HIDEOUT, UTAH
TRUTH IN TAXATION PUBLIC HEARING
August 10, 2023
Agenda

PUBLIC NOTICE IS HEREBY GIVEN that the Town Council of Hideout, Utah will hold its Truth in Taxation Public Hearing electronically for the purposes and at the times as described below on Thursday, August 10, 2023.

This meeting will be an electronic meeting without an anchor location pursuant to Mayor Rubin's July 17, 2023 No Anchor Site Determination Letter.

All public meetings are available via ZOOM conference call and YouTube Live. Interested parties may join by dialing in as follows:

Zoom Meeting URL: https://zoom.us/j/4356594739
To join by telephone dial: US: +1 408 638 0986 **Meeting ID:** 435 659 4739
YouTube Live Channel: https://www.youtube.com/channel/UCKdWnJad-WwvcAK75QjRb1w/

ELECTRONIC ONLY – NO ACCOMMODATION FOR IN-PERSON ATTENDANCE
Public Hearing

6:00 PM

I. Call to Order
   1. No Anchor Site Determination Letter

II. Roll Call

III. Agenda Items
   1. Public hearing to accept public comment regarding the proposed FY 2024 Budgets and proposed tax rate of .000465 and associated revenue estimated at $278,436
   2. Consideration and possible approval of Resolution 2023-R-XX to adopt a Final Tax Rate of .000465 with Form PT-800
   3. Discussion and possible approval to adopt Resolution 2023-R-XX adopting the FY24 budgets

IV. Meeting Adjournment

Pursuant to the Americans with Disabilities Act, individuals needing special accommodations during the meeting should notify the Mayor or Town Clerk at 435-659-4739 at least 24 hours prior to the meeting.

HIDEOUT TOWN COUNCIL
10860 N. Hideout Trail
Hideout, UT 84036
Phone: 435-659-4739
Posted 8/9/2023

July 18, 2023

DETERMINATION REGARDING CONDUCTING TOWN OF HIDEOUT PUBLIC MEETINGS
WITHOUT AN ANCHOR LOCATION

The Mayor of the Town of Hideout hereby determines that conducting a meeting with an anchor location presents a substantial risk to the health and safety of those who may be present at the anchor location pursuant to Utah Code section 52-4-207(5) and Hideout Town Resolution 2022-R-17. The facts upon which this determination is based include: The seven-day number of positive cases has been, on average, 41.4 per day since July 12, 2023.

This meeting will not have a physical anchor location. All participants will connect remotely. All public meetings are available via YouTube Live Stream on the Hideout, Utah YouTube channel at: https://www.youtube.com/channel/UCKdWnJad-WwvcAK75QjRb1w/

Interested parties may join by dialing in as follows:

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Meeting ID: 4356594739

Additionally, comments may be emailed to hideoututah@hideoututah.gov. Emailed comments received prior to the scheduled meeting will be considered by Council and entered into public record.

This determination will expire in 30 days on August 17, 2023.

BY:

Phil Rubin, Mayor

ATTEST:

Alicia Fairbourne, Town Clerk

TOWN OF HIDEOUT CORPORATE Seal WASATCH COUNTY, UTAH

Utah State Tax Commission - Property Tax Division **Resolution Adopting Final Tax Rates and Budgets**	**Form PT-800** Rev. 02/15

County: WASATCH **Tax Year: 2023**

It is hereby resolved that the governing body of:

HIDEOUT TOWN

approves the following property tax rate(s) and revenue(s) for the year: **2023**

1. Fund/Budget Type	2. Revenue	3. Tax Rate
10 General Operations	278,436	0.000465
	$278,436	**0.000465**

This resolution is adopted after proper notice and hearing in accordance with UCA 59-2-919 and shall be forwarded to the County Auditor and the Tax Commission in accordance with UCA 59-2-913 and 29-2-920.

Signature of Governing Chair

Signature: _____ Date:_____

Title:_____

Town of Hideout – General Fund
FY24 Budget

Operating Income	FY22	FY23	FY24 Budget	FY24 Budget vs. FY23 $	FY24 Budget vs. FY23 %
Total Taxes	$488,368	$571,687	$638,705	$67,018	11.7%
Total License and Permits	$1,072,277	$773,826	$1,036,866	$263,040	34.0%
Total Miscellaneous Revenues	$100,776	$41,409	$94,833	$53,424	129.0%
Total Contributions & Transfers	$8	$0	$189,843	$189,843	NA
Operating Income	**$1,661,429**	**$1,386,922**	**$1,960,247**	**$573,325**	**41.3%**
Operating Expense					
Total Salary/Wages/Benefits	$321,235	$494,018	$615,850	($121,831)	-24.7%
Total Administration	$62,971	$69,153	$86,889	($17,735)	-25.6%
Total Professional Services	$759,103	$746,768	$973,901	($227,134)	-30.4%
Total Public Safety	$79,927	$89,498	$102,111	($12,612)	-14.1%
Total Streets	$48,650	$214,171	$511,541	($297,370)	-138.8%
Total Parks	$6,314	$10,794	$28,000	($17,206)	-159.4%
Total Debt Service	$21,393	$38,224	$31,630	$6,595	17.3%
Operating Expense	**$1,299,593**	**$1,662,628**	**$2,349,921**	**($687,293)**	-41.3%
Surplus/(Deficit)	**$361,837**	**($275,706)**	**($389,674)**	**($113,969)**	-41.3%

Current Budget Submission (8/10/2023) versus Prior Budget Submission (6/8/2023)

1. Change in FY23 ($276k vs. $204k) is primarily due to the transfer of road fund credits to FY24.
2. Change in FY24 ($389k vs $228k) is primarily due to street maintenance of $250k (chip seal, slurry seal and pothole) partially offset by an increase in road fund credits. Street "resurfacing" was assumed capitalizable in prior submission.

Town of Hideout – Enterprise Fund FY24 Budget

Operating Income	FY22	FY23	FY24 Budget	FY24 Budget vs. FY23 $	FY24 Budget vs. FY23 %
Total Water Service Revenue	$1,037,599	$1,454,469	$1,393,160	($61,309)	-4.2%
Total Water Meter Connection Fees	$145,081	$80,033	$123,916	$43,883	54.8%
Total Miscellaneous Revenue	$68,629	$13,408	$44,012	$30,604	228.3%
Operating Income	**$1,251,308**	**$1,547,911**	**$1,561,088**	**$13,178**	0.9%
Operating Expense					
Total Salaries and Benefits	$398,063	$466,623	$649,709	($183,086)	-39.2%
Public Works Department	$45,138	$77,081	$406,779	($329,699)	-427.7%
General Water Service Expense	$500,649	$435,533	$448,752	($13,219)	-3.0%
Total Administrative Expense	$69,295	$69,937	$77,784	($7,847)	-11.2%
Total Professional	$43,962	$64,719	$68,279	($3,560)	-5.5%
Total Bad Debt and Depreciation Expense	$398,993	$214,781	$214,781	$0	0.0%
Operating Expense	**$1,456,100**	**$1,328,674**	**$1,866,083**	**($537,410)**	-40.4%
Surplus/(Deficit)	**($204,792)**	**$219,237**	**($304,995)**	**($524,232)**	**-239.1%**

Current Budget Submission (8/10/2023) versus Prior Budget Submission (6/8/2023)

1. Change in FY23 ($219k vs. 484k) is primarily due to the refund of overpaid building permit meter revenue.
2. Change in FY24 ($27k vs $304k) is primarily due to lower building permit meter revenue

*Town of Hideout – MIDA Funds * FY24 Budget*

Operating Income	FY22	FY23	FY24 Budget	FY24 Budget vs. FY23 $	FY24 Budget vs. FY23 %
3110 Property taxes - Current MIDA	$54,119	$120,951	$301,415	$180,464	149%
3140 Energy - Current MIDA	$5,705	$12,646	$15,525	$2,879	23%
3130 MIDA - Sales tax	$662	$24,851	$37,407	$12,556	51%
Transient Room Tax	$0	$524	$650	$126	24%
Total Revenues	**$60,486**	**$158,973**	**$354,997**	**$196,024**	123.3%
Operating Expense					
Admin expense	$0	$3,802	$4,182	($380)	-10%
Parks	$0	$0	$15,000	($15,000)	NA
Total Expenses	**$0**	**$3,802**	**$19,182**	**($15,000)**	-394.5%
Surplus/(Deficit)	**$60,486**	**$155,170**	**$335,815**	**$139,916**	90.2%

Higher year-over-year operating income is primarily due to an increase in homes built in the MIDA district in FY23 and FY24.

* Municipal Fund and Development Fund

Town of Hideout – Class C Road Fund FY24 Budget

Operating Income	FY22	FY23	FY24 Budget	FY24 Budget vs. FY23 $	FY24 Budget vs. FY23 %
Total Revenues	$70,080	$62,860	$69,146	$6,286	10.0%
Total Expenses	$8	$0	$189,843	$189,843	#DIV/0!
Surplus/(Deficit)	$70,072	$62,860	($120,696)	($183,557)	-292.0%

The state provides the Town of Hideout a yearly allowance for road repairs based on miles of road in the boundaries of the Town of Hideout. The funds from FY23 and prior years will be utilized in FY24 to help with road repairs/street maintenance in the General Fund.

RESOLUTION NO. 2023-R-XX

A RESOLUTION OF THE TOWN OF HIDEOUT, UTAH APPROVING AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR 2023-2024 (FY 2024) AND A CERTIFIED TAX RATE OF .000465

WHEREAS, the Budget Committee of Hideout, Utah on June 8, 2023, presented and discussed proposed budgets for the General Fund, Capital Project Plan, Water Fund, and Sewer Fund for fiscal year 2023-2024 to the Town Council; and

WHEREAS, the Town Council, on due public notice held a public hearing on June 30, 2023 to receive input regarding these budgets prior to adopting the FY 2024 budgets; and

WHEREAS, the Town Council has adopted a Certified Tax Rate of .000465 by a truth in taxation process; and

WHEREAS, the Town Council will hold a public hearing on the proposed Tax Rate of .000465 on August 10, 2023 at 6pm MST; and

WHEREAS, the Town of Hideout has complied in all respects with State law set out in Utah Code Sec. 10-5-108 including holding a public hearing and all public noticing requirements; and

WHEREAS, the Town Council has considered the budgets as submitted and all information presented at the public hearing and has made all changes and amendment which the Town Council desires to make; and

WHEREAS, the Town Council will appropriate sufficient revenues to finance and balance these budgets; now

THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF HIDEOUT, UTAH AS FOLLOWS:

Section 1. The Town Council hereby adopts the Budgets for the General Fund, Capital Project Plan, Water Fund, and Sewer Fund for fiscal year 2023-2024 effective July 1, 2023 that are attached hereto as Exhibit A and incorporated herein by reference.

Section 2. This resolution shall take effect immediately upon passage.

PASSED and ADOPTED by the Town Council of Hideout, Utah this 10th day of August 2023.

BY:

_____

Philip Rubin, Mayor

ATTEST:

_____

Alicia Fairbourne, Recorder for Hideout

10 General Fund - 07/01/2023 to 06/30/2024				
	2022 Actual	2023 Actual	2023 Budget	2024 Budget
Change In Net Position				
Revenue:				
Taxes				
3110 Property taxes - current	$ 235,485.00	$ 248,641.00	$ 268,308.00	$ 270,268.00
3120 Prior year property taxes - delinquent paid	$ 16,820.00	$ 38,549.00	$ 38,056.00	$ 41,901.00
3124 Fee-in-lieu of property taxes	$ 5,283.00	$ 6,004.00	$ 5,768.00	$ 6,527.00
3130 Sales tax	$ 176,378.00	$ 209,494.00	$ 238,453.00	$ 239,237.00
3136 Transient Room Tax Revenue	$ -	$ 1,571.00	$ 3,571.00	$ 3,770.00
3137 Franchise Fee Revenue	$ 3,614.00	$ 4,676.00	$ 5,571.00	$ 5,340.00
3140 Municipal energy taxes	$ 50,788.00	$ 62,752.00	$ 74,240.00	$ 71,661.00
Total Taxes	$ 488,368.00	$ 571,687.00	$ 633,967.00	$ 638,704.00
Licenses and permits				
3210 Business licenses	$ 1,875.00	$ 1,200.00	$ 1,375.00	$ 1,260.00
3215 MDA revenue	$ -	$ 108,000.00	$ 108,000.00	$ 108,000.00
3221 Building permits	$ 433,145.00	$ 293,660.00	$ 598,284.00	$ 458,744.00
3222 Roadway Fee	$ 189,724.00	$ 37,500.00	$ 40,569.00	$ 34,386.00
3223 Excavation Permit Fee Revenue	$ 22,828.00	$ 7,748.00	$ 8,452.00	$ 7,748.00
3225 Application Fee Revenue	$ 800.00	$ 10,050.00	$ 11,818.00	$ 9,215.00
3227 Construction/Other Sign Fee	$ -	$ 7,400.00	$ 6,327.00	$ 7,400.00
3229 Subdivision Development Fees	$ 94,420.00	$ 21,400.00	$ 25,000.00	$ 25,000.00
3230 5% Project (Engineering) Fees	$ 320,886.00	$ 125,050.00	$ 190,500.00	$ 190,500.00
3231 Planning & Zoning Fees	$ 8,600.00	$ 124,579.00	$ -	$ 194,613.00
Total Licenses and permits	$ 1,072,277.00	$ 736,587.00	$ 990,325.00	$ 1,036,866.00
Intergovernmental revenue				
3310 Grant Revenue	$ 56,695.00	$ -	$ -	$ -
Total Intergovernmental revenue	$ 56,695.00	$ -	$ -	$ -

10 General Fund - 07/01/2023 to 06/30/2024				
	2022 Actual	2023 Actual	2023 Budget	2024 Budget
Charges for services				
3490 Other services revenue	$ 2,026.00	$ 2,446.00	$ 2,500.00	$ 2,580.00
Total Charges for services	$ 2,026.00	$ 2,446.00	$ 2,500.00	$ 2,580.00
Fines and forfeitures				
3510 Fines and forfeitures	$ 5,875.00	$ -	$ 6,000.00	$ -
Total Fines and forfeitures	$ 5,875.00	$ -	$ 6,000.00	$ -
Interest				
3610 Interest earnings	$ 2,418.00	$ 22,437.00	$ 1,481.00	$ 60,000.00
3615 Street impact fees	$ -	$ 16,698.00	$ -	$ 32,252.00
Total Interest	$ 2,418.00	$ 39,135.00	$ 1,481.00	$ 92,252.00
Miscellaneous revenue				
3690 Other revenue	$ 6,762.00	$ (172.00)	$ 4,362.00	$ -
Total Miscellaneous revenue	$ 6,762.00	$ (172.00)	$ 4,362.00	$ -
Contributions and transfers				
3848 Transfer From Class C Road Fund	$ 8.00	$ -	$ -	$ 189,843.00
3890 General Fund Balance to be Appropriated	$ -	$ -	$ 110,411.00	$ -
3891 Gain/Loss on Sale of Assets	$ 27,000.00	$ -	$ -	$ -
Total Contributions and transfers	$ 27,008.00	$ -	$ 110,411.00	$ 189,843.00
Total Revenue:	$ 1,661,429.00	$ 1,349,683.00	$ 1,749,046.00	$ 1,960,245.00

10 General Fund - 07/01/2023 to 06/30/2024				
	2022 Actual	2023 Actual	2023 Budget	2024 Budget
Expenditures:				
General government				
Administrative				
5001.1 Admin Contract services	$ 5,627.00	$ 4,858.00	$ 4,526.00	$ 5,126.00
5001.2 Admin Council pay	$ 392.00	$ 266.00	$ 3,579.00	$ 266.00
5001.4 Admin Insurance	$ 7,303.00	$ 11,805.00	$ 7,795.00	$ 12,455.00
5001.6 Admin Mileage reimbursement	$ 2,997.00	$ 1,929.00	$ 3,388.00	$ 2,035.00
5001.7 Admin Office supplies	$ 7,082.00	$ 3,688.00	$ 7,648.00	$ 3,891.00
5001.8 Admin Personnel	$ 173,527.00	$ 351,988.00	$ 393,790.00	$ 411,586.00
5001.9 Admin Public notices	$ 32.00	$ 731.00	$ 484.00	$ 772.00
5001.A Admin Security Alarm Monitoring	$ 640.00	$ 912.00	$ 745.00	$ 962.00
5003 Admin Benefits	$ 34,507.00	$ 141,174.00	$ 212,931.00	$ 204,264.00
5004 Admin Other	$ 1,710.00	$ 1,152.00	$ 597.00	$ 1,215.00
5009 Admin CARES Act Expenditures	$ -	$ -	$ -	$ -
5010 Admin Information Technology	$ 13,707.00	$ 15,002.00	$ 19,420.00	$ 20,252.00
5016 Admin Telephone	$ 5,099.00	$ 5,663.00	$ 5,796.00	$ 5,974.00
5017 Admin Training	$ 1,748.00	$ 2,178.00	$ 3,000.00	$ 7,500.00
5018 Admin Website	$ 350.00	$ 1,181.00	$ 373.00	$ 2,246.00
5019 Admin Membership	$ 5,159.00	$ 5,540.00	$ 6,416.00	$ 5,845.00
5030 Admin Repairs & Maintenance	$ 3,304.00	$ 4,250.00	$ 3,613.00	$ 4,484.00
5050 Admin Utilities	$ 5,250.00	$ 10,300.00	$ 8,014.00	$ 10,866.00
5069 Miscellaneous	$ 2,572.00	$ (302.00)	$ 1,451.00	$ 3,000.00
5070 Bad Debt Expense	$ (8,913.00)	$ -	$ -	$ -
Total Administrative	$ 262,092.00	$ 562,315.00	$ 683,566.00	$ 702,739.00

10 General Fund - 07/01/2023 to 06/30/2024				
	2022 Actual	2023 Actual	2023 Budget	2024 Budget
Professional services				
5002.1 Accounting	$ 18,979.00	$ 80,100.00	$ 72,647.00	$ 84,505.00
5002.2 Legal	$ 130,536.00	$ 274,495.00	$ 104,200.00	$ 289,386.00
5002.3 Engineering 5% project/escrow	$ 248,851.00	$ 42,980.00	$ 188,086.00	$ 128,517.00
5002.35 Town Engineering	$ -	$ 56,604.00	$ -	$ 59,717.00
5002.36 Town Engineering - projects	$ -	$ 30,380.00	$ -	$ 31,899.00
5002.4 Building inspection	$ 241,617.00	$ 176,056.00	$ 196,716.00	$ 273,830.00
5002.5 Plan prints	$ 3,544.00	$ 7,264.00	$ 3,732.00	$ 11,711.00
5002.50 Engineering DRC Review	$ -	$ -	$ -	$ -
5002.6 Auditor	$ 6,744.00	$ 6,940.00	$ 15,000.00	$ 7,322.00
5002.60 Planning	$ 89,950.00	$ 59,840.00	$ 105,530.00	$ 63,131.00
5002.65 Building Plan Review	$ 18,881.00	$ 22,638.00	$ 7,305.00	$ 23,883.00
Total Professional services	$ 759,103.00	$ 757,296.00	$ 693,216.00	$ 973,901.00
Total General government	$ 1,021,195.00	$ 1,319,610.00	$ 1,376,782.00	$ 1,676,640.00
Public Safety				
5101 Safety Personnel	$ -	$ -	$ -	$ -
5103 Safety Maintenance	$ 6,371.00	$ -	$ 6,817.00	$ 6,000.00
5105 Safety Police department	$ 67,440.00	$ 77,502.00	$ 64,167.00	$ 81,765.00
5305 Animal Services	$ 6,115.00	$ 11,996.00	$ 10,105.00	$ 14,346.00
Total Public Safety	$ 79,927.00	$ 89,498.00	$ 81,089.00	$ 102,111.00

10 General Fund - 07/01/2023 to 06/30/2024				
	2022 Actual	2023 Actual	2023 Budget	2024 Budget
Streets				
5201 Streets Personnel	$ 98,125.00	$ (7,829.00)	$ -	$ -
5202 Streets Auto maintenance	$ 12,406.00	$ 2,784.00	$ 14,505.00	$ 2,938.00
5203 Streets Benefits	$ 15,076.00	$ 8,686.00	$ -	$ -
5204 Streets Fuel	$ 8,739.00	$ 13,496.00	$ 15,000.00	$ 17,500.00
5205 Streets Materials & Supplies	$ 19,396.00	$ 102,986.00	$ 95,000.00	$ 98,000.00
5208 Streets Repair & maintenance	$ 5,609.00	$ 63,582.00	$ 108,750.00	$ 353,500.00
5208.1 Street/Road Expenses	$ -	$ -	$ 46,250.00	$ -
5209 Streets Equipment lease	$ 2,500.00	$ 30,750.00	$ -	$ 39,000.00
5210 Streets Insurance	$ -	$ -	$ -	$ -
5215 Streets Utilities	$ -	$ 572.00	$ -	$ 604.00
Total Streets	$ 161,851.00	$ 215,028.00	$ 279,505.00	$ 511,542.00
Parks				
5450 Parks and Recreation	$ 1,391.00	$ 5,834.00	$ 15,000.00	$ 15,000.00
5480 CAPITAL PROJECTS	$ 1,485.00	$ -	$ -	$ -
Total Parks	$ 2,876.00	$ 5,834.00	$ 15,000.00	$ 15,000.00
Miscellaneous				
5650 Community Development	$ 3,438.00	$ 4,960.00	$ 12,000.00	$ 13,000.00
Total Miscellaneous	$ 3,438.00	$ 4,960.00	$ 12,000.00	$ 13,000.00
Debt service				
5800 Principal	$ 19,439.00	$ 15,802.00	$ 15,000.00	$ 15,802.00
5801 Interest	$ 10,867.00	$ 8,054.00	$ 12,200.00	$ 8,054.00
5802 penalities and fines	$ -	$ 14,368.00	$ -	$ 7,773.00
Total Debt service	$ 30,306.00	$ 38,224.00	$ 27,200.00	$ 31,629.00
Total Expenditures:	$ 1,299,593.00	$ 1,673,156.00	$ 1,791,576.00	$ 2,349,922.00
Total Change In Net Position	$ 361,836.00	$ (323,473.00)	$ (42,530.00)	$ (389,677.00)

23 Municipal Services - MIDA - 07/01/2023 to 06/30/2024				
	2022 Actual	2023 Actual	2023 Budget	2024 Budget
Change In Net Position				
Revenue:				
Taxes				
3110 Property taxes - Current MIDA	$ 9,424.00	$ 20,520.00	$ -	$ 51,138.00
3140 Energy - Current MIDA	$ 5,705.00	$ 12,646.00	$ -	$ 15,525.00
3145 Transient Room tax - Current MIDA	$ -	$ 524.00	$ -	$ 650.00
Total Taxes	$ 15,129.00	$ 33,690.00	$ -	$ 67,313.00
Total Revenue:	$ 15,129.00	$ 33,690.00	$ -	$ 67,313.00
Expenditures:				
General government				
Administrative				
4700 MIDA-Admin	$ -	$ 1,317.00	$ -	$ 1,389.00
Total Administrative	$ -	$ 1,317.00	$ -	$ 1,389.00
Total General government	$ -	$ 1,317.00	$ -	$ 1,389.00
Total Expenditures:	$ -	$ 1,317.00	$ -	$ 1,389.00
Total Change In Net Position	$ 15,129.00	$ 32,373.00	$ -	$ 65,924.00

24 Development- MIDA - 07/01/2023 to 06/30/2024				
	2022 Actual	2023 Actual	2023 Budget	2024 Budget
Change In Net Position				
Revenue:				
Taxes				
3110 Property taxes - Current MIDA	$ 44,695.00	$ 100,431.00	$ -	$ 250,277.00
3130 MIDA - Sales tax	$ 662.00	$ 24,851.00	$ -	$ 37,407.00
4000 Parks	$ -	$ -	$ -	$ 15,000.00
Total Taxes	$ 45,357.00	$ 125,282.00	$ -	$ 272,684.00
Total Revenue:	$ 45,357.00	$ 125,282.00	$ -	$ 272,684.00
Expenditures:				
General government				
Administrative				
4700 MIDA - admin	$ -	$ 2,485.00	$ -	$ 2,623.00
Total Administrative	$ -	$ 2,485.00	$ -	$ 2,623.00
Total General government	$ -	$ 2,485.00	$ -	$ 2,623.00
Total Expenditures:	$ -	$ 2,485.00	$ -	$ 2,623.00
Total Change In Net Position	$ 45,357.00	$ 122,797.00	$ -	$ 270,061.00

48 Class C Road Fund - 07/01/2023 to 06/30/2024				
	2022 Actual	2023 Actual	2023 Budget	2024 Budget
Change In Net Position				
Revenue:				
Intergovernmental revenue				
3356 Class C road allotment	$ 69,990.00	$ 62,860.00	$ -	$ 69,146.00
Total Intergovernmental revenue	$ 69,990.00	$ 62,860.00	$ -	$ 69,146.00
Interest				
3610 Interest earnings	$ 91.00	$ -	$ -	$ -
Total Interest	$ 91.00	$ -	$ -	$ -
Total Revenue:	$ 70,080.00	$ 62,860.00	$ -	$ 69,146.00
Total Change In Net Position	$ 70,080.00	$ 62,860.00	$ -	$ 69,146.00
Income or Expense				
Income From Operations:				
Operating expense				
6010 Transfers to General Fund	$ 8.00	$ -	$ -	$ 189,843.00
Total Operating expense	$ 8.00	$ -	$ -	$ 189,843.00
Total Income From Operations:	$ 8.00	$ -	$ -	$ 189,843.00
Total Income or Expense	$ 8.00	$ -	$ -	$ 189,843.00

51 Water Fund - 07/01/2023 to 06/30/2024				
	2022 Actual	2023 Actual	2023 Budget	2024 Budget
Income or Expense				
Income From Operations:				
Operating income				
3310 Grant Revenue	$ 61,419.00	$ -	$ -	$ -
5110 Interest earnings	$ -	$ -	$ -	$ 36,000.00
5140 Water service	$ 810,888.00	$ 927,081.00	$ 1,164,710.00	$ 984,842.00
5141 Standby water	$ 281.00	$ 271,298.00	$ 134,232.00	$ 135,095.00
5142 Water reservation fee	$ -	$ (1,108.00)	$ -	$ -
5143 Meter rental	$ 2,900.00	$ 1,350.00	$ 3,103.00	$ 1,000.00
5145 Storm water service	$ 30,638.00	$ 34,093.00	$ 29,538.00	$ 36,217.00
5150 Sewer service	$ 195,792.00	$ 223,107.00	$ 280,044.00	$ 237,006.00
5310 Connection fees	$ 142,181.00	$ 78,683.00	$ 724,546.00	$ 122,916.00
5315 Water Transfer fees	$ 3,260.00	$ 2,260.00	$ 3,724.00	$ 2,260.00
5410 Late penalties and fees	$ 950.00	$ 10,794.00	$ 3,502.00	$ 5,253.00
5490 Other operating income	$ 3,000.00	$ 355.00	$ -	$ 500.00
Total Operating income	$ 1,251,308.00	$ 1,547,912.00	$ 2,343,399.00	$ 1,561,089.00

51 Water Fund - 07/01/2023 to 06/30/2024				
	2022 Actual	2023 Actual	2023 Budget	2024 Budget
Income or Expense				
Operating expense				
5001.1 Admin Contract Services	$ -	$ 4,280.00	$ -	$ 4,515.00
5001.2 Admin Council Pay	$ 417.00	$ 328.00	$ 3,821.00	$ 346.00
5001.4 Admin Insurance	$ -	$ 7,815.00	$ 8,324.00	$ -
5001.6 Admin Mileage Reimbursement	$ -	$ 2,112.00	$ -	$ 2,228.00
5001.7 Admin Office Supplies	$ -	$ 3,489.00	$ -	$ 3,681.00
5001.9 Admin Public Notices	$ 33.00	$ 900.00	$ 516.00	$ 950.00
5001.A Admin Security Alarm Monitoring	$ 680.00	$ 973.00	$ 796.00	$ 1,027.00
5004 Admin Other	$ 7,800.00	$ 405.00	$ 637.00	$ 427.00
5018 Admin Website	$ -	$ -	$ 398.00	$ -
5019 Admin Membership	$ -	$ 6,623.00	$ -	$ 6,987.00
5030 Admin Repairs & Maintenance	$ 3,513.00	$ 5,556.00	$ 3,858.00	$ 5,862.00
5050 Admin Utilites	$ -	$ 10,141.00	$ -	$ 10,699.00
5069 Miscellaneous	$ 449.00	$ (4,309.00)	$ 1,549.00	$ (4,546.00)
5070 Bad Debt Expense	$ 182,697.00	$ -	$ -	$ -
5080 Interest Expense	$ 637.00	$ 368.00	$ -	$ 368.00
6001.1 Insurance	$ 23,231.00	$ -	$ -	$ 8,245.00
6005 Accounting and Audit	$ 27,745.00	$ 24,753.00	$ 77,579.00	$ 26,114.00
6006 Consulting Services - PW	$ -	$ -	$ -	$ 10,000.00
6010 Information Technology	$ 17,433.00	$ 15,591.00	$ 20,738.00	$ 19,239.00
6016 Telephone	$ 5,421.00	$ 4,821.00	$ 6,190.00	$ 5,086.00
6017 Training	$ 2,397.00	$ 8,102.00	$ 6,474.00	$ 11,548.00
6018 Website	$ 371.00	$ 465.00	$ -	$ 1,491.00
6120 Depreciation Expense	$ 215,659.00	$ 214,413.00	$ 208,438.00	$ 214,413.00
6140 Engineering	$ 27,854.00	$ 51,354.00	$ 32,213.00	$ 54,178.00
6141 Engineering - projects	$ -	$ 2,396.00	$ -	$ (7,484.00)
6150 Legal	$ 16,216.00	$ 39,966.00	$ 18,416.00	$ 42,165.00
6155 Contract Services	$ -	$ -	$ 4,833.00	$ -
6205 materials and supplies	$ -	$ 21,469.00	$ -	$ 25,000.00
6210 Meters	$ 30,031.00	$ 51,070.00	$ 478,619.00	$ 99,779.00

51 Water Fund - 07/01/2023 to 06/30/2024				
	2022 Actual	**2023 Actual**	**2023 Budget**	**2024 Budget**
Income or Expense				
6240 Office expenses	$ 7,550.00	$ -	$ 8,168.00	$ -
6250 Operating expenses	$ (694.00)	$ 1,337.00	$ 25,500.00	$ 7,000.00
6305 Repairs and Maint - Sewer	$ 29,739.00	$ 1,069.00	$ 99,311.00	$ 85,000.00
6310 Repairs and Maint - Water	$ 15,802.00	$ 2,136.00	$ 59,828.00	$ 150,000.00
6315 Repairs and Maint - Storm	$ -	$ -	$ -	$ 30,000.00
6350 Salaries and wages	$ 304,595.00	$ 365,357.00	$ 415,707.00	$ 431,822.00
6355 Benefits	$ 93,469.00	$ 101,266.00	$ 232,201.00	$ 217,887.00
6360 Software and technology	$ -	$ 2,645.00	$ -	$ -
6390 Utilities	$ 7,945.00	$ -	$ 8,558.00	$ -
6405 JSSD - Sewer	$ 99,384.00	$ 48,380.00	$ 62,171.00	$ 51,394.00
6410 JSSD - Water	$ 309,904.00	$ 277,039.00	$ 444,952.00	$ 294,299.00
6412 Water reservation fees	$ 55,562.00	$ 56,365.00	$ 55,562.00	$ 56,365.00
6610 Depreciation Expense	$ -	$ -	$ -	$ -
Total Operating expense	$ 1,485,839.00	$ 1,328,674.00	$ 2,285,357.00	$ 1,866,085.00
Total Income From Operations:	$ (234,531.00)	$ 219,238.00	$ 58,042.00	$ (304,996.00)
Total Income or Expense	$ (234,531.00)	$ 219,238.00	$ 58,042.00	$ (304,996.00)