **19%** |
| 101-1011-41235 | UNEMPLOYMENT INS. | 2,420 | 181 | - | 182 | **432** | **137%** |
| 101-1011-41240 | WORKER'S COMP. ASSESSMENT | 67 | 81 | 69 | 67 | **80** | **20%** |
| 101-1011-41785 | WORKER'S COMP. (NMSI) | 19,872 | 5,990 | 11,304 | 7,382 | **40,296** | **446%** |
| **TOTAL PERSONNEL EXPENSES** | | **346,714** | **398,074** | **384,288** | **383,145** | **486,849** | **27%** |
| **OPERATING EXPENSES** | | | | | | | |
| 101-1011-43775 | TELEPHONE | 1,051 | 1,240 | 962 | 836 | **1,000** | **20%** |
| 101-1011-44606 | OFFICE SUPPLIES | 198 | 113 | 499 | 470 | **500** | **6%** |
| **TOTAL OPERATING EXPENSES** | | **198** | **113** | **499** | **1,305** | **1,500** | **15%** |
| **CAPITAL OUTLAY** | | | | | | | |
| 101-1011-80810 | OTHER CAPITAL EQUIPMENT-VEHICLES | | | | | | |
| **TOTAL CAPITAL OUTLAY** | | **-** | | | | | |
| | **GRAND TOTAL** | **346,913** | **398,187** | **384,787** | **384,450** | **488,349** | **27%** |

10 -GENERAL FUND
FLEET MAINTENANCE DIVISION

| | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|
| **PERSONNEL EXPENSES** | | | | | | |
| 101-1012-40110 FULL TIME WAGES | 52,882 | 65,842 | 92,929 | 96,921 | **93,080** | **-4%** |
| 101-1012-40125 OVERTIME WAGES | - | 390 | 896 | 394 | **1,000** | **154%** |
| 101-1012-40140 DELAYED COMPENSATION | - | - | 72 | 174 | **500** | **188%** |
| 101-1012-41205 FICA - REGULAR | 3,276 | 4,155 | 5,742 | 6,040 | **5,926** | **-2%** |
| 101-1012-41210 FICA - MEDICARE | 766 | 972 | 1,343 | 1,413 | **1,386** | **-2%** |
| 101-1012-41215 PERA | 5,118 | 6,235 | 8,732 | 9,902 | **10,053** | **-34%** |
| 101-1012-41225 HEALTH INSURANCE | 246 | 1,996 | 5,287 | 467 | **6,565** | **1305%** |
| 101-1012-41226 RETIREE INSURANCE | 1,553 | 1,692 | 2,635 | 2,903 | **2,792** | **-4%** |
| 101-1012-41235 UNEMPLOYMENT INS. | 615 | - | - | 57 | **162** | **183%** |
| 101-1012-41240 WORKER'S COMP. ASSESSMENT | 14 | 20 | 25 | 28 | **30** | **9%** |
| 101-1012-41785 WORKER'S COMP. (NMSI) | 2,301 | 1,338 | 1,234 | 824 | **1,000** | **21%** |
| **TOTAL PERSONNEL EXPENSES** | **66,770** | **83,893** | **118,895** | **119,122** | **122,494** | **3%** |
| **OPERATING EXPENSES** | | | | | | |
| 101-1012-42620 UNIFORM/LINEN | - | 1,138 | | - | **1,350** | **#DIV/0!** |
| 101-1012-42720 EMPLOYEE TRAINING | - | - | 618 | 200 | **1,000** | **400%** |
| 101-1012-43316 FUEL | 578 | 2,304 | 4,769 | - | **3,600** | **#DIV/0!** |
| 101-1012-43403 BUILDING MAINTENANCE | - | - | 3526 | 26,011 | **-** | **-100%** |
| 101-1012-43465 RENT OF EQUIPMENT | 156 | 693 | - | - | **2,500** | **#DIV/0!** |
| 101-1012-43775 TELEPHONE | 485 | 1,161 | 1,026 | 1,028 | **1,500** | **46%** |
| 101-1012-43815 SOFTWARE | - | - | - | - | **1,000** | **#DIV/0!** |
| 101-1012-44606 OFFICE SUPPLIES | - | 116 | 661 | 421 | **2,000** | **375%** |
| 101-1012-44607 FIELD SUPPLIES | 402 | 9,374 | 3,369 | 8,656 | **10,000** | **16%** |
| 101-1014-44613 NON-CAPITAL FURNITURE | 100 | 2,862 | 1,455 | - | **3,000** | **#DIV/0!** |
| 101-1012-44615 SAFETY EQUIPMENT | 269 | 1,035 | 159 | 96 | **1,500** | **1462%** |
| 101-1012-47420 MAINTENANCE VEHICLE | 824 | - | - | 313 | **1,000** | **220%** |
| 101-1012-48599 OTHER CONTRACTURAL SERVICES | - | - | 195 | 195 | **1,000** | **413%** |
| **TOTAL OPERATING EXPENSES** | **3,290** | **20,505** | **27,273** | **36,920** | **29,450** | **-20%** |
| **CAPITAL OUTLAY** | | | | | | |
| 101-1012-80810 OTHER CAPITAL EQUIPMENT-VEHICLES | - | - | - | - | **30,000** | **#DIV/0!** |
| 101-1012-80845 CAPITAL IMPROVEMENTS EQUIPMENT | - | 0 | 0 | - | **-** | **#DIV/0!** |
| | | | | | | **#DIV/0!** |
| **TOTAL CAPITAL OUTLAY** | **-** | **-** | **-** | **-** | **30,000** | **#DIV/0!** |
| **GRAND TOTAL** | **70,060** | **104,398** | **146,169** | **156,042** | **181,944** | **17%** |

## 10 -GENERAL FUND
## COMMUNITY SERVICES

| | | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|
| **PERSONNEL EXPENSES** | | | | | |
| 101-1013-40110 | FULL TIME WAGES | 66,997 | 66,997 | **67,725** | **1%** |
| 101-1013-41205 | FICA - REGULAR | 4,113 | 4,116 | **4,199** | **2%** |
| 101-1013-41210 | FICA - MEDICARE | 962 | 963 | **982** | **2%** |
| 101-1013-41215 | PERA | 6,566 | 6,888 | **7,314** | **6%** |
| 101-1013-41225 | HEALTH INSURANCE | 5,825 | 5,592 | **5,592** | **0%** |
| 101-1013-41226 | RETIREE INSURANCE | 2,010 | 2,010 | **2,032** | **1%** |
| 101-1013-41235 | UNEMPLOYMENT INS. | - | 36 | **54** | **49%** |
| 101-1013-41240 | WORKER'S COMP. ASSESSMENT | 9 | 9 | **10** | **9%** |
| 101-1013-41785 | WORKER'S COMP. (NMSI) | 116 | 80 | **100** | **24%** |
| **TOTAL PERSONNEL EXPENSES** | | **86,598** | **86,692** | **88,008** | **2%** |
| **OPERATING EXPENSES** | | | | | |
| 101-1013-42620 | UNIFORM/LINEN | 240 | 105 | **400** | **281%** |
| 101-1013-42720 | EMPLOYEE TRAINING | 257 | 888 | **1000** | **13%** |
| 101-1013-43316 | FUEL | 1,329 | 1,953 | **2,000** | **2%** |
| 101-1013-44606 | OFFICE SUPPLIES | 15 | - | **500** | **#DIV/0!** |
| 101-1013-44615 | SAFETY EQUIPMENT | **-** | 0 | **200** | **#DIV/0!** |
| 101-1013-47420 | MAINTENANCE VEHICLE | 130 | 4,824 | **1,000** | **-79%** |
| **TOTAL OPERATING EXPENSES** | | **5,705** | **7,769** | **5,100** | **-34%** |
| **CAPITAL OUTLAY** | | | | | |
| 101-1013-80805 | BUILDINGS & STRUCTURES | - | | | **#DIV/0!** |
| 101-1013-80810 | OTHER CAPITAL EQUIPMENT-VEHICLES | - | | | **#DIV/0!** |
| 101-1013-80845 | CAPITAL IMPROVEMENTS EQUIPMENT | - | | | **#DIV/0!** |
| **TOTAL CAPITAL OUTLAY** | | - | - | **-** | |
| | **GRAND TOTAL** | **92,302** | **94,461** | **93,108** | **-1%** |

**10 -GENERAL FUND**
**FACILITY MANAGEMENT**

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|---|
| **PERSONNEL EXPENSES** | | | | | | | |
| 101-1014-40110 | FULL TIME WAGES | 198,941 | 165,463 | 162,500 | 168,207 | **210,392** | **25%** |
| 101-1014-40125 | OVERTIME WAGES | 4,247 | 4,260 | 6,511 | 3,222 | **5,000** | **55%** |
| 101-1014-40135 | STANDBY WAGES | 4,712 | 5,104 | 5,396 | 6,037 | **6,000** | **-1%** |
| 101-1014-40140 | DELAYED COMPENSATION | - | - | 2,300 | 1,571 | **1,000** | **-36%** |
| 101-1014-41205 | FICA - REGULAR | 12,580 | 10,574 | 10,735 | 10,835 | **13,789** | **27%** |
| 101-1014-41210 | FICA - MEDICARE | 2,942 | 2,473 | 2,511 | 2,534 | **3,225** | **27%** |
| 101-1014-41215 | PERA | 18,667 | 16,099 | 15,805 | 17,211 | **22,723** | **32%** |
| 101-1014-41225 | HEALTH INSURANCE | 22,682 | 17,566 | 14,553 | 17,406 | **47,517** | **173%** |
| 101-1014-41226 | RETIREE INSURANCE | 5,719 | 5,581 | 4,871 | 5,023 | **6,312** | **26%** |
| 101-1014-41235 | UNEMPLOYMENT INS. | 1,805 | 181 | - | 98 | **324** | **232%** |
| 101-1014-41240 | WORKER'S COMP. ASSESSMENT | 58 | 49 | 44 | 44 | **60** | **37%** |
| 101-1014-41785 | WORKER'S COMP. (NMSI) | 13,621 | 6,333 | 6,333 | 6,000 | **29,563** | **393%** |
| **TOTAL PERSONNEL EXPENSES** | | **285,975** | **233,684** | **231,558** | **238,187** | **345,905** | **45%** |
| **OPERATING EXPENSES** | | | | | | | |
| 101-1014-42620 | UNIFORM/LINEN | 549 | | 1,356 | 864 | **3350** | **288%** |
| 101-1014-42720 | EMPLOYEE TRAINING | - | - | - | - | **1000** | **#DIV/0!** |
| 101-1014-43316 | FUEL | 6,151 | 3,637 | 6,707 | 7,871 | **9,000** | **14%** |
| 101-1014-43403 | MAINTENANCE BUILDING | 25,567 | 42,832 | 20,114 | 34,461 | **60,000** | **74%** |
| 101-1014-43465 | RENT OF EQUIPMENT | 81 | 83.75 | 127.66 | 226 | **500** | **122%** |
| 101-1014-43775 | TELEPHONE | 3,117 | 1,888 | 1,344 | 1,467 | **3500** | **139%** |
| 101-1014-44607 | FIELD SUPPLIES | 14,398 | 20,083 | 18,051 | 18,546 | **40000** | **116%** |
| 101-1014-44613 | NON-CAPITAL FURNITURE | 671 | 1,891 | 1,876 | 1,557 | **15000** | **864%** |
| 101-1014-44615 | SAFETY EQUIPMENT | 1,337 | | 289 | 375 | **2000** | **433%** |
| 101-1014-47410 | MAINTENANCE CONTRACTS | 11,371 | 647 | 647 | 6,730 | **10000** | **49%** |
| 101-1014-47420 | MAINTENANCE VEHICLE | 1,088 | 1,721 | 11,752 | 257 | **1,000** | **289%** |
| **TOTAL OPERATING EXPENSES** | | **76,223** | **73,212** | **62,264** | **72,355** | **145,350** | **101%** |
| | **GRAND TOTAL** | **362,197** | **306,895** | **293,822** | **310,542** | **491,255** | **58%** |

**10 -GENERAL FUND**
**LIBRARY DEPARTMENT**

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|---|
| **PERSONNEL EXPENSES** | | | | | | | |
| 101-1016-40110 | FULL TIME WAGES | 103,231 | 112,879 | 114,820 | 146,846 | **139,901** | **-5%** |
| 101-1016-40115 | PART TIME WAGES | 34,470 | 39,904 | 38,537 | 26,713 | **41,382** | **55%** |
| 101-1016-40140 | DELAYED COMPENSATION | - | - | 5,892 | 1,159 | **500** | **-57%** |
| 101-1016-41205 | FICA - REGULAR | 8,435 | 9,361 | 9,745 | 10,641 | **11,240** | **6%** |
| 101-1016-41210 | FICA - MEDICARE | 1,972 | 2,189 | 2,279 | 2,489 | **2,629** | **6%** |
| 101-1016-41215 | PERA | 13,482 | 14,973 | 15,029 | 17,858 | **16,629** | **-7%** |
| 101-1016-41225 | HEALTH INSURANCE | 6,924 | 7,562 | 8,643 | 13,137 | **19,017** | **45%** |
| 101-1016-41226 | RETIREE INSURANCE | 4,131 | 5,298 | 4,601 | 5,210 | **4,619** | **-11%** |
| 101-1016-41235 | UNEMPLOYMENT INS. | 1,575 | - | - | 74 | **324** | **337%** |
| 101-1016-41240 | WORKER'S COMP. ASSESSMENT | 51 | 55 | 53 | 53 | **50** | **-5%** |
| 101-1016-41785 | WORKER'S COMP. (NMSI) | 638 | 2,212 | 395 | 500 | **501** | **0%** |
| **TOTAL PERSONNEL EXPENSES** | | **174,910** | **194,434** | **199,994** | **224,679** | **236,791** | **5%** |
| **OPERATING EXPENSES** | | | | | | | |
| 101-1016-42720 | EMPLOYEE TRAINING | - | - | | - | **1,000** | **#DIV/0!** |
| 101-1016-43770 | DUES & SUBSCRIPTIONS | 1,813 | 1,089 | 1,201 | 1,189 | **1,250** | **5%** |
| 101-1016-43775 | TELEPHONE | - | | | - | **-** | **#DIV/0!** |
| 101-1016-44606 | OFFICE SUPPLIES | - | 3,838 | 1,983 | 849 | **2,500** | **195%** |
| 101-1016-44613 | NON-CAPITAL FURNITURE | | | 1,301 | - | **7,500** | **#DIV/0!** |
| 101-1016-44830 | CITY BOOK PURCHASING | 7,119 | 5,654 | 6,820 | 8,457 | **12,000** | **42%** |
| **TOTAL OPERATING EXPENSES** | | **8,932** | **10,582** | **11,304** | **10,494** | **24,250** | **131%** |
| | **GRAND TOTAL** | **191,341** | **205,016** | **211,297** | **235,173** | **261,041** | **11%** |

**10 -GENERAL FUND**
**HOSPITAL GROSS RECEIPT PAYMENTS**

| | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|
| **OPERATING EXPENSES** | | | | | | |
| 101-1017-43999 OPERATING COST | 4,737 | | 6,794 | 11,145 | 10,000 | -10% |
| 101-1017-48599 OTHER CONTRACTUAL SERVICES | 261,256 | 268,509 | 302,803 | 425,959 | 300,000 | -30% |
| **TOTAL OPERATING EXPENSES** | **265,993** | **268,509** | **309,597** | **437,104** | **310,000** | -29% |

**10 -GENERAL FUND**
**UTILITY & INSURANCE EXPENSE**

| | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|
| **OPERATING EXPENSES** | | | | | | |
| 101-1018-43770 SUBSCRIPTION AND DUES | 0 | - | 211 | - | **100** | **#DIV/0!** |
| 101-1018-43780 UTILITIES | 195,608 | 183,631 | 203,882 | 212,274 | **205,000** | **-3%** |
| 101-1018-43815 SOFTWARE | 0 | 3,790 | 2,791 | 2,462 | **2,000** | **-19%** |
| 101-1018-43998 INTERCEPT | 297,394 | 289,047 | 289,047 | 289,047 | **304,000** | **5%** |
| 101-1018-43999 OPERATING COST | 36,651 | 32,973 | 42,089 | 55,829 | **43,000** | **-23%** |
| 101-1018-46731 PROPERTY INSURANCE | 19,825 | 17,469 | 16,204 | 16,508 | **17,000** | **3%** |
| 101-1018-46732 GENERAL LIABILITY INSURANCE | 22,136 | 7,530 | 19,338 | 16,774 | **18,000** | **7%** |
| 101-1018-46733 VEHICLE INSURANCE | 11,986 | 5,826 | 15,438 | 4,226 | **17,000** | **302%** |
| 101-1018-48596 AUDIT CONTRACT | - | 9,709 | 9,709 | 14,008 | **14,100** | **1%** |
| 101-1018-48598 PROFESSIONAL SERVICES | - | 11,818 | 32,448 | 11,331 | **25,000** | **121%** |
| **TOTAL OPERATING EXPENSES** | **583,600** | **565,674** | **631,157** | **622,459** | **645,200** | **4%** |

| Special Revenue Funds<br>RECAP | | Fiscal Year<br>2020-21<br>Actual | | Fiscal Year<br>2021-22<br>Actual | | Fiscal Year<br>2022-23<br>Actual | | Fiscal Year<br>2023-24<br>FINAL |
|---|---|---|---|---|---|---|---|---|
| **201 Correction Fund** | | | | | | | | |
| *Revenues* | $ | 4,047 | $ | 8,676 | $ | 2,987 | $ | 400 |
| **Total Revenues** | **$** | **4,047** | **$** | **8,676** | **$** | **2,987** | **$** | **400** |
| *Transfers: IN (OUT)* | $ | 30,000 | $ | 95,000 | $ | 180,000 | $ | 89,000 |
| *Expenditures* | | | | | | | | |
| Operating Expense | $ | 33,411 | $ | 29,988 | $ | 201,037 | $ | 89,000 |
| Capital Outlay | | | | | | | | |
| **Total Expenditures** | **$** | **33,411** | **$** | **29,988** | **$** | **201,037** | **$** | **89,000** |
| **209 STATE FIRE FUND** | | | | | | | | |
| *Revenues* | $ | 327,637 | $ | 609,507 | $ | 355,696 | $ | 373,490 |
| **Total Revenues** | **$** | **327,637** | **$** | **609,507** | **$** | **355,696** | **$** | **373,490** |
| *Transfers: IN (OUT)* | $ | - | $ | - | $ | - | $ | - |
| *Expenditures* | | | | | | | | |
| Operating Expense | $ | 79,009 | $ | 142,598 | $ | 109,605 | $ | 1,091,161 |
| Capital Outlay | $ | 797,360 | $ | - | $ | - | $ | 369,330 |
| **Total Expenditures** | **$** | **876,369** | **$** | **142,598** | **$** | **109,605** | **$** | **1,460,491** |

| Special Revenue Funds<br>RECAP | Fiscal Year<br>2020-21<br>Actual | Fiscal Year<br>2021-22<br>Actual | Fiscal Year<br>2022-23<br>Actual | Fiscal Year<br>2023-24<br>FINAL |
|---|---|---|---|---|
| **211 Law Enforcement Protection** | | | | |
| *Revenues* | $ 26,600 | $ 26,000 | $ 57,000 | $ 113,000 |
| **Total Revenues** | **$ 26,600** | **$ 26,000** | **$ 57,000** | **$ 113,000** |
| *Transfers: IN (OUT)* | $ - | $ - | $ - | $ - |
| *Expenditures* | | | | |
| Operating Expense | $ 26,600 | $ 26,000 | $ 45,976 | $ 71,023 |
| Capital Outlay | $ - | $ - | $ - | $ 53,000 |
| **Total Expenditures** | **$ 26,600** | **$ 26,000** | **$ 45,976** | **$ 124,023** |
| **212 Law Enforcement Recruitment** | | | | |
| *Revenues* | **$ -** | **$ -** | **$ 112,500** | **$ 112,500** |
| Transfers: IN (OUT) | **$ -** | **$ -** | **$ -** | **$ (1,543)** |
| *Expenditures* | | | | |
| Personnel Expense | **$ -** | **$ -** | **$ 110,957** | **$ 112,500** |
| Operating Expense | **$ -** | **$ -** | **$ -** | **$ -** |
| Capital Outlay | **$ -** | **$ -** | **$ -** | **$ -** |
| **Total Expenditures** | **$ -** | **$ -** | **$ 110,957** | **$ 112,500** |

| Special Revenue Funds RECAP | Fiscal Year 2020-21 Actual | Fiscal Year 2021-22 Actual | Fiscal Year 2022-23 Actual | Fiscal Year 2023-24 FINAL |
|---|---|---|---|---|
| **214 Lodger's Tax Act** | | | | |
| *Revenues* | $ 301,484 | $ 442,692 | $ 493,503 | $ 386,350 |
| **Total Revenues** | **$ 301,484** | **$ 442,692** | **$ 493,503** | **$ 386,350** |
| Transfers: IN (OUT) | $ (90,000) | $ (90,000) | $ (55,000) | $ (55,000) |
| *Expenditures* | | | | |
| Personnel Expense | $ - | $ - | $ - | $ 50,413 |
| Operating Expense | $ 128,256 | $ 171,085 | $ 394,686 | $ 764,987 |
| Capital Outlay | $ - | $ - | $ 9,881 | $ - |
| **Total Expenditures** | **$ 128,256** | **$ 171,085** | **$ 404,567** | **$ 815,400** |
| **216 Municipal Street** | | | | |
| *Revenues* | $ 466,596 | $ 648,364 | $ 1,094,394 | $ 1,300,464 |
| **Total Revenues** | **$ 466,596** | **$ 648,364** | **$ 1,094,394** | **$ 1,300,464** |
| Transfers: IN (OUT) | $ (90,000) | $ (90,000) | $ (55,000) | $ (5,000) |
| *Expenditures* | | | | |
| Operating Expense | $ 399,908 | $ 465,446 | $ 477,502 | $ 1,327,251 |
| Capital Outlay | $ 215,299 | $ 98,468 | $ - | $ 130,000 |
| **Total Expenditures** | **$ 615,207** | **$ 563,914** | **$ 477,502** | **$ 1,457,251** |

| Special Revenue Funds RECAP | Fiscal Year 2020-21 Actual | Fiscal Year 2021-22 Actual | Fiscal Year 2022-23 Actual | Fiscal Year 2023-24 FINAL |
|---|---|---|---|---|
| **217 RECREATION FUND** | | | | |
| *Revenues* | $ 5,354 | $ 4 | $ 4 | $ 3 |
| **Total Revenues** | **$ 5,354** | **$ 4** | **$ 4** | **$ 3** |
| *Transfers: IN (OUT)* | $ - | $ - | $ - | $ - |
| *Expenditures* | | | | |
| Operating Expense | $ - | $ 637 | $ - | $ - |
| Capital Outlay | $ - | $ - | $ - | $ - |
| **Total Expenditures** | **$ -** | **$ 637** | **$ -** | **$ -** |
| **260 FISCAL RECOVERY FUNDS** | | | | |
| *Revenues* | **$ -** | **$ 712,403** | **$ 712,404** | **$ -** |
| **Total Revenues** | **$ -** | **$ 712,403** | **$ 712,404** | **$ -** |
| *Transfers: IN (OUT)* | **$ -** | **$ -** | **$ -** | **$ -** |
| *Expenditures* | | | | |
| Operating Expense | **$ -** | **$ -** | **$ -** | **$ 287,704** |
| Capital Outlay | **$ -** | **$ 712,403** | **$ 188,112** | $ 100,211 |
| **Total Expenditures** | **$ -** | **$ 712,403** | **$ 188,112** | **$ 387,915** |

| Special Revenue Funds<br>RECAP | | Fiscal Year<br>2020-21<br>Actual | | Fiscal Year<br>2021-22<br>Actual | | Fiscal Year<br>2022-23<br>Actual | | Fiscal Year<br>2023-24<br>FINAL |
|---|---|---|---|---|---|---|---|---|
| **280 CANNABIS REGULATION ACT** | | | | | | | | |
| *Revenues* | $ | - | $ | 7,821 | $ | 74,727 | $ | 65,000 |
| **Total Revenues** | $ | - | $ | 7,821 | $ | 74,727 | $ | 65,000 |
| *Transfers: IN (OUT)* | $ | - | $ | - | $ | - | $ | (138,900) |
| *Expenditures* | | | | | | | | |
| Operating Expense | $ | - | $ | 235 | $ | 2,129 | $ | 1,500 |
| Capital Outlay | $ | - | $ | - | $ | - | $ | - |
| **Total Expenditures** | $ | - | $ | 235 | $ | 2,129 | $ | 1,500 |
| **293 Veterans Wall Perpetual Care** | | | | | | | | |
| *Revenues* | $ | 775 | $ | - | $ | - | $ | - |
| **Total Revenues** | $ | 775 | $ | - | $ | - | $ | - |
| Transfers: IN (OUT) | $ | - | $ | - | $ | - | $ | - |
| *Expenditures* | | | | | | | | |
| Operating Expense | $ | - | $ | - | $ | - | $ | - |
| Capital Outlay | | | | | | | | |
| **Total Expenditures** | $ | - | $ | - | $ | - | $ | - |

| Special Revenue Funds RECAP | Fiscal Year 2020-21 Actual | Fiscal Year 2021-22 Actual | Fiscal Year 2022-23 Actual | Fiscal Year 2023-24 FINAL |
|---|---|---|---|---|
| **294 Library Fund** | | | | |
| *Revenues* | $ 31,149 | $ 67,803 | $ 31,950 | $ 5,655 |
| **Total Revenues** | **$ 31,149** | **$ 67,803** | **$ 31,950** | **$ 5,655** |
| Transfers: IN (OUT) | $ - | $ - | $ - | $ - |
| *Expenditures* | | | | |
| Operating Expense | $ 27,541 | $ 43,889 | $ 60,192 | $ 10,950 |
| Capital Outlay | $ - | $ - | $ - | $ - |
| **Total Expenditures** | **$ 27,541** | **$ 43,889** | **$ 60,192** | **$ 10,950** |
| **295 Swimming Pool** | | | | |
| *Revenues* | $ 9,894 | $ 17,878 | $ 14,103 | $ 8,700 |
| **Total Revenues** | **$ 9,894** | **$ 17,878** | **$ 14,103** | **$ 8,700** |
| Transfers: IN (OUT) | 60,000 | 188,560 | 150,000 | 177,820 |
| *Expenditures* | | | | |
| Personnel Expense | $ 63,709 | $ 93,397 | $ 79,993 | $ 69,364 |
| Operating Expense | $ 42,519 | $ 63,098 | $ 45,844 | $ 60,920 |
| Capital Outlay | $ - | $ - | $ - | $ 31,000 |
| **Total Expenditures** | **$ 106,228** | **$ 156,495** | **$ 125,837** | **$ 161,284** |

| Special Revenue Funds RECAP | | Fiscal Year 2020-21 Actual | | Fiscal Year 2021-22 Actual | | Fiscal Year 2022-23 Actual | | Fiscal Year 2023-24 FINAL |
|---|---|---|---|---|---|---|---|---|
| **296 PD GRT Fund** | | | | | | | | |
| *Revenues* | $ | 412,041 | $ | 437,477 | $ | 343,783 | $ | 450,500 |
| **Total Revenues** | **$** | **412,041** | **$** | **437,477** | **$** | **343,783** | **$** | **450,500** |
| Transfers: IN (OUT) | $ | 174,808 | $ | (112,728) | $ | (902,048) | $ | (89,000) |
| *Expenditures* | | | | | | | | |
| Operating Expense | $ | 56,510 | $ | 105,449 | $ | 77,732 | $ | 100,900 |
| Capital Outlay | $ | 95,218 | $ | 107,815 | $ | 99,138 | $ | 145,000 |
| **Total Expenditures** | **$** | **151,728** | **$** | **213,264** | **$** | **176,870** | **$** | **245,900** |
| **297 PD Confidential Fund** | | | | | | | | |
| *Revenues* | $ | 6 | $ | 6 | $ | 4 | $ | - |
| **Total Revenues** | **$** | **6** | **$** | **6** | **$** | **4** | **$** | **-** |
| Transfers: IN (OUT) | $ | - | $ | - | $ | (5,432.15) | $ | - |
| *Expenditures* | | | | | | | | |
| Operating Expense | $ | 1,640 | $ | - | $ | 1,374 | $ | - |
| Capital Outlay | $ | - | $ | - | $ | - | $ | - |
| **Total Expenditures** | **$** | **1,640** | **$** | **-** | **$** | **1,374** | **$** | **-** |

| Special Revenue Funds RECAP | Fiscal Year 2020-21 Actual | Fiscal Year 2021-22 Actual | Fiscal Year 2022-23 Actual | Fiscal Year 2023-24 FINAL |
|---|---|---|---|---|
| **298 PD Donations** | | | | |
| *Revenues* | $ - | $ 11,695 | $ 4,311 | $ - |
| **Total Revenues** | **$ -** | **$ 11,695** | **$ 4,311** | **$ -** |
| Transfers: IN (OUT) | $ - | $ - | $ - | $ - |
| *Expenditures* | | | | |
| Operating Expense | $ - | $ 4,815 | $ 2,155 | $ 9,036 |
| Capital Outlay | $ - | $ - | $ - | $ - |
| **Total Expenditures** | **$ -** | **$ -** | **$ -** | **$ 9,036** |
| **299 SPECIAL REVENUE** | | | | |
| *Revenues* | $ - | $ 197 | $ 249 | $ 200 |
| **Total Revenues** | **$ -** | **$ 197** | **$ 249** | **$ 200** |
| Transfers: IN (OUT) | $ - | $ - | $ - | $ - |
| *Expenditures* | | | | |
| Operating Expense | $ - | $ - | $ - | $ - |
| Capital Outlay | $ - | $ - | $ - | $ - |
| **Total Expenditures** | **$ -** | **$ -** | **$ -** | **$ -** |

## 201 CORRECTION FUND

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | CHANGE % |
|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | |
| 201-1903-35361 | LOCAL CORRECTION FEES | 4,239 | 2,449 | 6,009 | 2,001 | 250 | -88% |
| 201-1903-35363 | JUDICIAL EDUCATION FEES | 636 | 360 | 904 | 415 | 50 | -88% |
| 201-1903-35365 | COURT AUTOMATION FEES | 1,262 | 728 | 1,763 | 571 | 100 | -82% |
| | **TOTAL REVENUE** | **6,342** | **4,047** | **8,676** | **2,987** | **400** | -87% |
| **TRANSFERS IN (OUT)** | | | | | | | |
| 201-1903-39935 | IN | 15,000 | 30,000 | 95,000 | 180,000 | 89,000 | -51% |
| | **TOTAL TRANSFERS** | **15,000** | **30,000** | **95,000** | **180,000** | **89,000** | -51% |
| **EXPENDITURES** | | | | | | | |
| 201-1903-44805 | AUTO/LAB/DWI/JUD ED | 2,200 | 1,206 | 2,858 | 1,027 | 3,000 | 192% |
| 201-1903-48598 | PROFESSIONAL SERVICES | - | - | - | 172,070 | 36,000 | -79% |
| 201-1903-48710 | CARE OF PRISONERS | 18,525 | 32,205 | 27,130 | 27,940 | 50,000 | 79% |
| | **TOTAL EXPENDITURES** | **20,725** | **33,411** | **29,988** | **201,037** | **89,000** | -56% |

| | | | |
|---|---|---|---|
| | ***Transfers IN*** | | |
| | 101-General Fund | $ - | $ - |
| | 201-Corrections | $ 180,000 | $ 89,000 |
| **Grand Total** | | $ 180,000 | $ 89,000 |

## 209 FIRE PROTECTION FUND

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | CHANGE % |
|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | |
| 209-1603-32388 | STATE - FIRE ALLOTMENT | 312,200 | 326,587 | 308,824 | 354,685 | 372,890 | 5% |
| 209-1603-36373 | INTEREST INCOME | 881 | 1,050 | 683 | 1,011 | 600 | -41% |
| | **TOTAL REVENUE** | **313,081** | **327,637** | **609,507** | **355,696** | **373,490** | 5% |
| **TRANSFERS IN (OUT)** | | | | | | | |
| 209-1603-39935 | IN | - | - | - | - | - | 0% |
| 209-1603-49930 | OUT | - | - | - | - | - | 0% |
| | **TOTAL TRANSFERS** | **-** | **-** | **-** | **-** | **-** | 0% |
| **EXPENDITURES** | | | | | | | |
| 209-1603-42720 | EMPLOYEE TRAINING | - | - | - | 3,955 | 8,000 | 102% |
| 209-1603-43316 | GAS & OIL | 2,032 | 1,173 | 2,611 | 2,079 | 5,000 | 140% |
| 209-1603-43465 | RENT OF EQUIPMENT | - | 3,081 | 3,256 | 3,810 | 4,500 | 18% |
| 209-1603-43770 | SUBSCRIPTION & DUES | 7,599 | 810 | 243 | 260 | 2,000 | 669% |
| 209-1603-43775 | TELEPHONE | 1,586 | 4,375 | 4,340 | 4,414 | 5,000 | 13% |
| 209-1603-43780 | UTILITIES | 7,487 | 9,070 | 9,085 | 12,511 | 20,000 | 60% |
| 209-1603-43815 | SOFTWARE | - | 2,420 | 3,297 | 3,397 | 5,000 | 47% |
| 209-1603-43999 | OPERATING COST | - | - | 9,539 | - | 847,884 | #DIV/0! |
| 209-1603-44607 | FIELD SUPPLIES | 743 | 532 | 248 | - | 5,000 | #DIV/0! |
| 209-1603-44613 | NON - CAPITAL ITEMS | - | 7,721 | 13,673 | - | 17,650 | #DIV/0! |
| 209-1603-44616 | TRAINING SUPPLIES | - | - | - | - | 2,000 | #DIV/0! |
| 209-1603-44810 | EQUIPMENT & MACHINERY | - | - | - | 4,507 | 9,485 | 110% |
| 209-1603-46730 | INSURANCE - NON EMPLOYEE | 15,126 | 15,142 | 14,810 | 11,806 | 29,620 | 151% |
| 209-1603-47405 | MAINTENANCE BUILDINGS | 8,680 | 7,101 | 6,939 | 9,616 | 10,000 | 4% |
| 209-1603-47415 | MAINTENANCE - REPAIRS GROUNDS | - | 4,470 | 27,103 | 7,157 | 7,380 | 3% |
| 209-1603-47420 | MAINTENANCE VEHICLE/EQUIPMENT | 7,902 | 10,310 | 15,838 | 14,593 | 81,142 | 456% |
| 209-1603-47595 | GENERAL FUND ADMIN FEE | - | - | 21,616 | 21,500 | 21,500 | 0% |
| 209-1603-48599 | OTHER CONTRACTUAL SERVICES | - | 10,000 | 10,000 | 10,000 | 10,000 | 0% |
| | **TOTAL EXPENDITURES** | **51,155** | **79,009** | **142,598** | **109,605** | **1,091,161** | 896% |
| **CAPITAL OUTLAY** | | | | | | | |
| 209-1603-80810 | OTHER CAPITAL EQUIPMENT | - | 780,000 | - | - | 369,330 | #DIV/0! |
| **TOTAL CAPITAL OUTLAY** | | **109,663** | **797,360** | **-** | **-** | **369,330** | #DIV/0! |
| | **TOTAL EXPENDITURES** | **160,818** | **876,369** | **142,598** | **109,605** | **1,460,491** | 1233% |

## 211 LAW ENFORCEMENT PROTECTION FUND

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | CHANGE % |
|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | |
| 211-2003-32389 | STATE ALLOTMENT | 27,800 | 26,600 | 26,000 | 57,000 | 113,000 | 98% |
| | **TOTAL REVENUE** | **27,800** | **26,600** | **26,000** | **57,000** | **113,000** | 98% |
| **TRANSFERS IN (OUT)** | | | | | | | |
| 211-2003-39935 | IN | | | | | | |
| 211-2003-49930 | OUT | | | | | | |
| | **TOTAL TRANSFERS** | **-** | **-** | **-** | **-** | **-** | #DIV/0! |
| **EXPENDITURES** | | | | | | | |
| 211-2003-42535 | EMPLOYEE TRAINING | 349 | 2,547 | 827 | 7,393 | 25,605 | 246% |
| 211-2003-44573 | UNIFORM & EQUIPMENT | 16,547 | 11,287 | 3,460 | 8,124 | 11,877 | 46% |
| 211-2003-44607 | FIELD SUPPLIES | 7,951 | 11,223 | 4,474 | 10,822 | 10,178 | -6% |
| 211-2003-44613 | NON CAPITAL ITEMS | - | 1,235 | 260 | 4,813 | 8,139 | 69% |
| 211-2003-44615 | SAFETY EQUIPMENT | - | - | - | - | 5,000 | #DIV/0! |
| 211-2003-44840 | EQUIPMENT & MACHINERY | 7,426 | - | 8,699 | 5,047 | - | -100% |
| 211-2003-47420 | MAINTENANCE VEHICLE | - | 308 | 8,280 | 9,777 | 10,224 | 5% |
| **TOTAL OPERATING EXPENSES** | | **32,425** | **26,600** | **26,000** | **45,976** | **71,023** | 54% |
| **CAPITAL OUTLAY** | | | | | | | |
| 211-2003-80810 | VEHICLES | | | | | 53,000 | #DIV/0! |
| 211-2003-80845 | EQUIPMENT & MACHINERY | - | - | - | | - | #DIV/0! |
| **TOTAL CAPITAL OUTLAY** | | **-** | **-** | **-** | **-** | **53,000** | #DIV/0! |
| | **TOTAL EXPENDITURES** | **32,425** | **26,600** | **26,000** | **45,976** | **124,023** | 170% |

## 212 LAW ENFORCEMENT RECRUITMENT FUND

| | | 2022-23 Actual | 2023-24 FINAL | CHANGE % |
|---|---|---|---|---|
| **REVENUES** | | | | |
| 212-3001-32389 | STATE ALLOTMENT | 112,500 | 112,500 | |
| | **TOTAL REVENUE** | **112,500** | **112,500** | |
| **TRANSFERS IN (OUT)** | | | | |
| 212-3001-39935 | IN | - | - | |
| **212-3001-49930** | **OUT** | - | **(1,543)** | |
| | **TOTAL TRANSFERS** | **-** | **-** | |
| **PERSONNEL EXPENSES** | | | | |
| 212-3001-41261 | RECRUITMENT STIPEND | 25,750 | 20,000 | |
| 212-3001-41262 | RETENTION STIPEND | 85,000 | 90,750 | |
| 212-3001-41210 | FICA-MEDICARE | 207 | 1,750 | |
| **TOTAL OPERATING EXPENSES** | | **110,957** | **112,500** | |
| | **TOTAL EXPENDITURES** | **110,957** | **112,500** | |

## 214 LODGERS' TAX ACT

| | | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | CHANGE % |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| 214-2503-30318 | PROMOTION/ADVERTISING | 150,066 | 220,634 | 247,725 | 200,000 | -19% |
| 214-2503-30319 | CITY'S PORTION FOR MAINT. EQUIP & OTH | 100,044 | 147,090 | 165,150 | 125,000 | -24% |
| 214-2503-35317 | LATE PENALTIES | 899 | 1,024 | 1,215 | 850 | -30% |
| 214-2503-36373 | INTEREST INCOME | 448 | 586 | 765 | 500 | -35% |
| 214-2503-37323 | 1% CONVENTION CENTER FEE | 50,027 | 73,358 | 78,649 | 60,000 | -24% |
| | **TOTAL REVENUE** | **301,484** | **442,692** | **493,503** | **386,350** | -22% |
| **TRANSFERS IN (OUT)** | | | | | | |
| 214-2503-39935 | IN | | | | | |
| 214-2503-49930 | OUT | (90,000) | (90,000) | (55,000) | (55,000) | 0% |
| | **TOTAL TRANSFERS** | **(90,000)** | **(90,000)** | **(55,000)** | **(55,000)** | 0% |
| **PERSONNEL EXPENSES** | | | | | | |
| 214-4803-40110 | FULL TIME WAGES | | | | 27,290 | 0% |
| 214-4803-40125 | OVERTIME WAGES | | | | 1,500 | 0% |
| 214-4803-40140 | DELAYED COMPENSATION | | | | - | 0% |
| 214-4803-41205 | FICA - REGULAR | | | | 1,692 | 0% |
| 214-4803-41210 | FICA - MEDICARE | | | | 396 | 0% |
| 214-4803-41215 | PERA | | | | 2,947 | 0% |
| 214-4803-41225 | HEALTH INSURANCE | | | | 819 | 0% |
| 214-4803-41226 | RETIREE INSURANCE | | | | 14,834 | 0% |
| 214-4803-41235 | UNEMPLOYMENT INS. | | | | 54 | 0% |
| 214-4803-41240 | WORKER'S COMP. ASSESSMENT | | | | 10 | 0% |
| 214-4803-41785 | WORKER'S COMP. (NMSI) | | | | 872 | 0% |
| **TOTAL PERSONNEL EXPENSES** | | | | | **50,413** | 0% |
| **EXPENDITURES** | | | | | | |
| 214-2501-60725 | GRANTS TO SUB-RECIPIENTS (1% PUBLIC | - | - | - | **18,000** | #DIV/0! |
| 214-2503-43403 | REGULAR BUILDING MAINT. CONVENTION | - | - | - | 82,000 | #DIV/0! |
| 214-2503-43550 | ROADWAY MAINTENANCE | - | - | 13,700 | 13,700 | 0% |
| 214-2503-43999 | OTHER OPERATING COSTS GEN FUND ADI | - | - | 46,783 | **38,787** | -17% |
| 214-2503-44607 | FIELD SUPPLIES | - | - | - | 40,000 | #DIV/0! |
| 214-2503-47406 | PROMOTION/ADVERTISING (LOCAL GRANT | 25,733 | 34,134 | 145,876 | 130,000 | -11% |
| 214-2503-48596 | AUDIT CONTRACT SERVICES | - | - | 4,310 | 8,000 | 86% |
| 214-2540-48598 | OTHER PROFESSIONAL SERVICES | - | - | 27,358 | 29,000 | 6% |
| 214-2540-48599 | OTHER CONTRACT SERVICES | - | - | 10,725 | 9,900 | -8% |
| 214-2540-60725 | GRANTS TO SUB-RECIPIENTS | - | - | 66,000 | 100,600 | 52% |
| 214-2560-60725 | GRANTS TO SUB-RECIPIENTS (60%) | - | - | 79,935 | 295,000 | 269% |
| **TOTAL OPERATING EXPENSES** | | **128,256** | **171,085** | **394,686** | **764,987** | 94% |

| | | | | | | |
|---|---|---|---|---|---|---|
| **Sub-Recipient Grant Applications** | | | | | | |
| | **Geronimo Museum** | | | | 5,000 | |
| | **Geronimo trail Scenic Byway** | | | | 5,600 | |
| | **MainStreet Truth or Consequences** | | | | 45,000 | |
| | **Total Amount Requested** | | | | **55,600** | |
| CAPITAL OUTLAY | | | | | | |
| 214-2503-80845 | CAPITAL IMPROVEMENTS-EQUIPMENT | - | - | 9,881 | | -100% |
| TOTAL CAPITAL OUTLAY | | **-** | **-** | **9,881** | **-** | -100% |
| | TOTAL EXPENDITURES | **128,256** | **171,085** | **404,567** | **815,400** | 102% |

| | | | | | | |
|---|---|---|---|---|---|---|
| | ***Transfers OUT*** | | | | | |
| | 101-General Fund | 35,000.00 | 35,000.00 | - | - | #DIV/0! |
| | 508-Golf Course | 55,000.00 | 55,000.00 | 55,000.00 | 55,000.00 | 0% |
| **Grand Total** | | 90,000.00 | 90,000.00 | 55,000.00 | 55,000.00 | 0% |

**216 MUNICIPAL STREET FUND**

| | | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | CHANGE % |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| 216-4503-30313 | GROSS RECEIPTS-INFRA (STREETS) | 361,493 | 412,685 | 581,799 | 500,000 | -14% |
| 216-4503-30324 | GASOLINE - 1 CENT | 74,080 | 88,953 | 84,458 | 75,000 | -11% |
| 216-4503-36373 | INTEREST INCOME | 461 | 504 | 655 | 500 | -24% |
| 216-4503-37380 | MISCELLANEOUS REVENUE | - | - | 129,745 | - | -100% |
| 216-7018-32386 | NMDOT GRANT | - | 24,557 | 62,510 | 58,054 | -7% |
| 216-7023-32386 | LOCAL/STATE/GRANT/LOANS | - | - | 235,227 | - | -100% |
| 216-7025-32386 | LOCAL/STATE/GRANT/LOANS | | | | 204,000 | #DIV/0! |
| 216-7026-32386 | LOCAL/STATE/GRANT/LOANS | | | | 212,910 | #DIV/0! |
| 216-4503-32390 | STREETS REVENUE BOND | | | | 250,000 | #DIV/0! |
| | **TOTAL REVENUE** | **466,596** | **648,364** | **1,094,394** | **1,300,464** | 19% |
| **TRANSFERS IN (OUT)** | | | | | | |
| 216-4503-39935 | IN | - | 45,100 | - | - | #DIV/0! |
| 216-4503-49930 | OUT | | - | (105,000) | (5,000) | -95% |
| | **TOTAL TRANSFERS** | **-** | **45,100** | **(105,000)** | **(5,000)** | -95% |

## 216 MUNICIPAL STREET FUND

| | | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | CHANGE % |
|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | |
| 216-4503-42620 | UNIFORMS/LINEN | 2,725 | 1,095 | 1,705 | 5,000 | 193% |
| 216-4503-42720 | EMPLOYEE TRAINING | - | 400 | - | 10,000 | #DIV/0! |
| 216-4503-43316 | GAS & OIL | 32,164 | 33,364 | 42,920 | 50,000 | 16% |
| 216-4503-43403 | REGULAR BUILDING MAINT | 83 | 135 | 368 | 500 | 36% |
| 216-4503-43550 | ROADWAY/MAINTENANCE | 158,177 | 213,283 | 179,802 | 385,000 | 114% |
| 216-4503-43998 | INTERCEPT | 120,353 | 120,342 | 121,162 | 121,163 | 0% |
| 216-4503-43999 | OPERATING COSTS-ADMIN FEE LOAN | 6,527 | 10,570 | 14,860 | 15,500 | 4% |
| 216-4503-44607 | FIELD SUPPLIES | 6,416 | 4,037 | 3,674 | 4,500 | 22% |
| 216-4503-44613 | NON-CAPITAL ITEMS | 3,409 | 1,680 | 2,417 | 2,500 | 3% |
| 216-4503-44615 | SAFETY EQUIPMENT | 2,966 | 2,469 | 4,064 | 4,000 | -2% |
| 216-4503-46731 | PROPERTY INSURANCE | 1,223 | 1,223 | 4,263 | 4,263 | 0% |
| 216-4503-46732 | GENERAL LIABILITY INSURANCE | 659 | 631 | 2,754 | 2,754 | 0% |
| 216-4503-46733 | VEHICLE LIABILITY INSURANCE | 9,260 | 7,714 | 2,573 | 3,000 | 17% |
| 216-4503-47420 | MAINT. VEHICLE/FURN/FIXTURE/EQUIP | 23,946 | 40,804 | 34,431 | 50,000 | 45% |
| 216-4503-48599 | OTHER CONTRACT SERVICES | 1,013 | 3,142 | - | 4,000 | #DIV/0! |
| 216-7018-48598 | PROFESSIONAL SERVICES | - | 24,557 | 62,510 | 12,934 | -79% |
| 216-7023-43550 | ROADWAY/MAINTENANCE | - | - | - | 235,227 | #DIV/0! |
| 216-7025-48598 | PROFESSIONAL SERVICES | | | | 204,000 | #DIV/0! |
| 216-7026-48598 | PROFESSIONAL SERVICES | | | | 212,910 | #DIV/0! |
| **TOTAL OPERATING EXPENSES** | | **399,908** | **465,446** | **477,502** | **1,327,251** | 178% |

216 MUNICIPAL STREET FUND

| | | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | CHANGE % |
|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | |
| **216-4503-80810** | **OTHER CAPITAL PURCHASES-VEHICLES** | **215,299** | **98,468** | **-** | **130,000** | **#DIV/0!** |
| 216-4503-80845 | CAPITAL IMPROVEMENTS - EQUIPMENT | - | - | - | - | #DIV/0! |
| **TOTAL CAPITAL OUTLAY** | | **215,299** | **98,468** | **-** | **130,000** | #DIV/0! |
| | **TOTAL EXPENDITURES** | **615,207** | **563,914** | **477,502** | **1,457,251** | 205% |

| | | | |
|---|---|---|---|
| ***Transfers IN*** | | | |
| | 504-Water | $ - | $ - |
| | 506-Waste Water | $ - | $ - |
| **Grand Total** | | $ - | $ - |

| | | | |
|---|---|---|---|
| ***Transfers OUT*** | | | |
| | 360-NMFA Projects | $ 100,000 | |
| | 403-Debt Service | $ 5,000 | $ 5,000 |
| **Grand Total** | | $ 105,000 | $ 5,000 |

## 217 RECREATION FUND

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | CHANGE % |
|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | |
| 217-1703-36373 | INTEREST INCOME | 17 | - | 4 | 4 | 3 | |
| 217-1703-37371 | DONATIONS | - | 5,354 | - | - | - | |
| | **TOTAL REVENUE** | **17** | **5,354** | **4** | **4** | **3** | |
| **TRANSFERS IN (OUT)** | | | | | | | |
| 217-1703-39935 | IN | - | - | - | - | | |
| 217-1703-49930 | OUT | (19,227) | - | - | - | | |
| | **TOTAL TRANSFERS** | **(19,227)** | **-** | **-** | **-** | **-** | |
| **EXPENDITURES** | | | | | | | |
| 217-1703-44607 | FIELD SUPPLIES | - | - | - | - | - | |
| 217-1703-44609 | NON-CAPITAL EQUIP. (RECREATION) | | | - | - | - | |
| 217-1703-44613 | SUPPLIES & EQUIPMENT | - | - | 637 | - | - | |
| **TOTAL OPERATING EXPENSES** | | **-** | **-** | **637** | **-** | **-** | |
| **CAPITAL OUTLAY** | | | | | | | |
| 217-1703-60840 | CAPITAL EXPENSES | | | | | | |
| 217-1703- | CAPITAL OUTLAY-ARIZON REIMB | | | | | | |
| **TOTAL CAPITAL OUTLAY** | | **-** | **-** | **-** | **-** | **-** | |
| | **TOTAL EXPENDITURES** | **-** | **-** | **637** | **-** | **-** | |

## 260 FISCAL RECOVERY FUNDS

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | CHANGE % |
|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | |
| 260-2002-31375 | FEDERAL GRANTS/LOANS | - | - | 712,403 | 712,404 | | |
| 260-2002-37380 | MISCELLANEOUS REVENUE | - | - | - | 130,361 | | |
| | **TOTAL REVENUE** | **-** | **-** | **712,403** | **842,764** | **-** | |
| **TRANSFERS IN (OUT)** | | | | | | | |
| 260-2002-39935 | IN | - | - | - | - | | |
| 260-2002-49930 | OUT | - | - | - | 266,737 | | |
| | **TOTAL TRANSFERS** | **-** | **-** | **-** | **266,737** | **-** | |
| **EXPENDITURES** | | | | | | | |
| 260-2002-47415 | MAINT. GROUNDS/ROADWAYS | - | - | - | - | 287,704 | |
| | | - | - | - | - | | |
| **TOTAL OPERATING EXPENSES** | | **-** | **-** | **-** | **-** | **287,704** | |
| **CAPITAL OUTLAY** | | | | | | | |
| 260-2002-80860 | INFRASTRUCTURE | - | - | 712,403 | 188,112 | 100,211 | |
| **TOTAL CAPITAL OUTLAY** | | **-** | **-** | **712,403** | **188,112** | **100,211** | |
| | **TOTAL EXPENDITURES** | **-** | **-** | **712,403** | **188,112** | **387,915** | |

## 280 CANNABIS REGULATION ACT

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | CHANGE % |
|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | |
| 280-2803-30314 | GROSS RECEIPTS-CAN | - | - | 7,821 | 74,727 | 65,000 | Updated for m |
| | **TOTAL REVENUE** | **-** | **-** | **7,821** | **74,727** | **65,000** | |
| **TRANSFERS IN (OUT)** | | | | | | | |
| 280-2803-39935 | IN | - | - | - | - | - | |
| 280-2803-49930 | OUT | - | - | - | - | (138,900) | |
| | **TOTAL TRANSFERS** | **-** | **-** | **-** | **-** | **(138,900)** | |
| **EXPENDITURES** | | | | | | | |
| 280-2803-43999 | OPERATING COSTS | - | - | 235 | 2,129 | 1,500 | |
| **TOTAL OPERATING EXPENSES** | | **-** | **-** | **235** | **2,129** | **1,500** | |
| **CAPITAL OUTLAY** | | | | | | | |
| **TOTAL CAPITAL OUTLAY** | | **-** | **-** | **-** | **-** | **-** | |
| | **TOTAL EXPENDITURES** | **-** | **-** | **235** | **2,129** | **1,500** | |

| | | | | | |
|---|---|---|---|---|---|
| ***Transfers OUT*** | | | | | |
| 101-General Fund | | | | - | 138,900 |
| **Grand Total** | | | | - | 138,900 |

## 293 VETERANS WALL PERPETUAL CARE

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | CHANGE % |
|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | |
| 293-5103-37388 | COLUMBARIUM CARE REVENUES | 775 | 775 | - | - | - | |
| | **TOTAL REVENUE** | **775** | **775** | **-** | **-** | **-** | |
| **TRANSFERS IN (OUT)** | | | | | | | |
| 293-5103-39935 | IN | | | | | | |
| 293-5103-49930 | OUT | (13,692) | - | - | - | - | |
| | **TOTAL TRANSFERS** | **(13,692)** | **-** | **-** | **-** | **-** | |
| **OPERATING EXPENSES** | | | | | | | |
| 293-5103-44810 | COLUMBARIUM EXPENSES | 400 | - | - | - | - | |
| **TOTAL OPERATING EXPENSES** | | **400** | **-** | **-** | **-** | **-** | |

## 294 LIBRARY FUND

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | CHANGE % |
|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | |
| 294-5003-32393 | STATE LIBRARY GRANT | - | 14,187 | 51,080 | 13,980 | 4,655 | -67% |
| 294-5003-32394 | STATE GRANT IN AID | 14,106 | 16,349 | 14,569 | 15,382 | - | -100% |
| 294-5003-37371 | DONATIONS | 1,731 | 613 | 2,154 | 2,587 | 1,000 | -61% |
| | **TOTAL REVENUE** | **15,836** | **31,149** | **67,803** | **31,950** | **5,655** | -82% |
| **TRANSFERS IN (OUT)** | | | | | | | |
| 294-5003-39935 | IN | - | - | - | - | | #DIV/0! |
| 294-5003-49930 | OUT | - | - | - | - | | #DIV/0! |
| | **TOTAL TRANSFERS** | **-** | **-** | **-** | **-** | **-** | #DIV/0! |
| **OPERATING EXPENSES** | | | | | | | |
| 294-5003-43465 | RENT OF EQUIPMENT | - | 132 | 256 | 511 | 950 | 86% |
| 294-5003-43775 | TELEPHONE | 1,478 | 2,188 | 2,000 | 2,005 | 3,000 | 50% |
| 294-5003-44613 | NON - CAPITAL ITEMS | - | - | 16,060 | 32,122 | - | -100% |
| 294-5003-48599 | OTHER CONTRACTUAL (DSL ETC.) | 250 | - | - | - | 3,000 | #DIV/0! |
| 294-5003-48830 | LIBRARY ACQUISITION (BOOKS) | 8,853 | 17,203 | 15,774 | 15,495 | - | -100% |
| 294-5003-60834 | STATE LIBRARY GRANT | 12,433 | 8,018 | 9,799 | 10,059 | 4,000 | -60% |
| **TOTAL OPERATING EXPENSES** | | **23,014** | **27,541** | **43,889** | **60,192** | **10,950** | -82% |

## 295 MUNICIPAL POOL

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | CHANGE % |
|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | |
| 295-4803-30315 | GRT | 391 | 422 | 727 | 574 | 700 | 22% |
| 295-4803-34351 | SWIMMING POOL PROCEEDS | 7,428 | 8,012 | 13,812 | 10,799 | 7,000 | -35% |
| 295-4803-34355 | POOL DEPOSIT/RENTAL | 1,250 | 1,460 | 3,230 | 2,730 | 1,000 | -63% |
| | **TOTAL REVENUE** | **9,831** | **9,894** | **17,878** | **14,103** | **8,700** | -38% |
| **TRANSFERS IN (OUT)** | | | | | | | |
| 295-4803-39935 | IN | 132,000 | 60,000 | 188,560 | 150,000 | 177,820 | 19% |
| 295-4803-49930 | OUT | - | - | - | - | - | #DIV/0! |
| | **TOTAL TRANSFERS** | **132,000** | **60,000** | **188,560** | **150,000** | **177,820** | 19% |
| **PERSONNEL EXPENSES** | | | | | | | |
| 295-4803-40110 | FULL TIME WAGES | 53,985 | 43,631 | 68,642 | 63,012 | 35,214 | -44% |
| 295-4803-40115 | PART TIME WAGES | 4,048 | 3,130 | - | - | 21,000 | #DIV/0! |
| 295-4803-40125 | OVERTIME WAGES | - | 556 | 1,657 | 2,391 | 1,500 | -37% |
| 295-4803-40140 | DELAYED COMPENSATION | - | - | 2,997 | 820 | 500 | -39% |
| 295-4803-41205 | FICA - REGULAR | 3,597 | 2,880 | 4,499 | 4,105 | 3,516 | -14% |
| 295-4803-41210 | FICA - MEDICARE | 841 | 673 | 1,052 | 960 | 822 | -14% |
| 295-4803-41215 | PERA | 3,438 | 3,218 | 4,037 | 5,121 | 3,803 | -26% |
| 295-4803-41225 | HEALTH INSURANCE | 138 | 7,451 | 6,618 | 153 | 13 | -91% |
| 295-4803-41226 | RETIREE INSURANCE | 1,054 | 985 | 1,234 | 1,495 | 1,056 | -29% |
| 295-4803-41235 | UNEMPLOYMENT INS. | 1,408 | - | - | 55 | 108 | 98% |
| 295-4803-41240 | WORKER'S COMP. ASSESSMENT | 18 | 16 | 25 | 28 | 22 | -20% |
| 295-4803-41785 | WORKER'S COMP. (NMSI) | 1,500 | 1,169 | 2,636 | 1,856 | 1,808 | -3% |
| **TOTAL PERSONNEL EXPENSES** | | **70,028** | **63,709** | **93,397** | **79,993** | **69,364** | -13% |

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | CHANGE % |
|---|---|---|---|---|---|---|---|
| **OPERATING EXPENSES** | | | | | | | |
| 295-4803-42620 | UNFORMS - LIFEGUARDS | - | - | 1,060 | 662 | 1,500 | 127% |
| 295-4803-42720 | EMPLOYEE TRAINING / SUPPLIES | 1,355 | 466 | 307 | 416 | 2,200 | 429% |
| 295-4803-43403 | REGULAR BUILDING MAINT | - | 32 | - | 6,682 | 8,600 | 29% |
| 295-4803-43465 | RENT OF EQUIPMENT | 450 | 376 | 401 | 417 | 420 | 1% |
| 295-4803-43775 | TELEPHONE | - | 173 | 342 | 343 | 400 | 17% |
| 295-4803-43780 | UTILITIES | 36,362 | 36,419 | 43,875 | 20,440 | 30,000 | 47% |
| 295-4803-44606 | OFFICE SUPPLIES | 9 | - | 173 | 231 | 300 | 30% |
| 295-4803-44607 | FIELD SUPPLIES | 16,916 | 4,807 | 11,010 | 14,441 | 16,000 | 11% |
| 295-4803-44613 | NON-CAPITAL EQUIPMENT | 569 | - | 4,146 | 502 | 500 | 0% |
| 295-4803-44615 | SAFETY EQUIPMENT | 345 | - | 805 | - | 500 | #DIV/0! |
| 295-4803-46794 | GOVT. GROSS RECEIPTS | 553 | 193 | 829 | 421 | 500 | 19% |
| 295-4803-47415 | MAINTENANCE-GOUNDS | 150 | - | 150 | 1,289 | - | -100% |
| **TOTAL OPERATING EXPENSES** | | **58,750** | **42,519** | **63,098** | **45,844** | **60,920** | 33% |
| **CAPITAL OUTLAY** | | | | | | | |
| 295-4803-80845 | CAPITAL PURCHASES | - | | | | 31,000 | #DIV/0! |
| **TOTAL CAPITAL OUTLAY** | | **-** | **-** | **-** | **-** | **31,000** | #DIV/0! |
| | **GRAND TOTAL** | **128,778** | **106,228** | **156,495** | **125,837** | **161,284** | 28% |

| | | | | | | |
|---|---|---|---|---|---|---|
| ***Transfers IN*** | | | | | | |
| 101-General Fund | | | | 150,000 | 177,820 | 19% |
| **Grand Total** | | | | 150,000 | 177,820 | 19% |

**296 POLICE DEPARTMENT GRT FUND**

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | CHANGE % |
|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | |
| 296-2403-30316 | 1/4% MGRT (POLICE) | - | 361,493 | 412,685 | 342,770.83 | 450,000 | 31% |
| 296-2403-31375 | FEDERAL GRANTS/LOANS | 97,877 | - | - | - | - | #DIV/0! |
| 296-2403-31376 | USDA GRANTS | - | 50,000 | - | - | - | #DIV/0! |
| 296-2403-34388 | 3M COGENT - FINGER PRINTS | 165 | - | - | - | - | #DIV/0! |
| 296-2403-36373 | INTEREST INCOME | 199 | 548 | 888 | 613 | 500 | -18% |
| 296-2403-37374 | SURPLUS AUCTION PROCEEDS | - | - | 6,032 | 400 | - | -100% |
| 296-2403-37380 | MISCELLANEOUS REVENUE | - | - | - | - | - | #DIV/0! |
| 296-2403-38372 | INSURANCE RECOVERY | - | - | 17,872 | - | 0 | #DIV/0! |
| | **TOTAL REVENUE** | **98,240** | **412,041** | **437,477** | **343,783** | **450,500** | 31% |
| **TRANSFERS IN (OUT)** | | | | | | | |
| 296-2403-39935 | IN | 300,000 | 280,264 | - | - | | #DIV/0! |
| 296-2403-49930 | OUT | (20,082) | (105,456) | (112,728) | (902,048) | (89,000) | -90% |
| | **TOTAL TRANSFERS** | **279,918** | **174,808** | **(112,728)** | **(902,048)** | **(89,000)** | -90% |
| **EXPENDITURES** | | | | | | | |
| 296-2403-42720 | EMPLOYEE TRAINING | - | - | 4,504 | 1,889 | - | -100% |
| 296-2403-43998 | INTERCEPT | - | 21,016 | 21,015 | 21,015 | 18,000 | -14% |
| 296-2403-43999 | OPERATING COSTS | - | 6,527 | 9,751 | 9,354 | 6,400 | -32% |
| 296-2403-44613 | NON - CAPITAL ITEMS | - | 28,967 | 44,868 | 14,321 | 25,000 | 75% |
| 296-2403-44615 | SAFETY EQUIPMENT | - | - | 17,374 | 14,136 | 24,000 | 70% |
| 296-2403-44616 | TRAINING SUPPLIES | - | - | - | 322 | 2,500 | 676% |
| 296-2403-48598 | PROFESSIONAL SERVICES | - | - | - | 16,695 | 25,000 | 50% |
| | **TOTAL EXPENDITURES** | **29,971** | **56,510** | **105,449** | **77,732** | **100,900** | 30% |
| **CAPITAL OUTLAY** | | | | | | | |
| 296-2403-80810 | OTHER CAPITAL EQUIP./VEHICLES | - | 95,218 | 107,815 | 99,138 | 145,000 | 46% |
| 296-2403-80845 | CAPITAL OUTLAY | 152,734 | - | - | - | - | #DIV/0! |
| **TOTAL CAPITAL OUTLAY** | | **152,734** | **95,218** | **107,815** | **99,138** | **145,000** | 46% |
| | **TOTAL EXPENDITURES** | **182,705** | **151,728** | **213,264** | **176,870** | **245,900** | 39% |

| | | | | |
|---|---|---|---|---|
| ***Transfers OUT*** | | | | |
| 101-General Fund | | 722,048 | | -100% |
| 201-Correction | | 180,000 | (89,000) | -149% |
| **Grand Total** | | 902,048 | (89,000) | -110% |

## 298 POLICE DEPARTMENT DONATIONS

| | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| 298-2103-37394 DONATIONS (POLICE CANINE) | 300 | - | 11,695 | 4,311 | - | -100% |
| **TOTAL REVENUE** | **300** | **-** | **11,695** | **4,311** | **-** | -100% |
| **TRANSFERS IN (OUT)** | | | | | | |
| 298-2103-39935 IN | 1,695 | - | - | - | | #DIV/0! |
| 298-2103-49930 OUT | (11,214) | - | - | - | | #DIV/0! |
| **TOTAL TRANSFERS** | **(9,520)** | **-** | **-** | **-** | **-** | #DIV/0! |
| **EXPENDITURES** | | | | | | |
| 298-2103-45607 MISC. EXPENSES | - | - | 4,815 | 2,155 | **9,036** | -100% |
| **TOTAL OPERATING EXPENSES** | **-** | **-** | **4,815** | **2,155** | **9,036** | -100% |
| **CAPITAL OUTLAY** | | | | | | |
| | | | | | | #DIV/0! |
| | | | | | | #DIV/0! |
| **TOTAL CAPITAL OUTLAY** | **-** | **-** | | | **-** | #DIV/0! |
| **TOTAL EXPENDITURES** | **-** | **-** | **4,815** | **2,155** | **9,036** | -100% |

## 299 SPECIAL REVENUE

| | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| 299-9999-36373 INTEREST INCOME | - | - | 197 | 249 | 200 | -20% |
| **TOTAL REVENUE** | **-** | **-** | **197** | **249** | **200** | -20% |
| **TRANSFERS IN (OUT)** | | | | | | |
| 299-999-39935 IN | - | | | | | #DIV/0! |
| 299-9999-49930 OUT | - | | | | | #DIV/0! |
| **TOTAL TRANSFERS** | **-** | **-** | **-** | **-** | **-** | #DIV/0! |
| **EXPENDITURES** | | | | | | |
| | - | - | - | - | - | #DIV/0! |
| | - | - | - | - | - | #DIV/0! |
| **TOTAL OPERATING EXPENSES** | **-** | **-** | **-** | **-** | **-** | #DIV/0! |
| **CAPITAL OUTLAY** | | | | | | |
| | | | | | | #DIV/0! |
| | | | | | | #DIV/0! |
| **TOTAL CAPITAL OUTLAY** | **-** | **-** | | | **-** | #DIV/0! |
| **TOTAL EXPENDITURES** | **-** | **-** | **-** | **-** | **-** | #DIV/0! |

# FINAL BUDGET
# CAPITAL IMPROVEMENT FUNDS (300)
# NEXT FISCAL YEAR 7/1/2023 - 6/30/2024

| Fund No. | Fund | Actual Beginning Cash Balance | + Investments | Cash & = Investments | Estimated + Revenues | Cash + Transfers In | Cash - Transfers Out | Estimated - Expenditures | Estimated Ending Cash = Balance |
|---|---|---|---|---|---|---|---|---|---|
| | | 7/1/2023 | 7/1/2023 | | 6/30/2024 | 6/30/2024 | 6/30/2024 | 6/30/2024 | 6/30/2024 |
| | | | | | | | | | |
| 301 | Impact Fees | 222,758.29 | 102,326.30 | 325,084.59 | 1,920 | - | - | - | 327,004.59 |
| 303 | Veterans Wall | 2,856.88 | - | 2,856.88 | - | 2,000 | - | 4,579 | 277.88 |
| 304 | Senior State Grant | 6,934.32 | - | 6,934.32 | 438,031 | - | - | 376,915 | 68,050.78 |
| 305 | Capital Imp. (General) | 85,427.14 | - | 85,427.14 | 70 | - | - | 85,239 | 258.14 |
| 306 | Capital Imp. (Jt. Utility) | 94,757.18 | - | 94,757.18 | 100 | - | - | 94,558 | 299.18 |
| 307 | Golf Course Imp. Fund | 1,420.39 | - | 1,420.39 | - | - | - | - | 1,420.39 |
| 308 | Capital Imp. (USDA Sweeper) | - | - | - | | - | - | - | - |
| 309 | Capital Imp. (USDA WWTP) | - | - | - | | | | | - |
| 311 | R & R Sewer (CD) | - | 146,963.40 | 146,963.40 | 275 | - | - | - | 147,238.40 |
| 312 | R & R Airport | 5,725.58 | - | 5,725.58 | 968,860 | - | - | 719,995 | 254,590.58 |
| 313 | R & R Water (CD) | - | 129,865.29 | 129,865.29 | 250 | 191,161 | - | - | 321,276.29 |
| 314 | CDBG | - | - | - | 750,000 | 75,000 | | 825,000 | - |
| 315 | Capital Imp. Reserves (Jt. Utility) | 2,314,887.36 | - | 2,314,887.36 | 2,372,887 | 278,120 | (121,908) | 1,763,073 | 3,080,913.36 |
| 316 | Emergency Repair Reserves | 112,315.95 | 42,139.47 | 154,455.42 | 175 | 12,500 | - | - | 167,130.42 |
| 317 | Waste Water Repair Reserves | 86,013.23 | 105,514.56 | 191,527.79 | 380 | 19,775 | - | - | 211,682.79 |
| 318 | Electrical Const. Reserves | 28,160.26 | 89,146.52 | 117,306.78 | 910 | 10,000 | - | - | 128,216.78 |
| 320 | USDA Water System Improvements | - | - | - | 5,851,629 | - | - | 5,851,629 | - |
| 321 | USDA Water System Improvements | | | | 7,531,000 | | | 7,531,000 | - |
| 360 | NMFA Projects | 215,657.03 | - | 215,657.03 | 1,331,419 | - | - | 1,434,380 | 112,696.21 |
| 370 | Water Trust Board Projects | 78,344.27 | - | 78,344.27 | 1,137,927 | - | - | 1,179,880 | 36,391.27 |
| 380 | Other State Funded Projects | - | - | - | 2,485,518 | 46,908 | - | 2,532,426 | - |
| | | | | | | | | | |
| | **GRAND TOTAL** | **3,255,258** | **615,956** | **3,871,213** | **22,871,351** | **635,464** | **(121,908)** | **22,398,673** | **4,857,447** |
| | | | | | | | | | |

| Capital Project Funds RECAP | Fiscal Year 2020-21 Actual | Fiscal Year 2021-22 Actual | Fiscal Year 2022-23 Actual | Fiscal Year 2023-24 Final |
|---|---|---|---|---|
| **301 Water/Waste Water/EFFL** | | | | |
| *Revenues* | $ 1,880 | $ 4,816 | $ 44,127 | $ 1,920 |
| **Total Revenues** | **$ 1,880** | **$ 4,816** | **$ 44,127** | **$ 1,920** |
| *Transfers: IN (OUT)* | $ - | $ - | $ 2,400 | $ - |
| *Expenditures* | | | | |
| Operating Expense | $ - | $ - | $ - | $ - |
| Capital Outlay | $ - | $ - | $ - | $ - |
| **Total Expenditures** | **$ -** | **$ -** | **$ -** | **$ -** |
| **303 Veterans Wall** | | | | |
| *Revenues* | $ - | $ - | $ - | $ - |
| **Total Revenues** | **$ -** | **$ -** | **$ -** | **$ -** |
| *Transfers: IN (OUT)* | $ - | $ - | $ - | $ 2,000 |
| *Expenditures* | | | | |
| Operating Expense | $ 20,000 | $ 12,785 | $ 4,579 | $ 4,579 |
| Capital Outlay | | | | |
| **Total Expenditures** | **$ 20,000** | **$ 12,785** | **$ 4,579** | **$ 4,579** |
| **304 Senior State Grant** | | | | |
| *Revenues* | $ 320,476 | $ 41,934 | $ 176,431 | $ 438,031 |
| **Total Revenues** | **$ 320,476** | **$ 41,934** | **$ 176,431** | **$ 438,031** |
| *Transfers: IN (OUT)* | $ (243,249) | $ (60,080) | $ - | $ - |
| *Expenditures* | | | | |
| Operating Expense | $ 5,000 | $ 35,000 | $ 115,109 | $ 106,891 |
| Capital Outlay | $ - | $ - | $ 61,322 | $ 270,024 |
| **Total Expenditures** | **$ 5,000** | **$ 35,000** | **$ 176,431** | **$ 376,915** |

| Capital Project Funds<br>RECAP | Fiscal Year 2020-21 Actual | | Fiscal Year 2021-22 Actual | | Fiscal Year 2022-23 Actual | | Fiscal Year 2023-24 Final | |
|---|---|---|---|---|---|---|---|---|
| **305 Capital Improvement (Gen)** | | | | | | | | |
| *Revenues* | $ | 85,231 | $ | 84 | $ | 84 | $ | 70 |
| **Total Revenues** | **$** | **85,231** | **$** | **84** | **$** | **84** | **$** | **70** |
| *Transfers: IN (OUT)* | $ | - | $ | - | $ | - | $ | - |
| *Expenditures* | | | | | | | | |
| Operating Expense | $ | 85,231 | $ | - | $ | - | $ | 85,239 |
| Capital Outlay | $ | - | $ | - | $ | - | $ | - |
| **Total Expenditures** | **$** | **85,231** | **$** | **-** | **$** | **-** | **$** | **85,239** |
| **306 Capital Imp. (Joint Utility)** | | | | | | | | |
| *Revenues* | $ | 4,700 | $ | 255 | $ | 167 | $ | 100 |
| **Total Revenues** | **$** | **4,700** | **$** | **255** | **$** | **167** | **$** | **100** |
| *Transfers: IN (OUT)* | $ | - | $ | - | $ | - | $ | - |
| *Expenditures* | | | | | | | | |
| Operating Expense | $ | 300,000 | $ | 315 | $ | 100,964 | $ | 94,558 |
| Capital Outlay | $ | - | $ | - | $ | - | $ | - |
| **Total Expenditures** | **$** | **300,000** | **$** | **315** | **$** | **100,964** | **$** | **94,558** |
| **307 Golf Course Imp. Fund** | | | | | | | | |
| *Revenues* | $ | - | $ | - | $ | - | $ | - |
| **Total Revenues** | **$** | **-** | | | | | | |
| *Transfers: IN (OUT)* | $ | - | $ | - | $ | - | $ | - |
| *Expenditures* | | | | | | | | |
| Operating Expense | $ | 16,454 | $ | 764 | $ | 14,270 | $ | - |
| Capital Outlay | $ | - | $ | - | $ | - | $ | - |
| **Total Expenditures** | **$** | **16,454** | **$** | **764** | **$** | **14,270** | **$** | **-** |

| Capital Project Funds<br>RECAP | Fiscal Year<br>2020-21<br>Actual | Fiscal Year<br>2021-22<br>Actual | Fiscal Year<br>2022-23<br>Actual | Fiscal Year<br>2023-24<br>Final |
|---|---|---|---|---|
| **311 R & R Sewer** | | | | |
| *Revenues* | $ 500 | $ 366 | $ 367 | $ 275 |
| **Total Revenues** | **$ 500** | **$ 366** | **$ 367** | **$ 275** |
| *Transfers: IN (OUT)* | $ - | $ - | $ - | $ - |
| *Expenditures* | | | | |
| Operating Expense | $ - | $ - | $ - | $ - |
| Capital Outlay | $ - | $ - | $ - | $ - |
| **Total Expenditures** | **$ -** | **$ -** | **$ -** | **$ -** |
| **312 R & R Airport** | | | | |
| *Revenues* | $ 226,441 | $ 406,911 | $ 327,059 | $ 968,860 |
| **Total Revenues** | **$ 226,441** | **$ 406,911** | **$ 327,059** | **$ 968,860** |
| *Transfers: IN (OUT)* | $ 11,919 | $ - | $ - | $ - |
| *Expenditures* | | | | |
| Operating Expense | $ - | $ 342,535 | $ 280,258 | $ 719,743 |
| Capital Outlay | $ - | $ 67,096 | $ 135,248 | $ 252 |
| **Total Expenditures** | **$ -** | **$ 409,631** | **$ 415,506** | **$ 719,995** |
| **313 R & R Water** | | | | |
| *Revenues* | $ 451 | $ 451 | $ 324 | $ 250 |
| **Total Revenues** | **$ 451** | **$ 451** | **$ 324** | **$ 250** |
| *Transfers: IN (OUT)* | $ - | $ - | $ - | $ 191,161 |
| *Expenditures* | | | | |
| Operating Expense | $ - | $ - | $ - | $ - |
| Capital Outlay | $ - | $ - | $ - | $ - |
| **Total Expenditures** | **$ -** | **$ -** | **$ -** | **$ -** |

| Capital Project Funds<br>RECAP | | Fiscal Year<br>2020-21<br>Actual | | Fiscal Year<br>2021-22<br>Actual | | Fiscal Year<br>2022-23<br>Actual | | Fiscal Year<br>2023-24<br>Final |
|---|---|---|---|---|---|---|---|---|
| **314 CDBG Fund** | | | | | | | | |
| *Revenues* | $ | - | $ | - | $ | - | $ | 750,000 |
| **Total Revenues** | | | | | | | **$** | **750,000** |
| | | | | | | | | |
| *Transfers: IN (OUT)* | $ | - | $ | - | $ | - | $ | 75,000 |
| | | | | | | | | |
| *Expenditures* | | | | | | | | |
| Operating Expense | $ | - | $ | - | $ | - | $ | 825,000 |
| Capital Outlay | $ | - | $ | - | $ | - | $ | - |
| **Total Expenditures** | **$** | **-** | **$** | **-** | **$** | **-** | **$** | **825,000** |
| | | | | | | | | |
| **315 Capital Improvement Reserves** | | | | | | | | |
| *Revenues* | | | | | $ | 2,170 | $ | 2,372,887 |
| **Total Revenues** | **$** | **-** | **$** | **-** | **$** | **2,170** | **$** | **2,372,887** |
| | | | | | | | | |
| Transfers: IN (OUT) | | | $ | 596,118 | $ | 57,757 | $ | 156,212 |
| | | | | | | | | |
| *Expenditures* | | | | | | | | |
| Operating Expense | $ | 175,770 | $ | 63,564 | $ | 47,844 | $ | 1,763,073 |
| Capital Outlay | $ | 348,322 | $ | 275,200 | $ | - | $ | - |
| **Total Expenditures** | **$** | **524,092** | **$** | **338,764** | **$** | **47,844** | **$** | **1,763,073** |
| | | | | | | | | |
| **316 Emergency Repair Reserves** | | | | | | | | |
| *Revenues* | $ | 318 | $ | 330 | $ | 252 | $ | 175 |
| **Total Revenues** | **$** | **318** | **$** | **330** | **$** | **252** | **$** | **175** |
| | | | | | | | | |
| Transfers: IN (OUT) | $ | 12,500 | $ | 12,500 | $ | 12,500 | $ | 12,500 |
| | | | | | | | | |
| *Expenditures* | | | | | | | | |
| Operating Expense | $ | - | $ | 29,964 | $ | - | $ | - |
| Capital Outlay | $ | - | $ | - | $ | - | $ | - |
| **Total Expenditures** | **$** | **-** | **$** | **29,964** | **$** | **-** | **$** | **-** |

| Capital Project Funds RECAP | | Fiscal Year 2020-21 Actual | | Fiscal Year 2021-22 Actual | | Fiscal Year 2022-23 Actual | | Fiscal Year 2023-24 Final |
|---|---|---|---|---|---|---|---|---|
| **317 Waste Water Repair Reserves** | | | | | | | | |
| *Revenues* | $ | 621 | $ | 642 | $ | 545 | $ | 380 |
| **Total Revenues** | **$** | **621** | **$** | **642** | **$** | **545** | **$** | **380** |
| Transfers: IN (OUT) | $ | 19,027 | $ | 58,997 | $ | (83,209) | $ | 19,775 |
| *Expenditures* | | | | | | | | |
| Operating Expense | $ | - | $ | - | $ | - | $ | - |
| Capital Outlay | $ | - | $ | - | $ | - | $ | - |
| **Total Expenditures** | **$** | **-** | **$** | **-** | **$** | **-** | **$** | **-** |
| **318 Electrical Repair Reserves** | | | | | | | | |
| *Revenues* | $ | 1,576 | $ | 1,604 | $ | 1,032 | $ | 910 |
| **Total Revenues** | **$** | **1,576** | **$** | **1,604** | **$** | **1,032** | **$** | **910** |
| Transfers: IN (OUT) | $ | 10,000 | $ | 10,000 | $ | 10,000 | $ | 10,000 |
| *Expenditures* | | | | | | | | |
| Operating Expense | $ | - | $ | - | $ | - | $ | - |
| Capital Outlay | $ | - | $ | - | $ | - | $ | - |
| **Total Expenditures** | **$** | **-** | **$** | **-** | **$** | **-** | **$** | **-** |
| **320 USDA Water System Improvements** | | | | | | | | |
| *Revenues* | $ | - | $ | - | $ | - | $ | 5,851,629 |
| **Total Revenues** | **$** | **-** | **$** | **-** | **$** | **-** | **$** | **5,851,629** |
| Transfers: IN (OUT) | | | | | | | | |
| *Expenditures* | | | | | | | | |
| Operating Expense | $ | - | $ | - | $ | - | $ | - |
| Capital Outlay | $ | - | $ | - | $ | - | $ | 5,851,629 |
| **Total Expenditures** | **$** | **-** | **$** | **-** | **$** | **-** | **$** | **5,851,629** |

| Capital Project Funds RECAP | Fiscal Year 2020-21 Actual | Fiscal Year 2021-22 Actual | Fiscal Year 2022-23 Actual | Fiscal Year 2023-24 Final |
|---|---|---|---|---|
| **321 USDA Water System Improvements** | | | | |
| *Revenues* | $ - | $ - | $ 505,538 | $ 7,531,000 |
| **Total Revenues** | **$ -** | **$ -** | **$ 505,538** | **$ 7,531,000** |
| Transfers: IN (OUT) | | | | |
| *Expenditures* | | | | |
| Operating Expense | $ - | $ - | $ - | $ - |
| Capital Outlay | $ - | $ - | $ 505,538 | $ 7,531,000 |
| **Total Expenditures** | **$ -** | **$ -** | **$ 505,538** | **$ 7,531,000** |
| **360 NMFA Projects** | | | | |
| *Revenues* | $ 60,445 | $ 28,787 | $ 240,795 | $ 1,331,419 |
| **Total Revenues** | **$ 60,445** | **$ 28,787** | **$ 240,795** | **$ 1,331,419** |
| Transfers: IN (OUT) | | $ 11,241 | $ 1,339,582 | |
| *Expenditures* | | | | |
| Operating Expense | $ 79,251 | $ 21,222 | $ - | $ - |
| Capital Outlay | $ - | $ 129,432 | $ 86,188 | $ 1,434,380 |
| **Total Expenditures** | **$ 79,251** | **$ 150,654** | **$ 86,188** | **$ 1,434,380** |
| **370 Water Trust Board Projects** | | | | |
| *Revenues* | $ 641,146 | $ 1,391,146 | $ 296,956 | $ 1,137,927 |
| **Total Revenues** | **$ 641,146** | **$ 1,391,146** | **$ 296,956** | **$ 1,137,927** |
| Transfers: IN (OUT) | $ 71,000 | $ 71,000 | $ - | $ - |
| *Expenditures* | | | | |
| Operating Expense | $ 712,146 | $ 685,540 | $ 98,202 | $ 587,337 |
| Capital Outlay | $ - | $ 825,000 | $ 226,729 | $ 592,543 |
| **Total Expenditures** | **$ 712,146** | **$ 1,510,540** | **$ 324,932** | **$ 1,179,880** |

| Capital Project Funds<br>RECAP | Fiscal Year<br>2020-21<br>Actual | Fiscal Year<br>2021-22<br>Actual | Fiscal Year<br>2022-23<br>Actual | Fiscal Year<br>2023-24<br>Final |
|---|---|---|---|---|
| **380 Other State Funded Projects** | | | | |
| *Revenues* | $ 109,802 | $ 2,924,283 | $ 48,666 | $ 2,485,518 |
| **Total Revenues** | **$ 109,802** | **$ 2,924,283** | **$ 48,666** | **$ 2,485,518** |
| | | | | |
| Transfers: IN (OUT) | | | | $ 46,908 |
| | | | | |
| *Expenditures* | | | | |
| Operating Expense | $ 109,802 | $ 1,329,681 | $ 18,078 | $ 968,383 |
| Capital Outlay | $ - | $ 473,000 | $ - | $ 1,564,043 |
| **Total Expenditures** | **$ 109,802** | **$ 1,802,681** | **$ 18,078** | **$ 2,532,426** |

## 301 IMPACT FEES WASTE WATER FUND

| | | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Final Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| 301-3503-34374 | WATER IMPACT FEES | 732 | 3,375 | 43,350 | 800 |
| 301-3503-34375 | WASTE WATER IMPACT FEES | 732 | 1,125 | 414 | 800 |
| 301-3503-36373 | INTEREST INCOME | 60 | 61 | 108 | 50 |
| 301-3503-36411 | INVESTMENT INCOME | 356 | 255 | 255 | 270 |
| | **TOTAL REVENUE** | **1,880** | **4,816** | **44,127** | **1,920** |
| **TRANSFERS IN (OUT)** | | | | | |
| 301-3503-39935 | IN | | | 2,400 | - |
| 301-3503-49930 | OUT | | | | |
| | **NET TRANSFERS** | | | **2,400** | **-** |
| **EXPENDITURES** | | | | | |
| 301-3503- | PROF SERVICES/SAP 06-1243/06-0217 | | | | |
| 301-3503-45607 | SETTLEMENTS | | | | |
| 301-3503-44810 | EFFLUENT POND IMPROVEMENTS | | | | |
| **TOTAL OPERATING EXPENSES** | | - | - | - | - |
| **CAPITAL OUTLAY** | | | | | |
| 301-3503- | PROPERTY ACQUISITION SAP 06-1243/0217 | | | | |
| 301-3503-80860 | INFRASTRUCTURE - WATER or WASTEWATER SYSTEM EXPANSION | | | - | - |
| 301-3503- | CONSTRUCTION-WASTE WATER SYSTEM | | | | |
| 301-3503- | CONSTRUCTION SAP 05-1161/0111 | | | | |
| 301-3503- | CONST SAP 06-1243/0217&08-3140 | | | | |
| **TOTAL CAPITAL OUTLAY** | | | | - | - |
| | **TOTAL EXPENDITURES** | **-** | **-** | **-** | **-** |

## 303 VETERANS WALL

| | | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Final Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| 303-4703-32392 | GRANT 15-L-G-866 | | - | - | - |
| 303-4703-32392 | SAP 15- | | - | - | - |
| 303-4703-37380 | MISC REVENUE | 51 | - | - | - |
| | **TOTAL REVENUE** | **51** | **-** | **-** | **-** |
| **TRANSFERS IN (OUT)** | | | | | |
| 303-4703-39935 | IN | | | | 2,000 |
| 303-4703- | OUT | | | | |
| | **NET TRANSFERS** | **-** | | | **2,000** |
| **EXPENDITURES** | | | | | |
| 303-4703-43775 | TELEPHONE | 1,668 | 1,900 | 1,814 | 2,000 |
| 303-4703-44805 | EQUIPMENT (VET MUSEUM) | | - | | |
| 303-4703-47415 | MAINT REPAIR G | 9,608 | - | 2,579 | 2,579 |
| 303-4703-60840 | CONSTRUCTION COSTS | | - | | |
| 303-4703-80805 | EQUIPMENT | | 10,885 | | |
| | **TOTAL EXPENDITURES** | **11,276** | **12,785** | **4,579** | **4,579** |

**304 SENIOR STATE GRANT**
**STATE GRANT**

| | | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Final Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| 304-4903-32010 | STATE AGENCY ON AGING | 10,542 | 35,000 | 35,000 | 100,000 |
| 304-4903-32314 | STATE GRANT TRANSPORTATION (VEHICLE) | 39,000 | - | 61,322 | 259,413 |
| 304-4903-32314 | STATE GRANT TRANSPORTATION (VEHICLE) | 49,538 | - | - | - |
| 304-4903-32315 | BUILDING RENOVATIONS SJOA | 204,245 | - | 80,109 | 78,618 |
| 304-4903-36314 | SENIOR DONATIONS (DID NOT NEED 20-21) | - | - | - | - |
| 304-4903-38372 | INSURANCE RECOVERIES | | 6,934 | - | - |
| | **TOTAL REVENUE** | **303,325** | **41,934** | **176,431** | **438,031** |
| **TRANSFERS IN (OUT)** | | | | | |
| 304-4903-39935 | IN | - | - | - | - |
| 304-4903-49930 | OUT | (183,170) | (60,080) | - | - |
| | **NET TRANSFERS** | **(183,170)** | **(60,080)** | **-** | **-** |
| **OPERATING EXPENSES** | | | - | | |
| 304-4903-43403 | REGULAR BUILDING MAINTENANCE | 4,938 | - | 80,109 | 71,891 |
| 304-4903-43999 | OPERATING COST | | 35,000 | 35,000 | 35,000 |
| **TOTAL OPERATING EXPENSES** | | **4,938** | **35,000** | **115,109** | **106,891** |
| CAPITAL OUTLAY | | | | | |
| 304-4903-80810 | VEHICLES SJOA | 49,538 | - | 61,322 | 170,024 |
| 304-4903-47415 | MAINTENANCE REPAIRS GROUNDS ROADWAYS | | | - | 100,000 |
| 304-4903-80845 | OTHER CAPITAL PURCHASES | 5,604 | | | |
| **TOTAL CAPITAL OUTLAY** | | **55,142** | **-** | **61,322** | **270,024** |
| **GRAND TOTAL** | | **60,080** | **35,000** | **176,431** | **376,915** |

## 305 CAPITAL IMPROVEMENT (GENERAL)

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Final Budget |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| 305-6003-36373 | INVESTMENT INCOME | - | 27 | 84 | 84 | 70 |
| 305-6003-37390 | PROPERTY SALES | - | 85,231 | | | |
| 305-6003-34375 | ANIMAL SHELTER - STB GRANT | - | | | | |
| | **TOTAL REVENUE** | **-** | **85,258** | **84** | **84** | **70** |
| **TRANSFERS IN (OUT)** | | | | | | |
| 305-6003-39935 | IN | | | | | |
| 305-6003-49930 | OUT | - | | | | |
| | **NET TRANSFERS** | **-** | | | | **-** |
| **OPERATING EXPENSES** | | | | | | |
| 305-6003-48598 | PROFESSIONAL SERVICES | | | | | |
| 305-6003-43550 | MAINT & REPAIR GROUNDS & ROADWAYS | | - | - | - | 85,239 |
| 305-6003-44607 | FIELD SUPPLIES | | - | - | - | - |
| 305-6003-43815 | UPGRADE SOFTWARE LICENSES | | | | | |
| 305-6003-60820 | ANIMAL SHELTER | | | | | |
| **TOTAL OPERATING EXPENSES** | | **-** | **-** | **-** | **-** | **85,239** |
| **CAPITAL OUTLAY** | | | | | | |
| 305-6003-80825 | CAPITAL PURCHASES | - | - | | | |
| **TOTAL CAPITAL OUTLAY** | | **-** | **-** | **-** | **-** | **-** |
| **GRAND TOTAL** | | **-** | **-** | **-** | **-** | **85,239** |

**NOTES:**

2020-21 Proceeds for sale/trade of property with Ashbaugh Construction Company 2/17/21

**306 CAPITAL IMPROVEMENT (JOINT UTILITY)**

| | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|---|---|---|---|---|---|---|
| | | **Actual** | **Actual** | **Actual** | **Actual** | **Final Budget** |
| **REVENUES** | | | | | | |
| 306-6103-36373 | INTEREST INCOME | 4,340 | 338 | 255 | 167 | 100 |
| 306-6103-36410 | INVESTMENT INCOME NMFA | 303 | - | - | | |
| | **TOTAL REVENUE** | **4,643** | **338** | **255** | **167** | **100** |
| **TRANSFERS IN (OUT)** | | | | | | |
| 306-6103-39935 | IN | 239,185 | - | | | - |
| 306-6103-49930 | OUT | | | $ (75,000) | 0 | - |
| | **NET TRANSFERS** | **239,185** | **-** | (75,000) | - | - |
| **OPERATING EXPENSES** | | | | | | |
| 306-6103-47415 | MAINTENANCE & REPAIRS GROUND/ROADWAYS (FLOOD) | | 7,259 | - | - | 20,811 |
| 306-6103-47421 | MAINTENANCE EQUIPMENT | | | | 51,710 | |
| 306-6103-48598 | PROFESSIONAL SERVICES (INCLUDING FLOOD) | | 46,686 | 315 | 49,254 | 73,747 |
| **TOTAL OPERATING EXPENSES** | | **-** | **53,945** | **315** | **100,964** | **94,558** |
| **CAPITAL OUTLAY** | | | | | | |
| 306-6103-90905 | DEBT SERVICE PRINCIPAL | 206,714 | | | | |
| 306-6103-90910 | DEBT SERVICE INTEREST | 36,687 | | | | |
| 306-6103-90915 | COMMITMENT & OTHER FEES | 579 | | | | |
| **TOTAL CAPITAL OUTLAY EXPENSES** | | **243,980** | - | - | **-** | - |
| | **GRAND TOTAL** | 243,980 | 53,945 | 315 | 100,964 | 94,558 |

## 307 GOLF COURSE IMPROVEMENT FUND

| | | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Final Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| 307-6203- | FLOOD COMMISSION REIMB. OF BRIDGES | - | - | - | - |
| 307-6203- | DOT GRANT TPZ-0051/NEW DOT GRANT | - | - | - | - |
| | **TOTAL REVENUE** | - | - | - | - |
| **TRANSFERS IN (OUT)** | | | | | |
| 307-6203-39935 | IN | | | | |
| 307-6203- | OUT | | | | |
| | **NET TRANSFERS** | | | | |
| **OPERATING EXPENSES** | | | | | |
| 307-6203-44607 | FIELD SUPPLIES | | | 14,270 | - |
| 307-6203-44613 | NON-CAPITAL ITEMS | | 764 | - | - |
| 307-6203-47420 | MAINTENANCE & REPAIR EQUIPMENT | - | - | - | - |
| **TOTAL OPERATING EXPENSES** | | - | **764** | **14,270** | - |

**311 R&R SEWER** **CD INVESTMENT FOR WASTE WATER**

| | | | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Final Budget |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| 311-8103-36411 | INVESTMENT INCOME | | 511 | 366 | 367 | 275 |
| | STATE (NMFA GRANT) | | | | | |
| | | **TOTAL REVENUE** | **511** | **366** | **367** | **275** |
| **TRANSFERS IN (OUT)** | | | | | | |
| | IN | | | | | |
| | OUT | | | | | |
| | | **NET TRANSFERS** | | | | |
| **OPERATING EXPENSES** | | | | | | |
| **TOTAL OPERATING EXPENSES** | | | - | - | - | - |
| **CAPITAL OUTLAY** | | | | | | |
| **TOTAL CAPITAL OUTLAY** | | | - | - | - | - |
| | | **TOTAL EXPENDITURES** | | | | |

## 312 R & R AIRPORT RECAP

| SEE PROJECTS FOR FUND 312 BELOW | | 2021-22 Actual | 2022-23 Actual | 2023-24 Final Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| 312-8403-31375 | FEDERAL GRANTS/LOANS OTHER | 406,911 | - | - |
| 312-7024-32375 | OTHER STATE GRANTS | - | 327,059 | 968,860 |
| 312-8403-31393 | AIRPORT FUEL FARM GRANT #TCS-12-04 | | | |
| | **TOTAL REVENUE** | **406,911** | **327,059** | **968,860** |
| **TRANSFERS IN (OUT)** | | | | |
| 312-8403-39935 | IN | | | |
| | OUT | | | |
| | **NET TRANSFERS** | **-** | **-** | **-** |
| **OPERATING EXPENSES** | | | | |
| 312-8403-44607 | FIELD SUPPLIES | 3,658 | - | - |
| 312-7024-47415 | MAINTENANCE & REPAIR GROUNDS & ROADWAYS | 289,151 | 280,258 | 719,743 |
| 312-8403-48598 | PROFESSIONAL SERVICES | 49,726 | - | - |
| 312-8403-60403 | RUNWAY 13-31 | | | |
| 312-8403-60597 | NMDOT MAINT. GRANT #TCS-18-01 | | | |
| 312-8403-60599 | AIRPORT FUEL FARM GRANT #TCS-12-04 | | | |
| **TOTAL OPERATING EXPENSES** | | **342,535** | **280,258** | **719,743** |
| **CAPITAL OUTLAY** | | | | |
| 312-7015-80810 | OTHER CAPITAL EQUIPMENT-VEHICLES | - | 135,248 | 252 |
| 312-8403-80805 | BUILDINGS & STRUCTURES | 67,096 | - | - |
| **TOTAL CAPITAL OUTLAY** | | **67,096** | **135,248** | **252** |
| | **GRAND TOTAL** | **(2,720)** | **(88,447)** | **248,865** |

## 7014 AIRPORT MAINTENANCE AND CONSUMABLES TCS-21-03

| | | 2021-22 Actual | 2022-23 Actual | 2023-24 Final Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| 312-7014-31375 | FEDERAL GRANTS/LOANS | - | - | - |
| 312-7014-31380 | OTHER STATE GRANTS (Prior Year Expenses) | | 3,658 | - |
| 312-7014-31380 | OTHER STATE GRANTS | - | 16,342 | - |
| | **TOTAL REVENUE** | - | 20,000 | - |
| **OPERATING EXPENSES** | | | | |
| 312-7014-44607 | FIELD SUPPLIES | 3,658 | - | - |
| | **TOTAL OPERATING EXPENSES** | **3,658** | **-** | **-** |
| **CAPITAL OUTLAY** | | | | |
| 312-7014-80805 | BUILDINGS & STRUCTURES | - | - | - |
| | **TOTAL CAPITAL OUTLAY** | - | - | - |
| **GRAND TOTAL7014 NM DOT AVIATION GRANT** | | **3,658** | **16,432** | **-** |

## 7015 NM DOT AVIATION GRANT VEHICLES TCS-21-02

| | | 2021-22 | 2022-23 | 2023-24 |
|---|---|---|---|---|
| | | Actual | Actual | Final Budget |
| **REVENUES** | | | | |
| 312-7015-31375 | FEDERAL GRANTS/LOANS | - | - | - |
| 312-7015-31380 | OTHER STATE GRANTS | - | 135,500 | - |
| | **TOTAL REVENUE** | - | 135,500 | - |
| **OPERATING EXPENSES** | | | | |
| 312-7015-44607 | FIELD SUPPLIES | - | - | - |
| | **TOTAL OPERATING EXPENSES** | **-** | **-** | **-** |
| **CAPITAL OUTLAY** | | | | |
| 312-7015-80810 | OTHER CAPITAL EQUIPMENT-VEHICLES | - | 135,248 | **252** |
| | **TOTAL CAPITAL OUTLAY** | - | 135,248 | - |
| **GRAND TOTAL 7015 NM DOT AVIATION GRANT VEHICLES** | | **-** | **135,500** | **-** |

## 7024 FUEL FARM UPGRADES AND AIRFIELD SAFETY TCS-22-01

| | | 2021-22 Actual | 2022-23 Actual | 2023-24 Final Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| 312-7024-31375 | FEDERAL GRANTS/LOANS | - | - | - |
| 312-7024-32375 | OTHER STATE GRANTS | - | 171,559 | 968,860 |
| | **TOTAL REVENUE** | - | **171,559** | **968,860** |
| **OPERATING EXPENSES** | | | | |
| 312-7024-47415 | MAINTENANCE REPAIRS GROUNDS ROADWAYS | - | 280,258 | **719,743** |
| | **TOTAL OPERATING EXPENSES** | **-** | **280,258** | **719,743** |
| **CAPITAL OUTLAY** | | | | |
| 312-7024-80810 | OTHER CAPITAL EQUIPMENT-VEHICLES | - | - | - |
| | **TOTAL CAPITAL OUTLAY** | - | - | - |
| **GRAND TOTAL 7024 FUEL FARM UPGRADES AND AIRFIELD SAFETY TCS-22-** | | - | - | - |

## 313 R & R WATER INVESTMENT

| | | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|---|---|---|---|---|---|
| | | Actual | Actual | Actual | Final Budget |
| **REVENUES** | | | | | |
| 313-8503-36411 | INVESTMENT INCOME | 451 | 289 | 324 | 250 |
| | **TOTAL REVENUE** | **451** | **289** | **324** | **250** |
| **TRANSFERS IN (OUT)** | | | | | |
| 313-8503-39935 | IN | | | | **191,161** |
| 313-8503- | OUT | | | | |
| | **NET TRANSFERS** | | | | **191,161** |
| **OPERATING EXPENSES** | | | | | |
| 313-8503-45555 | STATE LEASE WATER TANK RR WATER | | | | |
| 313-8503- | OTHER CONTRACTUAL SERV (NMFA WCP) | | | | |
| 313-8503- | OTHER CONTRACTUAL SERV (LOAN/ENG.) | | | | |
| **TOTAL OPERATING EXPENSES** | | | | | |
| **CAPITAL OUTLAY** | | | | | |
| 313-8503- | DRILLING TEST WELLS | | | | |
| 313-8503- | STATE GRANT-WTR/WWTP (SAP06-112/1244) | | | | |
| 313-8503- | STORAGE TANK FORCE MAIN | | | | |
| 313-8503- | CONST. STATE GRANT (SAP06-0216) | | | | |
| **TOTAL CAPITAL OUTLAY** | | | | | |
| | **TOTAL EXPENDITURES** | | | | |

## 314 CDBG FUND - WATER METER REPLACEMENT

| | | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Final |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| 314-8603-31397 | CDBG/WW MANHOLE REHAB PROJECT | | | | - |
| 314-8603-32375 | OTHER STATE GRANT | | | | 750,000 |
| 314-8603- | CDBG/ELECTRICAL GRANT | - | - | | - |
| | | | | | - |
| | **TOTAL REVENUE** | | | | **750,000** |
| **TRANSFERS IN (OUT)** | | | | | |
| 314-8603- | IN | - | - | | 75,000 |
| 314-8603- | OUT | - | - | | |
| | **NET TRANSFERS** | **-** | **-** | | **75,000** |
| **OPERATING EXPENSES** | | | | | |
| 314-8603-48599 | OTHER CONTRACTUAL SERVICES | - | - | | |
| 314-8603-44607 | FIELD SUPPLIES | | | | 825,000 |
| | PROFESSIONAL SERVICES | | | | |
| 314-8603-60841 | CONST. COST (CDBG GRANT) | | | | |
| **TOTAL OPERATING EXPENSES** | | - | - | | **825,000** |
| **CAPITAL OUTLAY** | | | | | |
| **TOTAL CAPITAL OUTLAY** | | | | | |
| | **TOTAL EXPENDITURES** | **-** | **-** | | **825,000** |

| 315 CAPITAL IMPROVEMENT RESERVES | | PROJECT RECAP | | | |
|---|---|---|---|---|---|
| **SEE PROJECTS LISTED BELOW** | | **2020-21** | **2021-22** | **2022-23** | **2023-24** |
| | | **Actual** | **Actual** | **Actual** | **Final Budget** |
| **REVENUES** | | | | | |
| | | - | | | |
| 315-9003-36373 | INTEREST INCOME | 728 | 739 | 2,170 | - |
| 315-9003-36411 | INVESTMENT INCOME | 5,218 | 4,459 | - | - |
| 315-8001-38387 | LOAN PROCEEDS | | | | 272,887 |
| 315-7027-32386 | STATE GRANTS | | | - | 1,600,000 |
| 315-3803-32390 | WATER REVENUE BOND | | | | 500,000 |
| | **TOTAL REVENUE** | **5,946** | **5,198** | **2,170** | **2,372,887** |
| **TRANSFERS IN (OUT)** | | | | | |
| | IN | 248,959 | **1,048,397** | **252,727** | 278,120 |
| | OUT | - | **(1,403,638)** | **(194,970)** | (121,908) |
| | **NET TRANSFERS** | **248,959** | **(355,241)** | **57,757** | **156,212** |
| **OPERATING EXPENSES** | | | | | |
| 315-8004-43403 | REGULAR BUILDING MAINTENANCE | 62,641 | 106,011 | - | 58,651 |
| 315-8001-44613 | NON-CAPITAL ITEMS | 14,094 | 2,292 | 47,844 | 88,203 |
| 315-8007-47415 | MAINTENANCE & REPAIRS GROUNDS & ROADWAYS | 88,307 | - | - | 16,219 |
| 315-7027-48598 | PROFESSIONAL SERVICES | 19,063 | - | - | 1,600,000 |
| **TOTAL OPERATING EXPENSES** | | **184,105** | **108,303** | **47,844** | **1,763,073** |
| **CAPITAL OUTLAY** | | | | | |
| 315-8005-80810 | VEHICLES | 35,000 | 43,202 | - | - |
| 315-9003-80845 | EQUIPMENT & MACHINERY > $5,0000 | 55,147 | 8,463 | - | - |
| 315-9003-80846 | LAND ACQUISITIONS / IMPROVEMENTS | 293,175 | 266,737 | - | - |
| **TOTAL CAPITAL OUTLAY** | | **383,322** | **318,402** | - | - |
| | **GRAND TOTAL** | **567,427** | **426,705** | **12,083** | **1,763,073** |

## 9003 ROUND ABOUT LANDSCAPING

| | | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Final Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| 315-9003-38387 | REIMBURSEMENT FROM 260 FISCAL RECOVERY FUI | - | - | - | - |
| 315-9003-36373 | INTEREST INCOME | | | 2,170 | |
| | **TOTAL REVENUE** | - | - | 2,170 | - |
| **TRANSFERS IN (OUT)** | | | | | |
| 315-9003-39935 | IN | | | 252,727 | |
| | (403) Debt Service | | | | |
| | OUT | - | | (194,970) | |
| | **NET TRANSFERS** | - | - | **57,757** | - |
| **TOTAL REVENUE AND TRANSFERS** | | - | - | **59,927** | |
| **OPERATING EXPENSES** | | | | | |
| | | - | | | |
| 315-9003-43403 | REGULAR BUILDING MAINTENANCE | - | - | - | - |
| | **TOTAL OPERATING EXPENSES** | - | - | - | - |
| **CAPITAL OUTLAY** | | | | | |
| 315-9003-80846 | LAND ACQUISITION / IMPROVEMENTS | - | 266,737 | - | - |
| | **TOTAL CAPITAL OUTLAY** | - | 266,737 | - | |
| **GRAND TOTAL 9003 ROUND ABOUT LANDSCAPING** | | - | **266,737** | - | - |

## 8001 PPRF-4968 TECHNOLOGY EQUIPMENT

| | | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Final Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| 315-8001-38387 | LOAN PROCEEDS | - | | | 272,887 |
| | **TOTAL REVENUE** | - | - | - | 272,887 |
| **TRANSFERS IN (OUT)** | | | | | |
| 315-8001-39935 | IN | | | | |
| | (403) Debt Service | | 79,265 | - | - |
| | OUT | - | | | |
| | **NET TRANSFERS** | **-** | **79,265** | **-** | **-** |
| **TOTAL REVENUE AND TRANSFERS** | | **-** | | | |
| **OPERATING EXPENSES** | | | | | |
| | | - | | | |
| 315-8001-44613 | NON-CAPITAL EQUIPMENT | 13,363 | 2,292 | 47,844 | 88,203 |
| | **TOTAL OPERATING EXPENSES** | **13,363** | **2,292** | **47,844** | **88,203** |
| **CAPITAL OUTLAY** | | | | | |
| 315-8001-80845 | EQUIPMENT & MACHINERY > $5,0000 | 55,147 | 8,463 | - | - |
| | **TOTAL CAPITAL OUTLAY** | 55,147 | 8,463 | - | - |
| **GRAND TOTAL 8001 PPRF-4968 TECHNOLOGY EQUIPMENT** | | **68,510** | **10,755** | **47,844** | **88,203** |

## 8004 PPRF-4968 BUILDING RENOVATIONS-ROOFING

| | | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Final Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| 315-8004-32375 | OTHER STATE GRANT | - | | | |
| 315-8004-38387 | LOAN PROCEEDS | - | | | |
| | **TOTAL REVENUE** | - | - | - | - |
| **TRANSFERS IN (OUT)** | | | | | |
| 315-8004-39935 | IN | | | | |
| | (403) Debt Service | | 83,073 | - | - |
| | OUT | - | | | |
| | **NET TRANSFERS** | **-** | **83,073** | **-** | **-** |
| **TOTAL REVENUE AND TRANSFERS** | | **-** | **83,073** | **-** | **-** |
| **OPERATING EXPENSES** | | | | | |
| | | - | | | |
| 315-8004-43403 | REGULAR BUILDING MAINTENANCE | 54,306 | 28,767 | - | 58,651 |
| | **TOTAL OPERATING EXPENSES** | **54,306** | **28,767** | **-** | **58,651** |
| **CAPITAL OUTLAY** | | | | | |
| 315-8004-80805 | BUILDINGS & STRUCTURES | - | - | | |
| 315-8004-80860 | INFRASTRUCTURE | - | | | |
| | **TOTAL CAPITAL OUTLAY** | - | - | - | - |
| **GRAND TOTAL 8004 PPRF-4968 BUILDING RENOVATIONS-ROOFING** | | **54,306** | **28,767** | **-** | **58,651** |

## 8007 PPRF-4968 RECREATIONAL PARKS

| | | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Final Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| 315-8007-38387 | LOAN PROCEEDS | - | | | |
| | **TOTAL REVENUE** | - | - | - | - |
| **TRANSFERS IN (OUT)** | | | | | |
| 315-8007-39935 | IN | - | | | |
| | (403 Debt Service) | | 433,780 | - | - |
| | OUT | - | | | |
| | **NET TRANSFERS** | - | **433,780** | - | - |
| **TOTAL REVENUE AND TRANSFERS** | | - | **433,780** | - | - |
| **OPERATING EXPENSES** | | | | | |
| 315-8007-44613 | NON-CAPITAL ITEMS | 731 | | | |
| 315-8007-47415 | MAINTENANCE & REPAIRS GROUNDS & ROADWAYS | 88,307 | | - | 16,219 |
| 315-8007-48598 | PROFESSIONAL SERVICES | 19,063 | | | |
| 315-8007-43403 | REGULAR BUILDING MAINT | | 32,505 | - | - |
| | **TOTAL OPERATING EXPENSES** | **108,101** | **32,505** | - | **16,219** |
| **CAPITAL OUTLAY** | | | | | |
| 315-8007-80846 | LAND ACQUISITIONS / IMPROVEMENTS | 293,175 | - | | |
| | | - | | | |
| | **TOTAL CAPITAL OUTLAY** | 293,175 | - | - | - |
| **GRAND TOTAL 8007 PPRF-4968 RECREATIONAL PARKS** | | **401,276** | **32,505** | - | **16,219** |

## COMM PROJECT FUNDING WATER INFRASTRUCTURE

| | | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Final budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| 315-7027-32386 | STATE GRANTS | - | | | 1,600,000 |
| | **TOTAL REVENUE** | - | - | - | 1,600,000 |
| **TRANSFERS IN (OUT)** | | | | | |
| 315-7027-39935 | IN | - | | | |
| | (403 Debt Service) | | - | - | - |
| | OUT | - | | | |
| | **NET TRANSFERS** | - | - | - | |
| **TOTAL REVENUE AND TRANSFERS** | | - | - | - | - |
| **OPERATING EXPENSES** | | | | | |
| 315-7027-48598 | PROFESSIONAL SERVICES | | | | 1,600,000 |
| | **TOTAL OPERATING EXPENSES** | | | | **1,600,000** |
| **CAPITAL OUTLAY** | | | | | |
| | **TOTAL CAPITAL OUTLAY** | | | | - |
| **GRAND TOTAL 8007 PPRF-4968 RECREATIONAL PARKS** | | | | | |

| TRANSFERS IN AND OUT | | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Final Budget |
|---|---|---|---|---|---|
| **TRANSFER IN FROM OTHER FUNDS** | | | | | |
| (503) Electric Division | Per City Code 14-35 b 315-9003 | 154,839 | 149,029 | 149,029 | **161,200** |
| (504) Water Department | Per City Code 14-35 b 315-9003 | 20,639 | 30,670 | 30,670 | **34,819** |
| (505) Solid Waste | Per City Code 14-35 b 315-9003 | 49,018 | 48,659 | 48,659 | **56,676** |
| (506) Waste Water | Per City Code 14-35 b 315-9003 | 24,463 | 24,369 | 24,369 | **25,425** |
| | **315 -Total Transfer IN** | **$ 248,959** | **$ 1,048,397** | **$ 1,867,715** | **$ 278,120** |
| **TRANSFER OUT TO OTHER FUNDS** | | | | | |
| (314) CDBG | WATER METER REPLACEMENT | | | | (75,000) |
| **(380) NMFA Special Projects** | **MAIN STREET IMPROVEMENT PROJECT** | | | | **(46,908)** |
| | **315 -Total Transfer OUT** | **$ -** | **$ (1,403,638)** | **$ (71,000)** | **$ (121,908)** |
| | **315 - Net Transfers** | | **$ (355,241)** | **$ 1,796,715** | **$ 156,212** |

***NOTE: ALL PROJECTS ON THIS SHEET ARE TEMPORARILY USING THE CASH IN FUND 315 CAPITAL IMPROVEMENT RESERVES. ALL EXPENDITURES WILL BE REIMBURSED AND DEPOSITED BACK INTO THE 315 CAPITAL IMPROVEMENT RESERVES FUND BY A LOAN PAYMENT REIMBURSEMENT FROM LOAN PPRF-4968***

| Section 14-35 Rules and Regulations of the City Manger | |
|---|---|
| City Code 14-35-b | The City Manager shall include within each year's budget provision for providing a capital improvement account within the Joint Utility Fund. The portion of the Joint Utility Fund Revenues that shall be set aside for this account shall be two and one-quarter percent of the revenues generated by each of the revenue generating utility departments. The funds in this account are to be used for Utility System Capital Improvement projects as approved by the City Commission. These reserve funds shall be collected and set aside in addition to any other reserve fund or bond requirements of the Joint Utility Fund. |

## 316 EMERGENCY REPAIR RESERVES (ALL UTILITIES)

| | | | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Final |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| 316-9103-36373 | INTEREST INCOME | | 110 | 100 | 105 | 75 |
| 316-9103-36411 | INVESTMENT INCOME | | 208 | 230 | 147 | 100 |
| | | **TOTAL REVENUE** | **318** | **330** | **252** | **175** |
| **TRANSFERS IN (OUT)** | | | | | | |
| 316-9103-39935 | IN | | 12,500 | 12,500 | 12,500 | 12,500 |
| 316-9103- | OUT | | | | | |
| | | **TOTAL TRANSFERS** | **12,500** | **12,500** | **12,500** | **12,500** |
| **OPERATING EXPENSES** | | | | | | |
| 316-9103-43403 | REGULAR BUILDING MAINTENANCE | | | 29,964 | - | - |
| 316-9103-47415 | MAINTENANCE & REPAIRS GROUNDS & ROADWAYS | | | - | - | - |
| **TOTAL OPERATING EXPENSES** | | | - | **29,964** | - | - |
| **CAPITAL OUTLAY** | | | | | | |
| | | | - | | | |
| **TOTAL CAPITAL OUTLAY** | | | - | - | - | - |
| | | **TOTAL EXPENDITURES** | - | **29,964** | - | - |
| **TRANSFER IN FROM OTHER FUNDS** | | | | | | |
| (503) Electric Division | Per City Code 14-35 c | | 3,125 | 3,125 | 3,125 | 3,125 |
| (504) Water Division | Per City Code 14-35 c | | 3,125 | 3,125 | 3,125 | 3,125 |
| (505) Solid Waste Division | Per City Code 14-35 c | | 3,125 | 3,125 | 3,125 | 3,125 |
| (506) Waste Water Division | Per City Code 14-35 c | | 3,125 | 3,125 | 3,125 | 3,125 |
| | | **316 -Total Transfer IN** | **12,500** | **12,500** | **12,500** | **12,500** |
| **TRANSFER OUT TO OTHER FUNDS** | | | | | | |
| (216) Municipal Streets | Street Repair, Hot and Cold Mix | | | | | |
| | | **316 -Total Transfer OUT** | | - | - | - |
| | | **316 - Net Transfer** | **12,500** | **12,500** | **12,500** | **12,500** |

**Section 14-35 Rules and Regulations of the City Manger**

| | |
|---|---|
| City Code 14-35-c | The City Manger shall include within each year's budget provision for providing an Emergency Repair Account within the Joint Utility Fund. A total of $12,500 per year is to be set aside for this account. Each revenue generating utility department will generate their share of the yearly $12,500 to be set aside in the their yearly revenues. The fund should be kept in an interest bearing account and when the amount reaches the amount of $1,000,000.00 and funds in excess of $1,000,000.00 may be transferred to the Joint Utility Capital Improvement Fund by direction of the City Commission. The funds held in this reserve account are only to be used when an emergency repair condition occurs on one of the City's Utility Systems. These reserve funds shall be collected and set aside in addition to any other reserve fund or bond requirements of the Joint Utility Fund. |

**317 WASTE WATER REPAIR RESERVES**

| | | | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Final |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| 317-9203-36373 | INTEREST INCOME | | 99 | 102 | 176 | 105 |
| 317-9203-36411 | INVESTMENT INCOME | | 522 | 540 | 368 | 275 |
| | | **TOTAL REVENUE** | **621** | **642** | **545** | **380** |
| **TRANSFERS IN (OUT)** | | | | | | |
| 317-9203-39935 | IN | | 19,027 | 58,997 | 18,954 | **19,775** |
| 317-9203-49930 | OUT | | | | (102,163) | |
| | | **TOTAL TRANSFERS** | **19,027** | **58,997** | **(83,209)** | **19,775** |
| **OPERATING EXPENSES** | | | | | | |
| 317-9203-47425 | SYSTM REPAIR & MAINT | | - | | - | - |
| **TOTAL OPERATING EXPENSES** | | | - | - | - | - |
| **CAPITAL OUTLAY** | | | | | | |
| **TOTAL CAPITAL OUTLAY** | | | - | - | - | - |
| | | **TOTAL EXPENDITURES** | - | - | - | - |
| **TRANSFER IN FROM OTHER FUNDS** | | | | | | |
| (216) Municipal Streets | | | | | | |
| (309) USDA WWTP | Close Bank Account | | - | 40,043 | | |
| (506) Waste Water | Per City Code 14-35 d | | 19,027 | 18,954 | 18,954 | 19,775 |
| | | **317 -Total Transfer IN** | **19,027** | **58,997** | **18,954** | **19,775** |

**Section 14-35 Rules and Regulations of the City Manger**

| | |
|---|---|
| City Code 14-35-d | The City Manger shall include within each year's budget provision of providing a Wastewater Treatment Plant Repair and Replacement Account as required by the grant funding obtained for the construction of the existing Wastewater Treatment Plant. The funds that shall be set aside for this are to be one and three-quarters percent of the revenues generated by the Wastewater Department of the City. The use of these funds shall be restricted to repair and replacement projects at the Wastewater Treatment Plant as approved by the City Commission. These reserve funds shall be collected and set aside in addition to any other reserve fund or bond requirements of the Joint Utility Fund. |

## 318 ELECTRICAL REPAIR RESERVES

| | | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|---|---|---|---|---|---|
| | | Actual | Actual | Acutal | Final |
| **REVENUES** | | | | | |
| 318-9303-36373 | INTEREST INCOME | 10 | 9 | 22 | 10 |
| 318-9303-36411 | INVESTMENT INCOME | 1,566 | 1,595 | 1,010 | 900 |
| | **TOTAL REVENUE** | **1,576** | **1,604** | **1,032** | **910** |
| **TRANSFERS IN (OUT)** | | | | | |
| 318-9303-39935 | IN | - | 10,000 | 10,000 | 10,000 |
| 318-9303- | OUT | - | | | |
| | **NET TRANSFERS** | **-** | **10,000** | **10,000** | **10,000** |
| **OPERATING EXPENSES** | | | | | |
| 318-9309-47425 | SYSTEM REPAIR & MAINT | | | - | - |
| **TOTAL OPERATING EXPENSES** | | | | | |
| **CAPITAL OUTLAY** | | | | | |
| **TOTAL CAPITAL OUTLAY** | | | | | |
| | **TOTAL EXPENDITURES** | | - | - | - |
| **TRANSFER IN FROM OTHER FUNDS** | | | | | |
| (503) Electic Division | Per City Code 14-35 e | - | 10,000 | 10,000 | 10,000 |
| | **318 -Total Transfer IN** | **-** | **10,000** | **10,000** | **10,000** |
| **TRANSFER OUT TO OTHER FUNDS** | | | | | |
| (503) Electic Division | Cash Needed for Expenditures | | | | |
| | **318-Total Transfer OUT** | **-** | **-** | **-** | **-** |
| | **318 - Net Transfer** | - | 10,000 | 10,000 | 10,000 |

**Section 14-35 Rules and Regulations of the City Manger**

City Code 14-35-e

The City Manger shall include within each year's budget provision for providing a Electrical Construction Account within the Joint Utility Fund. A total of $10,000 per year is to be set aside for this account from revenues generate by the electrical division. The fund should be kept in an interest bearing acount and when the amount reaches the amount of $1,000,000.00 and funds in excess of $1,000,000.00 may be transferred to the Joint Utility Capital Improvemnt Fund by direction of the City Commission. The funds held in this reserve account may be used at any time but are only to be used for major capital outlays relating to the electrical system. These reserve funds shall be collected and set aside in addition to any other reserve fund or bond requirements of the Joint Utility Fund.

| 320 USDA WATER SYSTEM IMPROVEMEN' | | 2020-21 Actual 6/30/21 | 2021-22 Actual 6/30/2022 | 2022-23 Actual 6/30/2023 | 2023-24 Final Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| 320-6603-31375 | FEDERAL GRANTS/LOANS | | | | 3,960,000 |
| 320-6603-38387 | LOAN PROCEEDS | | | | 1,891,629 |
| | **TOTAL REVENUE** | - | - | - | 5,851,629 |
| **TRANSFERS IN (OUT)** | | | | | |
| 320-6603-39935 | IN | | - | - | - |
| 320-6603 | OUT | - | - | - | - |
| | **NET TRANSFERS** | - | - | - | - |
| | **TOTAL REVENUE AND TRANSFE** | - | - | - | 5,851,629 |
| **OPERATING EXPENSES** | | | | | |
| 320-6603- | OTHER CONTRACTUAL SERVICE | | | | |
| 320-6603- | RENT OF EQUIPMENT | | | | |
| 320-6603- | EQMT/MACHINERY | | | | |
| **TOTAL OPERATING EXPENSES** | | - | - | | |
| **CAPITAL OUTLAY** | | | | | |
| 320-6603-80860 | INFRASTRUCTURE | - | - | - | 5,851,629 |
| **TOTAL CAPITAL OUTLAY** | | - | - | - | 5,851,629 |
| | **TOTAL EXPENDITURES** | | | - | 5,851,629 |

## 321 USDA WATER SYSTEM IMPROVEMENTS

| | | 2020-21 Actual 6/30/21 | 2021-22 Actual 6/30/2022 | 2022-23 Actual 6/30/2023 | 2023-24 Final Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| 321-7017-31375 | FEDERAL GRANTS/LOANS | | | - | 2,720,000 |
| 321-7017-38387 | LOAN PROCEEDS | | | 505,538 | 4,811,000 |
| | **TOTAL REVENUE** | **-** | **-** | **505,538** | **7,531,000** |
| **TRANSFERS IN (OUT)** | | | | | |
| | IN | | | - | - |
| | OUT | - | | - | - |
| | **NET TRANSFERS** | **-** | **-** | **-** | **-** |
| | **TOTAL REVENUE AND TRANSFE** | **-** | **-** | **505,538** | **7,531,000** |
| **CAPITAL OUTLAY** | | | | | |
| 321-7017-80860 | INFRASTRUCTURE | | | 505,538 | 7,531,000 |
| **TOTAL CAPITAL OUTLAY** | | | | **505,538** | **7,531,000** |
| | **TOTAL EXPENDITURES** | | | | |

| 360 NMFA PROJECTS | | PROJECT RECAP | | | |
|---|---|---|---|---|---|
| SEE PROJECTS LISTED BELOW | | 2020-21 Actual 6/30/21 | 2021-22 Actual 5/5/2022 | 2022-23 Actual 6/30/2023 | 2023-24 Final Budget |
| **REVENUES** | | | | | |
| 360-7009-32700 | OTHER STATE GRANTS | 60,445 | 69,787 | 171,716 | 748,277 |
| 360-7009-38387 | LOAN PROCEEDS | - | 9,000 | 19,079 | 83,142 |
| 360-7021-32700 | OTHER STATE GRANTS | | | 50,000 | 450,000 |
| 360-7021-38387 | LOAN PROCEEDS | | | (0) | 50,000 |
| | **TOTAL REVENUE** | **60,445** | **78,787** | **240,795** | **1,331,419** |
| **TRANSFERS IN (OUT)** | | | | | |
| | IN | - | 1,379,489 | 1,339,582 | |
| | OUT | - | - | - | |
| | **NET TRANSFERS** | **-** | **1,379,489** | **1,339,582** | **-** |
| **OPERATING EXPENSES** | | | | | |
| 360-0000-48598 | PROFESSIONAL SERVICES | 158,374 | 42,099 | - | - |
| **TOTAL OPERATING EXPENSES** | | **158,374** | **42,099** | - | - |
| **CAPITAL OUTLAY** | | | | | |
| 360-0000-80805 | BUILDINGS & STRUCTURES | - | 1,188,816 | 86,188 | - |
| 360-0000-80847 | ROADWAYS/BRIDGES | - | 129,432 | | 884,380 |
| 360-0000-86860 | INFRASTRUCTURE | | - | | 550,000 |
| **TOTAL CAPITAL OUTLAY** | | **-** | **1,318,248** | **86,188** | **1,434,380** |
| | **GRAND TOTAL** | **158,374** | **1,360,347** | **1,494,189** | **(102,961)** |

## 370 WATER TRUST BOARD PROJECTS
## SEE PROJECTS LISTED BELOW

| | | | | | PROJECT RECAP |
|---|---|---|---|---|---|
| | | **2020-21 Actual** | **2021-22 Actual** | **2022-23 Actual** | **2023-24 Final** |
| **REVENUES** | | | | | |
| 370-7008-32375 | STATE WATER TRUST BOARD GRANTS | 641,146 | 834,688 | 65,638 | 331,957 |
| 370-7008-38387 | LOAN PROCEEDS | | 556,458 | 16,314 | 241,578 |
| 370-7019-32375 | GRANT PROCEEDS | | | 147,173 | 329,282 |
| 370-7019-38387 | LOAN PROCEEDS | | | 67,830 | 235,110 |
| | **TOTAL REVENUE** | **641,146** | **1,391,146** | **296,956** | **1,137,927** |
| **TRANSFERS IN (OUT)** | | | | | |
| 370-0000-39935 | TRANSFER IN FROM 315 & 306 CAPITAL PI | 71,000 | 146,000 | - | - |
| | OUT | - | - | | |
| | **NET TRANSFERS** | **71,000** | **146,000** | **-** | **-** |
| **OPERATING EXPENSES** | | | | | |
| 370-7008-47415 | MAINTENACE AND REPAIR GROUNDS & R | 685,540 | 485,540 | - | 556,436 |
| 370-7008-48598 | PROFESSIONAL SERVICES | 26,606 | 200,000 | 98,202 | 30,901 |
| **TOTAL OPERATING EXPENSES** | | **712,146** | **685,540** | **98,202** | **587,337** |
| **CAPITAL OUTLAY** | | | | | |
| 370-0000-80805 | BUILDINGS & STRUCTURES | - | - | | - |
| 370-7019-80847 | ROADWAYS/BRIDGES | - | 825,000 | 226,729 | 592,543 |
| **TOTAL CAPITAL OUTLAY** | | **-** | **825,000** | **226,729** | **592,543** |
| | **GRAND TOTAL** | **712,146** | **1,510,540** | **(27,976)** | **(41,953)** |

# PROJECTS FOR FUND 370 WATER TRUST BOARD

## 7008 BOOSTER STATION & AUSTIN ST IMPROVEMENTS

| REVENUES | | 2020-21 Actual | 2021-22 Actual | 2022-23 Final | 2023-24 Projected |
|---|---|---|---|---|---|
| 370-7008-32375 | STATE WATER TRUST BOARD GRANTS | 641,146 | 384,688 | 65,638 | 331,957 |
| 370-7008-38387 | LOAN PROCEEDS ADDED 7-20-21 | | 256,458 | 16,314 | 241,578 |
| | **TOTAL REVENUE** | 641,146 | 641,146 | 81,952 | 573,535 |
| **TRANSFERS IN (OUT)** | | | | | |
| 370-7008-39935 | TRANSFER IN FROM 315 CAPITAL PROJEC OUT | 71,000 | 71,000 | - | |
| | **NET TRANSFERS** | **71,000** | **71,000** | - | - |
| **OPERATING EXPENSES** | | | | | |
| | | - | - | | |
| 370-7008-47415 | MAINTENANCE & REPAIR GROUNDS & RO | 685,540 | 485,540 | - | 556,436 |
| 370-7008-48598 | PROFESSIONAL SERVICES | 26,606 | 200,000 | 98,202 | 30,901 |
| | **TOTAL OPERATING EXPENSES** | **712,146** | **685,540** | **98,202** | **587,337** |
| **CAPITAL OUTLAY** | | | | | |
| 370-7008-80805 | BUILDINGS & STRUCTURES | - | - | | |
| 370-7008-80847 | ROADWAYS/BRIDGES | - | - | | |
| | **TOTAL CAPITAL OUTLAY** | - | - | - | - |
| **IMPROVEMENTS** | | | | **(16,250)** | **(13,802)** |
| **TRANSFER IN FROM OTHER FUNDS** | | | | | |
| (315) Capital Improvement Reserve | Project: NMFA Water Trust Board Booster Station and Austin St. Improvements (7008) | $ 71,000 | $ 71,000 | $ 71,000 | $ - |
| | **370 -Total Transfer IN** | | | | |

# 7019 CANTRELL DAM REHABILITATION

| | | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2022-23 Final |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| 370-7019-32375 | STATE WATER TRUST BOARD GRANTS | - | 450,000 | 147,173 | 329,282 |
| 370-7019-38387 | LOAN PROCEEDS | | 300,000 | 67,830 | 235,110 |
| | **TOTAL REVENUE** | - | 750,000 | 215,003 | 564,392 |
| **TRANSFERS IN (OUT)** | | | | | |
| 370-7019-39935 | TRANSFER IN FROM 306 JT UTIL CAPITAL PROJECTS OUT | | 75,000 | - | - |
| | **NET TRANSFERS** | - | **75,000** | - | - |
| **OPERATING EXPENSES** | | | | | |
| | | - | - | | |
| 370-7019-80847 | MAINTENANCE & REPAIR GROUNDS & RO | - | - | | |
| 370-7019-48598 | **PROFESSIONAL SERVICES** | - | | | |
| | **TOTAL OPERATING EXPENSES** | - | - | | |
| **CAPITAL OUTLAY** | | | | | |
| 370-7019-80805 | BUILDINGS & STRUCTURES | - | - | | |
| 370-7019-80847 | ROADWAYS/BRIDGES | - | 825,000 | 226,729 | 592,543 |
| | **TOTAL CAPITAL OUTLAY** | - | 825,000 | 226,729 | 592,543 |
| **GRAND TOTAL 7019 CANTRELL DAM REHABILITATION** | | | | | |

**TRANSFER IN FROM OTHER FUNDS**

| | | | | |
|---|---|---|---|---|
| (306) Jt Utility Capital Improvements Project: NMFA Water Trust Board Cantrell Dam Rehabilitation | $ - | $ 75,000 | $ - | $ - |
| **370 -Total Transfer IN** | **$ -** | **$ 75,000** | **$ -** | **$ -** |

## 380 OTHER STATE FUNDED PROJECTS
## SEE PROJECTS LISTED BELOW

| | | PROJECT RECAP | | | |
|---|---|---|---|---|---|
| | | **2020-21 Actual** | **2021-22 Actual** | **2022-23 Actual** | **2023-24 Final** |
| **REVENUES** | | | | | |
| 380-7001-32375 | OTHER STATE GRANTS | - | 2,040,542 | 6,466 | 93,533.00 |
| 380-7002-32375 | OTHER STATE GRANTS | | | | 620,542.00 |
| 380-7020-32375 | OTHER STATE GRANTS | | | | 920,000.00 |
| 380-7001-38387 | LOAN PROCEEDS | | | | 348,878.00 |
| 380-7002-38387 | LOAN PROCEEDS | 109,802 | 883,741 | 42,200 | 502,565.00 |
| | **TOTAL REVENUE** | **109,802** | **2,924,283** | **48,666** | **2,485,518** |
| **TRANSFERS IN (OUT)** | | | | | |
| 380-7005-39935 | IN | - | - | - | **46,908.00** |
| | OUT | - | - | - | - |
| | **NET TRANSFERS** | **-** | **-** | **-** | **-** |
| **OPERATING EXPENSES** | | | | | |
| 380-7002-48598 | PROFESSIONAL SERVICES | 109,802 | 69,651 | 18,078 | 1,475.00 |
| 380-7020-48598 | PROFESSIONAL SERVICES | | | | 46,908.00 |
| 380-7020-47415 | MAINTENANCE & REPAIR GROUNDS & ROADWAYS | | 1,260,000 | - | 920,000.00 |
| **TOTAL OPERATING EXPENSES** | | **109,802** | **1,329,651** | **18,078** | **968,383** |
| **CAPITAL OUTLAY** | | | | | |
| 380-0000-80805 | BUILDINGS & STRUCTURES | - | - | - | - |
| 380-7001-80860 | INFRASTRUCTURE | - | 1,594,632 | - | 442,411.00 |
| 380-7002-80860 | INFRASTRUCTURE | | | | 1,121,632.00 |
| 380-0000-80847 | ROADWAYS/BRIDGES | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | | **-** | **1,594,632** | **-** | **1,564,043.00** |
| | **GRAND TOTAL** | **109,802** | **2,924,283** | **30,588** | **(46,908)** |

## PROJECTS FOR FUND 380
## 7001 NMED CWSRLF VACUUM SEWER REHABILITATION

| | | 2020-21 Actual | 2021-22 Actual | 2022-23 Final | 2023-24 Projected |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| 380-7001-32375 | OTHER STATE GRANTS | - | 100,000 | 6,466 | 93,533.00 |
| 380-7001-38387 | LOAN PROCEEDS | - | 373,000 | 24,122 | 348,878.00 |
| | **TOTAL REVENUE** | - | 473,000 | 30,588 | 442,411.00 |
| **TRANSFERS IN (OUT)** | | | | | |
| 380-7001-39935 | IN | | - | - | - |
| | OUT | - | - | - | - |
| | **NET TRANSFERS** | - | - | - | - |
| **TOTAL REVENUE AND TRANSFERS** | | **-** | **473,000** | **30,588** | **442,411.00** |
| **OPERATING EXPENSES** | | | | | |
| | | - | - | | |
| 380-7001-48598 | PROFESSIONAL SERVICES | - | - | - | - |
| | **TOTAL OPERATING EXPENSES** | - | - | - | - |
| **CAPITAL OUTLAY** | | | | | |
| 380-7001-80805 | BUILDINGS & STRUCTURES | - | - | - | - |
| 380-7001-80860 | INFRASTRUCTURE | - | 473,000 | 6,440 | 442,411.00 |
| | **TOTAL CAPITAL OUTLAY** | - | 473,000 | 6,440 | 442,411.00 |
| **GRAND TOTAL 7001 NMED CWSRLF VACUUM SEWER REHABILITATION** | | **-** | **473,000** | **24,149** | **442,411.00** |

# 7002 NMED DWSRLF WATERLINE REPLACEMENT

MARSHALL ST, N PERSHING, 2ND AVE AND SIERRA VISTA DR

| | | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Final |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| 380-7002-32375 | OTHER STATE GRANT | - | 620,542 | - | 620,542 |
| 380-7002-38387 | LOAN PROCEEDS | 109,802 | 510,741 | - | 502,565 |
| | **TOTAL REVENUE** | 109,802 | 1,131,283 | - | 1,123,107.00 |
| **TRANSFERS IN (OUT)** | | | | | |
| 380-7002-39935 | IN | | - | | |
| | OUT | - | - | | |
| | **NET TRANSFERS** | - | - | - | - |
| **TOTAL REVENUE AND TRANSFERS** | | **109,802** | **1,131,283** | - | **1,123,107.00** |
| **OPERATING EXPENSES** | | | | | |
| | | - | - | | |
| 380-7002-48598 | PROFESSIONAL SERVICES | 109,802 | 9,651 | - | 1,475.00 |
| | **TOTAL OPERATING EXPENSES** | **109,802** | **9,651** | | **1,475.00** |
| **CAPITAL OUTLAY** | | | | | |
| 380-7002-80805 | BUILDINGS & STRUCTURES | - | - | | |
| 380-7002-80860 | INFRASTRUCTURE | - | 1,121,632 | - | 1,121,632.00 |
| | **TOTAL CAPITAL OUTLAY** | - | 1,121,632 | - | 1,121,632.00 |
| **GRAND TOTAL 7002 NMED DWSRLF WATERLINE REPLACEMENT** | | **109,802** | **1,131,283** | - | - |

# 7020 MAINSTREET STREET IMPROVEMENTS PROJECT

| FOCH STREET - FISCAL AGENT ONLY | | 2020-21 Actual | 2021-22 Actual | 2022-23 Final | 2023-24 Projected |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| 380-7020-32375 | OTHER STATE GRANT | - | 1,320,000 | - | 920,000.00 |
| 380-7020-38387 | LOAN PROCEEDS | - | - | 18,078 | - |
| | **TOTAL REVENUE** | - | 1,320,000 | 18,078 | 920,000.00 |
| **TRANSFERS IN (OUT)** | | | | | |
| 380-7005-39935 | IN | | - | | **46,908.00** |
| | OUT | - | - | - | - |
| | **NET TRANSFERS** | **-** | **-** | **-** | **-** |
| | | | | | 46,908.00 |
| **TOTAL REVENUE AND TRANSFERS** | | | | | |
| **OPERATING EXPENSES** | | | | | |
| | | - | - | | |
| 380-7020-48598 | PROFESSIONAL SERVICES | - | 60,000 | 18,078 | 46,908.00 |
| 380-7020-47415 | MAINTENANCE & REPAIR GROUNDS & ROADWAYS | | 1,260,000 | | 920,000.00 |
| | **TOTAL OPERATING EXPENSES** | **-** | **1,320,000** | **18,078** | **966,908.00** |
| **CAPITAL OUTLAY** | | | | | |
| 380-7020-80805 | BUILDINGS & STRUCTURES | - | - | | |
| 380-7020-80860 | INFRASTRUCTURE | - | - | - | - |
| | **TOTAL CAPITAL OUTLAY** | - | - | - | - |
| **GRAND TOTAL 7020 MAINSTREET STREET IMPROVEMENTS PROJECT** | | **-** | **1,320,000** | **18,078** | **966,908.00** |

# CITY OF TRUTH OR CONSEQUENCES
# DEBT SERVICE 400
# 2023-2024 FINAL BUDGET

| Fund No. | Fund | Estimated Beginning Cash Balance | + Investments | Cash & = Investments | Estimated + Revenues | Cash + Transfers In | Cash - Transfers Out | Estimated - Expenditures | Estimated Ending Cash = Balance |
|---|---|---|---|---|---|---|---|---|---|
| | | 7/1/2023 | 7/1/2023 | | 2023-24 | 2023-24 | 2023-24 | 2023-24 | 6/30/2024 |
| **DEBT SERVICE** | | | | | | | | | |
| 403 | Debt Service | 41,214.03 | 1,675,464.17 | 1,716,678.20 | 478,233 | 695,443 | - | 1,143,752 | 1,746,602.20 |
| | | | | | | | | | |
| **GRAND TOTAL (ALL FUNDS)** | | **41,214.03** | **1,675,464.17** | **1,716,678.20** | **478,233** | **695,443** | **-** | **1,143,752** | **1,746,602.20** |

## CITY OF TRUTH OR CONSEQUENCES BUDGET FOR FISCAL YEAR 7/1/23 TO 6/30/24

| Debt Service Fund<br>RECAP | Fiscal Year<br>2019-20<br>Actual | Fiscal Year<br>2020-21<br>Actual | Fiscal Year<br>2021-22<br>Actual | Fiscal Year<br>2022-23<br>Actual | Fiscal Year<br>2023-24<br>FINAL | %<br>Change<br>Last FY |
|---|---|---|---|---|---|---|
| **403 Pledge State Tax** | | | | | | |
| *Revenues* | $ 3,448,171 | $ 1,595,015 | $ 469,783 | $ 1,808,001 | $ 478,233 | 55% |
| **Total Revenues** | **$ 3,448,171** | **$ 1,595,015** | **$ 469,783** | **$ 1,808,001** | **$ 478,233** | **55%** |
| *Transfers: IN (OUT)* | $ 436,283 | $ 488,057 | $ 668,628 | $ (617,424) | $ 695,443 | 5469% |
| *Expenditures* | | | | | | |
| Operating Expense | $ 2,892,193 | $ 2,164,536 | $ 1,935,633 | $ 1,118,640 | $ 1,143,752 | 519% |
| Capital Outlay | $ - | $ - | $ - | $ - | $ - | |
| **Total Expenditures** | **$ 2,892,193** | **$ 2,164,536** | **$ 1,935,633** | **$ 1,118,640** | **$ 1,143,752** | **519%** |

**403 DEBT SERVICE FUND**
**PLEDGE STATE TAX**

| | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| 403-1203-32385 LOAN PROCEEDS | 2,955,625 | 1,124,189 | - | 1,320,907 | - | 0% |
| 403-1203-32386 GRT INTERCEPTED | 448,030 | 430,416 | 431,224 | 431,224 | 427,728 | -1% |
| 403-1203-32388 INTERCEPTED FIRE MARSHAL | 23,032 | 23,087 | 28,379 | 23,375 | 23,380 | 0% |
| 403-1203-36373 INTEREST INCOME | 103 | 134 | 144 | 140 | 125 | -11% |
| 403-1203-36410 INVESTMENT INCOME - NMFA | 19,297 | 15,103 | 8,541 | 30,856 | 15,000 | -51% |
| 403-1203-36411 INVESTMENT INCOME - CD'S | 2,084 | 2,086 | 1,495 | 1,498 | 12,000 | 701% |
| **TOTAL REVENUE** | **3,448,171** | **1,595,015** | **469,783** | **1,808,001** | **478,233** | -74% |
| **TRANSFERS IN (OUT)** | | | | | | |
| 403-1203-39935 IN | 436,283 | 503,929 | 1,464,296 | 571,392 | 695,443 | 22% |
| 403-1203-49930 OUT | - | (15,872) | (795,668) | (1,188,816) | | -100% |
| **TOTAL TRANSFERS** | **436,283** | **488,057** | **668,628** | **(617,424)** | **695,443** | -213% |
| **EXPENDITURES** | | | | | | |
| 403-1203-90905 DEBT SERVICE PRINCIPAL | 2,663,002 | 2,027,549 | 1,787,728 | 869,052 | 925,920 | 7% |
| 403-1203-90910 DEBT SERVICE INTEREST | 99,547 | 114,506 | 145,201 | 246,653 | 214,099 | -13% |
| 403-1203-90925 COMMITMENTS AND OTHER FEES | 1,936 | 3,397 | 2,704 | 2,935 | 3,733 | 27% |
| 403-1203-90930 COST OF DEBT ISSUANCE | 127,708 | 19,084 | - | - | - | 0% |
| **TOTAL EXPENDITURES** | **2,892,193** | **2,164,536** | **1,935,633** | **1,118,640** | **1,143,752** | 2% |
| | 992,261 | (81,464) | (797,222) | 71,937 | 29,924 | |

**PPRF-1850 TORC 8 PD BUILDING LOAN (NMFA GRT INTERCEPT)**

| | | | |
|---|---|---|---|
| Principal | 403-1203-90905 | $ | 14,545.00 |
| Interest | 403-1203-90910 | $ | 520.00 |
| Admin Fee | 403-1203-90925 | $ | 105.00 |
| | | **$** | **15,170.00** |

**WPF-829 TORC 17 WTB-229 (Water)**

| | | | |
|---|---|---|---|
| Principal | 403-1203-90905 | $ | 12,880.00 |
| Interest | 403-1203-90910 | $ | 260.00 |
| | | **$** | **13,140.00** |

**PPRF-2613 TORC 18 GROUND STORAGE TANKS (Water)**

| | | | |
|---|---|---|---|
| Principal | 403-1203-90905 | $ | 8,290.00 |
| | | **$** | **8,290.00** |

**PPRF-2737 TORC 19 REFINANCED 95,96,98 UTIL BONDS (WATER)**

| | | | |
|---|---|---|---|
| Principal | 403-1203-90905 | $ | 66,360.00 |
| Interest | 403-1203-90910 | $ | 24,830.00 |
| | | **$** | **91,190.00** |

**PPRF-2908 TORC 21 NMFA FIRE TRUCK State Fire Allotment Intercept**

Will be paid off May 2024

| | | | |
|---|---|---|---|
| Principal | 403-1203-90905 | $ | 23,356.00 |
| Interest | 403-1203-90910 | $ | 24.00 |
| | | **$** | **23,380.00** |

**WPF-892TorC 22 WTB-292 PER & ASSET MGMT PLAN (WATER)**

| | | | |
|---|---|---|---|
| Principal | 403-1203-90905 | $ | 3,300.00 |
| Interest | 403-1203-90910 | $ | 84.00 |
| | | **$** | **3,384.00** |

**CIF-3171 TorC 24 (WW)**

| | | | |
|---|---|---|---|
| Principal | 403-1203-90905 | $ | 3,846.00 |
| | | **$** | **3,846.00** |

**CIF-3364 TORC 27 (WW)**

| | | | |
|---|---|---|---|
| Principal | 403-1203-90905 | $ | 3,867.00 |
| | | **$** | **3,867.00** |

**PPRF-4967 Refunding TorC 6 & RIP95-16 (WATER/ELEC)**

Will be paid off April 2024

| | | | | Elec | Water | Total |
|---|---|---|---|---|---|---|
| Principal | 403-1203-90905 | $ | 70,470.00 | 55101 | 15370 | 70471 |
| Interest | 403-1203-90910 | $ | 966.00 | 755 | 211 | 966 |
| Admin Fee | 403-1203-90925 | $ | 71.00 | 55 | 15 | 70 |
| | | **$** | **71,507.00** | 55911 | 15596 | 71507 |

**SW COLLECTION LOAN (CAPITAL ONE) Solid Waste**

| | | | |
|---|---|---|---|
| Principal | 403-1203-90905 | $ | 105,000.00 |
| Interest | 403-1203-90910 | $ | 12,840.00 |
| | | **$** | **117,840.00** |

**2019 PD EQUIPMENT LOAN (PPRF-4895 ) NMFA GRT INTERCEPT PD GRT**

Will be paid off April 2024

| | | | |
|---|---|---|---|
| Principal | 403-1203-90905 | $ | 17,495.00 |
| Interest | 403-1203-90910 | $ | 20.00 |
| | | **$** | **17,515.00** |

**PPRF-4968 ABC Refunding TorC 13 & New Money (TorC 13 - Recreation) NMFA GRT INTERCEPT**

| | | | |
|---|---|---|---|
| Principal | 403-1203-90905 | $ | 253,923.00 |
| Interest | 403-1203-90910 | $ | 18,400.00 |
| Admin Fee | 403-1203-90925 | $ | 1,557.00 |
| | | **$** | **273,880.00** |

**CIF-4927 Water System PER (WATER)**

| | | | |
|---|---|---|---|
| Principal | 403-1203-90905 | $ | 450.00 |
| | | **$** | **450.00** |

**PPRF-5198 Refunding TorC 15 STREET NMFA GRT INTERCEPT**

| | | | |
|---|---|---|---|
| Principal | 403-1203-90905 | $ | 115,771.00 |
| Interest | 403-1203-90910 | $ | 5,392.00 |
| | | **$** | **121,163.00** |

**DW4794 2019 WATER LINE REPLACEMENT PROJECTS LOAN (Water)**

No loan pmts or amortization schedule available until after project is completed. Admin fees on draw downs only

| | | | |
|---|---|---|---|
| Principal | 403-1203-90905 | | |
| Interest | 403-1203-90910 | | |
| Admin Fee | 403-1203-90925 | $ | 2,000.00 |
| | | **$** | **2,000.00** |

**USDA 910,000 Bond (WW)**

| | | | |
|---|---|---|---|
| Principal | 403-1203-90905 | $ | 17,000.00 |
| Interest | 403-1203-90910 | $ | 18,070.00 |
| | | **$** | **35,070.00** |

**USDA 715,000 WWTP Phase 2B Bond (WW) Loan 92-12**

| | | | |
|---|---|---|---|
| Principal | 403-1203-90905 | $ | 13,660.00 |
| Interest | 403-1203-90910 | $ | 10,795.00 |
| | | **$** | **24,455.00** |

**USDA 315,000 WWTP Phase 2B Bond (WW) Loan 92-19**

| | | | |
|---|---|---|---|
| Principal | 403-1203-90905 | $ | 5,507.00 |
| Interest | 403-1203-90910 | $ | 6,266.00 |
| | | **$** | **11,773.00** |

**USDA 5,487,000 Monthly Water Bond (WATER) Bank of the SW Bridge Loan Interest only pmts**

| | | | |
|---|---|---|---|
| Principal | 403-1203-90905 | $ | 80,644.00 |
| Interest | 403-1203-90910 | $ | 106,467.00 |
| | | **$** | **187,111.00** |

**CIF-5192 Roads/Drainage Improv. Main St. Downtown Water Line (Streets)**

| | | | |
|---|---|---|---|
| Principal | 403-1203-90905 | $ | 5,000.00 |
| | | **$** | **5,000.00** |

**WPF-5089 Booster System Improv (WATER)**

| | | | |
|---|---|---|---|
| Principal | 403-1203-90905 | $ | 13,090.00 |
| Interest | 403-1203-90910 | $ | 120.00 |
| | | **$** | **13,210.00** |

**PPRF-5652 2022 Equipment Loan Electric Transformer (Elec)**

| | | | |
|---|---|---|---|
| Principal | 403-1203-90905 | $ | 91,466.00 |
| Interest | 403-1203-90910 | $ | 9,045.00 |
| | | **$** | **100,511.00** |

**CIF-5550 Water System Improvements PH2 (WTR) NEW**

| | | | |
|---|---|---|---|
| Principal | 403-1203-90905 | $ | 2,500.00 |
| | | **$** | **2,500.00** |

**Totals**

| | | | | |
|---|---|---|---|---|
| Principal | 403-1203-90905 | $ | 925,920.00 | |
| Interest | 403-1203-90910 | $ | 214,099.00 | |
| Admin Fee | 403-1203-90925 | $ | 3,733.00 | |
| | *Includes Intercepts* | **$** | **1,143,752.00** | **FYE 22/23** |

| | | | |
|---|---|---|---|
| PPRF-1850 (TorC 8) | $ | 15,170.00 | PD |
| PPRF-4895 | $ | 17,515.00 | PD |
| PPRF-4968 ABC | $ | 273,880.00 | Rec & New Money |
| PPRF-5198 (TorC 15) | $ | 121,163.00 | Streets |
| **GRT Intercepts** | **$** | **427,728.00** | |
| | | | |
| **State Fire Intercept** | **$** | **23,380.00** | |
| | | | |
| CIF-5192 | $ | 5,000.00 | Streets |
| PPRF-4967 | $ | 55,911.00 | Electric |
| PPRF-5652 | $ | 100,511.00 | Electric |
| WPF-829 TorC 17 | $ | 13,140.00 | Water |
| PPRF-2613 TorC 18 | $ | 8,290.00 | Water |
| PPRF-2737 TorC 19 | $ | 91,190.00 | Water |
| WPF-892 TorC 22 | $ | 3,384.00 | Water |
| PPRF-4967 | $ | 15,596.00 | Water |
| CIF-4927 | $ | 450.00 | Water |
| WPF-5089 | $ | 13,210.00 | Water |
| CIF-5550 | $ | 2,800.00 | Water |
| USDA/BSW 5,487,000 | $ | 187,110.00 | Water |
| DW-4794 | $ | 2,000.00 | Water |
| Capital One | $ | 117,840.00 | SW |
| CIF-3171 TorC 24 | $ | 3,846.00 | WW |
| CIF-3364 TorC 27 | $ | 3,867.00 | WW |
| USDA 910,000 | $ | 35,070.00 | WW |
| USDA 715,000 | $ | 24,455.00 | WW |
| USDA 315,000 | $ | 11,773.00 | WW |
| **Transfer IN** | $ | 695,443.00 | |

| **Debt by Dept:** | | |
|---|---|---|
| State Fire | $ | 23,380.00 |
| PD | $ | 32,685.00 |
| Rec | $ | 273,880.00 |
| Streets | $ | 126,163.00 |
| Electric | $ | 156,422.00 |
| Water | $ | 337,170.00 |
| Solid Waste | $ | 117,840.00 |
| Waste Water | $ | 79,011.00 |
| **Total Debt** | **$** | **1,146,551.00** |

CITY OF TRUTH OR CONSEQUENCES
BUDGET RECAP

FINAL BUDGET
ENTERPRISE FUNDS (500)
FISCAL YEAR 7/1/2023 - 6/30/2024

| Fund No. | Fund Name | Estimated Beginning Cash Balance | + Investments | Cash & = Investments | Estimated + Revenues | Estimated Cash + Transfers In | Estimated Cash - Transfers Out | Estimated - Expenditures | Estimated Ending Cash = Balance |
|---|---|---|---|---|---|---|---|---|---|
| | | 7/1/2023 | | 7/1/2023 | 6/30/2024 | 6/30/2024 | 6/30/2024 | 6/30/2024 | 6/30/2024 |
| 501 | Cemetery | 61,220.88 | - | 61,220.88 | 15,030 | - | - | 33,000 | 43,250.88 |
| 502 | Utility Office | 102,672.06 | - | 102,672.06 | 82,900 | 460,000 | - | 483,542 | 162,029.64 |
| 503 | Electric Division | 1,667,795.80 | - | 1,667,795.80 | 6,713,830 | - | (445,747) | 6,899,390 | 1,036,488.97 |
| 504 | Water Division | 734,883.02 | - | 734,883.02 | 1,465,200 | - | (681,276) | 1,105,003 | 413,804.42 |
| 505 | Solid Waste Division | 530,763.55 | 439,263.47 | 970,027.02 | 2,445,250 | - | (292,641) | 2,582,939 | 539,697.37 |
| 506 | Waste Water Division) | 478,175.32 | - | 478,175.32 | 1,205,400 | - | (242,336) | 1,113,127 | 328,112.08 |
| 508 | Golf Course | 37,086.46 | - | 37,086.46 | 58,535 | 255,000 | - | 294,701 | 55,920.57 |
| 509 | Municipal Airport | 55,086.19 | - | 55,086.19 | 267,540 | 70,000 | - | 333,500 | 59,126.19 |
| | | | | | | | | | |
| **GRAND TOTAL ENTERPRISE FUNDS** | | **3,667,683.28** | **439,263.47** | **4,106,946.75** | **12,253,685** | **785,000** | **(1,662,000)** | **12,845,202** | **2,638,430.13** |

| Enterprise Funds Recap | Fiscal Year 2020-21 Actual | Fiscal Year 2021-22 Actual | Fiscal Year 2022-23 Actual | Fiscal Year 2023-24 FINAL | % Change Last FY |
|---|---|---|---|---|---|
| **501 Cemetery** | | | | | |
| *Revenues* | $ 10,150 | $ 19,963 | $ 20,500 | $ 15,030 | -27% |
| **Total Revenues** | **$ 10,150** | **$ 19,963** | **$ 20,500** | **$ 15,030** | -27% |
| *Expenditures* | | | | | |
| Operating Expense | $ 9,984 | $ 8,338 | $ 10,568 | $ 33,000 | 212% |
| **Total Expenditures** | **$ 9,984** | **$ 8,338** | **$ 10,568** | **$ 33,000** | 212% |
| **502 Joint Utility Office** | | | | | |
| *Revenues* | $ 30,596 | $ 99,699 | $ 109,818 | $ 82,900 | -25% |
| **Total Revenues** | **$ 30,596** | **$ 99,699** | **$ 109,818** | **$ 82,900** | -25% |
| *Transfers: IN (OUT)* | $ 393,402 | $ 431,700 | $ 328,000 | $ 460,000 | 40% |
| *Expenditures* | | | | | |
| Operating Expense | $ 140,974 | $ 129,110 | $ 162,069 | $ 157,450 | -3% |
| **Total Expenditures** | **$ 476,457** | **$ 444,920** | **$ 470,660** | **$ 483,542** | 3% |
| **503 Electric Division** | | | | | |
| *Revenues* | $ 7,059,137 | $ 7,052,335 | $ 7,164,444 | $ 6,713,830 | -6% |
| **Total Revenues** | **$ 7,059,137** | **$ 7,052,335** | **$ 7,164,444** | **$ 6,713,830** | -6% |
| *Transfers: IN (OUT)* | **$ (1,532,255)** | **$ (1,917,701)** | **$ (411,826)** | **$ (445,747)** | 8% |
| *Expenditures* | | | | | |
| Personnel Services | $ 509,195 | $ 513,598 | $ 537,953 | $ 608,990 | 13% |
| Operating Expense | $ 4,863,842 | $ 4,846,978 | $ 5,564,831 | $ 5,727,400 | 3% |
| Capital Outlay | $ 1,105,337 | $ 33,124 | $ - | $ 563,000 | #DIV/0! |
| **Total Expenditures** | **$ 6,478,374** | **$ 5,393,701** | **$ 6,102,784** | **$ 6,899,390** | 13% |

| Enterprise Funds Recap | | Fiscal Year 2020-21 Actual | | Fiscal Year 2021-22 Actual | | Fiscal Year 2022-23 Actual | | Fiscal Year 2023-24 FINAL | % Change Last FY |
|---|---|---|---|---|---|---|---|---|---|
| **504 Water Division** | | | | | | | | | |
| *Revenues* | $ | 1,423,151 | $ | 1,507,274 | $ | 1,547,484 | $ | 1,465,200 | -5% |
| **Total Revenues** | **$** | **1,423,151** | **$** | **1,507,274** | **$** | **1,547,484** | **$** | **1,465,200** | -5% |
| *Transfers: IN (OUT)* | $ | (390,093) | $ | (686,147) | $ | (558,660) | $ | (681,276) | 22% |
| *Expenditures* | | | | | | | | | |
| Personnel Services | $ | 268,169 | $ | 220,361 | $ | 154,980 | $ | 285,603 | 84% |
| Operating Expense | $ | 583,621 | $ | 552,346 | $ | 670,412 | $ | 819,400 | 22% |
| **Total Expenditures** | **$** | **947,332** | **$** | **772,707** | **$** | **825,392** | **$** | **1,105,003** | 34% |
| **505 Solid Waste Division** | | | | | | | | | |
| *Revenues* | $ | 2,346,691 | $ | 2,489,097 | $ | 2,518,892 | $ | 2,445,250 | -3% |
| **Total Revenues** | **$** | **2,346,691** | **$** | **2,489,097** | **$** | **2,518,892** | **$** | **2,445,250** | -3% |
| *Transfers: IN (OUT)* | $ | (394,779) | $ | (921,929) | $ | (500,572) | $ | (292,641) | -42% |
| *Expenditures* | | | | | | | | | |
| Personnel Services | $ | 600,820 | $ | 583,539 | $ | 649,275 | $ | 748,809 | 15% |
| Operating Expense | $ | 1,128,574 | $ | 1,208,125 | $ | 1,337,483 | $ | 1,658,130 | 24% |
| Capital Outlay | $ | 246,378 | $ | 148,478 | $ | 246,604 | $ | 176,000 | -29% |
| **Total Expenditures** | **$** | **1,975,773** | **$** | **1,940,141** | **$** | **2,233,362** | **$** | **2,582,939** | 16% |

| Enterprise Funds Recap | | Fiscal Year 2020-21 Actual | | Fiscal Year 2021-22 Actual | | Fiscal Year 2022-23 Actual | | Fiscal Year 2023-24 FINAL | % Change Last FY |
|---|---|---|---|---|---|---|---|---|---|
| **506 Waste Water Division** | | | | | | | | | |
| *Revenues* | $ | 1,214,963 | $ | 1,153,164 | $ | 1,129,993 | $ | 1,205,400 | 7% |
| **Total Revenues** | **$** | **1,214,963** | **$** | **1,153,164** | **$** | **1,129,993** | **$** | **1,205,400** | 7% |
| *Transfers: IN (OUT)* | $ | (276,818) | $ | (337,550) | $ | (292,752) | $ | (242,336) | -17% |
| *Expenditures* | | | | | | | | | |
| Personnel Services | $ | 342,426 | $ | 381,207 | $ | 450,714 | $ | 417,127 | -7% |
| Operating Expense | $ | 427,501 | $ | 336,997 | $ | 529,745 | $ | 626,000 | 18% |
| Capital Outlay | $ | 158,282 | $ | - | $ | - | $ | 70,000 | #DIV/0! |
| **Total Expenditures** | **$** | **928,210** | **$** | **718,204** | **$** | **980,459** | **$** | **1,113,127** | 14% |
| **508 Golf Course** | | | | | | | | | |
| *Revenues* | $ | 55,910 | $ | 63,922 | $ | 50,893 | $ | 58,535 | 15% |
| **Total Revenues** | **$** | **55,910** | **$** | **63,922** | **$** | **50,893** | **$** | **58,535** | 15% |
| *Transfers: IN (OUT)* | $ | 180,000 | $ | 206,885 | $ | 170,000 | $ | 255,000 | 50% |
| *Expenditures* | | | | | | | | | |
| Personnel Services | $ | 146,115 | $ | 152,659 | $ | 171,117 | $ | 193,551 | 13% |
| Operating Expense | $ | 78,740 | $ | 69,613 | $ | 85,665 | $ | 101,150 | 18% |
| **Total Expenditures** | **$** | **224,855** | **$** | **222,272** | **$** | **256,782** | **$** | **294,701** | 15% |

| Enterprise Funds Recap | | Fiscal Year 2020-21 Actual | | Fiscal Year 2021-22 Actual | | Fiscal Year 2022-23 Actual | | Fiscal Year 2023-24 FINAL | % Change Last FY |
|---|---|---|---|---|---|---|---|---|---|
| **509 Municipal Airport** | | | | | | | | | |
| *Revenues* | $ | 249,100 | $ | 420,782 | $ | 279,359 | $ | 267,540 | -4% |
| **Total Revenues** | **$** | **249,100** | **$** | **420,782** | **$** | **279,359** | **$** | **267,540** | -4% |
| *Transfers: IN (OUT)* | $ | 121,000 | $ | 144,518 | $ | 150,000 | $ | 70,000 | -53% |
| *Expenditures* | | | | | | | | | |
| Personnel Services | $ | 111,701 | $ | 86,703 | $ | 80,302 | $ | - | -100% |
| Operating Expense | $ | 208,818 | $ | 409,623 | $ | 389,941 | $ | 333,500 | -14% |
| Capital Outlay | $ | - | $ | - | $ | - | $ | - | #DIV/0! |
| **Total Expenditures** | **$** | **320,519** | **$** | **496,326** | **$** | **470,243** | **$** | **333,500** | -29% |

## 501 CEMETERY

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | |
| 501-1803-34355 | OTHER CHARGES FOR SERVICES | 8,530 | 10,130 | 19,940 | 20,470 | 15,000 | -27% |
| 501-1803-36373 | INTEREST INCOME | 20 | 20 | 23 | 30 | 30 | -2% |
| | **TOTAL REVENUE** | **8,550** | **10,150** | **19,963** | **20,500** | **15,030** | -27% |
| **TRANSFERS IN (OUT)** | | | | | | | |
| 501-1803-39935 | IN | - | - | - | - | - | #DIV/0! |
| 501-1803-49930 | OUT | - | - | - | - | - | #DIV/0! |
| | **TOTAL TRANSFERS** | **-** | **-** | **-** | **-** | **-** | #DIV/0! |
| **EXPENDITURES** | | | | | | | |
| 501-1803-43780 | UTILITIES | 5,523 | 5,934 | 4,338 | 7,568 | 9,000 | 19% |
| 501-1803-45555 | MISC EXPENSE | - | 50 | - | - | - | #DIV/0! |
| 501-1803-47415 | MAINTENANCE GROUNDS | - | 4,000 | 4,000 | 3,000 | 4,000 | 33% |
| 501-1803-48599 | OTHER CONTRACT SERVICES | 4,000 | - | - | - | 20,000 | #DIV/0! |
| **TOTAL OPERATING EXPENSES** | | **9,523** | **9,984** | **8,338** | **10,568** | **33,000** | 212% |
| **CAPITAL OUTLAY** | | | | | | | |
| 501-1803- | REPURCHASE OF CEMETARY LOTS | - | - | - | - | - | #DIV/0! |
| 501-1803- | OTHER CAPITAL PURCHASES | - | - | - | - | - | #DIV/0! |
| **TOTAL CAPITAL OUTLAY** | | **-** | **-** | **-** | **-** | **-** | #DIV/0! |
| | **TOTAL EXPENDITURES** | **9,523** | **9,984** | **8,338** | **10,568** | **33,000** | 212% |

**502 JOINT UTILITY OFFICE**

| | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| 502-3601-34376 SALES OTHER/MISC | - | - | - | - | - | #DIV/0! |
| 502-3601-35330 RETURNED CHECK FEES | 1,319 | 1,112 | 978 | 1,325 | 1,500 | 13% |
| 502-3601-35355 RED TAG FEE | 48,277 | 26,513 | 70,805 | 77,941 | 55,000 | -29% |
| 502-3601-36373 INTEREST INCOME | 2,675 | 2,971 | 3,479 | 3,142 | 2,400 | -24% |
| 502-3601-37380 MISC. REV | - | - | 24,269 | 27,410 | 24,000 | -12% |
| **TOTAL REVENUE** | **52,290** | **30,596** | **99,699** | **109,818** | **82,900** | -25% |
| **TRANSFERS IN (OUT)** | | | | | | |
| 502-3601-39935 IN | 438,961 | 393,402 | 431,700 | 328,000 | 460,000 | 40% |
| 502-3601-49930 OUT | - | - | - | - | - | #DIV/0! |
| **TOTAL TRANSFERS** | **438,961** | **393,402** | **431,700** | **328,000** | **460,000** | 40% |
| **PERSONNEL EXPENSES** | | | | | | |
| 502-3601-40110 FULL TIME WAGES | 239,358 | 234,797 | 225,947 | 229,656 | 238,805 | 4% |
| 502-3601-40125 OVERTIME | 3,370.07 | 912.38 | 85.50 | 171.02 | 1,000 | 485% |
| 502-3601-40140 DELAYED COMPENSATION | - | - | 72 | 384 | - | -100% |
| 502-3601-41205 FICA - REGULAR | 14,651 | 13,882 | 13,337 | 13,810 | 15,023 | 9% |
| 502-3601-41210 FICA - MEDICARE | 3,427 | 3,247 | 3,120 | 3,230 | 3,513 | 9% |
| 502-3601-41215 PERA | 23,168 | 22,734 | 21,718 | 23,637 | 25,791 | 9% |
| 502-3601-41225 HEALTH INSURANCE | 42,187 | 47,669 | 44,409 | 30,307 | 33,948 | 12% |
| 502-3601-41226 RETIREE INSURANCE | 7,083 | 7,042 | 6,648 | 6,897 | 7,164 | 4% |
| 502-3601-41235 UNEMPLOYMENT INS. | 1,587 | 181 | - | 138 | 378 | 174% |
| 502-3601-41240 WORKER'S COMP. ASSESSMENT | 76 | 67 | 60 | 55 | 70 | 27% |
| 502-3601-41785 WORKERS' COMP PREMIUMS | 664 | 4,951 | 414 | 306 | 400 | 31% |
| **TOTAL PERSONNEL EXPENSES** | **338,191** | **335,483** | **315,811** | **308,591** | **326,092** | |

| | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Final Budget | 2023-24 INTERIM | % Change |
|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | |
| 502-3601-42620 UNIFORM/LINEN | 988 | 837 | - | 774 | 1,000 | 29% |
| 502-3601-42720 EMPLOYEE TRAINING | 1,420 | 75 | - | - | - | #DIV/0! |
| 502-3601-43316 GAS & OIL | 4,553 | 2,971 | 3,593 | 4,052 | 6,500 | 60% |
| 502-3601-43465 RENT OF EQUIPMENT | 5,809 | 20,274 | 28,022 | 31,952 | 32,000 | 0% |
| 502-3601-43735 POSTAGE & MAIL SERVICES | 35,000 | 40,000 | 20,000 | 35,200 | 45,000 | 28% |
| 502-3601-43740 PRINTING/PUBLISHING | 5,275 | 5,585 | 6,526 | 7,371 | 8,000 | 9% |
| 502-3601-43770 SUBSCRIPTION & DUES | 28,260 | 43,491 | 47,198 | 62,286 | 40,000 | -36% |
| 502-3601-43775 TELEPHONE | 2,762 | 2,294 | 2,283 | 3,039 | 3,000 | -1% |
| 502-3601-43780 UTILITIES | 4,071 | 4,200 | 4,101 | 4,012 | 5,000 | 25% |
| 502-3601-43815 SOFTWARE LIC/SOFTWARE UPDATE | - | 8,534 | 8,848 | 3,855 | 5,000 | 30% |
| 502-3601-44606 OFFICE SUPPLIES | 3,710 | 1,943 | 3,751 | 4,462 | 5,000 | 12% |
| 502-3601-44607 FIELD SUPPLIES | 555 | 544 | 438 | 636 | 500 | -21% |
| 502-3601-44613 NON-CAPITAL ITEMS | - | 2,480 | - | - | 500 | #DIV/0! |
| 502-3601-44615 SAFETY EQUIPMENT | 450 | 342 | 400 | 47 | 750 | 1479% |
| 502-3601-46731 PROPERTY LIABILITY INSURANCE | 661 | 587 | 587 | 11 | 200 | 1662% |
| 502-3601-46732 GENERAL LIABILITY INSURANCE | 2,410 | 651 | 623 | 2,173 | 2,500 | 15% |
| 502-3601-46733 VEHICLE INSURANCE | 996 | 1,161 | 1,552 | 551 | 1,000 | 81% |
| 502-3601-47420 MAINT. VEHICLE/FURNITURE/FIXTURE/EQUIP | 498 | 1,870 | 1,187 | 1,647 | 1,500 | -9% |
| **TOTAL OPERATING EXPENSES** | **116,081** | **140,974** | **129,110** | **162,069** | **157,450** | -3% |
| **TOTAL EXPENDITURES** | **454,272** | **476,457** | **444,920** | **470,660** | **483,542** | 13% |
| **NET INCOME** | **36,979** | **(52,459)** | **86,479** | **(32,842)** | **59,358** | 41% |

| | | | | | |
|---|---|---|---|---|---|
| | | | | | 460,000 |
| ***Transfers IN*** | | | | | |
| 503 - Electric | | | | 82,000 | 115,000 |
| 504 - Water | | | | 82,000 | 115,000 |
| 505 - Solid Waste | | | | 82,000 | 115,000 |
| 506 - Waste Water | | | | 82,000 | 115,000 |
| **Grand Total** | | | | 328,000 | 460,000 |

**503 ELECTRIC DIVISION**

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | |
| 503-3702-30161 | GROSS RECEIPTS-YD-JOINT UTILITY | 812 | 840 | 839 | 837 | $ | 830 | -1% |
| 503-3702-30162 | GROSS RECEIPTS-EL-JOINT UTILITY | 418,465 | 432,214 | 434,469 | 438,282 | $ | 421,500 | -4% |
| 503-3702-34521 | UTILITY SERVICES YARD LIGHT | 18,976 | 19,284 | 18,958 | 19,244 | $ | 17,500 | -9% |
| 503-3702-34522 | UTILITY SERVICES-ELEC DIV | 6,247,551 | 6,530,680 | 6,362,378 | 6,579,496 | $ | 6,200,000 | -6% |
| 503-3702-34532 | UTILITY SERVICES CONNECTIONS | 15,563 | 14,667 | 18,953 | 16,940 | $ | 17,000 | 0% |
| 503-3702-34772 | MERCHANDISE & JOBBING | 11,571 | 16,771 | 20,613 | 48,606 | $ | 15,000 | -69% |
| 503-3702-35542 | NON-PAYMENT PENALTIES | 4,480 | 8,143 | 7,120 | 5,377 | $ | 5,000 | -7% |
| 503-3702-37426 | MIS. (POLE RENTALS, ETC.) - ELECTRIC | 18,606 | 33,569 | 47,908 | 55,663 | $ | 37,000 | -34% |
| | **TOTAL REVENUE** | **6,897,347** | **7,059,137** | **7,052,335** | **7,164,444** | **$** | **6,713,830** | -6% |
| **TRANSFERS IN (OUT)** | | | | | | | | |
| 503-3702-39935 | IN | 76,582 | 1,482,386 | 20 | - | $ | - | #DIV/0! |
| 503-3702-49930 | OUT | (1,817,379) | (3,014,641) | (1,917,721) | (411,826) | $ | (445,747) | 8% |
| | **TOTAL TRANSFERS** | **(1,740,797)** | **(1,532,255)** | **(1,917,701)** | **(411,826)** | **$** | **(445,747)** | 8% |
| **PERSONNEL EXPENSES** | | | | | | | | |
| 503-3702-40110 | FULL TIME WAGES | 294,787 | 350,969 | 338,709 | 368,595 | $ | 405,018 | 10% |
| 503-3702-40125 | OVERTIME WAGES | 15,929 | 14,380 | 15,928 | 18,592 | $ | 20,000 | 8% |
| 503-3702-40135 | STANDBY WAGES | 17,358 | 16,620 | 16,380 | 19,062 | $ | 19,000 | 0% |
| 503-3702-40140 | DELAYED COMPENSATION | - | - | 12,115 | 1,857 | $ | 1,500 | -19% |
| 503-3702-41205 | FICA - REGULAR | 19,874 | 23,106 | 23,138 | 24,555 | $ | 27,560 | 12% |
| 503-3702-41210 | FICA - MEDICARE | 4,648 | 5,404 | 5,411 | 5,743 | $ | 6,446 | 12% |
| 503-3702-41215 | PERA | 28,356 | 33,855 | 33,189 | 37,896 | $ | 43,742 | 15% |
| 503-3702-41225 | HEALTH INSURANCE | 37,266 | 45,847 | 49,375 | 57,687 | $ | 63,949 | 11% |
| 503-3702-41226 | RETIREE INSURANCE | 8,710 | 10,364 | 10,172 | 1,105 | $ | 12,151 | 999% |
| 503-3702-41235 | UNEMPLOYMENT INS. | 2,305 | 181 | - | 214 | $ | 432 | 102% |
| 503-3702-41240 | WORKER'S COMP. ASSESSMENT | 48 | 67 | 69 | 67 | $ | 80 | 20% |
| 503-3702-41785 | WORKERS' COMP PREMIUMS | 6,220 | 8,401 | 9,112 | 2,581 | $ | 9,113 | 253% |
| **TOTAL PERSONNEL EXPENSES** | | **435,502** | **509,195** | **513,598** | **537,953** | **$** | **608,990** | 13% |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | | |
| 503-3702-42310 PER DIEM | 504 | - | - | - | $ | 2,000 | #DIV/0! |
| 503-3702-42620 UNIFORM/LINEN | 3,269 | 1,190 | 6,544 | 5,850 | $ | 6,000 | 3% |
| 503-3702-42720 EMPLOYEE TRAINING | 3,191 | 2,934 | 1,249 | 4,013 | $ | 8,000 | 99% |
| 503-3702-43316 GAS & OIL | 5,355 | 13,070 | 20,726 | 24,528 | $ | 40,000 | 63% |
| 503-3702-43403 REGULAR BUILDING MAINT | - | 560 | - | 543 | $ | - | -100% |
| 503-3702-43465 RENT OF EQUIPMENT | 462 | 1,158 | 1,624 | 1,775 | $ | 1,800 | 1% |
| 503-3702-43740 PRINTING/PUBLISHING | - | 285 | 233 | - | $ | 250 | #DIV/0! |
| 503-3702-43770 SUBSCRIPTIONS & DUES | 12,573 | 9,738 | 16,609 | 16,516 | $ | 20,700 | 25% |
| 503-3702-43775 TELEPHONE | 2,375 | 3,452 | 2,932 | 2,923 | $ | 4,000 | 37% |
| 503-3702-43780 UTILITIES | 73,529 | 77,572 | 82,550 | 76,554 | $ | 86,600 | 13% |
| 503-3702-43815 SOFTWARE LIC/SOFTWARE UPDATE | - | 14,695 | 13,872 | 21,542 | $ | 25,000 | 16% |
| 503-3702-43999 OPERATING COSTS - SOLAR REFUNDS | - | - | - | - | $ | 10,000 | #DIV/0! |
| 503-3702-44606 OFFICE SUPPLIES | 1,350 | 1,301 | 955 | 1,260 | $ | 2,000 | 59% |
| 503-3702-44607 FIELD SUPPLIES | 10,885 | 159,389 | 247,411 | 249,696 | $ | 130,000 | -48% |
| 503-3702-44613 NON-CAPITAL ITEMS | 6,180 | 6,503 | 7,927 | 7,270 | $ | 10,000 | 38% |
| 503-3702-44615 SAFETY EQUIPMENT | 8,355 | 12,146 | 9,983 | 10,077 | $ | 14,550 | 44% |
| 503-3702-45793 GRT | 424,228 | 435,183 | 429,185 | 438,575 | $ | 430,000 | -2% |
| 503-3702-45796 FRANCHISE TAX | 17,126 | 17,426 | 17,475 | 18,087 | $ | 20,000 | 11% |
| 503-3702-46731 PROPERTY LIABILITY INSURANCE | 10,573 | 9,601 | 9,601 | 9,369 | $ | 12,000 | 28% |
| 503-3702-46732 GENERAL LIABILITY INSURANCE | 24,097 | 6,586 | 6,389 | 26,339 | $ | 27,000 | 3% |
| 503-3702-46733 VEHICLE INSURANCE | 24,977 | 14,565 | 7,435 | 2,205 | $ | 2,500 | 13% |
| 503-3702-47415 MAINT. REPAIRS GROUNDS ROADWAYS | 142,022 | 372,988 | 106,140 | 550,159 | $ | 165,000 | -70% |
| 503-3702-47420 MAINT.VEHICLE/FURN/FIXTURE/EQUIP | 22,379 | 31,714 | 29,260 | 92,947 | $ | 128,000 | 38% |
| 503-3702-48596 AUDIT CONTRACT | - | 9,709 | 9,709 | 9,698 | $ | 10,000 | 3% |
| 503-3702-48598 PROFESSIONAL SERVICE/CONTRACTS | - | 141,862 | 57,460 | 86,453 | $ | 72,000 | -17% |
| 503-3702-50795 WHOLESALE POWER COSTS | 3,420,716 | 3,493,588 | 3,755,588 | 3,908,453 | $ | 4,500,000 | 15% |
| **TOTAL OPERATING EXPENSES** | **4,303,641** | **4,863,842** | **4,846,978** | **5,564,831** | **$** | **5,727,400** | 3% |
| **CAPITAL OUTLAY** | | | | | | | |
| 503-3702-80805 BUILDING & STRUCTURES | - | 56,626 | 15,150 | - | | | #DIV/0! |
| 503-3702-80810 OTHER CAPITAL EQUIP VEHICLES | 302,270 | 181,269 | - | - | $ | 250,000 | #DIV/0! |
| 503-3702-80845 CAPITAL IMPROVEMENT EQUIP | **346,701** | **867,442** | - | - | $ | **313,000** | **#DIV/0!** |
| 503-3702-80846 LAND ACQUISITION & IMPROVEMENT | - | - | 17,974 | - | | | #DIV/0! |
| **TOTAL CAPITAL OUTLAY** | **648,971** | **1,105,337** | **33,124** | **-** | **$** | **563,000** | #DIV/0! |
| **TOTAL EXPENDITURES** | **5,388,114** | **6,478,374** | **5,393,701** | **6,102,784** | **$** | **6,899,390** | 13% |
| **NET INCOME** | **(231,564)** | **(951,493)** | **(259,066)** | **649,833** | **$** | **(631,307)** | -197% |

| | | | | | |
|---|---|---|---|---|---|
| ***Transfers OUT*** | | | | | |
| 315 CI Reserve | | | 149,029 | $ | **161,200** |
| 316 Emergency Repair Fund | | | 3,125 | $ | 3,125 |
| 318 Electrical Construction Reserve | | | 10,000 | $ | 10,000 |
| 403 Debt Service | | | 67,094 | $ | 156,422 |
| 502 Joint Utility Office | | | 82,000 | $ | 115,000 |
| **Grand Total** | | **$** | **311,248** | **$** | **445,747** |

**504 WATER DIVISION**

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | |
| 504-3803-30153 | GOV'T GROSS RECEIPTS-WA | 38,432 | 59,824 | 60,837 | 63,208 | 60,000 | -5% |
| 504-3803-34523 | UTILITY SERVICES | 856,850 | 1,344,089 | 1,382,900 | 1,454,817 | 1,375,000 | -5% |
| 504-3803-34533 | UTILITY SERVICES CONNECTIONS | 11,091 | 9,716 | 11,404 | 10,421 | 10,000 | -4% |
| 504-3803-34553 | NEW INSTALLATIONS (TAPS) | 7,528 | 5,104 | 28,520 | 14,538 | 16,000 | 10% |
| 504-3803-34773 | MERCHANDISE & JOBBING | 283 | - | 7,048 | 117 | - | -100% |
| 504-3803-35543 | NON-PAYMENT PENALTIES | 3,095 | 4,418 | 6,846 | 4,383 | 4,200 | -4% |
| | **TOTAL REVENUE** | **917,280** | **1,423,151** | **1,507,274** | **1,547,484** | **1,465,200** | |
| **TRANSFERS IN (OUT)** | | | | | | | |
| 504-3803-39935 | IN | 297,092 | 15,872 | 0 | - | | #DIV/0! |
| 504-3803-49930 | OUT | (244,964) | (405,965) | (686,147) | (558,660) | (681,276) | 22% |
| | **TOTAL TRANSFERS** | **52,128** | **(390,093)** | **(686,147)** | **(558,660)** | **(681,276)** | 22% |
| **PERSONNEL EXPENSES** | | | | | | | |
| 504-3803-40110 | FULL TIME WAGES | 188,248 | 189,243 | 132,087 | 94,039 | 156,427 | 66% |
| 504-3803-40120 | TEMPORARY POSITION | - | - | - | - | - | #DIV/0! |
| 504-3803-40125 | OVERTIME WAGES | 17,164 | 15,684 | 24,341 | 16,061 | 25,000 | 56% |
| 504-3803-40135 | STANDBY WAGES | 4,853 | 5,504 | 5,952 | 5,282 | 9,000 | 70% |
| 504-3803-40140 | DELAYED COMPENSATION | - | - | 2,287 | 7,132 | 5,000 | -30% |
| 504-3803-41205 | FICA - REGULAR | 12,820 | 12,845 | 9,895 | 7,483 | 12,116 | 62% |
| 504-3803-41210 | FICA - MEDICARE | 2,998 | 3,004 | 2,314 | 1,750 | 2,834 | 62% |
| 504-3803-41215 | PERA | 16,441 | 16,140 | 11,695 | 8,601 | 16,894 | 96% |
| 504-3803-41225 | HEALTH INSURANCE | 19,246 | 17,397 | 22,125 | 8,299 | 43,316 | 422% |
| 504-3803-41226 | RETIREE INSURANCE | 4,439 | 4,259 | 3,963 | 3,377 | 4,693 | 39% |
| 504-3803-41235 | UNEMPLOYMENT INS. | 1,524 | 181 | - | 100 | 243 | 143% |
| 504-3803-41240 | WORKER'S COMP. ASSESSMENT | 55 | 57 | 37 | 23 | 80 | 248% |
| 504-3803-41785 | WORKERS' COMP PREMIUMS | 4,517 | 3,855 | 5,665 | 2,833 | 10,000 | 253% |
| **TOTAL PERSONNEL EXPENSES** | | **272,305** | **268,169** | **220,361** | **154,980** | **285,603** | |

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | | |
| 504-3803-42305 | MILEAGE REIMB. | 183 | - | - | - | 2,000 | #DIV/0! |
| 504-3803-42310 | PER DIEM | 827 | - | - | 392 | - | -100% |
| 504-3803-42620 | UNIFORM/LINEN | 1,764 | 1,860 | 1,409 | 861 | 2,500 | 191% |
| 504-3803-42720 | EMPLOYEE TRAINING | 6,082 | 1,185 | 2,234 | 1,905 | 4,000 | 110% |
| 504-3803-43316 | GAS & OIL | 6,734 | 16,153 | 19,722 | 24,117 | 30,000 | 24% |
| 504-3803-43317 | DIESEL FUEL | 8,433 | - | - | - | - | #DIV/0! |
| 504-3803-43465 | RENT OF EQUIPMENT | 620 | 14,418 | 2,870 | 633 | 4,000 | 532% |
| 504-3803-43466 | RENT OF LAND/BUILDING | - | - | - | 2,179 | 2,200 | 1% |
| 504-3803-43740 | PRINTING/PUBLISHING | 541 | 570 | 692 | 684 | 1,000 | 46% |
| 504-3803-43770 | SUBSCRIPTIONS/DUES | 12,360 | 3,520 | 2,179 | 1,599 | 3,200 | 100% |
| 504-3803-43775 | TELEPHONE | 679 | 873 | 836 | 878 | 2,000 | 128% |
| 504-3803-43780 | UTILITIES | 110,186 | 119,312 | 137,952 | 117,847 | 180,000 | 53% |
| 504-3803-43797 | WATER CONSERVATION | 13,467 | 14,756 | 14,197 | 14,806 | 20,000 | 35% |
| 504-3803-43815 | SOFTWARE LIC/SOFTWARE UPDATE | - | 14,504 | 13,113 | 13,101 | 20,000 | 53% |
| 504-3803-44605 | CHEMICALS/LABORATORY TESTING | 3,646 | - | 523 | - | - | #DIV/0! |
| 504-3803-44606 | OFFICE SUPPLIES | 1,268 | 2,055 | 480 | 1,873 | 1,500 | -20% |
| 504-3803-44607 | FIELD SUPPLIES | 53,458 | 88,895 | 133,642 | 156,524 | 150,000 | -4% |
| 504-3803-44613 | NON-CAPITAL EQUIPMENT | 3,817 | 4,847 | 4,107 | 478 | 4,000 | 737% |
| 504-3803-44615 | SAFETY EQUIPMENT | 9,678 | 3,956 | 3,451 | 4,524 | 3,000 | -34% |
| 504-3803-44810 | EQUIPMENT & MACHINERY | - | - | - | 4,328 | - | -100% |
| 504-3803-45555 | MISC EXPENSE | - | - | - | - | - | #DIV/0! |
| 504-3803-45796 | FRANCHISE TAX | 2,809 | 4,139 | 4,269 | 4,399 | 6,000 | 36% |
| 504-3803-46731 | PROPERTY LIABILITY INSURANCE | 10,573 | 9,601 | 9,601 | 5,440 | 11,000 | 102% |
| 504-3803-46732 | GENERAL LIABILITY INSURANCE | 24,097 | 6,586 | 6,389 | 3,773 | 24,000 | 536% |
| 504-3803-46733 | VEHICLE INSURANCE | 9,957 | 4,855 | 6,819 | 1,838 | 11,000 | 499% |
| 504-3803-46794 | GOVT GRT | 38,897 | 59,076 | 60,279 | 65,613 | 50,000 | -24% |
| 504-3803-47415 | MAINT. REPAIRS GROUNDS ROADWAYS | 21,346 | 18,525 | 11,868 | 54,899 | 60,000 | 9% |
| 504-3803-47420 | MAINT. VEHICLE | 8,187 | 8,552 | 10,008 | 7,482 | 8,000 | 7% |
| 504-3803-47421 | MAINT. EQUIPMENT | 753 | 1,979 | 516 | 96,620 | 150,000 | 55% |
| 504-3803-47425 | OTHER MAINT./WATER METERS | 1,775 | 168 | - | - | - | #DIV/0! |
| 504-3803-47430 | EMERGENCY REPAIRS | 17,443 | 102,874 | 34,818 | 1,082 | - | -100% |
| 504-3803-48596 | AUDIT CONTRACT | - | 9,709 | 9,709 | 9,698 | 10,000 | 3% |
| 504-3803-48598 | PROFESSIONAL SERVICES | 22,343 | 70,653 | 60,662 | 72,841 | 60,000 | -18% |
| 504-3803-48599 | OTHER CONTRACTUAL SERVICES | - | - | - | - | | #DIV/0! |
| **TOTAL OPERATING EXPENSES** | | **391,925** | **583,621** | **552,346** | **670,412** | **819,400** | #DIV/0! |

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | | |
| 504-3803-80810 | OTHER CAPITAL EQUIP. VEHICLES | 73,050 | 95,542 | - | - | | #DIV/0! |
| **TOTAL CAPITAL OUTLAY** | | **73,050** | **95,542** | **-** | **-** | **-** | #DIV/0! |
| | **TOTAL EXPENDITURES** | **737,279** | **947,332** | **772,707** | **825,392** | **1,105,003** | 34% |
| | **NET INCOME** | **232,129** | **85,727** | **48,420** | **163,432** | **(321,079)** | -296% |

| **TRANSFERS OUT** | | | | | | |
|---|---|---|---|---|---|---|
| 101 General Fund | | | | 250,000.00 | | |
| 216 Streets | | | | 30,000.00 | - | |
| 313 Water CD | | | | | 191,161 | |
| 315 CI Reserve | | | | 30,670.00 | 34,819 | |
| 316 Emergency Repair Fund | | | | 3,125.00 | 3,125 | |
| 360 NMFA Colonas | | | | 50,000.00 | | |
| 403 Debt Service | | | | 203,565.00 | 337,171 | |
| 502 Jt. Utility Office | | | | 82,000.00 | 115,000 | |
| **Grand Total** | | | | **649,360** | **681,276** | |

**505 SOLID WASTE DIVISION**

| | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| 505-3904-30154 GROSS RECEIPTS-TR | 68,482 | 73,313 | 77,480 | 82,639 | 83,000 | 0% |
| 505-3904-30312 GGRT - ENVIRONMENTAL | 88,587 | 90,332 | 101,792 | 89 | - | -100% |
| 505-3904-30315 GOVT GROSS RECEIPTS TAX | 10,494 | 11,791 | 12,269 | 13,554 | 11,000 | -19% |
| 505-3904-34355 TRANSFER STATION REVENUE | 502,279 | 536,634 | 539,279 | 573,829 | 551,250 | -4% |
| 505-3904-34524 UTILITY SERVICES - SOLID WASTE | 1,484,264 | 1,591,966 | 1,704,681 | 1,810,039 | 1,762,500 | -3% |
| 505-3904-35544 NON-PAYMENT PENALTIES | 4,465 | 6,181 | 9,441 | 5,621 | 4,500 | -20% |
| 505-3904-36410 NM STO INVESTMENT INCOME | 6,909 | 620 | 593 | 14,489 | 8,000 | -45% |
| 505-3904-37546 MISC. (RECYCLING) - SOLID WASTE | 20,019 | 27,883 | 43,562 | 18,634 | 25,000 | 34% |
| **TOTAL REVENUE** | **2,185,500** | **2,346,691** | **2,489,097** | **2,518,892** | **2,445,250** | -3% |
| **TRANSFERS IN (OUT)** | | | | | | |
| 505-3904-39935 IN | 386,964 | - | 20 | - | | #DIV/0! |
| 505-3904-49930 OUT | (400,901) | (394,779) | (921,949) | (500,572) | (292,641) | -42% |
| **TOTAL TRANSFERS** | **(13,937)** | **(394,779)** | **(921,929)** | **(500,572)** | **(292,641)** | -42% |
| **PERSONNEL EXPENSES** | | | | | | |
| 505-3904-40110 FULL TIME WAGES | 397,868 | 414,809 | 406,227 | 477,103 | 542,901 | 14% |
| 505-3904-40125 OVERTIME WAGES | 1,408 | 919 | 427 | 1,559 | 4,500 | 189% |
| 505-3904-40140 DELAYED COMPENSATION | - | - | 4,913 | 2,468 | 2,000 | -19% |
| 505-3904-41205 FICA - REGULAR | 23,584 | 24,357 | 24,321 | 28,935 | 34,063 | 18% |
| 505-3904-41210 FICA - MEDICARE | 5,516 | 5,697 | 5,688 | 6,767 | 7,966 | 18% |
| 505-3904-41215 PERA | 38,399 | 40,180 | 39,175 | 48,228 | 58,633 | 22% |
| 505-3904-41225 HEALTH INSURANCE | 76,756 | 92,628 | 77,896 | 58,456 | 71,563 | 22% |
| 505-3904-41226 RETIREE INSURANCE | 11,753 | 12,307 | 11,992 | 14,089 | 16,287 | 16% |
| 505-3904-41235 UNEMPLOYMENT INS. | 3,214 | 181 | - | 269 | 756 | 181% |
| 505-3904-41240 WORKER'S COMP. ASSESSMENT | 110 | 108 | 99 | 101 | 140 | 38% |
| 505-3904-41785 WORKERS' COMP PREMIUMS | 21,569 | 9,634 | 12,800 | 11,299 | 10,000 | -11% |
| **TOTAL PERSONNEL EXPENSES** | **580,177** | **600,820** | **583,539** | **649,275** | **748,809** | 15% |

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | | |
| 505-3904-42620 | UNIFORM/LINEN | 3,891 | 3,259 | 3,906 | 269 | 7,000 | 2499% |
| 505-3904-42720 | EMPLOYEE TRAINING | 4,325 | - | 550 | 9,996 | 8,000 | -20% |
| 505-3904-43316 | GAS & OIL | 6,742 | 37,310 | 61,347 | 72,254 | 90,000 | 25% |
| 505-3904-43403 | REGULAR BUILDING MAINT | 68 | 2,973 | 22,454 | 8,541 | 10,000 | 17% |
| 505-3904-43465 | RENT OF EQUIPMENT | 1,899 | 2,342 | 1,831 | 2,248 | 4,000 | 78% |
| 505-3904-43735 | POSTAGE & MAIL SERVICES | - | - | - | - | - | #DIV/0! |
| 505-3904-43740 | PRINTING/PUBLISHING | - | 575 | - | 380 | 1,000 | 163% |
| 505-3904-43770 | SUBSCRIPTIONS & DUES | 18,123 | 800 | 750 | 750 | 1,000 | 33% |
| 505-3904-43775 | TELEPHONE | 1,821 | 2,142 | 1,986 | 1,987 | 4,000 | 101% |
| 505-3904-43780 | UTILITIES | 14,543 | 25,630 | 15,192 | 15,484 | 25,000 | 61% |
| 505-3904-43815 | SOFTWARE LIC/SOFTWARE UPDATE | - | 14,009 | 14,566 | 26,386 | 30,000 | 14% |
| 505-3904-43999 | OPERATING COSTS | 2,282 | 2,447 | 3,654 | 3 | - | -100% |
| 505-3904-44606 | OFFICE SUPPLIES | 954 | 1,987 | 956 | 2,019 | 3,000 | 49% |
| 505-3904-44607 | FIELD SUPPLIES | 7,826 | 11,357 | 33,934 | 24,467 | 45,000 | 84% |
| 505-3904-44613 | NON-CAPITAL EQUIPMENT | 12,595 | 28,784 | 1,158 | 33,513 | 35,000 | 4% |
| 505-3904-44615 | SAFETY EQUIPMENT | 2,950 | 4,752 | 4,794 | 2,087 | 5,000 | 140% |
| 505-3904-45601 | WASTE DISPOSAL | 685,181 | 726,797 | 754,957 | 832,842 | 900,000 | 8% |
| 505-3904-45796 | FRANCHISE TAX | 5,292 | 5,593 | 5,904 | 6,232 | 8,000 | 28% |
| 505-3904-46731 | PROPERTY LIABILITY INSURANCE | 10,573 | 9,601 | 9,601 | 3,441 | 11,130 | 223% |
| 505-3904-46732 | GENERAL LIABILITY INSURANCE | 24,097 | 6,586 | 6,389 | 9,474 | 12,000 | 27% |
| 505-3904-46733 | VEHICLE INSURANCE | 37,915 | 18,487 | 8,910 | 2,940 | 12,000 | 308% |
| 505-3904-46794 | GOVT GRT | 80,124 | 84,799 | 88,893 | 95,118 | 75,000 | -21% |
| 505-3904-47415 | MAINT. REPAIRS GROUNDS ROADWAYS | - | - | 212 | 3,942 | 15,000 | 281% |
| 505-3904-47420 | MAINT. VEHICLE/FURNITURE/FIXTURE/EQUIP. | 48,009 | 83,374 | 109,263 | 93,698 | 121,000 | 29% |
| 505-3904-48596 | AUDIT CONTRACT | - | 9,709 | 9,709 | 9,698 | 10,000 | 3% |
| 505-3904-48598 | PROFESSIONAL SERVICES - SOLID WASTE | 200 | 11,818 | 11,818 | 11,331 | 15,000 | 32% |
| 505-3904-48599 | OTHER CONTRACT SERVICES | 28,931 | 30,954 | 35,390 | 68,385 | 211,000 | 209% |
| **TOTAL OPERATING EXPENSES** | | **1,035,080** | **1,128,574** | **1,208,125** | **1,337,483** | **1,658,130** | 24% |
| **CAPITAL OUTLAY** | | | | | | | |
| 505-3904-80810 | OTHER CAPITAL EQUIPMENT - VEHICLES | 207,931 | 238,983 | - | 239,841 | 120,000 | -50% |
| 505-3904-80845 | CAPITAL IMPROVEMENTS EQUIPMENT | - | 7,395 | 148,478 | 6,763 | 56,000 | 728% |
| **TOTAL CAPITAL OUTLAY** | | **207,931** | **246,378** | **148,478** | **246,604** | **176,000** | -29% |
| | **TOTAL EXPENDITURES** | **1,823,188** | **1,975,773** | **1,940,141** | **2,233,362** | **2,582,939** | 16% |
| | **NET INCOME** | **348,376** | **(23,861)** | **(372,973)** | **(215,042)** | **(430,330)** | 100% |

| TRANSFERS OUT | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|
| 101 General Fund | | | | 250,000.00 | | |
| 315 CI Reserve | | | | 48,659.00 | 56,676 | |
| 316 Emergency Repair Fund | | | | 3,125.00 | 3,125 | |
| 403 Debt Service | | | | 116,788.00 | 117,840 | |
| 502 Jt. Utility Office | | | | 82,000.00 | 115,000 | |
| **Grand Total** | | | | 500,572 | 292,641 | |

**506 WASTEWATER DIVISION**

| | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| 506-4005-30155 GROSS RECEIPTS-SW | 46,877 | 48,360 | 47,193 | 49,008 | **50,000** | 2% |
| 506-4005-34355 OTHER CHARGES FOR SERVICE | - | - | - | 3,302 | **4,200** | 27% |
| 506-4005-34525 UTILITY SERVICES | 1,028,981 | 1,075,849 | 1,051,072 | 1,070,330 | **1,146,000** | 7% |
| 506-4005-34555 NEW INSTALLATIONS SEWER | 9,450 | 3,662 | 12,433 | 3,687 | **2,000** | -46% |
| 506-4005-35545 NON-PAYMENT PENALTIES | 1,947 | 3,492 | 4,727 | 3,666 | **3,200** | -13% |
| **TOTAL REVENUE** | **1,087,255** | **1,214,963** | **1,153,164** | **1,129,993** | **1,205,400** | 7% |
| **TRANSFERS IN (OUT)** | | | | | | |
| 506-4005-39935 IN | 70,751 | - | - | 102,163 | | -100% |
| 506-4005-49930 OUT | (282,438) | (276,818) | (337,550) | (394,915) | (242,336) | -39% |
| **TOTAL TRANSFERS** | **(211,687)** | **(276,818)** | **(337,550)** | **(292,752)** | **(242,336)** | -17% |
| **PERSONNEL EXPENSES** | | | | | | |
| 506-4005-40110 FULL TIME WAGES | 206,131 | 218,219 | 247,133 | 261,122 | **253,563** | -3% |
| 506-4005-40125 OVERTIME WAGES | 22,752 | 16,329 | 15,884 | 53,640 | **25,000** | -53% |
| 506-4005-40135 STANDBY WAGES | 7,217 | 6,612 | 6,790 | 9,808 | **10,000** | 2% |
| 506-4005-40140 DELAYED COMPENSATION | - | - | 72 | 9,663 | **2,000** | -79% |
| 506-4005-41205 FICA - REGULAR | 14,073 | 14,274 | 16,029 | 19,982 | **17,330** | -13% |
| 506-4005-41210 FICA - MEDICARE | 3,291 | 3,338 | 3,748 | 4,673 | **4,053** | -13% |
| 506-4005-41215 PERA | 19,666 | 20,902 | 23,490 | 25,862 | **25,759** | 0% |
| 506-4005-41225 HEALTH INSURANCE | 45,896 | 50,348 | 52,031 | 53,475 | **46,483** | -13% |
| 506-4005-41226 RETIREE INSURANCE | 6,663 | 7,068 | 6,787 | 6,790 | **7,155** | 5% |
| 506-4005-41235 UNEMPLOYMENT INS. | 1,741 | 181 | - | 154 | **432** | 181% |
| 506-4005-41240 WORKER'S COMP. ASSESSMENT | 46 | 47 | 55 | 53 | **80** | 51% |
| 506-4005-41785 WORKERS' COMP PREMIUMS | 4,645 | 5,108 | 9,188 | 5,492 | **25,273** | 360% |
| **TOTAL PERSONNEL EXPENSES** | **332,121** | **342,426** | **381,207** | **450,714** | **417,127** | -7% |

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | | |
| 506-4005-42305 | MILEAGE REIMB. | - | - | - | - | **2,500** | #DIV/0! |
| 506-4005-42620 | UNIFORM/LINEN | 1,996 | 2,515 | 1,395 | 1,605 | **3,500** | 118% |
| 506-4005-42720 | EMPLOYEE TRAINING | 1,416 | 1,029 | 1,752 | 2,103 | **3,000** | 43% |
| 506-4005-43316 | GAS & OIL | 7,746 | 7,828 | 11,380 | 20,239 | **25,000** | 24% |
| 506-4005-43465 | RENT OF EQUIPMENT | 1,568 | - | - | 3,167 | **7,500** | 137% |
| 506-4005-43740 | PRINTING / PUBLISHING | - | - | - | - | **1,000** | #DIV/0! |
| 506-4005-43770 | SUBSCRIPTIONS & DUES | 10,538 | 710 | 1,766 | 1,596 | **2,500** | 57% |
| 506-4005-43775 | TELEPHONE | 2,512 | 4,071 | 4,330 | 5,085 | **5,000** | -2% |
| 506-4005-43780 | UTILITIES | 115,231 | 97,935 | 40,945 | 125,004 | **126,000** | 1% |
| 506-4005-43815 | SOFTWARE LIC/SOFTWARE UPDATE | - | 14,701 | 13,601 | 12,512 | **17,000** | 36% |
| 506-4005-44605 | CHEMICALS/LABORATORY TESTING | 41,462 | 7,419 | 7,095 | 9,512 | **10,000** | 5% |
| 506-4005-44606 | OFFICE SUPPLIES | 713 | 126 | 1,179 | 1,908 | **2,000** | 5% |
| 506-4005-44607 | FIELD SUPPLIES | 16,459 | 74,181 | 20,504 | 66,248 | **70,000** | 6% |
| 506-4005-44613 | NON-CAPITAL EQUIPMENT | 7,866 | 11,643 | 7,348 | 5,236 | **6,000** | 15% |
| 506-4005-44615 | SAFETY EQUIPMENT | 4,318 | 1,509 | 3,104 | 1,369 | **2,500** | 83% |
| 506-4005-46731 | PROPERTY LIABILITY INSURANCE | 11,234 | 9,601 | 9,816 | 24,411 | **24,500** | 0% |
| 506-4005-46732 | GENERAL LIABILITY INSURANCE | 24,097 | 6,586 | 6,389 | 3,507 | **10,000** | 185% |
| 506-4005-46733 | VEHICLE INSURANCE | 11,703 | 6,071 | 5,174 | 1,654 | **10,000** | 505% |
| 506-4005-46794 | GOVT GRT | 48,079 | 48,285 | 47,216 | 48,232 | **45,000** | -7% |
| 506-4005-47415 | MAINT. REPAIR GROUNDS ROADWAYS | 36 | - | 9,133 | 19,042 | **20,000** | 5% |
| 506-4005-47420 | MAINT. VEHICLE/FURNITURE/FIXTURE/EQUIP. | 4,517 | 4,656 | 22,713 | 18,772 | **23,000** | 23% |
| 506-4005-47425 | OTHER MAINT. | 1,969 | - | - | 20,924 | **15,000** | -28% |
| 506-4005-48596 | AUDIT CONTRACT | - | 9,709 | 9,709 | 9,698 | **10,000** | 3% |
| 506-4005-48598 | PROFESSIONAL SERVICES | 29,639 | 47,658 | 65,167 | 62,378 | **75,000** | 20% |
| 506-4005-48599 | OTHER CONTRACT SERVICES | - | 6,835 | - | - | **60,000** | #DIV/0! |
| 506-4005-48798 | VILLAGE OF WILLIAMSBURG | 35,243 | 42,259 | 47,281 | 45,528 | **50,000** | 10% |
| **TOTAL OPERATING EXPENSES** | | **386,785** | **427,501** | **336,997** | **529,745** | **626,000** | 18% |
| **CAPITAL OUTLAY** | | | | | | | |
| 506-4005-80810 | OTHER CAPITAL EQUIPMENT - VEHICLES | 120,641 | - | - | - | **50,000** | #DIV/0! |
| 506-4005-80845 | CAPITAL IMPROVEMENTS EQUIPMENT | - | 158,282 | - | - | **20,000** | #DIV/0! |
| **TOTAL CAPITAL OUTLAY** | | **120,641** | **158,282** | **-** | **-** | **70,000** | #DIV/0! |
| | **TOTAL EXPENDITURES** | **839,547** | **928,210** | **718,204** | **980,459** | **1,113,127** | 14% |
| | **NET INCOME** | **36,022** | **9,936** | **97,410** | **(143,218)** | **(150,063)** | 5% |

| | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|
| **TRANSFERS OUT** | | | | | | |
| 101 General Fund | | | | 250,000 | | |
| 216 Streets | | | | 15,000 | - | |
| 315 CI Reserve | | | | 24,369 | 25,425 | 1,129,993 |
| 316 Emergency Repair Fund | | | | 3,125 | 3,125 | 25,424.84 |
| 317 WW Reserve | | | | 18,954 | 19,775 | 1,129,993 |
| 403 Debt Service | | | | 78,367 | 79,011 | 19,774.87 |
| 502 Jt. Utility Office | | | | 82,000 | 115,000 | |
| **Grand Total** | | | | 471,815 | 242,336 | |

**508 GOLF COURSE**

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | |
| 508-4303-30315 | GOVT GRT | 1,652 | 2,582 | 3,092 | 2,477 | 3,000 | 21% |
| 508-4303-34376 | SALES OTHER GOLF PRO SHOP | - | - | 239 | 399 | 500 | 25% |
| 508-4303-36373 | INTEREST INCOME | 18 | 29 | 39 | 40 | 35 | -12% |
| 508-4303-37316 | MISC. INCOME | 31,515 | 49,107 | 58,579 | 47,977 | 55,000 | 15% |
| 508-4303-37356 | EXPANSION/IMPROVEMENT FEES | 3,429 | 4,192 | 1,973 | - | - | #DIV/0! |
| | **TOTAL REVENUE** | **36,613** | **55,910** | **63,922** | **50,893** | **58,535** | 15% |
| **TRANSFERS IN (OUT)** | | | | | | | |
| 508-4303-39935 | IN | 120,000 | 180,000 | 206,885 | 170,000 | 255,000 | 50% |
| 508-4303-49930 | OUT | - | - | - | - | | #DIV/0! |
| | **TOTAL TRANSFERS** | **120,000** | **180,000** | **206,885** | **170,000** | **255,000** | 50% |
| **PERSONNEL EXPENSES** | | | | | | | |
| 508-4303-40110 | FULL TIME WAGES | 70,569 | 89,752 | 104,378 | 122,768 | 110,906 | -10% |
| 508-4303-40115 | PART TIME WAGES | 20,742 | 37,241 | 19,764 | 10,553 | 30,826 | 192% |
| 508-4303-40125 | OVERTIME WAGES | - | 2,150 | 2,402 | 584 | 2,000 | 242% |
| 508-4303-41205 | FICA - REGULAR | 5,661 | 8,007 | 7,811 | 8,016 | 8,911 | 11% |
| 508-4303-41210 | FICA - MEDICARE | 1,324 | 1,873 | 1,827 | 1,875 | 2,084 | 11% |
| 508-4303-41215 | PERA | 3,967 | 4,531 | 8,351 | 5,690 | 11,978 | 110% |
| 508-4303-41225 | HEALTH INSURANCE | 44 | 51 | 2,898 | 18,612 | 22,018 | 18% |
| 508-4303-41226 | RETIREE INSURANCE | 1,074 | 1,387 | 2,557 | 1,662 | 3,312 | 99% |
| 508-4303-41235 | UNEMPLOYMENT INS. | - | - | - | 59 | 216 | 267% |
| 508-4303-41240 | WORKER'S COMP. ASSESSMENT | 41 | 53 | 48 | 48 | 50 | 4% |
| 508-4303-41785 | WORKERS' COMP PREMIUMS | - | 1,072 | 2,484 | 1,250 | 1,250 | 0% |
| **TOTAL PERSONNEL EXPENSES** | | **103,423** | **146,115** | **152,659** | **171,117** | **193,551** | 13% |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | | |
| 508-4303-42620 | UNIFORM/LINEN | - | - | - | - | 2,850 | #DIV/0! |
| 508-4303-42720 | EMPLOYEE TRAINING | - | 750 | - | - | 1,000 | #DIV/0! |
| 508-4303-43316 | GAS & OIL | 2,560 | 3,472 | 3,671 | 4,145 | 5,000 | 21% |
| 508-4303-43465 | RENT OF EQUIPMENT | 13,728 | 13,027 | 12,805 | 14,120 | 15,000 | 6% |
| 508-4303-43740 | PRINTING/PUBLISHING | 1,626 | 321 | - | 633 | 1,000 | 58% |
| 508-4303-43770 | SUBSCRIPTION & DUES | 1,700 | 1,400 | 271 | 1,716 | 1,500 | -13% |
| 508-4303-43775 | TELEPHONE | 1,245 | 8,324 | 8,176 | 8,238 | **1,000** | -88% |
| 508-4303-43780 | UTILITIES | 15,803 | 16,387 | 12,764 | 18,175 | **23,200** | 28% |
| 508-4303-44606 | OFFICE SUPPLIES | 615 | - | 508 | 438 | 600 | 37% |
| 508-4303-44607 | FIELD SUPPLIES | 3,136 | 6,993 | 27,839 | 29,205 | 40,000 | 37% |
| 508-4303-44613 | NON CAPITAL ITEMS | 5,365 | 974 | 159 | 6,600 | 5,000 | -24% |
| 508-4303-44615 | SAFETY EQUIPMENT | 297 | - | - | - | 1,000 | #DIV/0! |
| 508-4303-46794 | GOV GRT | 1,707 | 2,478 | 3,114 | 2,371 | 2,000 | -16% |
| 508-4303-47420 | MAINTENANCE VEHICLE/EQUIP | 7,544 | 14,333 | 307 | 24 | 2,000 | 8251% |
| **TOTAL OPERATING EXPENSES** | | **66,453** | **78,740** | **69,613** | **85,665** | **101,150** | 18% |
| **CAPITAL OUTLAY** | | | | | | | |
| 508-4303-80810 | OTHER CAPITAL EQUIPMENT - VEHICLES | 9,340 | - | - | - | | #DIV/0! |
| 508-4303-80845 | CAPITAL IMPROVEMENTS EQUIPMENT | - | - | - | - | | #DIV/0! |
| **TOTAL CAPITAL OUTLAY** | | **9,340** | **-** | **-** | **-** | - | #DIV/0! |
| | **TOTAL EXPENDITURES** | **179,216** | **224,855** | **222,272** | **256,782** | **294,701** | 15% |
| | | **147,273** | **235,910** | **270,807** | **220,893** | **18,834** | -91% |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | ***Transfers IN*** | | | | | | |
| | 101-General | | | | 115,000 | 200,000 | |
| | 214-Lodger's Tax | | | | 55,000 | 55,000 | |
| **Grand Total** | | | | | 170,000 | 255,000 | |

**509 MUNICIPAL AIRPORT**

| | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 FINAL | % Change |
|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | |
| 509-4403-30420 | GOVT GROSS RECEIPTS | 5,652 | 4,181 | 12,071 | 6,668 | 6,000 | -10% |
| 509-4403-34348 | HANGER RENTALS | 28,298 | 37,140 | 29,335 | 25,790 | 30,000 | 16% |
| 509-4403-34375 | RENTS/ROYALTIES | 1,400 | 1,525 | 1,750 | 3,150 | 2,000 | -37% |
| 509-4403-34411 | SHORT TERM HANGAR RENTAL | 2,430 | 10,205 | 12,875 | 9,290 | 9,400 | 1% |
| 509-4403-34414 | AVIATION FUEL SALES | 63,989 | 56,647 | 57,094 | 62,151 | 60,000 | -3% |
| 509-4403-34415 | OIL SALES | 37 | 302 | 180 | - | 100 | #DIV/0! |
| 509-4403-34416 | JET FUEL SALES | 95,369 | 80,364 | 280,562 | 147,239 | 160,000 | 9% |
| 509-4403-36373 | INTEREST INCOME | 28 | 32 | 45 | 66 | 40 | -39% |
| 509-4403-37380 | MISC REV | - | - | - | 25,004 | - | -100% |
| | **TOTAL REVENUE** | **197,202** | **249,100** | **420,782** | **279,359** | **267,540** | -4% |
| **TRANSFERS IN (OUT)** | | | | | | | |
| 509-4403-39935 | IN | 172,708 | 121,000 | 144,518 | 150,000 | 70,000 | -53% |
| 509-4403-49930 | OUT | - | - | - | - | - | 0% |
| | **TOTAL TRANSFERS** | **172,708** | **121,000** | **144,518** | **150,000** | **70,000** | -53% |
| **PERSONNEL EXPENSES** | | | | | | | |
| 509-4403-40110 | FULL TIME WAGES | 81,946 | 76,100 | 59,356 | 58,414 | - | -100% |
| 509-4403-40125 | OVERTIME WAGES | 1,678 | 2,324 | 3,071 | 4,258 | - | -100% |
| 509-4403-40135 | STANDBY WAGES | 6,481 | 6,536 | 9,686 | 1,331 | - | -100% |
| 509-4403-40140 | DELAYED COMPENSATION | - | - | 288 | 1,393 | - | -100% |
| 509-4403-41205 | FICA - REGULAR | 5,352 | 5,100 | 4,426 | 4,034 | - | -100% |
| 509-4403-41210 | FICA - MEDICARE | 1,252 | 1,193 | 1,035 | 943 | - | -100% |
| 509-4403-41215 | PERA | 7,851 | 5,647 | 2,658 | 5,300 | - | -100% |
| 509-4403-41225 | HEALTH INSURANCE | 15,448 | 10,909 | 3,931 | 1,667 | - | -100% |
| 509-4403-41226 | RETIREE INSURANCE | 2,405 | 1,729 | 792 | 1,539 | - | -100% |
| 509-4403-41235 | UNEMPLOYMENT INS. | 563 | - | - | 51 | - | -100% |
| 509-4403-41240 | WORKER'S COMP. ASSESSMENT | 23 | 23 | 25 | 12 | - | -100% |
| 509-4403-41785 | WORKERS' COMP PREMIUMS | 2,778 | 2,141 | 1,435 | 1,360 | - | -100% |
| **TOTAL PERSONNEL EXPENSES** | | **125,777** | **111,701** | **86,703** | **80,302** | - | -100% |
| **EXPENDITURES** | | | | | | | |
| 509-4403-34318 | JET FUEL | 80,679 | 65,785 | 229,776 | 97,174 | 70,000 | -28% |
| 509-4403-34319 | AVIATION FUEL | 62,732 | 49,827 | 47,405 | 64,434 | 50,000 | -22% |
| 509-4403-37320 | CREDIT CARD PROCESSING FEES | 4,982 | 4,220 | 11,748 | 6,970 | - | -100% |
| 509-4403-42620 | UNIFORM/LINEN | 261 | 810 | 1,324 | 203 | - | -100% |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 509-4403-42720 | TRAVEL & EDUCATION | - | 350 | 615 | 525 | - | -100% |
| 509-4403-43316 | GAS & OIL | 550 | 554 | 1,433 | 3,949 | 2,000 | -49% |
| 509-4403-43403 | REGULAR BUILDING MAINT | - | - | - | 28,692 | - | -100% |
| 509-4403-43465 | RENT OF EQUIPMENT | 621 | 21,695 | 20,135 | 21,502 | - | -100% |
| 509-4403-43770 | SUBSCRIPTION & DUES | 1,475 | 1,482 | 1,305 | 1,655 | - | -100% |
| 509-4403-43775 | TELEPHONE | 6,292 | 5,589 | 5,311 | 5,533 | 5,500 | -1% |
| 509-4403-43780 | UTILITIES | 12,557 | 11,820 | 13,406 | 12,557 | 12,000 | -4% |
| 509-4403-43815 | SOFTWARE LIC/SOFTWARE UPDATE | - | - | - | - | - | #DIV/0! |
| 509-4403-44606 | OFFICE SUPPLIES | 122 | 235 | 1,447 | 916 | - | -100% |
| 509-4403-44607 | FIELD SUPPLIES | 1,702 | 3,238 | 1,656 | 5,513 | 4,000 | -27% |
| 509-4403-44613 | NON-CAPITAL EQUIP. | 18,938 | 100 | 3,920 | 37,001 | - | -100% |
| 509-4403-44615 | SAFETY EQUIPMENT | - | - | - | - | - | #DIV/0! |
| 509-4403-46731 | PROPERTY LIABILITY INSURANCE | 5,504 | 9,082 | 9,147 | 7,567 | - | -100% |
| 509-4403-46732 | GENERAL LIABILITY INSURANCE | 3,452 | 4,593 | 4,797 | 10,272 | - | -100% |
| 509-4403-46733 | VEHICLE INSURANCE | 996 | 486 | 1,552 | 552 | - | -100% |
| 509-4403-46794 | GOV GRT | 4,570 | 4,163 | 11,666 | 9,107 | 10,000 | 10% |
| 509-4403-47420 | MAINT. VEHICLE/EQUIP. | 12,641 | 9,460 | 4,709 | 22,681 | - | -100% |
| 509-4403-48598 | PROFESSIONAL SERVICES | - | 15,190 | 37,973 | 53,139 | 180,000 | 239% |
| 509-4403-48599 | OTHER CONTRACTUAL SERVICE | 905 | - | - | - | - | #DIV/0! |
| **TOTAL OPERATING EXPENSES** | | **241,154** | **208,818** | **409,623** | **389,941** | **333,500** | -14% |
| **CAPITAL OUTLAY** | | | | | | | |
| 509-4403-80845 | CAPITAL EQUIPMENT | | | | - | | #DIV/0! |
| **TOTAL CAPITAL OUTLAY** | | - | - | - | - | - | #DIV/0! |
| | **TOTAL EXPENDITURES** | **366,931** | **320,519** | **496,326** | **470,243** | **333,500** | -29% |
| | **NET INCOME** | **2,979** | **49,581** | **68,974** | **(40,884)** | **4,040** | -110% |

| | | | |
|---|---|---|---|
| ***Transfers IN*** | | | |
| 101-General | | 150,000 | 70,000 |
| 509-Airport (World Fuel Cash) | | - | - |
| **Grand Total** | | 150,000 | 70,000 |

# CITY OF TRUTH OR CONSEQUENCES
## INTERNAL SERVICE 600
## 2023-2024 FINAL BUDGET

| Fund No. | Fund | Estimated Beginning Cash Balance | + Investments | = Investments Cash & | Estimated + Revenues | Cash Transfers In | Cash - Transfers Out | Estimated - Expenditures | Estimated Ending Cash = Balance |
|---|---|---|---|---|---|---|---|---|---|
| | | 7/1/2023 | 7/1/2023 | | 2023-24 | 2023-24 | 2023-24 | 2023-24 | 6/30/2024 |
| INTERNAL SERVICE | | | | | | | | | |
| 600 | Internal Service | 45,211.41 | | 45,211 | 20,000 | 23,000 | - | 88,000 | 211.41 |
| | | | | | | | | | |
| GRAND TOTAL | | 45,211.41 | - | 45,211 | 20,000 | 23,000 | - | 88,000 | 211.41 |

## CITY OF TRUTH OR CONSEQUENCES FINAL BUDGET FOR FISCAL YEAR 7/1/23 TO 6/30/24

| Fiduciary & Internal Svc. Funds RECAP | Fiscal Year 2019-20 Actual | Fiscal Year 2020-21 Actual | Fiscal Year 2021-22 Actual | Fiscal Year 2022-23 Final | Fiscal Year 2023-24 FINAL | % Change Last FY |
|---|---|---|---|---|---|---|
| **600 Internal Service Fund** | | | | | | |
| *Revenues* | $ 7,916 | $ 10,535 | $ 21,351 | $ 14,705 | $ 20,000 | 36% |
| **Total Revenues** | **$ 7,916** | **$ 10,535** | **$ 21,351** | **$ 14,705** | **$ 20,000** | 36% |
| *Transfers: IN* | $ - | $ - | $ 43,000 | $ 58,000 | $ 23,000 | -60% |
| *Transfers: OUT* | $ - | $ - | $ - | $ - | $ - | 0% |
| Net Transfers | $ - | $ - | $ 43,000 | $ 58,000 | $ 23,000 | -60% |
| *Expenditures* | | | | | | |
| Personnel Services | $ - | $ - | $ - | $ - | $ - | 0% |
| Operating Expense | $ 10,451 | $ 55,421 | $ 51,405 | $ 52,246 | $ 88,000 | 68% |
| Capital Outlay | $ - | $ - | $ - | $ 16,335 | $ - | -100% |
| **Total Expenditures** | **$ 10,451** | **$ 55,421** | **$ 51,405** | **$ 68,581** | **$ 88,000** | 28% |

| INTERNAL SERVICE FUND | | | | | | |
|---|---|---|---|---|---|---|
| **600 FLEET MAINTENANCE** | | | | | | |
| | | **2019-20 Actual** | **2020-21 Actual** | **2021-22 Actual** | **2022-23 Actual** | **2023-24 FINAL** |
| **REVENUES** | | | | | | |
| 600-7003-34376 | SALES-OTHER | 7,916 | 10,535 | 18,881 | 14,305 | 20,000 |
| 600-7003-37374 | AUCTION PROCEEDS | - | - | 2,470 | 400 | - |
| | | | | | | |
| | **TOTAL REVENUE** | **7,916** | **10,535** | **21,351** | **14,705** | **20,000** |
| | | | | | | |
| **TRANSFERS IN (OUT)** | | | | | | |
| 600-7003-39935 | IN | - | - | 43,000 | 58,000 | 23,000 |
| 600-7003-49930 | OUT | - | - | - | - | - |
| | | | | | | |
| | **NET TRANSFERS** | **-** | **-** | **43,000** | **58,000** | **23,000** |
| | | | | | | |
| **OPERATING EXPENSES** | | | | | | |
| 600-7003-42620 | UNIFORMS & LINEN | - | - | 1,640 | - | - |
| 600-7003-43316 | GAS & Oil | 5,211 | 4,220 | 9,743 | 15,804 | 25,000 |
| 600-7003-43465 | RENT OF EQUIPMENT | - | - | 1,340 | 1,342 | |
| 600-7003-43815 | SOFTWARE LIC/SOFTWARE UPDATE | - | - | - | - | 3,000 |
| 600-7003-44606 | OFFICE SUPPLIES | - | 1,503 | 1,091 | 897 | - |
| 600-7003-44607 | FIELD SUPPLIES | - | 13,990 | 26,381 | 22,528 | 25,000 |
| 600-7003-44613 | NON-CAPITAL ITEMS | - | 22,188 | 4,250 | 3,122 | 10,000 |
| 600-7003-44615 | SAFETY EQUIPMENT | - | 4,314 | 1,064 | 593 | - |
| 600-7003-47420 | MAINT. VEHICLE/EQUIP. | 5,240 | 9,206 | 5,896 | 7,960 | 25,000 |
| | | | | | | |
| **TOTAL OPERATING EXPENSES** | | **10,451** | **55,421** | **51,405** | **52,246** | **88,000** |
| | | | | | | |
| **CAPITAL OUTLAY** | | | | | | |
| 600-7003-80810 | OTHER CAPITAL EQUIPMENT - VEHICLES | - | - | - | - | |
| 600-7003-80845 | CAPITAL IMPROVEMENTS - EQUIPMENT | - | - | - | 16,335 | |
| | | | | | | |
| **TOTAL CAPITAL OUTLAY** | | **-** | **-** | **-** | **16,335** | **-** |
| | | | | | | |
| | **TOTAL EXPENDITURES** | **10,451** | **55,421** | **51,405** | **68,581** | **88,000** |