

CITY OF JEFFERSON - FISCAL YEAR 2024-25: APPROVED BUDGET

GENERAL FUND

Fund Summary

Beginning Balance (carryover)						785,000	785,000	-
Annual Revenue						\$1,239,650	\$1,239,650	\$0
Annual Expense						\$1,671,650	\$1,671,650	\$0
Annual Surplus (Deficit)						(\$432,000)	(\$432,000)	\$0
Ending Balance - Contingency						353,000	353,000	-

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 10	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
General Fund Revenue									
347,856	358,747	378,252	397,322	390,000	31-100	Current Taxes	402,000	402,000	
5,860	6,115	9,239	5,725	9,000	31-120	Prior Taxes	9,000	9,000	
4,949	95,820	157	0	0	31-135	Coronavirus Relief Funds (CRF)	0	0	
	0	373,597	373,597	0	31-137	American Rescue Plan Funds (ARP)	0	0	
52,333	63,690	61,860	65,892	63,000	31-140	State Liquor Revenue	69,000	69,000	
11,651	10,328	3,206	4,306	4,000	31-150	State Marijuana Tax	4,500	4,500	
3,620	3,125	2,810	2,446	2,500	31-160	State Cigarette Tax	2,500	2,500	
44,108	1,326	37,128	118,312	60,000	32-100	Bldg Permit Marion Co. Bldg Inspection	40,000	40,000	
				0	32-120	Bldg Permit City Surcharge	0	0	
4,614	1,680	3,756	11,130	12,000	32-140	Bldg Permit Zoning Apprvl=20% of 32-100	8,000	8,000	
38,770	0	47,826	130,810	50,000	32-150	Construction Excise Tax	10,000	10,000	
3,400	0	3,000	8,400	4,500	32-160	Drainage Permit Fee	400	400	
9,402	7,787	11,713	13,035	20,000	32-180	Land Use Application Fees/Deposits	10,000	10,000	
535	805	1,080	645	1,000	32-200	Misc. Licenses	1,000	1,000	
2,600	0	2,250	6,300	2,000	32-220	Public Impvmnt Construction Permits	2,000	2,000	
10,150	0	0	0	0	33-100	MCHA P I L O T	0	0	
15,000	15,000	15,000	15,000	15,000	33-112	MC Econ Dev Grant	20,000	20,000	
0	0	0	0	0	33-120	SHPO Grant	0	0	
0	0	0	934	1,000	33-125	Landmark's Advisory Comm (LAC)	1,000	1,000	
36,324	40,098	40,460	41,430	41,000	33-140	State Revenue Sharing	41,000	41,000	
2,900	2,575	2,325	2,100	3,000	34-100	Lien Search Fees	3,000	3,000	
39,006	21,607	27,910	25,353	40,000	35-100	Court Fines/Citations	40,000	40,000	
			204,865	212,000	35-110	Public Safety Fee	215,000	215,000	
27,992	28,353	28,666	30,634	32,000	36-100	Cell Tower Lease	34,000	34,000	
8,500	3,419	3,228	28,971	12,000	36-140	Interest	30,000	30,000	
872	7,190	987	5,280	500	36-160	Misc./Copy Machine/Fax	500	500	
3,277	14,688	8,488	7,424	10,000	36-180	Property Rental	10,000	10,000	
77	0	0	0	100	36-190	Art Show Sales	0	0	
69,067	0	0	0	0	36-200	Sale of Property	0	0	
343,135	496,363	481,675	575,631	900,000	36-220	Working Capital Carryover	785,000	785,000	
11,316	12,516	12,394	10,980	12,000	37-100	Cable TV Franchise	12,000	12,000	
19,239	19,171	20,193	24,433	20,000	37-120	NW Natural Gas Franchise	25,000	25,000	
121,180	125,539	124,814	135,607	135,000	37-140	Pacific Power Franchise	140,000	140,000	
11,547	11,836	12,325	12,498	12,500	37-160	Pacific Sanitation Franchise	12,500	12,500	
10,139	10,941	10,769	6,915	11,000	37-180	Telecommunications Franchise	11,000	11,000	
42,755	46,229	46,886	47,178	47,000	37-190	Water Franchise	49,500	49,500	
30,051	33,650	33,626	34,301	35,000	37-195	Sewer Franchise	36,750	36,750	
1,332,225	1,438,598	1,805,620	2,347,454	2,157,100			2,024,650	2,024,650	0

ADMINISTRATION EXPENSES

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 44-100	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
Payroll Related Expenses									
88,673	93,659	103,259	112,906	123,000	44-102	City Manager/Recorder - 1.0 FTE 100%	134,000	134,000	
0	0	0	0	0	44-103	City Recorder/Treasurer	0	0	
19,471	20,470	22,674	25,116	27,500	44-105	Deputy Recorder/Clerk - 1.0 FTE (33%)	30,000	30,000	
2,877	2,968	3,301	3,671	6,000	44-110	FICA	7,500	7,500	
(464)	115	(86)	493	500	44-120	Workers Compensation	600	600	
28,100	23,832	29,351	26,722	32,000	44-130	Employee Health & Welfare	32,000	32,000	
6,501	6,853	7,522	8,242	9,200	44-140	PERS	10,000	10,000	
300	269	319	222	350	44-150	Life Insurance	400	400	
1,322	2,460	2,636	1,640	3,000	44-160	Unemployment	3,500	3,500	
146,780	150,626	168,976	179,012	201,550			218,000	218,000	

CITY OF JEFFERSON - FISCAL YEAR 2024-25: APPROVED BUDGET

ADMINISTRATION EXPENSES

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 10 44-200	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Materials & Services			
6,856	6,733	5,470	6,379	9,000	44-212	Office Expense	9,000	9,000	
4,363	1,716	4,889	3,474	5,000	44-214	Advertising	5,000	5,000	
5,193	5,331	5,786	5,462	6,500	44-216	Telephone	6,500	6,500	
4,059	3,876	3,860	4,633	6,000	44-218	Utilities	6,000	6,000	
264	0	0	333	1,500	44-220	Travel	1,500	1,500	
3,800	3,600	8,648	5,014	10,000	44-222	City Complex Cleaning/Maint/Upkeep	10,000	10,000	
1,270	1,439	2,136	832	5,000	44-224	Conser House Utilities	2,500	2,500	
11,137	12,767	14,238	19,052	19,000	44-226	Insurance	23,000	23,000	
9,249	11,836	12,202	11,992	13,000	44-230	Subscription/Dues	15,000	15,000	
1,672	284	1,435	4,530	6,000	44-232	Training/Conferences	6,000	6,000	
3,500	3,500	4,000	5,000	5,500	44-234	Audit	5,500	5,500	
0	0	0	0	0	44-236	Election Expense	0	0	
6,810	6,705	6,748	7,557	7,500	44-238	VISA Machine Fees	7,500	7,500	
	2,416	445	0	1,000	44-240	100th Birthday/NNO	0	0	
4,199	13,924	5,300	13,627	20,000	44-242	Legal Fees	20,000	20,000	
0	0	0	0	100	44-244	Miscellaneous	100	100	
1,500	1,394	1,728	851	2,000	44-248	Equipment Maintenance/Lease	6,000	6,000	
1,623	1,464	813	0	2,500	44-252	Ordinance Codification (update)	2,000	2,000	
829	223	1,133	1,145	2,500	44-254	Landmarks Advisory Comm Exp (LAC)	2,600	2,600	
0	0	3,337	140	1,000	44-256	Contracted Services	1,000	1,000	
	92,175	103,687	18,542	90,050	44-261	Community Support	10,000	10,000	
7,091	7,935	7,378	7,744	8,000	44-262	Records Management	9,000	9,000	
3,857	3,635	4,350	5,734	5,500	44-264	Holiday Expenses	8,000	8,000	
0	0	357	0	500	44-266	City Pride/Cleanup	0	0	
5,109	5,027	5,654	5,528	7,000	44-268	Landscape/Maintenance	7,000	7,000	
46	0	0	0	100	44-270	Artist Proceeds	0	0	
2	83	581	115	500	44-272	Awards	500	500	
1,954	0	0	0	0	44-274	Property Rental	0	0	
2,500	2,157	2,157	2,706	3,000	44-276	Software Annual Support	3,000	3,000	
86,883	188,220	206,332	130,390	237,750			166,700	166,700	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 10 44-300	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Debt Service			
1,524	1,149	0	0	0	44-350	Interfund Loan Int. Payoff To Fund 27	0	0	
37,541	114,891	0	0	0	44-355	Interfund Loan Princpl Payoff To Fund 27	0	0	
39,065	116,040	0	0	0			0	0	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 10 44-500	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Capital Outlay			
6,717	2,125	960	1,426	4,000	44-520	Computer Expense	4,000	4,000	
1,532	0	0	119	25,000	44-540	Equipment/Furniture	15,000	15,000	
	0	0	0	100,000	44-550	Main Street Rehab	169,900	169,900	
	0	0	0	50,000	44-560	Technology Infrastructure (ARP \$)	50,000	50,000	
8,249	2,125	960	1,545	179,000			238,900	238,900	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 10 600-700	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Contingency			
0	0	0	0	125,700	44-610	Operating Contingency 10%	124,000	124,000	
0	0	0	0	10,000	44-710	Equip Contingency	14,000	14,000	
0	0	0	0	212,000	44-720	Police Srvc Contingency	215,000	215,000	
0	0	0	0	347,700			353,000	353,000	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 10 44-800	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Transfers			
59,000	59,250	62,300	51,900	70,000	44-810	Tsf to Library Fund 14	98,350	98,350	
	0	100,000	0	0	44-815	Tsf to Storm Water Fund 39 (ARP \$)	0	0	
	0	150,000	218,200	125,000	44-825	Tsf to Wtr Sys Dev Fund 37 (ARP \$)	37,100	37,100	
2,000	25,000	25,000	25,000	25,000	44-830	Tsf to Conser House Fund 54	20,000	20,000	
0	0	0	0	0	44-835	Tsf to Cemetery Fund 25	0	0	
0	0	15,000	15,000	15,000	44-840	Tsf to Parks Fund 16 (MC Econ Grant)	40,000	40,000	
			14,000	0	44-845	Tsf to Reserve Fund 56	0	0	
61,000	84,250	352,300	324,100	235,000			195,450	195,450	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 10	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Total Administration Expenses			
341,977	541,261	728,568	635,047	1,201,000			1,172,050	1,172,050	

CITY OF JEFFERSON - FISCAL YEAR 2024-25: APPROVED BUDGET

COURT EXPENSES

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 10 42-200	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
3,612	2,167	1,720	1,944	5,000	42-215	Materials & Services			
0	0	0	0	0	42-220	Municipal Judge/Pro-tem	5,000	5,000	
555	150	0	280	1,200	42-225	Miscellaneous	0	0	
0	0	0	0	500	42-230	Interpreter	1,200	1,200	
429	428	629	1,137	1,000	42-240	Court Appt/Atty Fees	500	500	
7,020	2,106	5,629	5,067	7,000	42-245	Court Expense	1,000	1,000	
682	440	490	945	1,200	42-250	State/County Assessment Fees	7,000	7,000	
2,000	1,834	1,834	1,755	2,200	42-260	Schools/Dues	1,200	1,200	
						Computer Software/Support	2,200	2,200	
14,298	7,125	10,302	11,128	18,100			18,100	18,100	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 10-42	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
14,298	7,125	10,302	11,128	18,100		Total Court Expenses	18,100	18,100	18,100

PLANNING EXPENSES

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 10 50-100	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
0	0	0	0	0	50-101	Planning Department			
0	0	0	0	0	50-104	Planner/Dvlpmnt Coord	0	0	0
0	0	0	0	0	50-110	Asst. Planner/Code Enforc	0	0	0
0	0	0	0	0	50-112	FICA	0	0	0
0	0	0	0	0	50-120	Workers Compensation	0	0	0
0	0	0	0	0	50-130	Employee Health & Welfare	0	0	0
0	0	0	0	0	50-140	PERS	0	0	0
0	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
0	0	0	0	0			0	0	0

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 10 50-200	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
471	650	842	436	1,500	50-210	Materials & Services			
256	2,726	655	601	2,000	50-215	Office Expense	1,500	1,500	
100	0	0	0	300	50-225	Advertising	2,000	2,000	
0	0	160	158	1,000	50-230	Subscription/Dues	300	300	
627	12,893	4,881	3,833	12,000	50-235	Training/Conferences	1,000	1,000	
0	0	0	0	0	50-240	Legal / Attorney Fees	12,000	12,000	
12,606	10,453	11,702	2,699	20,000	50-245	Miscellaneous Materials & Supplies	0	0	
7,485	6,949	9,000	7,111	15,000	50-250	Engineering	20,000	20,000	
43,383	4,024	37,128	118,499	60,000	50-260	COG Consultant - Planning Svc	15,000	15,000	
40,659	0	45,913	125,578	48,000	50-263	Mar Co Building Insp/Permits	40,000	40,000	
383	9,048	50	254	1,000	50-265	CET Payment to School Dist.	9,500	9,500	
						Planning Related Refunds	1,000	1,000	
105,970	46,743	110,331	259,169	160,800			102,300	102,300	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 10-50	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
105,970	46,743	110,331	259,169	160,800		Total Planning Dept Expenses	102,300	102,300	0

POLICE SERVICES EXPENSES

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 10 54-200	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
0	89	92	98	200	54-220	Police Services Materials & Services			
373,617	361,704	380,696	436,783	765,000	54-250	Materials and Supplies	200	200	
		0	0	12,000	54-252	Marion County Police Services- 3 deputies	720,000	720,000	
						MCSO OT Shifts	12,000	12,000	
373,617	361,793	380,788	436,881	777,200			732,200	732,200	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 10-54	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
373,617	361,793	380,788	436,881	777,200		Total Police Services Expenses	732,200	732,200	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 10	GENERAL FUND	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
835,862	956,922	1,229,989	1,342,225	2,157,100	10	TOTAL GENERAL FUND EXPENSES	2,024,650	2,024,650	
1,332,225	1,438,598	1,805,620	2,347,454	2,157,100	10	TOTAL GENERAL FUND REVENUE	2,024,650	2,024,650	0

CITY OF JEFFERSON - FISCAL YEAR 2024-25: APPROVED BUDGET

LIBRARY FUND

Fund Summary

Beginning Balance (carryover)						\$15,000	\$15,000	\$0
Annual Revenue						\$135,450	\$135,450	\$0
Annual Expense						\$150,450	\$150,450	\$0
Annual Surplus (Deficit)						(\$15,000)	(\$15,000)	\$0
Ending Balance						\$0	\$0	\$0

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 14	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						LIBRARY FUND REVENUES			
801	322	341	514	500	30-120	Fines	100	100	
831	250	276	1,171	1,000	30-140	Interest	2,500	2,500	
740	280	439	616	600	30-160	Miscellaneous fees	600	600	
281	852	1,368	870	500	30-210	Donations/Gifts	500	500	
37,992	36,505	35,399	43,533	24,000	30-220	Working Capital Carryover	15,000	15,000	
19,716	15,510	20,876	34,657	34,700	30-300	Equalizations (CCRLS)	28,000	28,000	
423	440	400	320	300	30-400	Rural Fees	400	400	
59,000	59,250	62,300	51,900	70,000	30-510	Tsf from General Fund 10	98,350	98,350	
1,500	4,700	11,000	6,359	5,000	30-640	Grants	5,000	5,000	
121,284	118,109	132,399	139,940	136,600			150,450	150,450	

EXPENSES

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 14	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Payroll Related Expenses			
44,320	40,188	40,573	43,046	59,500	40-101	Library Director - 1 FTE	64,500	64,500	
15,339	15,306	16,831	16,636	22,000	40-102	Library Asst/Youth Coord - 25hrs/week	25,000	25,000	
4,564	4,244	4,387	4,557	6,000	40-110	FICA	6,800	6,800	
(435)	113	(88)	492	200	40-120	Workers Compensation	200	200	
0	0	0	0	8,000	40-130	Employee Health & Welfare	16,600	16,600	
3,120	3,019	2,562	3,540	5,000	40-140	PERS	5,500	5,500	
168	149	133	98	200	40-150	Life Insurance	200	200	
1,023	1,738	1,634	1,548	2,000	40-160	Unemployment	2,300	2,300	
68,099	64,757	66,032	69,917	102,900			121,100	121,100	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 14	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Materials & Supplies			
544	442	765	1,147	1,500	40-210	Office Expense	1,500	1,500	
5,573	6,090	6,180	6,477	7,000	40-215	Books/Periodicals/AV Materials	8,500	8,500	
1,161	512	1,155	911	1,500	40-220	Library Supplies	1,500	1,500	
2,021	2,232	2,349	1,691	2,500	40-225	Telephone	2,000	2,000	
2,399	3,090	2,981	3,459	3,500	40-230	Utilities	3,500	3,500	
55	30	0	710	500	40-235	Operations & Maintenance	500	500	
2,137	3,055	5,994	4,161	10,000	40-250	Promotions & Events	7,000	7,000	
53	1,000	182	178	500	40-255	Computer Operations	250	250	
89	267	711	544	800	40-260	Subscription/Dues	800	800	
100	100	200	200	200	40-265	Audit	200	200	
383	0	0	340	1,000	40-270	Training / Conferences	500	500	
32	0	40	0	200	40-275	Travel	100	100	
783	1,116	1,017	1,000	1,000	40-280	Ready To Read Grant	1,000	1,000	
15,330	17,934	21,574	20,818	30,200			27,350	27,350	

LIBRARY EXPENSES

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 14	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Capital Outlay			
1,218	19	306	0	1,000	40-540	Equipment	500	500	
	0	736	10,138	2,000	40-545	Computers	1,000	1,000	
130	0	219	323	500	40-550	Furniture	500	500	
1,348	19	1,261	10,461	3,500			2,000	2,000	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND	LIBRARY FUND	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
84,777	82,710	88,867	101,196	136,600	14	TOTAL LIBRARY EXPENSES	150,450	150,450	
121,284	118,109	132,399	139,940	136,600	14	TOTAL LIBRARY REVENUE	150,450	150,450	

CITY OF JEFFERSON - FISCAL YEAR 2024-25: APPROVED BUDGET

MUNICIPAL PARKS FUND

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 16	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						MUNICIPAL PARKS REVENUES			
144,908	0	130,380	358,008	8,500	30-100	Parks SDC	17,050	17,050	
0	0	2,961	0	100	30-120	Donations	100	100	
4,667	1,767	1,339	13,047	8,000	30-140	Interest	16,000	16,000	
124,045	267,731	169,031	287,843	650,000	30-220	Working Capital Carryover	590,000	590,000	
0	0	15,000	15,000	15,000	30-510	Tsf from General Fund 10	40,000	40,000	
0	0	0	0	25,000	30-600	Grants	100,000	100,000	
273,620	269,498	318,711	673,898	706,600			763,150	763,150	

EXPENSES

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 16	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Materials & Services			
0	0	0	0	500	40-210	Office Expense	500	500	
			1,785	10,000	40-220	Engineering/Legal	25,000	25,000	
332	332	494	11	500	40-230	Utilities	500	500	
0	0	0	60	500	40-240	Park Maintenance	1,000	1,000	
332	332	494	1,856	11,500			27,000	27,000	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 16	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Capital Outlay			
0	99,431	0	44,458	645,350	40-565	Park Acquisition & Development/SDC	617,350	617,350	
5,558	703	30,373	1,385	49,750	40-570	Park Acquisition & Development	118,800	118,800	
5,558	100,134	30,373	45,843	695,100			736,150	736,150	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND	MUNICIPAL PARKS FUND	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
5,890	100,466	30,867	47,699	706,600	16	TOTAL MUNICP. PARKS EXP	763,150	763,150	0
273,620	269,498	318,711	673,898	706,600	16	TOTAL MUNICP. PARKS REV	763,150	763,150	0

CITY OF JEFFERSON - FISCAL YEAR 2024-25: APPROVED BUDGET

STREET FUND

Fund Summary

Beginning Balance (carryover)						\$92,000	\$92,000	\$0
Annual Revenue						\$265,400	\$265,400	\$0
Annual Expense						\$141,400	\$141,400	\$0
Annual Surplus (Deficit)						\$124,000	\$124,000	\$0
Transfer to Street Improvement Fund						\$189,500	\$189,500	\$0
Ending Balance - Contingency						\$26,500	\$26,500	\$0

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 21	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						STREET FUND REVENUES			
2,142	738	329	3,105	2,000	30-140	Interest	3,300	3,300	
611	32	0	0	100	30-160	Miscellaneous	100	100	
228,291	233,126	261,616	257,967	258,000	30-180	State Gas Tax (99%)	262,000	262,000	
109,531	115,295	101,357	112,374	81,000	30-220	Working Capital Carryover	92,000	92,000	
340,575	349,191	363,302	373,446	341,100			357,400	357,400	

EXPENSES

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 21	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Payroll Related Expenses			
8,341	9,164	10,346	11,043	12,000	40-101	Director of Public Works-1.0 FTE (10%)	13,000	13,000	
5,759	7,366	6,988	7,741	8,500	40-102	Utility Foreman -1.0 FTE (10%)	9,500	9,500	
4,331	5,612	5,413	5,996	6,700	40-105	Utility Operator - 1.0 FTE (10%)	7,500	7,500	
3,871	2,190	3,955	4,988	5,500	40-106	Utility Maintenance Worker 1 FTE (10%)	6,200	6,200	
2,063	2,267	2,507	2,778	5,000	40-110	FICA	5,000	5,000	
6,162	5,510	1,960	2,666	7,000	40-120	Workers Compensation	7,000	7,000	
5,930	3,913	3,541	4,053	6,500	40-130	Employee Health & Welfare	7,200	7,200	
1,244	1,406	1,482	1,607	2,000	40-140	PERS	2,200	2,200	
78	54	72	52	200	40-150	Life Insurance	200	200	
341	747	677	630	1,000	40-160	Unemployment	1,200	1,200	
109	187	109	15	500	40-170	Overtime	500	500	
38,229	38,416	37,050	41,569	54,900			59,500	59,500	

STREET FUND EXPENSES

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 21	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Materials & Services			
0	168	25	149	500	40-210	Office Expense	500	500	
99	111	469	367	2,000	40-215	Operations & Maintenance	2,000	2,000	
1,320	1,285	1,470	4,463	6,000	40-225	Street Upkeep/Alley Maint	6,000	6,000	
294	0	0	0	3,000	40-230	Street Signs	3,000	3,000	
542	520	644	1,048	2,500	40-235	Fuel	2,500	2,500	
256	1,273	2,252	1,128	3,000	40-240	Vehicle Maintenance	3,000	3,000	
198	164	131	143	400	40-245	Personal Protection Equipment (PPE)	400	400	
0	0	0	0	5,000	40-250	Storm Drain Upkeep	5,000	5,000	
0	(164)	0	0	0	40-255	Miscellaneous	0	0	
2,815	106	0	149	4,000	40-260	Engineering / Legal	4,000	4,000	
0	0	476	0	500	40-265	Equipment Rental	500	500	
7,485	6,949	9,000	7,111	15,000	40-275	COG Consultant - Planning Svc	15,000	15,000	
30,542	23,204	28,611	20,212	40,000	40-280	Street Lights	40,000	40,000	
43,551	33,616	43,078	34,770	81,900			81,900	81,900	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 21	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Capital Outlay			
0	0	0	0	0	40-540	Equipment Purchase/Lease	0	0	0

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 21	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Contingency			
0	0	0	0	26,000	40-610	Operating Contingency (10%)	26,500	26,500	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 21	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Transfers			
143,500	175,800	170,800	182,600	178,300	40-810	Tsf to Street Improvement 42-30-521	189,500	189,500	
143,500	175,800	170,800	182,600	178,300			189,500	189,500	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND	STREET FUND	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
225,280	247,832	250,928	258,939	341,100	21	TOTAL STREET FUND EXPENSES	357,400	357,400	0
340,575	349,191	363,302	373,446	341,100	21	TOTAL STREET FUND REVENUE	357,400	357,400	0

CITY OF JEFFERSON - FISCAL YEAR 2024-25: APPROVED BUDGET

WATER FUND

Fund Summary

Beginning Balance (carryover)						\$270,000	\$270,000	\$0
Annual Revenue						\$1,019,300	\$1,019,300	\$0
Annual Expense						\$646,950	\$646,950	\$0
Annual Surplus (Deficit)						\$372,350	\$372,350	\$0
Transfer to Water System Development Fund						\$540,450	\$540,450	\$0
Ending Balance - Contingency						\$101,900	\$101,900	\$0

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 23	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
858,607	921,846	937,723	943,664	940,000	30-100	WATER FUND REVENUES			
						Water Revenues	990,000	990,000	
2,348	1,157	3,497	1,638	2,000	30-110	Connection Fees	2,000	2,000	
			108,723	0	30-115	Property Sale: 7th St Lot	0	0	
4,829	2,479	1,344	10,605	6,000	30-140	Interest	11,000	11,000	
3,599	1,198	3,063	2,660	5,000	30-150	Miscellaneous Utility Fees	5,000	5,000	
3,673	1,505	8,420	4,432	500	30-160	General Miscellaneous	500	500	
		645	812	800	30-170	Service Line Warranty Proceeds	800	800	
238,104	276,374	331,028	386,562	320,000	30-220	Working Capital Carryover	270,000	270,000	
8,849	3,068	9,015	9,932	10,000	30-260	Late Penalties	10,000	10,000	
1,120,009	1,207,627	1,294,735	1,469,028	1,284,300			1,289,300	1,289,300	0

EXPENSES

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 23	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
37,537	41,237	46,557	49,690	54,000	40-101	Payroll Related Expenses			
						Director of Public Works-1.0 FTE (45%)	56,500	56,500	
25,915	33,149	31,446	34,833	38,000	40-102	Utility Foreman - 1.0 FTE (45%)	42,300	42,300	
0	0	0	0	0	40-103	Planning/Dvlpmnt Coord	0	0	
0	0	0	0	0	40-104	Asst. Planner/Code Enforc	0	0	
19,488	25,255	24,358	26,981	30,500	40-105	Utility Operator -1.0 FTE (45%)	33,000	33,000	
17,420	9,856	17,795	22,446	26,000	40-106	Utility Maintenance Worker 1 FTE (45%)	27,500	27,500	
19,283	20,271	22,454	24,873	27,600	40-107	Utility Clerk -1.0 FTE (50%)	31,000	31,000	
19,471	20,470	22,674	25,116	27,500	40-108	Deputy Recorder/Clerk - 1.0 FTE (33%)	30,000	30,000	
0	0	0	0	3,000	40-109	Temporary Help Crew	3,000	3,000	
12,470	13,694	15,021	16,610	15,500	40-110	FICA	17,000	17,000	
2,059	3,740	642	1,957	4,200	40-120	Workers Compensation	4,500	4,500	
33,697	23,761	23,519	25,142	40,000	40-130	Employee Health & Welfare	45,000	45,000	
7,805	8,329	9,324	10,181	12,500	40-140	PERS	13,500	13,500	
487	375	441	323	700	40-150	Life Insurance	700	700	
1,948	2,960	3,047	3,562	3,200	40-160	Unemployment	4,000	4,000	
491	841	489	68	2,000	40-170	Overtime	2,000	2,000	
198,071	203,938	217,767	241,782	284,700			310,000	310,000	0

WATER FUND EXPENSES

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 23	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
3,346	2,174	3,155	2,877	5,200	40-210	Materials & Services			
						Office Expense	5,200	5,200	
3,237	2,845	3,354	3,679	6,000	40-216	Telephone	6,000	6,000	
19,717	21,112	32,681	32,426	35,000	40-219	Utilities	40,000	40,000	
11,258	14,063	13,610	17,310	20,000	40-222	Operations & Maintenance	25,000	25,000	
7,112	5,363	11,064	17,318	25,000	40-225	New Wtr Serv Components Exp	25,000	25,000	
0	0	135	199	250	40-228	Travel	250	250	
0	0	0	0	0	40-234	Radio Repair	0	0	
12,749	14,448	15,868	21,237	22,000	40-237	Insurance	27,000	27,000	
2,115	2,325	2,540	2,360	3,000	40-240	Association Dues	3,200	3,200	
4,300	7,450	7,400	10,250	8,000	40-243	Audit	8,000	8,000	
473	865	527	648	800	40-245	Personal Protection Equipment (PPE)	800	800	
2,441	2,341	2,900	5,574	6,000	40-246	Fuel	6,000	6,000	
1,485	4,182	3,984	4,903	4,500	40-249	Vehicle Maintenance	4,500	4,500	
42,755	46,229	46,886	47,178	47,000	40-252	Franchise Fee - 5%	49,500	49,500	
					40-254	Utility Assistance Program	2,000	2,000	
		28,842	3,828	25,000	40-255	Contracted Services	25,000	25,000	
0	1,816	0	0	0	40-258	Miscellaneous	0	0	
1,534	1,941	631	1,444	3,000	40-264	Training	3,000	3,000	
5,120	4,468	5,155	5,579	15,000	40-267	Lab Tests	15,000	15,000	
509	581	4,946	1,344	5,000	40-270	Engineering / Legal	5,000	5,000	
291	0	0	0	500	40-273	Equipment Rental	500	500	
7,485	6,949	9,000	7,111	15,000	40-279	COG Consultant - Planning Svc	15,000	15,000	
14,864	11,486	19,727	34,420	35,000	40-282	Chemicals	35,000	35,000	
140,791	150,638	212,405	219,685	281,250			300,950	300,950	0

CITY OF JEFFERSON - FISCAL YEAR 2024-25: APPROVED BUDGET

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 23 40-500	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
0	0	3,431	2,648	6,000	40-550	Capital Outlay			
6,072	8,975	201,479	3,759	10,000	40-595	Fire Hydrants	6,000	6,000	
						Water Meters	10,000	10,000	
6,072	8,975	204,910	6,407	16,000			16,000	16,000	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 23 40-600	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
0	0	0	0	96,400	40-610	Contingency			
						Operating Contingency (10%)	101,900	101,900	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 23 40-800	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
494,250	491,950	268,090	606,900	595,950	40-810	Transfers			
						Tsf to Water Sys Dev Fund 37	540,450	540,450	
5,000	5,000	5,000	5,000	10,000	40-812	Tsf to Utility Reserve Fund 56	20,000	20,000	
499,250	496,950	273,090	611,900	605,950			560,450	560,450	0

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND	WATER FUND	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
844,184	860,501	908,172	1,079,774	1,284,300	23	TOTAL WATER FUND EXPENSES	1,289,300	1,289,300	0
1,120,009	1,207,627	1,294,735	1,469,028	1,284,300	23	TOTAL WATER FUND REVENUE	1,289,300	1,289,300	0

SEWER FUND

Fund Summary

Beginning Balance (carryover)		\$195,000	\$195,000	\$0
Annual Revenue		\$757,800	\$757,800	\$0
Annual Expense		\$595,000	\$595,000	\$0
Annual Surplus (Deficit)		\$162,800	\$162,800	\$0
Transfer to Sewer Expansion Reserve Fund		282,100	282,100	-
Ending Balance - Contingency		75,700	75,700	-

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 24	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
665,267	672,834	672,512	686,122	700,000	30-100	SEWER FUND REVENUES			
						Sewer Revenue	735,000	735,000	
3,991	1,837	876	6,175	4,500	30-140	Interest	6,500	6,500	
3,599	1,198	3,063	2,660	5,000	30-150	Miscellaneous Utility Fees	5,000	5,000	
3,293	492	4,281	476	500	30-160	General Miscellaneous	500	500	
		645	812	800	30-170	Service Line Warranty Proceeds	800	800	
208,899	229,821	256,054	226,932	192,000	30-220	Working Capital Carryover	195,000	195,000	
8,849	3,068	9,015	9,932	10,000	30-260	Late Penalties	10,000	10,000	
893,898	909,250	946,446	933,109	912,800			952,800	952,800	

EXPENSES

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 24 40-110	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
37,537	41,237	46,557	49,690	54,000	40-110	Payroll Related Expenses			
						Director of Public Works-1.0 FTE (45%)	56,500	56,500	
25,915	33,149	31,446	34,833	38,000	40-115	Utility Foreman -1.0 FTE (45%)	42,300	42,300	
0	0	0	0	0	40-120	Planning/Dvlpmnt Coord	0	0	
0	0	0	0	0	40-125	Asst. Planner/Code Enforc.	0	0	
19,488	25,255	24,358	26,981	30,500	40-130	Utility Operator - 1.0 FTE (45%)	33,000	33,000	
19,283	20,271	22,454	24,873	27,600	40-135	Utility Clerk -1.0 FTE (50%)	31,000	31,000	
17,420	9,856	17,795	22,446	26,000	40-140	Utility Maintenance Worker 1 FTE (45%)	27,500	27,500	
19,471	20,470	22,674	25,116	27,500	40-145	Deputy Recorder/Clerk - 1.0 FTE (33%)	30,000	30,000	
0	0	0	0	3,000	40-150	Temporary Help Crew	3,000	3,000	
12,470	13,575	15,021	16,610	15,500	40-155	FICA	17,000	17,000	
1,688	3,534	642	1,786	4,200	40-160	Workers Compensation	4,500	4,500	
33,697	23,761	23,519	25,142	40,000	40-165	Employee Health & Welfare	45,000	45,000	
7,805	8,329	9,324	10,181	12,500	40-170	PERS	13,500	13,500	
487	375	441	323	700	40-175	Life Insurance	700	700	
1,948	2,960	3,047	3,562	3,200	40-180	Unemployment	4,000	4,000	
491	841	489	68	2,000	40-185	Overtime	2,000	2,000	
197,700	203,613	217,767	241,611	284,700			310,000	310,000	

CITY OF JEFFERSON - FISCAL YEAR 2024-25: APPROVED BUDGET

SEWER FUND EXPENSES

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 24 40-200	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Materials & Services			
2,587	1,884	2,810	2,720	5,200	40-210	Office Expense	5,200	5,200	
3,237	2,845	3,354	3,679	6,000	40-216	Telephone	6,000	6,000	
35,426	35,776	34,078	34,472	38,000	40-219	Utilities	43,000	43,000	
12,476	11,673	9,782	16,250	20,000	40-222	Operations & Maintenance	25,000	25,000	
0	0	0	199	250	40-225	Travel	250	250	
0	0	15,067	0	15,000	40-228	UV Bulb Replacement (3yr program)	16,000	16,000	
0	593	0	0	25,000	40-231	Collections/Test Lines & Systems	25,000	25,000	
0	0	0	0	0	40-234	Radio Repair	0	0	
12,749	14,448	15,868	21,237	22,000	40-237	Insurance	27,000	27,000	
3,247	3,966	3,799	3,707	4,500	40-240	Association Dues	4,500	4,500	
4,300	7,450	7,400	10,250	8,000	40-243	Audit	8,000	8,000	
473	865	530	647	800	40-245	Personal Protection Equipment (PPE)	800	800	
2,441	2,341	2,900	5,574	6,000	40-246	Fuel	6,000	6,000	
1,227	4,182	3,984	4,900	4,500	40-249	Vehicle Maintenance	4,500	4,500	
30,051	33,650	33,626	34,301	35,000	40-252	Franchise Fee - 5%	36,750	36,750	
					40-254	Utility Assistance Program	2,000	2,000	
0	(184)	0	0	0	40-255	Miscellaneous	0	0	
1,556	653	639	1,309	3,000	40-261	Training	3,000	3,000	
2,660	2,104	5,327	2,771	8,000	40-264	Lab Supplies	8,000	8,000	
794	756	293	1,344	3,500	40-267	Engineering / Legal	3,500	3,500	
291	0	0	0	500	40-270	Equipment Rental	500	500	
7,484	6,949	9,000	7,111	15,000	40-276	COG Consultant - Planning Svc	15,000	15,000	
120,999	129,951	148,457	150,471	220,250			240,000	240,000	

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

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 24 40-600	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Contingency			
0	0	0	0	72,000	40-610	Operating Contingency (10%)	75,700	75,700	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 24 40-800	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Transfers			
341,100	296,800	348,290	317,200	300,850	40-810	Tsf to Sewer Exp Rsrv Fund 27	282,100	282,100	
5,000	5,000	5,000	5,000	10,000	40-820	Tsf to Utility Reserve Fund 56	20,000	20,000	
346,100	301,800	353,290	322,200	310,850			302,100	302,100	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND	SEWER FUND	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
664,799	635,364	719,514	714,282	912,800	24	TOTAL SEWER FUND EXPENSES	952,800	952,800	0
893,898	909,250	946,446	933,109	912,800	24	TOTAL SEWER FUND REVENUE	952,800	952,800	0

CITY OF JEFFERSON - FISCAL YEAR 2024-25: APPROVED BUDGET

CEMETERY FUND

Fund Summary

Beginning Balance (carryover)		\$60,000	\$60,000	\$0
Annual Revenue		\$21,400	\$21,400	\$0
Annual Expense		\$79,300	\$79,300	\$0
Annual Surplus (Deficit)		(\$57,900)	(\$57,900)	\$0
Transfer to Cemetery Equip Reserve Fund		\$0	\$0	\$0
Ending Balance - Contingency		\$2,100	\$2,100	\$0

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 25	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
CEMETERY FUND REVENUES									
12,050	27,550	24,250	16,700	14,000	30-100	Sale of Lots	14,000	14,000	
120	180	210	120	400	30-120	Fill Dirt	300	300	
813	316	324	1,824	1,000	30-140	Interest	2,500	2,500	
10	0	2,100	0	100	30-160	Miscellaneous	100	100	
4,751	3,926	3,328	5,182	4,000	30-180	Pioneer Trust - Kester Estate	4,500	4,500	
42,153	39,966	55,446	66,809	65,000	30-220	Working Capital Carryover	60,000	60,000	
0	0	0	5,350	10,000	30-280	Grants	0	0	
0	0	0	0	0	30-526	Xfer from Cem Equip Fund 26	0	0	
0	0	0	0	0	30-528	Xfer from General Fund 10	0	0	
59,897	71,938	85,658	95,985	94,500			81,400	81,400	

CEMETERY FUND EXPENSES

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 25	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
Payroll Related Expenses									
13,070	6,472	0	7,643	11,000	40-101	Caretakers - as needed (100%)	11,500	11,500	
0	0	0	0	0	40-103	City Clerk	0	0	
957	477	0	585	800	40-110	FICA	900	900	
401	692	0	5	500	40-120	Workers Compensation	800	800	
0	0	0	0	0	40-130	Employee Health & Welfare	0	0	
0	0	0	0	0	40-140	PERS	0	0	
0	0	0	0	0	40-150	Life Insurance	0	0	
463	310	0	166	500	40-160	Unemployment	500	500	
14,891	7,951	0	8,399	12,800			13,700	13,700	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 25	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
Materials & Services									
0	0	23	30	100	40-210	Office Expense	100	100	
211	4,358	1,296	1,665	6,500	40-215	Operations/Maintenance	6,500	6,500	
237	238	297	329	500	40-225	Utilities	500	500	
1,500	1,700	2,000	2,300	2,600	40-230	Insurance	3,300	3,300	
400	214	214	87	500	40-235	Accounting Software Support	500	500	
100	100	200	200	200	40-240	Audit	200	200	
133	23	0	0	100	40-245	Restroom Maintenance	0	0	
0	172	0	311	500	40-250	Maps & Records	500	500	
0	0	0	0	0	40-255	Miscellaneous	0	0	
922	203	0	260	500	40-260	Equipment Maintenance/Repair	500	500	
1,537	1,533	1,403	1,537	2,200	40-265	Contract Gatekeeper	2,200	2,200	
0	0	8,400	700	0	40-270	Contract Groundkeeper/Lawn care	0	0	
5,040	8,541	13,833	7,419	13,700			14,300	14,300	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 25	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
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	5,017	5,436	65,100	40-560	Land & Land Improvements	51,300	51,300	
0	0	5,017	5,436	65,100			51,300	51,300	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 25	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
Contingency									
0	0	0	0	2,900	40-610	Operating Contingency (10%)	2,100	2,100	

CITY OF JEFFERSON - FISCAL YEAR 2024-25: APPROVED BUDGET

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 25 40-800	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
0	0	0	0	0	40-810	Transfers	0	0	0
						Tsf to Cemetery Equip Fund 26			
Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 25 40-900	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
0	0	0	0	0	40-910	Unappropriated	0	0	0
						Unapprop Ending Fund Balance			
Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND	CEMETERY FUND	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
19,931	16,492	18,850	21,254	94,500	25	TOTAL CEMETERY FUND EXP	81,400	81,400	0
59,897	71,938	85,658	95,985	94,500	25	TOTAL CEMETERY FUND REV	81,400	81,400	0

CEMETERY EQUIPMENT FUND

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 26	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
538	205	138	712	500	30-140	CEMETERY EQUIP. FUND REV			
25,641	25,552	25,756	25,895	26,000	30-220	Interest	1,000	1,000	
	0	0	0	0	30-525	Working Capital Carryover	27,000	27,000	
						Tsf from Cemetery Fund 25	0	0	
26,179	25,757	25,894	26,607	26,500			28,000	28,000	

EXPENSES

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 26 40-500	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
0	0	0	0	26,500	40-540	Capital Outlay	28,000	28,000	
						Equipment			

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

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND	CEMETERY EQ. FUND	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
0	0	0	0	26,500	26	TOTAL CEMETERY EQ. EXPENSES	28,000	28,000	0
26,179	25,757	25,894	26,607	26,500	26	TOTAL CEMETERY EQ. REVENUE	28,000	28,000	0

CITY OF JEFFERSON - FISCAL YEAR 2024-25: APPROVED BUDGET

SEWER EXPANSION RESERVE FUND

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 27	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
135,014	7,942	119,130	333,564	8,000	30-100	SEWER EXPANSION RES. REV			
46,777	20,193	15,163	85,769	50,000	30-140	Sewer SDC	16,000	16,000	
0	0	0	0	0	30-160	Interest	120,000	120,000	
0	0	0	0	0	30-180	Miscellaneous	0	0	
39,065	116,040	0	0	0	30-184	OECCD Reimbursements	0	0	
1,999,768	2,355,511	2,587,902	2,867,471	3,350,000	30-220	Interfund Loan Pmt from General Fund	0	0	
341,100	296,800	348,290	317,200	300,850	30-524	Working Capital Carryover	3,500,000	3,500,000	
						Transfer from Sewer Fund 24	282,100	282,100	
2,561,724	2,796,486	3,070,485	3,604,004	3,708,850			3,918,100	3,918,100	

EXPENSES

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 27	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
0	0	0	0	0	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 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 40-300	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
91,818	88,386	63,110	81,888	77,500	40-350	Debt Service			
114,395	119,977	89,934	90,681	96,500	40-355	WWTP Loan #G04005 Int. Pmt.	72,500	72,500	
						WWTP Loan #G04005 Princpl Pmt.	102,500	102,500	
206,213	208,363	153,044	172,569	174,000			175,000	175,000	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 40-500	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
0	0	0	0	0	40-565	Capital Outlay			
0	0	0	0	671,900	40-566	Sewer Expansion	0	0	
0	220	49,970	0	2,862,950	40-566	Sewer System Expansion/SDC	677,900	677,900	
0					40-590	Wastewater Treatment Plant	3,065,200	3,065,200	
0	220	49,970	0	3,534,850			3,743,100	3,743,100	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
206,213	208,583	203,014	172,569	3,708,850	27	SWR EXPANSION FUND			
2,561,724	2,796,486	3,070,485	3,604,004	3,708,850	27	TOTAL SEWER EXPANSION EXP	3,918,100	3,918,100	0
					27	TOTAL SEWER EXPANSION REV	3,918,100	3,918,100	0

WATER RESERVOIR DEBT SERVICE FUND

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 35	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
1,726	618	510	872	0	30-140	WATER RES DEBT SERVICE REV			
84,378	83,807	82,437	81,954	83,300	30-220	Interest	0	0	0
0	0	0	0	0	30-523	Working Capital Carryover	0	0	0
79,896	80,205	81,200	161,805	0	30-537	Tsf from Water Fund 23	0	0	0
						Tsf from Wtr Sys Dev Fund 37	0	0	0
166,000	164,630	164,147	244,631	83,300			0	0	

EXPENSES

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 40-300	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
0	0	0	0	0	40-310	Debt Service			
19,966	17,019	13,914	11,770	0	40-310	Legal/Administration Fees	0	0	0
62,227	65,174	68,279	149,727	0	40-355	98 Water Bond Interest Pmt	0	0	0
						98 Water Bond Principle Pmt	0	0	0
82,193	82,193	82,193	161,497	0			0	0	0

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 40-800	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
				83,300	40-810	Transfers			
						Tsf/Return Bal to Wtr Sys Dev Fund 37	0	0	0

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

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
82,193	82,193	82,193	161,497	83,300	35	WATER RES DEBT SERV			
166,000	164,630	164,147	244,631	83,300	35	TOTAL WATER RES DEBT SVC EXP	0	0	0
					35	TOTAL WATER RES DEBT SVC REV	0	0	0

CITY OF JEFFERSON - FISCAL YEAR 2024-25: APPROVED BUDGET

WATER SYSTEM DEVELOPMENT FUND

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 37	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						WATER SYS. DVLPMNT REVENUE			
159,212	0	143,820	410,475	10,000	30-100	Water SDC	20,000	20,000	
0	0	0	0	0	30-120	LID Assessments	0	0	
60,708	14,918	6,259	38,136	30,000	30-140	Interest	75,000	75,000	
1,135,060	4,822,023	0	0	1,045,000	30-145	WTP Safe Drinking Water Loan	0	0	
0	0	0	0	450,000	30-150	Marion County ARPA Grant	450,000	450,000	
7,265	0	0	0	0	30-165	Miscellaneous	0	0	
2,787,801	2,216,969	2,245,015	859,947	1,700,000	30-220	Working Capital Carryover	2,000,000	2,000,000	
494,250	491,950	268,090	606,900	595,950	30-523	Tsf from Water Fund 23	540,450	540,450	
	0	150,000	218,200	125,000	30-525	Tsf from General Fund (ARP \$)	37,100	37,100	
				83,300	30-527	Tsf From Wtr Reservoir Debt Svc Fund 35	0	0	
4,644,296	7,545,860	2,813,184	2,133,658	4,039,250			3,122,550	3,122,550	

EXPENSES

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 37	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Materials & Services			
0	0	0	0	0	40-210	Legal Fees	0	0	
19,027	0	0	0	0	40-220	Permit Fees	0	0	
1,190	4,930	3,954	0	5,000	40-230	Project Administration	5,000	5,000	
243,407	258,515	124,664	22,085	125,000	40-235	Engineering	125,000	125,000	
263,624	263,445	128,618	22,085	130,000			130,000	130,000	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 37	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Debt Service			
				40,000	40-350	WTP Loan - Interest Pmt	50,000	50,000	
				280,000	40-355	WTP Loan - Principal Pmt.	142,500	142,500	
0	0	0	0	320,000			192,500	192,500	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 37	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Capital Outlay			
0	0	0	0	564,300	40-595	Water System - SDC	571,700	571,700	
2,083,808	4,957,195	1,743,419	207,035	2,864,950	40-596	Water System - General	1,988,350	1,988,350	
		0	0	160,000	40-597	Membrane Replacement	240,000	240,000	
2,083,808	4,957,195	1,743,419	207,035	3,589,250			2,800,050	2,800,050	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 37	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Transfers			
79,896	80,205	81,200	161,805	0	40-810	Tsf Out (SDC) to Debt Svc Fund 35	0	0	0

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND	WATER SYS. DVLPMNT	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
2,427,328	5,300,845	1,953,237	390,925	4,039,250	37	TOTAL WATER SYS DEV. FUND EXP	3,122,550	3,122,550	0
4,644,296	7,545,860	2,813,184	2,133,658	4,039,250	37	TOTAL WATER SYS DEV. FUND REV	3,122,550	3,122,550	0

CITY OF JEFFERSON - FISCAL YEAR 2024-25: APPROVED BUDGET

STORM DRAINAGE FUND

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 39	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
3,570	105	630	8,820	225	30-100	STORM DRAINAGE REVENUES			
						Storm Water SDC	550	550	
	0	100,000	0	0	30-110	Tsf from General Fund (ARP Funds)	0	0	
31,947	36,134	36,357	36,298	37,000	30-120	Storm Water Fee	37,000	37,000	
358	427	921	4,623	3,000	30-140	Interest	7,000	7,000	
434	36,309	72,975	200,689	180,000	30-220	Working Capital Carryover	230,000	230,000	
36,309	72,975	210,883	250,430	220,225			274,550	274,550	

EXPENSES

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 39	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
		0	0	5,000	40-200	Materials & Services			
					40-210	Engineering/Legal	5,000	5,000	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 39	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
	0	0	0	13,600	40-500	Capital Outlay			
					40-550	Storm Drain SDC	13,900	13,900	
0	0	10,193	60,297	201,625	40-570	Storm Drain Maintenance/Repair/Upkeep	255,650	255,650	
0	0	10,193	60,297	215,225			269,550	269,550	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND	STORM DRAINAGE FUND	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
0	0	10,193	60,297	220,225	39	TOTAL STORM DRAIN FUND EXP	274,550	274,550	0
36,309	72,975	210,883	250,430	220,225	39	TOTAL STORM DRAIN FUND REV	274,550	274,550	0

CITY OF JEFFERSON - FISCAL YEAR 2024-25: APPROVED BUDGET

STREET IMPROVEMENT FUND

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 42	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
STREET IMPROVEMENT REVENUES									
0	0	100,000	0	250,000	30-120	State Grant - SCA	250,000	250,000	
3,289	1,953	1,206	8,276	5,000	30-140	Interest	15,000	15,000	
0	0	0	0	0	30-160	Miscellaneous	0	0	
128,593	206,760	306,344	195,413	372,000	30-220	Working Capital Carryover	500,000	500,000	
143,500	175,800	170,800	182,600	178,300	30-521	Tsf from Street Fund 21	189,500	189,500	
275,382	384,513	578,350	386,289	805,300			954,500	954,500	

EXPENSES

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 40-500	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
Capital Outlay									
68,623	78,169	382,937	9,935	805,300	40-570	Street Improvements	954,500	954,500	
68,623	78,169	382,937	9,935	805,300			954,500	954,500	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 40-800	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
Transfers									
0	0	0	0	0	40-810	Tsf out to Bike/Footpath Fund 44	0	0	0

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND	STREET IMPRVMT	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
68,623	78,169	382,937	9,935	805,300	42	TOTAL STREET IMP. FUND EXP	954,500	954,500	0
275,382	384,513	578,350	386,289	805,300	42	TOTAL STREET IMP. FUND REV	954,500	954,500	0

BIKE/FOOTPATH FUND

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 44	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
BIKE/FOOTPATH REVENUES									
3383	4,281	461	461	500	30-100	LID Assessments - Hazel St. Sidewalks	500	500	
0	11,550	0	0	0	30-120	LID Assessments - 3rd St. Sidewalks	0	0	
0	0	14,520	0	0	30-125	LID Assessments - 5th St. Sidewalks	0	0	
531	321	160	831	800	30-140	Interest	1,300	1,300	
2,306	2,355	2,643	2,606	2,600	30-150	State Gas Tax (1%)	2,800	2,800	
0	0	0	0	0	30-160	Miscellaneous	0	0	
20,582	26,802	45,309	28,092	27,000	30-220	Working Capital Carryover	34,000	34,000	
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	
26,802	45,309	63,093	31,990	30,900			38,600	38,600	

EXPENSES

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 40-500	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
Materials & Services									
0	0	35,000	0	30,900	40-510	Bike/Footpath Construction	38,600	38,600	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND	BIKE/FOOTPATH FUND	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
0	0	35,000	0	30,900	44	TOTAL BIKE/FOOTPATH FUND EXP	38,600	38,600	0
26,802	45,309	63,093	31,990	30,900	44	TOTAL BIKE/FOOTPATH FUND REV	38,600	38,600	0

CITY OF JEFFERSON - FISCAL YEAR 2024-25: APPROVED BUDGET

BOAT RAMP FUND

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 48	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						BOAT RAMP REVENUES			
2,417	0	0	0	0	30-100	Ramp Grant/Intergovt Funds	0	0	0
0	0	0	0	0	30-120	Tsf from General Fund 10	0	0	0
34	0	0	0	0	30-140	Interest	0	0	0
2,471	113	0	0	0	30-220	Working Capital Carryover	0	0	0
4,922	113	0	0	0			0	0	0

EXPENSES

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 40-200	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Materials & Services			
1,981	113	0	0	0	40-210	Ramp Maintenance/Repair Expense	0	0	0
2,828	0	0	0	0	40-220	Parking	0	0	0
0	0	0	0	0	40-230	Grant Payback	0	0	0
4,809	113	0	0	0			0	0	0

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND	BOAT RAMP FUND	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
4,809	113	0	0	0	48	TOTAL BOAT RAMP FUND EXP	0	0	0
4,922	113	0	0	0	48	TOTAL BOAT RAMP FUND REV	0	0	0

CONSER HOUSE REHAB GRANT FUND

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 54	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						CONSER HOUSE REHAB REVENUES			
0	0	0	0	100	30-100	Local Donations	100	100	
12,785	9,404	13,835	20,247	24,500	30-220	Working Capital Carryover	40,000	40,000	
2,000	25,000	25,000	25,000	25,000	30-510	Tsf from General Fund 10	20,000	20,000	
8,151	3,349	8,434	3,566	17,000	30-600	SHPO Grant	15,000	15,000	
22,936	37,753	47,269	48,813	66,600			75,100	75,100	

EXPENSES

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 40-200	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Materials & Services			
0	0	0	0	0	40-210	Administration Expense	0	0	
1,500	0	0	0	17,000	40-220	Inspection/Study	0	0	
12,033	23,917	27,023	21,424	49,600	40-230	Conser House Rehab	75,100	75,100	
13,533	23,917	27,023	21,424	66,600			75,100	75,100	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 40-800	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Transfers			
0	0	0	0	0	40-810	Tsf to General Fund 10	0	0	0

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND	C.H.R. GRANT FUND	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
13,533	23,917	27,023	21,424	66,600	54	TOTAL C.H.R. GRANT FUND EXP	75,100	75,100	0
22,936	37,753	47,269	48,813	66,600	54	TOTAL C.H.R. GRANT FUND REV	75,100	75,100	0

CITY OF JEFFERSON - FISCAL YEAR 2024-25: APPROVED BUDGET

UTILITY RESERVE FUND

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 56	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Utility Reserve Revenues			
5,780	2,232	1,253	4,947	5,000	30-140	Interest	6,000	6,000	
0	1,538	0	4,652	0	30-160	Miscellaneous	0	0	
276,427	280,905	262,204	207,614	140,000	30-220	Working Capital Carryover	80,000	80,000	
5,000	5,000	5,000	5,000	10,000	30-510	Tsf from Sewer Fund 24	20,000	20,000	
5,000	5,000	5,000	5,000	10,000	30-512	Tsf from Water Fund 23	20,000	20,000	
			14,000	0	30-514	Tsf from General Fund 10	0	0	
292,207	294,675	273,457	241,213	165,000			126,000	126,000	

EXPENSES

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND 40-500	Category	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
						Capital Outlay			
0	0	4,049	0	5,000	40-510	Capital Outlay-General	5,000	5,000	
6,159	3,243	5,722	1,841	7,000	40-520	Computer	5,000	5,000	
4,893	18,091	1,169	4,578	50,000	40-530	Equipment	35,000	35,000	
0	0	31,160	33,028	50,000	40-540	Vehicle	11,000	11,000	
0	0	0	0	20,000	40-550	Land and Buildings	30,000	30,000	
250	11,137	9,743	41,782	23,000	40-560	WWTP Equipment	30,000	30,000	
0	0	14,000	14,000	10,000	40-570	City Business Signs	10,000	10,000	
11,302	32,471	65,843	95,229	165,000			126,000	126,000	

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	FUND	UTILITY RESERVE FUND	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
11,302	32,471	65,843	95,229	165,000	56	TOTAL UTILITY RESERVE FUND EXP	126,000	126,000	0
292,207	294,675	273,457	241,213	165,000	56	TOTAL UTILITY RESERVE FUND REV	126,000	126,000	0

FY 2024-25 APPROVED BUDGET TOTALS

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	REVENUE	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
12,198,265	15,732,282	12,193,633	13,000,495	14,778,925		14,156,550	14,156,550	0

Actual FY 19/20	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Budgeted FY 23/24	EXPENSE	Proposed FY 24/25	Approved FY 24/25	Adopted FY 24/25
5,494,724	8,626,578	6,006,627	4,477,245	14,778,925		14,156,550	14,156,550	0