

CITY OF JEFFERSON - FISCAL YEAR 2023-24: APPROVED BUDGET

GENERAL FUND

Fund Summary

Beginning Balance (carryover)		900,000	900,000	-
Annual Revenue		\$1,257,100	\$1,257,100	\$0
Annual Expense		\$1,809,400	\$1,809,400	\$0
Annual Surplus (Deficit)		(\$552,300)	(\$552,300)	\$0
Ending Balance - Contingency		347,700	347,700	-

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 10	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
General Fund Revenue									
338,013	347,856	358,747	378,252	372,000	31-100	Current Taxes	390,000	390,000	
12,561	5,860	6,115	9,239	8,500	31-120	Prior Taxes	9,000	9,000	
	4,949	95,820	157	0	31-135	Coronavirus Relief Funds (CRF)	0	0	
		0	373,597	373,600	31-137	American Rescue Plan Funds (ARP)	0	0	
56,998	52,333	63,690	61,860	63,000	31-140	State Liquor Revenue	63,000	63,000	
9,309	11,651	10,328	3,206	5,000	31-150	State Marijuana Tax	4,000	4,000	
3,721	3,620	3,125	2,810	2,500	31-160	State Cigarette Tax	2,500	2,500	
29,175	44,108	1,326	37,128	120,000	32-100	Bldg Permit Marion Co. Bldg Inspection	60,000	60,000	
3,567					32-120	Bldg Permit City Surcharge	0	0	
3,654	4,614	1,680	3,756	12,000	32-140	Bldg Permit Zoning Apprvl=20% of 32-100	12,000	12,000	0
3,583	38,770	0	47,826	130,000	32-150	Construction Excise Tax	50,000	50,000	
0	3,400	0	3,000	9,000	32-160	Drainage Permit Fee	4,500	4,500	
25,409	9,402	7,787	11,713	20,000	32-180	Land Use Application Fees/Deposits	20,000	20,000	
1,270	535	805	1,080	1,000	32-200	Misc. Licenses	1,000	1,000	
75	2,600	0	2,250	1,000	32-220	Public Impvmt Construction Permits	2,000	2,000	
0	10,150	0	0	0	33-100	MCHA P I L O T	0	0	
0	15,000	15,000	15,000	15,000	33-112	MC Econ Dev Grant	15,000	15,000	
2,500	0	0	0	0	33-120	SHPO Grant	0	0	
0	0	0	0	500	33-125	Landmark's Advisory Comm (LAC)	1,000	1,000	
33,815	36,324	40,098	40,460	38,000	33-140	State Revenue Sharing	41,000	41,000	
3,050	2,900	2,575	2,325	3,000	34-100	Lien Search Fees	3,000	3,000	
32,096	39,006	21,607	27,910	40,000	35-100	Court Fines/Citations	40,000	40,000	
				207,000	35-110	Public Safety Fee	212,000	212,000	
26,186	27,992	28,353	28,666	30,000	36-100	Cell Tower Lease	32,000	32,000	
7,846	8,500	3,419	3,228	6,000	36-140	Interest	12,000	12,000	
295	872	7,190	987	500	36-160	Misc./Copy Machine/Fax	500	500	
9,067	3,277	14,688	8,488	10,000	36-180	Property Rental	10,000	10,000	
0	77	0	0	100	36-190	Art Show Sales	100	100	
0	69,067	0	0	0	36-200	Sale of Property	0	0	
274,712	343,135	496,363	481,675	520,000	36-220	Working Capital Carryover	900,000	900,000	
3,789	11,316	12,516	12,394	12,000	37-100	Cable TV Franchise	12,000	12,000	
18,747	19,239	19,171	20,193	20,000	37-120	NW Natural Gas Franchise	20,000	20,000	
125,976	121,180	125,539	124,814	130,000	37-140	Pacific Power Franchise	135,000	135,000	
10,505	11,547	11,836	12,325	12,500	37-160	Pacific Sanitation Franchise	12,500	12,500	
12,673	10,139	10,941	10,769	11,000	37-180	Telecommunications Franchise	11,000	11,000	
38,460	42,755	46,229	46,886	45,000	37-190	Water Franchise	47,000	47,000	0
31,993	30,051	33,650	33,626	34,000	37-195	Sewer Franchise	35,000	35,000	0
1,119,045	1,332,225	1,438,598	1,805,620	2,252,200			2,157,100	2,157,100	0

ADMINISTRATION EXPENSES

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 10	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
Payroll Related Expenses									
0	88,673	93,659	103,259	114,000	44-102	City Manager/Recorder - 1.0 FTE 100%	123,000	123,000	
77,523	0	0	0	0	44-103	City Recorder/Treasurer	0	0	
0	19,471	20,470	22,674	25,100	44-105	Deputy Recorder/Clerk - 1.0 FTE (33%)	27,500	27,500	
2,545	2,877	2,968	3,301	5,000	44-110	FICA	6,000	6,000	
91	(464)	115	(86)	300	44-120	Workers Compensation	500	500	
21,899	28,100	23,832	29,351	30,000	44-130	Employee Health & Welfare	32,000	32,000	
5,011	6,501	6,853	7,522	8,500	44-140	PERS	9,200	9,200	
236	300	269	319	350	44-150	Life Insurance	350	350	
323	1,322	2,460	2,636	3,000	44-160	Unemployment	3,000	3,000	
107,628	146,780	150,626	168,976	186,250			201,550	201,550	0

CITY OF JEFFERSON - FISCAL YEAR 2023-24: APPROVED BUDGET

ADMINISTRATION EXPENSES

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 10 44-200	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
Materials & Services									
7,468	6,856	6,733	5,470	8,000	44-212	Office Expense	9,000	9,000	
2,093	4,363	1,716	4,889	4,000	44-214	Advertising	5,000	5,000	
5,442	5,193	5,331	5,786	6,500	44-216	Telephone	6,500	6,500	
4,598	4,059	3,876	3,860	6,000	44-218	Utilities	6,000	6,000	
100	264	0	0	1,000	44-220	Travel	1,500	1,500	
2,399	3,800	3,600	8,648	10,000	44-222	City Complex Cleaning/Maint/Upkeep	10,000	10,000	
0	1,270	1,439	2,136	0	44-224	Conser House Maintenance	5,000	5,000	
11,869	11,137	12,767	14,238	16,300	44-226	Insurance	19,000	19,000	
11,176	9,249	11,836	12,202	12,500	44-230	Subscription/Dues	13,000	13,000	
2,069	1,672	284	1,435	5,000	44-232	Training/Conferences	6,000	6,000	
3,200	3,500	3,500	4,000	5,000	44-234	Audit	5,500	5,500	
0	0	0	0	0	44-236	Election Expense	0	0	
5,413	6,810	6,705	6,748	7,300	44-238	VISA Machine Fees	7,500	7,500	
		2,416	445	0	44-240	100th Birthday/NNO	1,000	1,000	
10,093	4,199	13,924	5,300	20,000	44-242	Legal Fees	20,000	20,000	
0	0	0	0	100	44-244	Miscellaneous	100	100	
1,444	1,500	1,394	1,728	2,000	44-248	Equipment Repair/Maintenance	2,000	2,000	
2,022	1,623	1,464	813	2,000	44-252	Ordinance Codification (update)	2,500	2,500	
0	829	223	1,133	2,000	44-254	Landmarks Advisory Comm Exp (LAC)	2,500	2,500	
2,500	0	0	3,337	1,000	44-256	Contracted Services	1,000	1,000	
800		92,175	103,687	125,000	44-261	Community Support (ARP + City)	90,050	90,050	
7,337	7,091	7,935	7,378	8,000	44-262	Records Management	8,000	8,000	
5,781	3,857	3,635	4,350	5,000	44-264	Holiday Expenses	5,500	5,500	
237	0	0	357	0	44-266	City Pride/Cleanup	500	500	
6,409	5,109	5,027	5,654	7,000	44-268	Landscape/Maintenance	7,000	7,000	
	46	0	0	100	44-270	Artist Proceeds	100	100	
80	2	83	581	500	44-272	Awards	500	500	
2,145	1,954	0	0	0	44-274	Property Rental	0	0	
2,100	2,500	2,157	2,157	2,800	44-276	Software Annual Support	3,000	3,000	
96,775	86,883	188,220	206,332	257,100			237,750	237,750	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 10 44-300	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
Debt Service									
1,896	1,524	1,149	0	0	44-350	Interfund Loan Int. Payoff To Fund 27	0	0	0
37,169	37,541	114,891	0	0	44-355	Interfund Loan Princpl Payoff To Fund 27	0	0	0
39,065	39,065	116,040	0	0			0	0	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 10 44-500	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
Capital Outlay									
2,902	6,717	2,125	960	6,000	44-520	Computer Expense	4,000	4,000	
0	1,532	0	0	25,000	44-540	Equipment/Furniture	25,000	25,000	
		0	0	50,000	44-550	Main Street Rehab	100,000	100,000	
		0	0	50,000	44-560	Technology Infrastructure (ARP \$)	50,000	50,000	
2,902	8,249	2,125	960	131,000			179,000	179,000	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 10 600-700	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
Contingency									
0	0	0	0	159,050	44-610	Operating Contingency 10%	125,700	125,700	
0	0	0	0	10,000	44-710	Equip Contingency	10,000	10,000	
0	0	0	0	250,000	44-720	Police Srvc Contingency	212,000	212,000	
0	0	0	0	419,050			347,700	347,700	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 10 44-800	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
Transfers									
74,600	59,000	59,250	62,300	51,900	44-810	Tsf to Library Fund 14	70,000	70,000	
		0	100,000	0	44-815	Tsf to Storm Water Fund 39 (ARP \$)	0	0	
		0	150,000	218,200	44-825	Tsf to Wtr Sys Dev Fund 37 (ARP \$)	125,000	125,000	
2,000	2,000	25,000	25,000	25,000	44-830	Tsf to Conser House Fund 54	25,000	25,000	
4,000	0	0	0	0	44-835	Tsf to Cemetery Fund 25	0	0	
1,000	0	0	15,000	15,000	44-840	Tsf to Parks Fund 16 (MC Econ Grant)	15,000	15,000	
				14,000	44-845	Tsf to Reserve Fund 56	0	0	
81,600	61,000	84,250	352,300	324,100			235,000	235,000	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 10	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
Total Administration Expenses									
327,970	341,977	541,261	728,568	1,317,500			1,201,000	1,201,000	0

CITY OF JEFFERSON - FISCAL YEAR 2023-24: APPROVED BUDGET

COURT EXPENSES

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 10 42-200	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
3,784	3,612	2,167	1,720	5,000	42-215	Materials & Services			
0	0	0	0	0	42-220	Municipal Judge/Pro-tem	5,000	5,000	
280	555	150	0	1,200	42-225	Miscellaneous	0	0	
0	0	0	0	500	42-230	Interpreter	1,200	1,200	
1,442	429	428	629	1,000	42-240	Court Appt/Atty Fees	500	500	
7,571	7,020	2,106	5,629	7,000	42-245	Court Expense	1,000	1,000	
981	682	440	490	1,200	42-250	State/County Assessment Fees	7,000	7,000	
1,600	2,000	1,834	1,834	2,200	42-260	Schools/Dues	1,200	1,200	
						Computer Software/Support	2,200	2,200	
15,658	14,298	7,125	10,302	18,100			18,100	18,100	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 10-42	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
15,658	14,298	7,125	10,302	18,100		Total Court Expenses	18,100	18,100	0

PLANNING EXPENSES

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 10 50-100	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
0	0	0	0	0	50-101	Planning Department			
4,155	0	0	0	0	50-104	Planner/Dvlpmnt Coord	0	0	0
454	0	0	0	0	50-104	Asst. Planner/Code Enforc	0	0	0
89	0	0	0	0	50-110	FICA	0	0	0
642	0	0	0	0	50-120	Workers Compensation	0	0	0
351	0	0	0	0	50-130	Employee Health & Welfare	0	0	0
19	0	0	0	0	50-140	PERS	0	0	0
27	0	0	0	0	50-150	Life Insurance	0	0	0
0	0	0	0	0	50-160	Unemployment	0	0	0
0	0	0	0	0	50-170	Overtime	0	0	0
5,737	0	0	0	0			0	0	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 10 50-200	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
481	471	650	842	1,200	50-210	Materials & Services			
0	256	2,726	655	2,000	50-215	Office Expense	1,500	1,500	
225	100	0	0	300	50-225	Advertising	2,000	2,000	
0	0	0	160	1,000	50-230	Subscription/Dues	300	300	
4,388	627	12,893	4,881	12,000	50-235	Training/Conferences	1,000	1,000	
0	0	0	0	0	50-240	Legal / Attorney Fees	12,000	12,000	
7,527	12,606	10,453	11,702	20,000	50-245	Miscellaneous Materials & Supplies	0	0	
5,258	7,485	6,949	9,000	15,000	50-250	Engineering	20,000	20,000	
38,349	43,383	4,024	37,128	120,000	50-260	COG Consultant - Planning Svc	15,000	15,000	
0	40,659	0	45,913	128,000	50-263	Mar Co Building Insp/Permits	60,000	60,000	
1,068	383	9,048	50	1,000	50-265	CET Payment to School Dist.	48,000	48,000	
						Planning Related Refunds	1,000	1,000	
57,296	105,970	46,743	110,331	300,500			160,800	160,800	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 10-50	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
63,033	105,970	46,743	110,331	300,500		Total Planning Dept Expenses	160,800	160,800	0

POLICE SERVICES EXPENSES

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 10 54-200	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
100	0	89	92	100	54-220	Police Services Materials & Services			
369,148	373,617	361,704	380,696	604,000	54-250	Materials and Supplies	200	200	
			0	12,000	54-252	Marion County Police Services- 3 deputies	765,000	765,000	
						MCSO OT Shifts	12,000	12,000	
369,248	373,617	361,793	380,788	616,100			777,200	777,200	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 10-54	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
369,248	373,617	361,793	380,788	616,100		Total Police Services Expenses	777,200	777,200	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND	GENERAL FUND	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
775,909	835,862	956,922	1,229,989	2,252,200	10	TOTAL GENERAL FUND EXPENSES	2,157,100	2,157,100	0
1,119,045	1,332,225	1,438,598	1,805,620	2,252,200	10	TOTAL GENERAL FUND REVENUE	2,157,100	2,157,100	0

CITY OF JEFFERSON - FISCAL YEAR 2023-24: APPROVED BUDGET

LIBRARY FUND

Fund Summary

Beginning Balance (carryover)						\$24,000	\$24,000	\$0
Annual Revenue						\$112,600	\$112,600	\$0
Annual Expense						\$136,600	\$136,600	\$0
Annual Surplus (Deficit)						(\$24,000)	(\$24,000)	\$0
Ending Balance						\$0	\$0	\$0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 14	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
						LIBRARY FUND REVENUES			
2,178	801	322	341	500	30-120	Fines	500	500	
701	831	250	276	500	30-140	Interest	1,000	1,000	
904	740	280	439	600	30-160	Miscellaneous fees	600	600	
550	281	852	1,368	300	30-210	Donations/Gifts	500	500	
22,435	37,992	36,505	35,399	34,000	30-220	Working Capital Carryover	24,000	24,000	
22,822	19,716	15,510	20,876	30,000	30-300	Equalizations (CCRLS)	34,700	34,700	
300	423	440	400	300	30-400	Rural Fees	300	300	
74,600	59,000	59,250	62,300	51,900	30-510	Tsf from General Fund 10	70,000	70,000	
13,000	1,500	4,700	11,000	3,000	30-640	Grants	5,000	5,000	
137,490	121,284	118,109	132,399	121,100			136,600	136,600	0

EXPENSES

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 14	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
						Payroll Related Expenses			
39,561	44,320	40,188	40,573	44,000	40-101	Library Director - 1 FTE	59,500	59,500	
14,240	15,339	15,306	16,831	18,000	40-102	Library Asst/Youth Coord - 25hrs/week	22,000	22,000	
4,118	4,564	4,244	4,387	4,900	40-110	FICA	6,000	6,000	
96	(435)	113	(88)	150	40-120	Workers Compensation	200	200	
0	0	0	0	8,000	40-130	Employee Health & Welfare	8,000	8,000	
3,109	3,120	3,019	2,562	3,850	40-140	PERS	5,000	5,000	
161	168	149	133	300	40-150	Life Insurance	200	200	
484	1,023	1,738	1,634	1,700	40-160	Unemployment	2,000	2,000	
61,769	68,099	64,757	66,032	80,900			102,900	102,900	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 14	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
						Materials & Supplies			
708	544	442	765	1,500	40-210	Office Expense	1,500	1,500	
6,218	5,573	6,090	6,180	7,000	40-215	Books/Periodicals/AV Materials	7,000	7,000	
1,733	1,161	512	1,155	1,500	40-220	Library Supplies	1,500	1,500	
2,184	2,021	2,232	2,349	2,500	40-225	Telephone	2,500	2,500	
3,697	2,399	3,090	2,981	3,500	40-230	Utilities	3,500	3,500	
282	55	30	0	500	40-235	Operations & Maintenance	500	500	
2,017	2,137	3,055	5,994	7,000	40-250	Promotions & Events	10,000	10,000	
931	53	1,000	182	500	40-255	Computer Operations	500	500	
0	89	267	711	800	40-260	Subscription/Dues	800	800	
100	100	100	200	200	40-265	Audit	200	200	
225	383	0	0	1,000	40-270	Training / Conferences	1,000	1,000	
0	32	0	40	200	40-275	Travel	200	200	
971	783	1,116	1,017	1,000	40-280	Ready To Read Grant	1,000	1,000	
19,066	15,330	17,934	21,574	27,200			30,200	30,200	0

LIBRARY EXPENSES

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 14	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
						Capital Outlay			
807	1,218	19	306	1,000	40-540	Equipment	1,000	1,000	
		0	736	11,000	40-545	Computers	2,000	2,000	
17,856	130	0	219	1,000	40-550	Furniture	500	500	
18,663	1,348	19	1,261	13,000			3,500	3,500	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND	LIBRARY FUND	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
99,498	84,777	82,710	88,867	121,100	14	TOTAL LIBRARY EXPENSES	136,600	136,600	0
137,490	121,284	118,109	132,399	121,100	14	TOTAL LIBRARY REVENUE	136,600	136,600	0

CITY OF JEFFERSON - FISCAL YEAR 2023-24: APPROVED BUDGET

MUNICIPAL PARKS FUND

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 16	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
MUNICIPAL PARKS REVENUES									
0	144,908	0	130,380	383,580	30-100	Parks SDC	8,500	8,500	
0	0	0	2,961	100	30-120	Donations	100	100	
3,122	4,667	1,767	1,339	3,000	30-140	Interest	8,000	8,000	
125,255	124,045	267,731	169,031	280,000	30-220	Working Capital Carryover	650,000	650,000	
1,000	0	0	15,000	15,000	30-510	Tsf from General Fund 10	15,000	15,000	
0	0	0	0	25,000	30-600	Grants	25,000	25,000	
129,377	273,620	269,498	318,711	706,680			706,600	706,600	0

EXPENSES

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 16	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
Materials & Services									
0	0	0	0	500	40-210	Office Expense	500	500	
			0	10,000	40-220	Engineering/Legal	10,000	10,000	
331	332	332	494	500	40-230	Utilities	500	500	
0	0	0	0	0	40-240	Park Maintenance	500	500	
331	332	332	494	11,000			11,500	11,500	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 16	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
Capital Outlay									
5,000	0	99,431	0	662,415	40-565	Park Acquisition & Development/SDC	645,350	645,350	
0	5,558	703	30,373	33,265	40-570	Park Acquisition & Development	49,750	49,750	
5,000	5,558	100,134	30,373	695,680			695,100	695,100	-

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND	MUNICIPAL PARKS FUND	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
5,331	5,890	100,466	30,867	706,680	16	TOTAL MUNICP. PARKS EXP	706,600	706,600	0
129,377	273,620	269,498	318,711	706,680	16	TOTAL MUNICP. PARKS REV	706,600	706,600	0

CITY OF JEFFERSON - FISCAL YEAR 2023-24: APPROVED BUDGET

STREET FUND

Fund Summary

Beginning Balance (carryover)						\$81,000	\$81,000	\$0
Annual Revenue						\$260,100	\$260,100	\$0
Annual Expense						\$136,800	\$136,800	\$0
Annual Surplus (Deficit)						\$123,300	\$123,300	\$0
Transfer to Street Improvement Fund						\$178,300	\$178,300	\$0
Ending Balance - Contingency						\$26,000	\$26,000	\$0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 21	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
2,375	2,142	738	329	1,500	30-140	STREET FUND REVENUES			
0	611	32	0	100	30-160	Interest	2,000	2,000	
233,599	228,291	233,126	261,616	250,000	30-180	Miscellaneous	100	100	
67,750	109,531	115,295	101,357	90,000	30-220	State Gas Tax (99%)	258,000	258,000	
						Working Capital Carryover	81,000	81,000	
303,724	340,575	349,191	363,302	341,600			341,100	341,100	0

EXPENSES

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 21	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
8,122	8,341	9,164	10,346	11,450	40-101	Payroll Related Expenses			
3,857	5,759	7,366	6,988	7,700	40-102	Director of Public Works-1.0 FTE (10%)	12,000	12,000	
4,331	4,331	5,612	5,413	6,100	40-105	Utility Foreman -1.0 FTE (10%)	8,500	8,500	
1,313	3,871	2,190	3,955	5,000	40-106	Utility Operator - 1.0 FTE (10%)	6,700	6,700	
1,775	2,063	2,267	2,507	5,000	40-110	Utility Maintenance Worker 1 FTE (10%)	5,500	5,500	
5,038	6,162	5,510	1,960	7,000	40-120	FICA	5,000	5,000	
4,521	5,930	3,913	3,541	6,000	40-130	Workers Compensation	7,000	7,000	
1,131	1,244	1,406	1,482	2,000	40-140	Employee Health & Welfare	6,500	6,500	
68	78	54	72	200	40-150	PERS	2,000	2,000	
147	341	747	677	1,000	40-160	Life Insurance	200	200	
213	109	187	109	500	40-170	Unemployment	1,000	1,000	
						Overtime	500	500	
30,516	38,229	38,416	37,050	51,950			54,900	54,900	0

STREET FUND EXPENSES

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 21	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
10	0	168	25	500	40-210	Materials & Services			
757	99	111	469	2,000	40-215	Office Expense	500	500	
2,946	1,320	1,285	1,470	6,000	40-225	Operations & Maintenance	2,000	2,000	
103	294	0	0	3,000	40-230	Street Upkeep/Alley Maint	6,000	6,000	
659	542	520	644	2,500	40-235	Street Signs	3,000	3,000	
279	256	1,273	2,252	3,000	40-240	Fuel	2,500	2,500	
97	198	164	131	400	40-245	Vehicle Maintenance	3,000	3,000	
0	0	0	0	5,000	40-250	Personal Protection Equipment (PPE)	400	400	
0	0	(164)	0	0	40-255	Storm Drain Upkeep	5,000	5,000	
3,295	2,815	106	0	4,000	40-260	Miscellaneous	0	0	
0	0	0	476	500	40-265	Engineering / Legal	4,000	4,000	
5,258	7,485	6,949	9,000	15,000	40-275	Equipment Rental	500	500	
25,875	30,542	23,204	28,611	40,000	40-280	COG Consultant - Planning Svc	15,000	15,000	
						Street Lights	40,000	40,000	
39,279	43,551	33,616	43,078	81,900			81,900	81,900	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 21	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
0	0	0	0	0	40-500	Capital Outlay			
					40-540	Equipment Purchase/Lease	0	0	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 21	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
0	0	0	0	25,150	40-600	Contingency			
					40-610	Operating Contingency (10%)	26,000	26,000	

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 21	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
124,400	143,500	175,800	170,800	182,600	40-810	Transfers			
						Tsf to Street Improvement 42-30-521	178,300	178,300	
124,400	143,500	175,800	170,800	182,600			178,300	178,300	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND	STREET FUND	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
194,195	225,280	247,832	250,928	341,600	21	TOTAL STREET FUND EXPENSES	341,100	341,100	0
303,724	340,575	349,191	363,302	341,600	21	TOTAL STREET FUND REVENUE	341,100	341,100	0

CITY OF JEFFERSON - FISCAL YEAR 2023-24: APPROVED BUDGET

WATER FUND

Fund Summary

Beginning Balance (carryover)						\$320,000	\$320,000	\$0
Annual Revenue						\$964,300	\$964,300	\$0
Annual Expense						\$591,950	\$591,950	\$0
Annual Surplus (Deficit)						\$372,350	\$372,350	\$0
Transfer to Water System Development Fund						\$595,950	\$595,950	\$0
Ending Balance - Contingency						\$96,400	\$96,400	\$0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 23	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
768,824	858,607	921,846	937,723	900,000	30-100	WATER FUND REVENUES			
0	2,348	1,157	3,497	2,000	30-110	Water Revenues	940,000	940,000	
				40,000	30-115	Connection Fees	2,000	2,000	
					30-115	Property Sale: 7th St Lot	0	0	
5,576	4,829	2,479	1,344	4,000	30-140	Interest	6,000	6,000	
3,177	3,599	1,198	3,063	5,000	30-150	Miscellaneous Utility Fees	5,000	5,000	
1,096	3,673	1,505	8,420	500	30-160	General Miscellaneous	500	500	
			645	0	30-170	Service Line Warranty Proceeds	800	800	
148,108	238,104	276,374	331,028	300,000	30-220	Working Capital Carryover	320,000	320,000	
9,210	8,849	3,068	9,015	10,000	30-260	Late Penalties	10,000	10,000	
935,991	1,120,009	1,207,627	1,294,735	1,261,500			1,284,300	1,284,300	0

EXPENSES

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 40-100	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
36,550	37,537	41,237	46,557	51,500	40-101	Payroll Related Expenses			
17,358	25,915	33,149	31,446	34,800	40-102	Director of Public Works-1.0 FTE (45%)	54,000	54,000	
0	0	0	0	0	40-103	Utility Foreman - 1.0 FTE (45%)	38,000	38,000	
4,154	0	0	0	0	40-104	Planning/Dvlpmnt Coord	0	0	
19,490	19,488	25,255	24,358	28,000	40-105	Asst. Planner/Code Enforc	0	0	
5,908	17,420	9,856	17,795	24,500	40-106	Utility Operator -1.0 FTE (45%)	30,500	30,500	
32,053	19,283	20,271	22,454	25,300	40-107	Utility Maintenance Worker 1 FTE (45%)	26,000	26,000	
0	19,471	20,470	22,674	25,100	40-108	Utility Clerk -1.0 FTE (50%)	27,600	27,600	
0	0	0	0	3,000	40-109	Deputy Recorder/Clerk - 1.0 FTE (33%)	27,500	27,500	
10,309	12,470	13,694	15,021	14,500	40-110	Temporary Help Crew	3,000	3,000	
1,891	2,059	3,740	642	4,000	40-120	FICA	15,500	15,500	
27,188	33,697	23,761	23,519	40,000	40-130	Workers Compensation	4,200	4,200	
6,820	7,805	8,329	9,324	11,500	40-140	Employee Health & Welfare	40,000	40,000	
410	487	375	441	700	40-150	PERS	12,500	12,500	
799	1,948	2,960	3,047	3,000	40-160	Life Insurance	700	700	
955	491	841	489	2,000	40-170	Unemployment	3,200	3,200	
						Overtime	2,000	2,000	
163,885	198,071	203,938	217,767	267,900			284,700	284,700	0

WATER FUND EXPENSES

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 40-200	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
1,548	3,346	2,174	3,155	5,000	40-210	Materials & Services			
3,487	3,237	2,845	3,354	6,000	40-216	Office Expense	5,200	5,200	
21,647	19,717	21,112	32,681	35,000	40-219	Telephone	6,000	6,000	
12,014	11,258	14,063	13,610	20,000	40-222	Utilities	35,000	35,000	
8,404	7,112	5,363	11,064	25,000	40-225	Operations & Maintenance	20,000	20,000	
42	0	0	135	250	40-228	New Wtr Serv Components Exp	25,000	25,000	
0	0	0	0	0	40-234	Travel	250	250	
12,186	12,749	14,448	15,868	18,000	40-237	Radio Repair	0	0	
538	2,115	2,325	2,540	3,000	40-240	Insurance	22,000	22,000	
4,300	4,300	7,450	7,400	8,000	40-243	Association Dues	3,000	3,000	
436	473	865	527	800	40-245	Audit	8,000	8,000	
2,966	2,441	2,341	2,900	6,000	40-246	Personal Protection Equipment (PPE)	800	800	
1,282	1,485	4,182	3,984	4,000	40-249	Fuel	6,000	6,000	
38,460	42,755	46,229	46,886	45,000	40-252	Vehicle Maintenance	4,500	4,500	
0	0	0	28,842	25,000	40-255	Franchise Fee - 5%	47,000	47,000	0
126	1,534	1,941	631	3,000	40-264	Contracted Services	25,000	25,000	
5,303	5,120	4,468	5,155	15,000	40-267	Miscellaneous	0	0	
1,376	509	581	4,946	5,000	40-270	Training	3,000	3,000	
0	291	0	0	500	40-273	Lab Tests	15,000	15,000	
5,258	7,485	6,949	9,000	15,000	40-279	Engineering / Legal	5,000	5,000	
13,121	14,864	11,486	19,727	30,000	40-282	Equipment Rental	500	500	
						COG Consultant - Planning Svc	15,000	15,000	
						Chemicals	35,000	35,000	
132,494	140,791	150,638	212,405	269,550			281,250	281,250	0

CITY OF JEFFERSON - FISCAL YEAR 2023-24: APPROVED BUDGET

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 23 40-500	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
3,360	0	0	3,431	6,000	40-550	Capital Outlay			
3,193	6,072	8,975	201,479	10,000	40-595	Fire Hydrants	6,000	6,000	
						Water Meters	10,000	10,000	
6,553	6,072	8,975	204,910	16,000			16,000	16,000	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 23 40-600	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
0	0	0	0	96,150	40-610	Contingency			
						Operating Contingency (10%)	96,400	96,400	

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 23 40-800	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
389,600	494,250	491,950	268,090	606,900	40-810	Transfers			
						Tsf to Water Sys Dev Fund 37	595,950	595,950	
5,000	5,000	5,000	5,000	5,000	40-812	Tsf to Utility Reserve Fund 56	10,000	10,000	
394,600	499,250	496,950	273,090	611,900			605,950	605,950	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND	WATER FUND	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
697,532	844,184	860,501	908,172	1,261,500	23	TOTAL WATER FUND EXPENSES	1,284,300	1,284,300	0
935,991	1,120,009	1,207,627	1,294,735	1,261,500	23	TOTAL WATER FUND REVENUE	1,284,300	1,284,300	0

SEWER FUND

Fund Summary

Beginning Balance (carryover)	\$192,000	\$192,000	\$0
Annual Revenue	\$720,800	\$720,800	\$0
Annual Expense	\$539,950	\$539,950	\$0
Annual Surplus (Deficit)	\$180,850	\$180,850	\$0
Transfer to Sewer Expansion Reserve Fund	300,850	300,850	-
Ending Balance - Contingency	72,000	72,000	-

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 24	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
639,487	665,267	672,834	672,512	680,000	30-100	SEWER FUND REVENUES			
5,323	3,991	1,837	876	4,000	30-140	Sewer Revenue	700,000	700,000	
3,177	3,599	1,198	3,063	5,000	30-150	Interest	4,500	4,500	
0	3,293	492	4,281	500	30-160	Miscellaneous Utility Fees	5,000	5,000	
			645	0	30-170	General Miscellaneous	500	500	
203,149	208,899	229,821	256,054	200,000	30-220	Service Line Warranty Proceeds	800	800	
9,210	8,849	3,068	9,015	10,000	30-260	Working Capital Carryover	192,000	192,000	
						Late Penalties	10,000	10,000	
860,346	893,898	909,250	946,446	899,500			912,800	912,800	0

EXPENSES

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 24 40-100	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
36,550	37,537	41,237	46,557	51,500	40-110	Payroll Related Expenses			
17,358	25,915	33,149	31,446	34,800	40-115	Director of Public Works-1.0 FTE (45%)	54,000	54,000	0
0	0	0	0	0	40-120	Utility Foreman -1.0 FTE (45%)	38,000	38,000	0
4,155	0	0	0	0	40-125	Planning/Dvlpmnt Coord	0	0	0
19,490	19,488	25,255	24,358	28,000	40-130	Asst. Planner/Code Enforc.	0	0	0
32,053	19,283	20,271	22,454	25,300	40-135	Utility Operator - 1.0 FTE (45%)	30,500	30,500	0
5,908	17,420	9,856	17,795	24,500	40-140	Utility Clerk -1.0 FTE (50%)	27,600	27,600	0
0	19,471	20,470	22,674	25,100	40-145	Utility Maintenance Worker 1 FTE (45%)	26,000	26,000	0
0	0	0	0	3,000	40-150	Deputy Recorder/Clerk - 1.0 FTE (33%)	27,500	27,500	0
10,309	12,470	13,575	15,021	14,500	40-155	Temporary Help Crew	3,000	3,000	0
1,627	1,688	3,534	642	4,000	40-160	FICA	15,500	15,500	0
27,188	33,697	23,761	23,519	40,000	40-165	Workers Compensation	4,200	4,200	0
6,820	7,805	8,329	9,324	11,500	40-170	Employee Health & Welfare	40,000	40,000	0
410	487	375	441	700	40-175	PERS	12,500	12,500	0
799	1,948	2,960	3,047	3,000	40-180	Life Insurance	700	700	0
955	491	841	489	2,000	40-185	Unemployment	3,200	3,200	0
						Overtime	2,000	2,000	0
163,622	197,700	203,613	217,767	267,900			284,700	284,700	0

CITY OF JEFFERSON - FISCAL YEAR 2023-24: APPROVED BUDGET

SEWER FUND EXPENSES

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 24 40-200	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
						Materials & Services			
1,548	2,587	1,884	2,810	5,000	40-210	Office Expense	5,200	5,200	
3,487	3,237	2,845	3,354	6,000	40-216	Telephone	6,000	6,000	
33,800	35,426	35,776	34,078	38,000	40-219	Utilities	38,000	38,000	
10,330	12,476	11,673	9,782	20,000	40-222	Operations & Maintenance	20,000	20,000	
42	0	0	0	100	40-225	Travel	250	250	
15,000	0	0	15,067	15,000	40-228	UV Bulb Replacement (3yr program)	15,000	15,000	
0	0	593	0	25,000	40-231	Collections/Test Lines & Systems	25,000	25,000	
0	0	0	0	0	40-234	Radio Repair	0	0	
12,186	12,749	14,448	15,868	18,000	40-237	Insurance	22,000	22,000	
2,863	3,247	3,966	3,799	4,500	40-240	Association Dues	4,500	4,500	
4,300	4,300	7,450	7,400	8,000	40-243	Audit	8,000	8,000	
436	473	865	530	800	40-245	Personal Protection Equipment (PPE)	800	800	
2,966	2,441	2,341	2,900	6,000	40-246	Fuel	6,000	6,000	
1,282	1,227	4,182	3,984	4,000	40-249	Vehicle Maintenance	4,500	4,500	
31,993	30,051	33,650	33,626	34,000	40-252	Franchise Fee - 5%	35,000	35,000	
0	0	(184)	0	0	40-255	Miscellaneous	0	0	
496	1,556	653	639	3,000	40-261	Training	3,000	3,000	
4,620	2,660	2,104	5,327	8,000	40-264	Lab Supplies	8,000	8,000	
1,225	794	756	293	3,500	40-267	Engineering / Legal	3,500	3,500	
0	291	0	0	500	40-270	Equipment Rental	500	500	
5,258	7,484	6,949	9,000	15,000	40-276	COG Consultant - Planning Svc	15,000	15,000	
131,832	120,999	129,951	148,457	214,400			220,250	220,250	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 24 40-500	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
						Capital Outlay			
5,200	0	0	0	25,000	40-555	I/I Repair	25,000	25,000	
5,200	0	0	0	25,000			25,000	25,000	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 24 40-600	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
						Contingency			
0	0	0	0	70,000	40-610	Operating Contingency (10%)	72,000	72,000	

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 24 40-800	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
						Transfers			
346,450	341,100	296,800	348,290	317,200	40-810	Tsf to Sewer Exp Rsrv Fund 27	300,850	300,850	
5,000	5,000	5,000	5,000	5,000	40-820	Tsf to Utility Reserve Fund 56	10,000	10,000	
351,450	346,100	301,800	353,290	322,200			310,850	310,850	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND	SEWER FUND	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
652,104	664,799	635,364	719,514	899,500	24	TOTAL SEWER FUND EXPENSES	912,800	912,800	0
860,346	893,898	909,250	946,446	899,500	24	TOTAL SEWER FUND REVENUE	912,800	912,800	0

CITY OF JEFFERSON - FISCAL YEAR 2023-24: APPROVED BUDGET

CEMETERY FUND

Fund Summary

Beginning Balance (carryover)		\$65,000	\$65,000	\$0
Annual Revenue		\$29,500	\$29,500	\$0
Annual Expense		\$91,600	\$91,600	\$0
Annual Surplus (Deficit)		(\$62,100)	(\$62,100)	\$0
Transfer to Cemetery Equip Reserve Fund		\$0	\$0	\$0
Ending Balance - Contingency		\$2,900	\$2,900	\$0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 25	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
CEMETERY FUND REVENUES									
9,400	12,050	27,550	24,250	14,000	30-100	Sale of Lots	14,000	14,000	
90	120	180	210	400	30-120	Fill Dirt	400	400	
1,046	813	316	324	800	30-140	Interest	1,000	1,000	
0	10	0	2,100	100	30-160	Miscellaneous	100	100	
4,885	4,751	3,926	3,328	4,000	30-180	Pioneer Trust - Kester Estate	4,000	4,000	
48,502	42,153	39,966	55,446	67,000	30-220	Working Capital Carryover	65,000	65,000	
0	0	0	0	5,300	30-280	Grants	10,000	10,000	
0	0	0	0	0	30-526	Xfer from Cem Equip Fund 26	0	0	
4,000	0	0	0	0	30-528	Xfer from General Fund 10	0	0	
67,923	59,897	71,938	85,658	91,600			94,500	94,500	0

CEMETERY FUND EXPENSES

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 25	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
CEMETERY FUND EXPENSES									
12,624	13,070	6,472	0	8,300	40-101	Payroll Related Expenses			
5,425	0	0	0	0	40-103	Caretakers - as needed (100%)	11,000	11,000	
944	957	477	0	0	40-110	City Clerk	0	0	
675	401	692	0	0	40-110	FICA	800	800	
1,378	0	0	0	0	40-120	Workers Compensation	500	500	
347	0	0	0	0	40-130	Employee Health & Welfare	0	0	
19	0	0	0	0	40-140	PERS	0	0	
111	463	310	0	0	40-150	Life Insurance	0	0	
					40-160	Unemployment	500	500	
21,523	14,891	7,951	0	8,300			12,800	12,800	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 25	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
Materials & Services									
152	0	0	23	150	40-210	Office Expense	100	100	
139	211	4,358	1,296	6,300	40-215	Operations/Maintenance	6,500	6,500	
240	237	238	297	500	40-225	Utilities	500	500	
1,500	1,500	1,700	2,000	2,300	40-230	Insurance	2,600	2,600	
300	400	214	214	400	40-235	Accounting Software Support	500	500	
100	100	100	200	200	40-240	Audit	200	200	
14	133	23	0	100	40-245	Restroom Maintenance	100	100	
250	0	172	0	500	40-250	Maps & Records	500	500	
0	0	0	0	0	40-255	Miscellaneous	0	0	
137	922	203	0	500	40-260	Equipment Maintenance/Repair	500	500	
1,415	1,537	1,533	1,403	1,600	40-265	Contract Gatekeeper	1,600	2,200	
		0	8,400	700	40-270	Contract Groundkeeper/Lawncare	0	0	
4,247	5,040	8,541	13,833	13,250			13,100	13,700	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 25	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
Capital Outlay									
0	0	0	0	0	40-510	Building & Additions	0	0	
0	0	0	0	0	40-540	Equipment	0	0	
0	0	0	5,017	67,650	40-560	Land & Land Improvements	65,700	65,100	
0	0	0	5,017	67,650			65,700	65,100	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 25	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
Contingency									
0	0	0	0	2,400	40-610	Operating Contingency (10%)	2,900	2,900	

CITY OF JEFFERSON - FISCAL YEAR 2023-24: APPROVED BUDGET

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 25 40-800	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
0	0	0	0	0	40-810	Tsf to Cemetery Equip Fund 26	0	0	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 25 40-900	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
0	0	0	0	0	40-910	Unappropriated	0	0	0
						Unappropriated Ending Fund Balance	0	0	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND	CEMETERY FUND	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
25,770	19,931	16,492	18,850	91,600	25	TOTAL CEMETERY FUND EXP	94,500	94,500	0
67,923	59,897	71,938	85,658	91,600	25	TOTAL CEMETERY FUND REV	94,500	94,500	0

CEMETERY EQUIPMENT FUND

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 26	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
636	538	205	138	400	30-140	CEMETERY EQUIP. FUND REV	500	500	0
25,005	25,641	25,552	25,756	25,000	30-220	Interest	26,000	26,000	0
0	0	0	0	0	30-525	Working Capital Carryover	0	0	0
						Tsf from Cemetery Fund 25	0	0	0
25,641	26,179	25,757	25,894	25,400			26,500	26,500	0

EXPENSES

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 26 40-500	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
0	0	0	0	25,400	40-540	Capital Outlay	26,500	26,500	0
						Equipment			

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 26 40-800	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
0	0	0	0	0	40-810	Transfers	0	0	0
						Tsf to Cemetery Fund 25	0	0	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND	CEMETERY EQ. FUND	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
0	0	0	0	25,400	26	TOTAL CEMETERY EQ. EXPENSES	26,500	26,500	0
25,641	26,179	25,757	25,894	25,400	26	TOTAL CEMETERY EQ. REVENUE	26,500	26,500	0

CITY OF JEFFERSON - FISCAL YEAR 2023-24: APPROVED BUDGET

SEWER EXPANSION RESERVE FUND

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 27	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
						SEWER EXPANSION RES. REV			
0	135,014	7,942	119,130	357,390	30-100	Sewer SDC	8,000	8,000	
47,147	46,777	20,193	15,163	35,000	30-140	Interest	50,000	50,000	
0	0	0	0	0	30-160	Miscellaneous	0	0	
0	0	0	0	0	30-180	OECD Reimbursements	0	0	
39,065	39,065	116,040	0	0	30-184	Interfund Loan Pmt from General Fund	0	0	
1,776,169	1,999,768	2,355,511	2,587,902	2,700,000	30-220	Working Capital Carryover	3,350,000	3,350,000	
346,450	341,100	296,800	348,290	317,200	30-524	Transfer from Sewer Fund 24	300,850	300,850	0
2,208,831	2,561,724	2,796,486	3,070,485	3,409,590			3,708,850	3,708,850	0

EXPENSES

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 27	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
					40-200	Materials & Services			
0	0	0	0	0	40-210	Legal Fees	0	0	0
0	0	0	0	0	40-220	Permit Fees	0	0	0
0	0	0	0	0	40-230	Project Administration	0	0	0
0	0	0	0	0	40-240	Engineering	0	0	0
0	0	0	0	0	40-250	Interfund Loan to General Fund 10	0	0	0
0	0	0	0	0			0	0	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 40-300	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
						Debt Service			
95,233	91,818	88,386	63,110	82,000	40-350	WWTP Loan #G04005 Int. Pmt.	77,500	77,500	
113,830	114,395	119,977	89,934	90,700	40-355	WWTP Loan #G04005 Princpl Pmt.	96,500	96,500	
209,063	206,213	208,363	153,044	172,700			174,000	174,000	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 40-500	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
						Capital Outlay			
0	0	0	0	0	40-565	Sewer Expansion	0	0	
0	0	0	0	687,662	40-566	Sewer System Expansion/SDC	671,900	671,900	
0	0	220	49,970	2,549,228	40-590	Wastewater Treatment Plant	2,862,950	2,862,950	
0	0	220	49,970	3,236,890			3,534,850	3,534,850	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
					27	SWR EXPANSION FUND			
209,063	206,213	208,583	203,014	3,409,590	27	TOTAL SEWER EXPANSION EXP	3,708,850	3,708,850	0
2,208,831	2,561,724	2,796,486	3,070,485	3,409,590	27	TOTAL SEWER EXPANSION REV	3,708,850	3,708,850	0

WATER RESERVOIR DEBT SERVICE FUND

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 35	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
						WATER RES DEBT SERVICE REV			
1,757	1,726	618	510	1,000	30-140	Interest	0	0	
83,719	84,378	83,807	82,437	81,600	30-220	Working Capital Carryover	83,300	83,300	
0	0	0	0	0	30-523	Tsf from Water Fund 23	0	0	
81,095	79,896	80,205	81,200	161,805	30-537	Tsf from Wtr Sys Dev Fund 37	0	0	
166,571	166,000	164,630	164,147	244,405			83,300	83,300	0

EXPENSES

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 35	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
					40-300	Debt Service			
0	0	0	0	0	40-310	Legal/Administration Fees	0	0	
22,789	19,966	17,019	13,914	11,800	40-350	98 Water Bond Interest Pmt (11/2022)	0	0	
59,404	62,227	65,174	68,279	150,405	40-355	98 Water Bond Principle Pmt (11/2022)	0	0	
82,193	82,193	82,193	82,193	162,205			0	0	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 35	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
					40-800	Transfers			
					40-810	Tsf/Return Bal to Wtr Sys Dev Fund 37	83,300	83,300	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 35	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
					40-900	Unappropriated			
0	0	0	0	82,200	40-910	Unappropriated Ending Fund Balance	0	0	

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
					35	WATER RES DEBT SERV			
82,193	82,193	82,193	82,193	244,405	35	TOTAL WATER RES DEBT SVC EXP	83,300	83,300	0
166,571	166,000	164,630	164,147	244,405	35	TOTAL WATER RES DEBT SVC REV	83,300	83,300	0

CITY OF JEFFERSON - FISCAL YEAR 2023-24: APPROVED BUDGET

WATER SYSTEM DEVELOPMENT FUND

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 37	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
WATER SYS. DVLPMNT REVENUE									
0	159,212	0	143,820	448,100	30-100	Water SDC	10,000	10,000	
0	0	0	0	0	30-120	LID Assessments	0	0	
71,751	60,708	14,918	6,259	50,000	30-140	Interest	30,000	30,000	
0	1,135,060	4,822,023	0	1,045,000	30-145	WTP Safe Drinking Water Loan	1,045,000	1,045,000	
0	0	0	0	450,000	30-150	Marion County ARPA Grant	450,000	450,000	
3,746	7,265	0	0	0	30-165	Miscellaneous	0	0	
2,941,660	2,787,801	2,216,969	2,245,015	850,000	30-220	Working Capital Carryover	1,700,000	1,700,000	
389,600	494,250	491,950	268,090	606,900	30-523	Tsf from Water Fund 23	595,950	595,950	0
		0	150,000	218,200	30-525	Tsf from General Fund (ARP \$)	125,000	125,000	
					30-527	Tsf From Wtr Reservoir Debt Svc Fund 35	83,300	83,300	
3,406,757	4,644,296	7,545,860	2,813,184	3,668,200			4,039,250	4,039,250	0

EXPENSES

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 37	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
Materials & Services									
0	0	0	0	0	40-210	Legal Fees	0	0	
0	19,027	0	0	0	40-220	Permit Fees	0	0	
0	1,190	4,930	3,954	2,000	40-230	Project Administration	5,000	5,000	
191,250	243,407	258,515	124,664	100,000	40-235	Engineering	125,000	125,000	
191,250	263,624	263,445	128,618	102,000			130,000	130,000	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 37	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
Debt Service									
		0	0	40,000	40-350	WTP Loan - Interest Pmt	40,000	40,000	
		0	0	280,000	40-355	WTP Loan - Principal Pmt.	280,000	280,000	
0	0	0	0	320,000			320,000	320,000	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 37	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
Capital Outlay									
159,500	0	0	0	591,920	40-595	Water System - SDC	564,300	564,300	
187,110	2,083,808	4,957,195	1,743,419	2,412,475	40-596	Water System - General	2,864,950	2,864,950	
			0	80,000	40-597	Membrane Replacement	160,000	160,000	
346,610	2,083,808	4,957,195	1,743,419	3,084,395			3,589,250	3,589,250	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 37	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
Transfers									
81,095	79,896	80,205	81,200	161,805	40-810	Tsf Out (SDC) to Debt Svc Fund 35	0	0	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
WATER SYS. DVLPMNT									
618,955	2,427,328	5,300,845	1,953,237	3,668,200	37	TOTAL WATER SYS DEV. FUND EXP	4,039,250	4,039,250	0
3,406,757	4,644,296	7,545,860	2,813,184	3,668,200	37	TOTAL WATER SYS DEV. FUND REV	4,039,250	4,039,250	0

CITY OF JEFFERSON - FISCAL YEAR 2023-24: APPROVED BUDGET

STORM DRAINAGE FUND

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 39	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
STORM DRAINAGE REVENUES									
0	3,570	105	630	9,500	30-100	Storm Water SDC	225	225	
		0	100,000	0	30-110	Tsf from General Fund (ARP Funds)	0	0	
0	31,947	36,134	36,357	35,000	30-120	Storm Water Fee	37,000	37,000	
11	358	427	921	500	30-140	Interest	3,000	3,000	
423	434	36,309	72,975	190,000	30-220	Working Capital Carryover	180,000	180,000	
434	36,309	72,975	210,883	235,000			220,225	220,225	0

EXPENSES

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 39	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
Materials & Services									
			0	5,000	40-210	Engineering/Legal	5,000	5,000	

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 39	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
Capital Outlay									
		0	0	14,000	40-550	Storm Drain SDC	13,600	13,600	
0	0	0	10,193	216,000	40-570	Storm Drain Maintenance/Repair/Upkeep	201,625	201,625	
0	0	0	10,193	230,000			215,225	215,225	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND	STORM DRAINAGE FUND	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
0	0	0	10,193	235,000	39	TOTAL STORM DRAIN FUND EXP	220,225	220,225	0
434	36,309	72,975	210,883	235,000	39	TOTAL STORM DRAIN FUND REV	220,225	220,225	0

CITY OF JEFFERSON - FISCAL YEAR 2023-24: APPROVED BUDGET

STREET IMPROVEMENT FUND

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 42	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
STREET IMPROVEMENT REVENUES									
0	0	0	100,000	0	30-120	State Grant - SCA	250,000	250,000	
7,914	3,289	1,953	1,206	3,000	30-140	Interest	5,000	5,000	
0	0	0	0	0	30-160	Miscellaneous	0	0	
435,009	128,593	206,760	306,344	190,000	30-220	Working Capital Carryover	372,000	372,000	
124,400	143,500	175,800	170,800	182,600	30-521	Tsf from Street Fund 21	178,300	178,300	0
567,323	275,382	384,513	578,350	375,600			805,300	805,300	0

EXPENSES

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 40-500	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
Capital Outlay									
438,730	68,623	78,169	382,937	375,600	40-570	Street Improvements	805,300	805,300	0
438,730	68,623	78,169	382,937	375,600			805,300	805,300	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 40-810	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
Transfers									
0	0	0	0	0	40-810	Tsf out to Bike/Footpath Fund 44	0	0	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND	STREET IMPRVMT	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
438,730	68,623	78,169	382,937	375,600	42	TOTAL STREET IMP. FUND EXP	805,300	805,300	0
567,323	275,382	384,513	578,350	375,600	42	TOTAL STREET IMP. FUND REV	805,300	805,300	0

BIKE/FOOTPATH FUND

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 44	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
BIKE/FOOTPATH REVENUES									
0	3383	4,281	461	500	30-100	LID Assessments - Hazel St. Sidewalks	500	500	
	0	11,550	0	0	30-120	LID Assessments - 3rd St. Sidewalks	0	0	
		0	14,520	0	30-125	LID Assessments - 5th St. Sidewalks	0	0	
940	531	321	160	800	30-140	Interest	800	800	
2,360	2,306	2,355	2,643	2,500	30-150	State Gas Tax (1%)	2,600	2,600	
0	0	0	0	0	30-160	Miscellaneous	0	0	
42,283	20,582	26,802	45,309	27,000	30-220	Working Capital Carryover	27,000	27,000	
0	0	0	0	0	30-542	Tsf from Street Imp Fund 42	0	0	
0	0	0	0	0	30-600	Bicycle/Pedestrian Grant	0	0	
45,583	26,802	45,309	63,093	30,800			30,900	30,900	0

EXPENSES

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 40-510	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
Materials & Services									
25,000	0	0	35,000	30,800	40-510	Bike/Footpath Construction	30,900	30,900	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND	BIKE/FOOTPATH FUND	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
25,000	0	0	35,000	30,800	44	TOTAL BIKE/FOOTPATH FUND EXP	30,900	30,900	0
45,583	26,802	45,309	63,093	30,800	44	TOTAL BIKE/FOOTPATH FUND REV	30,900	30,900	0

CITY OF JEFFERSON - FISCAL YEAR 2023-24: APPROVED BUDGET

BOAT RAMP FUND

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 48	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
						BOAT RAMP REVENUES			
2,417	2,417	0	0	0	30-100	Ramp Grant/Intergovt Funds	0	0	0
	0	0	0	0	30-120	Tsf from General Fund 10	0	0	0
92	34	0	0	0	30-140	Interest	0	0	0
3,708	2,471	113	0	0	30-220	Working Capital Carryover	0	0	0
6,217	4,922	113	0	0			0	0	0

EXPENSES

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 48	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
						Materials & Services			
1,600	1,981	113	0	0	40-210	Ramp Maintenance/Repair Expense	0	0	0
2,145	2,828	0	0	0	40-220	Parking	0	0	0
0	0	0	0	0	40-230	Grant Payback	0	0	0
3,745	4,809	113	0	0			0	0	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND	BOAT RAMP FUND	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
3,745	4,809	113	0	0	48	TOTAL BOAT RAMP FUND EXP	0	0	0
6,217	4,922	113	0	0	48	TOTAL BOAT RAMP FUND REV	0	0	0

CONSER HOUSE REHAB GRANT FUND

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 54	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
						CONSER HOUSE REHAB REVENUES			
0	0	0	0	100	30-100	Local Donations	100	100	0
10,785	12,785	9,404	13,835	26,000	30-220	Working Capital Carryover	24,500	24,500	0
2,000	2,000	25,000	25,000	25,000	30-510	Tsf from General Fund 10	25,000	25,000	0
0	8,151	3,349	8,434	10,000	30-600	SHPO Grant	17,000	17,000	0
12,785	22,936	37,753	47,269	61,100			66,600	66,600	0

EXPENSES

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 54	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
						Materials & Services			
0	0	0	0	0	40-210	Administration Expense	0	0	0
0	1,500	0	0	0	40-220	Inspection/Study	17,000	17,000	0
0	12,033	23,917	27,023	61,100	40-230	Conser House Rehab	49,600	49,600	0
0	13,533	23,917	27,023	61,100			66,600	66,600	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 54	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
						Transfers			
0	0	0	0	0	40-810	Tsf to General Fund 10	0	0	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND	C.H.R. GRANT FUND	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
0	13,533	23,917	27,023	61,100	54	TOTAL C.H.R. GRANT FUND EXP	66,600	66,600	0
12,785	22,936	37,753	47,269	61,100	54	TOTAL C.H.R. GRANT FUND REV	66,600	66,600	0

CITY OF JEFFERSON - FISCAL YEAR 2023-24: APPROVED BUDGET

UTILITY RESERVE FUND

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 56	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
Utility Reserve Revenues									
7,044	5,780	2,232	1,253	5,000	30-140	Interest	5,000	5,000	
0	0	1,538	0	0	30-160	Miscellaneous	0	0	
291,386	276,427	280,905	262,204	180,000	30-220	Working Capital Carryover	140,000	140,000	
5,000	5,000	5,000	5,000	5,000	30-510	Tsf from Sewer Fund 24	10,000	10,000	0
5,000	5,000	5,000	5,000	5,000	30-512	Tsf from Water Fund 23	10,000	10,000	0
				14,000	30-514	Tsf from General Fund 10	0	0	0
308,430	292,207	294,675	273,457	209,000			165,000	165,000	0

EXPENSES

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND 40-500	Category	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
Capital Outlay									
0	0	0	4,049	5,000	40-510	Capital Outlay-General	5,000	5,000	
6,300	6,159	3,243	5,722	7,500	40-520	Computer	7,000	7,000	
5,902	4,893	18,091	1,169	55,000	40-530	Equipment	50,000	50,000	
0	0	0	31,160	60,000	40-540	Vehicle	50,000	50,000	
10,969	0	0	0	20,000	40-550	Land and Buildings	20,000	20,000	
6,929	250	11,137	9,743	31,500	40-560	STP Equipment	23,000	23,000	
1,903	0	0	14,000	30,000	40-570	City Business Signs	10,000	10,000	
32,003	11,302	32,471	65,843	209,000			165,000	165,000	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	FUND	UTILITY RESERVE FUND	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
32,003	11,302	32,471	65,843	209,000	56	TOTAL UTILITY RESERVE FUND EXP	165,000	165,000	0
308,430	292,207	294,675	273,457	209,000	56	TOTAL UTILITY RESERVE FUND REV	165,000	165,000	0

FY 2023-24 APPROVED BUDGET TOTALS

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	REVENUE	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
10,302,468	12,198,265	15,732,282	12,193,633	13,933,275		14,778,925	14,778,925	0

Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Budgeted FY 22/23	EXPENSE	Proposed FY 23/24	Approved FY 23/24	Adopted FY 23/24
3,860,028	5,494,724	8,626,578	6,006,627	13,933,275		14,778,925	14,778,925	0