

	<b>REVENUES</b>	<b>FY24 Budget Approved</b>	<b>FY 24 Thru 12/31/24</b>	<b>FY25 Proposed</b>	<b>\$ Change FY24 to FY25</b>	<b>% Change FY24 to FY25</b>	<b>Notes and Explanations</b>
299	Carryover						
301	Taxes Ad Valorem	\$ 231,599	\$ 157,613	\$ 239,731	8,132	4%	
301-06	Supplemental Taxes	\$ 23,100	\$ 0	\$ 23,100	0	0%	
303	Gas & Oil Severance Tax	\$ 9,000	\$ 15,650	\$ 20,000	11,000	122%	
304	Utility Tax	\$ 56,000	\$ 29,996	\$ 56,000	0	0%	
305	B&O Tax	\$ 85,000	\$ 41,324	\$ 83,000	-2,000	-2%	
306	Liquor Tax	\$ 180,000	\$ 96,247	\$ 185,000	5,000	3%	
307	Animal Control Tax	\$ 400	\$ 224	\$ 400	0	0%	
308	Hotel/Motel Tax	\$ 140,000	\$ 130,169	\$ 300,000	160,000	114%	
314	Sales Tax	\$ 540,000	\$ 305,442	\$ 560,000	20,000	4%	
320	Fines, Fees, and Court Costs	\$ 53,255	\$ 39,497	\$ 57,000	3,745	7%	
321	Parking Violations	\$ 20,795	\$ 16,868	\$ 30,000	9,205	44%	
325	Business Licenses	\$ 23,000	\$ 9,697	\$ 20,000	-3,000	-13%	
326	Building Permits	\$ 6,500	\$ 1,778	\$ 4,000	-2,500	-38%	
328	Franchise Tax	\$ 7,500	\$ 5,920	\$ 9,000	1,500	20%	
330	Interstate/International Registration Plan	\$ 10,000	\$ 3,609	\$ 7,000	-3,000	-30%	
342	Parking Meters	\$ 113,125	\$ 82,064	\$ 120,000	6,875	6%	
345	Rent and Concession Revenue	\$ 45,661	\$ 21,600	\$ 45,000	-661	-1%	
350	Refuse Collection	\$ 175,297	\$ 87,450.27	\$ 175,000	-297	0%	
368	Contributions from Other Entities	\$ 2,100	\$ -	\$ 0	-2,100	-100%	
374	Payroll Reimbursement	\$ 0	\$ 0	\$ 1,095,600	1,095,600		
376	Gaming Income	\$ 124,635	\$ 49,917	\$ 110,000	-14,635	-12%	
380	Interest Income - Operating Acct	\$ 67,200	\$ 107,931	\$ 80,000	12,800	19%	
381	Misc. Reimbursements	\$ 2,625	\$ 2,407	\$ 2,000	-625	-24%	
382	Refunds and Rebates	\$ 12,915	\$ 5,815	\$ 10,000	-2,915	-23%	
391	Recycling Program	\$ 34,178	\$ 17,673	\$ 34,000	-178	-1%	
397	Video Lottery	\$ 309,586	\$ 117,749	\$ 240,000	-69,586	-22%	
399	Miscellaneous Rev	\$ 358	\$ 0	\$ 350	-8	-2%	
	<b>Total Revenues</b>	<b>\$ 2,273,829</b>	<b>\$ 1,346,641</b>	<b>\$ 3,506,181</b>	<b>\$ 1,232,353</b>	<b>54%</b>	Change is so much because of reimbursement from water/sewer

	Department Line Items	FY24 Budget Approved	FY 24 Thru 12/31/24	FY25 Proposed	\$ Change FY24 to FY25	% Change FY24 to FY25	Notes and Explanations
<b>409</b>	<b>Mayor's Office - 409</b>	<b>FY24 Budget Approved</b>	<b>FY 24 Thru 12/31/24</b>	<b>FY25 Proposed</b>	<b>\$ Change FY24 to FY25</b>	<b>% Change FY24 to FY25</b>	<b>Notes and Explanations</b>
101	Salary	\$ 2,000	\$ 1,000	\$ 2,000	\$ 0	0%	
104	FICA	\$ 151	\$ 75	\$ 151	\$ 0	0%	
111	Telephone	\$ 970	\$ 485	\$ 970	\$ 0	0%	
226	Liability Insurance	\$ 100	\$ 50	\$ 100	\$ 0	0%	
	<b>Total Mayor's Office</b>	<b>\$ 3,221</b>	<b>\$ 1,610</b>	<b>\$ 3,221</b>	<b>\$ 0</b>	<b>0%</b>	
<b>410</b>	<b>City Council -410</b>	<b>FY24 Budget Approved</b>	<b>FY 24 Thru 12/31/24</b>	<b>FY25 Proposed</b>	<b>\$ Change FY24 to FY25</b>	<b>% Change FY24 to FY25</b>	<b>Notes and Explanations</b>
101	Salaries	\$ 6,000	\$ 3,000	\$ 6,000	\$ 0	0%	
104	FICA	\$ 450	\$ 225	\$ 450	\$ 0	0%	
226	Liability /Workers Comp Insurance	\$ 250	\$ 125	\$ 250	\$ 0	0%	
	<b>Total Council</b>	<b>\$ 6,700</b>	<b>\$ 3,350</b>	<b>\$ 6,700</b>	<b>\$ 0</b>	<b>0%</b>	
87							
<b>411</b>	<b>City Recorder</b>	<b>FY24 Budget Approved</b>	<b>FY 24 Thru 12/31/24</b>	<b>FY25 Proposed</b>	<b>\$ Change FY24 to FY25</b>	<b>% Change FY24 to FY25</b>	<b>Notes and Explanations</b>
101	Salaries	\$ 1,500		\$ 1,500	0	0%	
104	FICA	\$ 115		\$ 115	0	0%	
226	Liability /Workers Comp Insurance	\$ 64		\$ 64	0	0%	
	<b>Total Recorder</b>	<b>\$ 1,679</b>		<b>\$ 1,679</b>	<b>\$ 0</b>	<b>0%</b>	
141							
<b>416</b>	<b>Police Judges - 416</b>	<b>FY24 Budget Approved</b>	<b>FY 24 Thru 12/31/24</b>	<b>FY25 Proposed</b>	<b>\$ Change FY24 to FY25</b>	<b>% Change FY24 to FY25</b>	<b>Notes and Explanations</b>
223	Professional Services	\$ 8,900	\$ 3,510	\$ 8,900	\$ 0	0%	One Municipal Court Judge and one prosecutor
	<b>Total Police Judges</b>	<b>\$ 8,900</b>	<b>\$ 3,510</b>	<b>\$ 8,900</b>	<b>\$ 0</b>	<b>0%</b>	
<b>435</b>	<b>Regional Dev Authority - 435</b>	<b>FY24 Budget Approved</b>	<b>FY 24thru 12/23</b>	<b>FY 25 Proposed</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Notes and Explanations</b>
222	Dues & Subscriptions	\$ 1,100	\$ 0	\$ 1,439	\$339.14	0%	
	<b>Total Regional Dev. Authority</b>	<b>\$ 1,100</b>	<b>\$ 0</b>	<b>\$ 1,439</b>	<b>\$ 339</b>	<b>0%</b>	

	Department Line Items	FY24 Budget Approved	FY 24 Thru 12/31/24	FY25 Proposed	\$ Change FY24 to FY25	% Change FY24 to FY25	Notes and Explanations
<b>437</b>	<b>Planning &amp; Zoning - 437</b>	<b>FY24 Budget Approved</b>	<b>FY 24thru 12/23</b>	<b>FY 25 Proposed</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Notes and Explanations</b>
103	Salaries	\$ 80,000	\$ 40,111	\$ 80,500	\$ 500	1%	
104	FICA	\$ 6,169	\$ 3,047	\$ 6,169	\$ 0	0%	
105	Group Insurance	\$ 12,600	\$ 4,409	\$ 14,364	\$ 1,764	14%	
106	Retirement	\$ 8,000	\$ 3,878	\$ 8,000	\$ 0	0%	
211	Telephone	\$ 2,625	\$ 804	\$ 2,000	-\$ 625	-24%	
214	Travel	\$ 0		\$ 0	\$ 0	0%	
218	Postage	\$ 105		\$ 105	\$ 0	0%	
220	Advertising/Legal Publications	\$ 370	\$ 458	\$ 1,000	\$ 630	170%	
221	Training & Education	\$ 300	\$ 0	\$ 300	\$ 0	0%	
222	Dues & Subscriptions	\$ 105	\$ 0	\$ 105	\$ 0	0%	
209	Professional Services	\$ 6,300	\$ 2,508	\$ 21,300	\$ 15,000	238%	legal costs, added potential engineer to assist with Planning project
226	Insurance & Bonds	\$ 2,100	\$ 554	\$ 2,000	-\$ 100	-5%	
230	Contracted Services	\$ 0	\$ 0	\$ 0	\$ 0	0%	
341	Departmental Supplies	\$ 0	\$ 0	\$ 0	\$ 0	0%	
353	Computer Software / Tech	\$ 0	\$ 0	\$ 0	\$ 0	0%	
	<b>Total Planning and Zoning</b>	<b>\$ 118,674</b>	<b>\$ 55,770</b>	<b>\$ 135,843</b>	<b>\$ 17,169</b>	<b>14%</b>	
<b>438</b>	<b>Elections - 438</b>	<b>FY24 Budget Approved</b>	<b>FY 24 thru 12/23</b>	<b>FY 25 Proposed</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Notes and Explanations</b>
103	Salaries	\$ 500	\$ 0	0		0%	
222	Departmental Supplies	\$ 4,000	\$ 0	\$ 0		0%	
223	<b>Total Elections</b>	<b>\$ 4,500</b>	<b>\$ 0</b>	<b>\$ 0</b>		0%	No election in FY 25
<b>440</b>	<b>City Hall - 440</b>	<b>FY24 Budget Approved</b>	<b>FY 24 thru 12/23</b>	<b>FY 25 Proposed</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Notes and Explanations</b>
103	Salaries	\$ 124,440	\$ 89,763	\$ 161,173	\$ 36,733	30%	
104	FICA	\$ 10,695	\$ 6,796	\$ 12,330	\$ 1,635	15%	
105	Group Insurance	\$ 17,606	\$ 8,084	\$ 19,500	\$ 1,894	11%	

	Department Line Items	FY24 Budget Approved	FY 24 Thru 12/31/24	FY25 Proposed	\$ Change FY24 to FY25	% Change FY24 to FY25	Notes and Explanations
106	Retirement	\$ 7,350	\$ 4,524	\$ 7,497	\$ 147	2%	
108	Overtime/Extra Help			\$ 4,000	\$ 4,000		Had not previously scheduled overtime separately
211	Telephone	\$ 7,350	\$ 1,852	\$ 5,000	-\$ 2,350	-32%	
213	Utilities	\$ 8,500	\$ 4,015	\$ 8,600	\$ 100	1%	
214	Travel	\$ 0	\$ 0	\$ 2,000	\$ 2,000		
215	R&M Building & Grounds	\$ 2,100	\$ 34	\$ 2,100	\$ 0	0%	
216	R&M Equipment	\$ 2,100	\$ 561	\$ 2,100	\$ 0	0%	
218	Postage	\$ 2,500	\$ 1,000	\$ 2,500	\$ 0	0%	
219	Building & Equipment Rental	\$ 800	\$ 0	\$ 250	-\$ 550	-69%	mail machine
221	Training and Education	\$ 2,000	\$ 120	\$ 1500	-\$ 500	-25%	
220	Advertising/Legal Publications	\$ 500	\$ 1	\$ 500	\$ 0	0%	
222	Dues & Subscriptions	\$ 5,000	\$ 3,270	\$ 1,000	-\$ 4,000	-80%	dues for technical/IT applications have been budgeted here but should be moved to computer software line
223	Professional Services	\$ 22,507	\$ 25,463	\$ 25,000	\$ 2,493	11%	Some of the expenses paid from this line should be in line 353
224	Aduit Costs	\$ 8,000	\$ 8,811	\$ 8,000	\$ 0	0%	
226	Insurance & Bonds	\$ 18,300	\$ 9,508	\$ 20,000	\$ 1,700	9%	Additional to plan for potential increase
230	Contracted Services	\$ 35,436	\$ 15,050	\$ 30,000	-\$ 5,436	-15%	
341	Departmental Supplies	\$ 19,100	\$ 3,418	\$ 15,000	-\$ 4,100	-21%	
353	Computer Software/IT			\$ 15,000	\$ 15,000	0%	IT subscriptions like adobe, zoom, quickbooks, etc; moving into correct line
	<b>Total City Hall</b>	<b>\$ 294,284</b>	<b>\$ 182,270</b>	<b>\$ 343,050</b>	<b>\$ 48,766</b>	<b>17%</b>	Even though appears to be an increase reflects lines that are underbudgeted in the current year
<b>444</b>	<b>Contributions/Transfers-444</b>	<b>FY24 Budget Approved</b>	<b>FY 24 thru 12/23</b>	<b>FY 25 Proposed</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Notes and Explanations</b>
568	Contributions - Community Grants			\$ 15,000	15,000		
568-1	Fire Dept			\$ 4,700	4,700		
	<b>Total Contributions/Transfers</b>			<b>\$ 19,700</b>	<b>\$ 19,700</b>		
<b>699</b>	<b>Contingencies-699</b>	<b>FY24 Budget Approved</b>	<b>FY 24 thru 12/23</b>	<b>FY 25 Proposed</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Notes and Explanations</b>

	Department Line Items	FY24 Budget Approved	FY 24 Thru 12/31/24	FY25 Proposed	\$ Change FY24 to FY25	% Change FY24 to FY25	Notes and Explanations
566	Merit	\$ 0		\$ 19,763	\$ 19,763		Placeholder for 2% salary increase, accounts for w/s reimbursement
	COLA			\$ 30,121	\$ 30,121		3.2% to match inflation, accounts for w/s reimbursement
566	Unexpected Contingencies	\$ 0		\$ 25,000	\$ 25,000		
	Total Contingencies	\$ 0		\$ 74,884	\$ 74,884		
<b>700</b>	<b>Police Department - 700</b>	<b>FY24 Budget Approved</b>	<b>FY 24 thru 12/23</b>	<b>FY 25 Proposed</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Notes and Explanations</b>
103	Salaries	\$ 450,000	\$ 220,576	\$ 445,000	-\$ 5,000	-1%	Inlcudes Parking Enforcement and Admin Support
104	FICA	\$ 35,000	\$ 20,502	\$ 40,545	\$ 5,545	16%	
105	Group Insurance	\$ 79,840	\$ 38,216	\$ 92,000	\$ 12,160	15%	
106	Retirement	\$ 30,000	\$ 10,989	\$ 30,000	\$ 0	0%	
108	Overtime/Extra Help		\$ 50,098	\$ 85,000	\$ 85,000		Includes court/investigations/events/training/etc;
211	Telephone	\$ 12,600	\$ 1,823	\$ 10,000	-\$ 2,600	-21%	
213	Utilities	\$ 6,563	\$ 1,442	\$ 5,000	-\$ 1,563	-24%	
215	R&M Building & Grounds	\$ 5,950	\$ 313	\$ 15,000	\$ 9,050	152%	Inlcudes repair of front counter
216	R&M Equipment	\$ 6,000	\$ 627	\$ 4,000	-\$ 2,000	-33%	
217	R&M Auto	\$ 14,000	\$ 3,315	\$ 14,000	\$ 0	0%	
218	Postage	\$ 2,100	\$ 984	\$ 2,100	\$ 0	0%	
219	Building & Equipment Rental		\$ 0	\$ 0	\$ 0		
220	Advertising/Legal Publications	\$ 1,000	\$ 0	\$ 1,000	\$ 0	0%	
221	Training & Education	\$ 4,000	\$ 2,194	\$ 4,000	\$ 0	0%	
222	Dues & Subscriptions	\$ 420	\$ 0	\$ 0	-\$ 420	-100%	
223	Professional Services	\$ 17,670	\$ 3,285	\$ 17,000	-\$ 670	-4%	
226	Insurance & Bonds	\$ 104,500	\$ 29,560	\$ 65,000	-\$ 39,500	-38%	
229	Court Costs and Damages	\$ 5,250	\$ 1,052	\$ 5,000	-\$ 250	-5%	
230	Contracted Services	\$ 3,450	\$ 739	\$ 3,450	\$ 0	0%	
235	Police Remittance Fees	\$ 1,113	\$ 3,384	\$ 6,000	\$ 4,887	439%	
307	Bank Charges	\$ 500	\$ 0	0	-\$ 500	-100%	
341	Departmental Supplies	\$ 35,210	\$ 12,756	\$ 35,210	\$ 0	0%	Purchase for replacment counter, Cabinets
343	Police Gas/Fuel	\$ 15,000	\$ 9,610	\$ 20,000	\$ 5,000	33%	

	Department Line Items	FY24 Budget Approved	FY 24 Thru 12/31/24	FY25 Proposed	\$ Change FY24 to FY25	% Change FY24 to FY25	Notes and Explanations
345	Uniforms	\$ 5,000	\$ 4,112	\$ 5,000	\$ 0	0%	Mostly for new officers
353	Computer Software/IT	\$ 15,530	\$ 13,765	\$ 15,000	-\$ 530	-3%	
	<b>Total Police Dept</b>	<b>\$ 850,696</b>	<b>\$ 429,340</b>	<b>\$ 919,305</b>	<b>\$ 68,609</b>	<b>8%</b>	
750	Streets - 750	FY24 Budget Approved	FY 24 thru 12/23	FY 25 Proposed	\$ Change	% Change	Notes and Explanations
103	Salaries	\$ 64,260	\$ 32,883	\$ 66,000	\$ 1,740	3%	
104	FICA	\$ 8,160	\$ 2,514	\$ 5,100	-\$ 3,060	-38%	
105	Group Insurance	\$ 16,000	\$ 9,701	\$ 23,000	\$ 7,000	44%	Underbudgeted for current fiscal year
106	Retirement	\$ 4,000	\$ 1,246	\$ 4,000	\$ 0	0%	
211	Telephone	\$ 787	\$ 86	\$ 500	-\$ 287	-36%	
213	Utilities	\$ 25,200	\$ 11,137	\$ 25,000	-\$ 200	-1%	Underbudgeted in current fiscal year
215	R&M Buildings & Grounds	\$ 39,100	\$ 34,191	\$ 2,000	-\$ 37,100	-95%	Moved most of line to line 230
216	R&M Equipment	\$ 216	\$ 1,595	\$ 1,500	\$ 1,284	594%	Includes Tree Maintenance
217	R&M Auto	\$ 7,000	\$ 821	\$ 5,000	-\$ 2,000	-29%	
220	Advertising/Legal Publications/Postage	\$ 500	0	\$ 250	-\$ 250	-50%	
221	Training & Education	\$ 255	\$ 0	\$ 255	\$ 0	0%	
226	Insurance & Bonds	\$ 17,382	\$ 7,768	\$ 17,000	-\$ 382	-2%	
230	Contracted Services	\$ 0	\$ 0	\$ 40,000	\$ 40,000		most of grounds maintenance should be budgeted as contracted servcies
341	Departmental Supplies	\$ 10,450	\$ 6,451	\$ 15,000	\$ 4,550	44%	
343	Auto Supplies	\$ 7,500	\$ 2,358	\$ 7,500	\$ 0	0%	
345	Uniforms	\$ 7,000	\$ 1,188	\$ 5,000	-\$ 2,000	-29%	
	<b>Total Streets</b>	<b>\$ 207,810</b>	<b>\$ 111,939</b>	<b>\$ 217,105</b>	<b>\$ 9,295</b>	<b>\$ 0</b>	
800	Sanitation-800	FY24 Budget Approved	FY 24 thru 12/23	FY 25 Proposed	\$ Change	% Change	Notes and Explanations
103	Salaries	\$ 65,280	\$ 37,001	\$ 75,000	\$ 9,720	15%	Underbudgeted in current year
104	FICA	\$ 5,151	\$ 2,822	\$ 5,800	\$ 649	13%	
105	Group Insurance	\$ 41,820	\$ 3,527	\$ 10,000	-\$ 31,820	-76%	
106	Retirement	\$ 4,080	\$ 2,275	\$ 5,000	\$ 920	23%	

	Department Line Items	FY24 Budget Approved	FY 24 Thru 12/31/24	FY25 Proposed	\$ Change FY24 to FY25	% Change FY24 to FY25	Notes and Explanations
216	R&M Equipment	\$ 8,505	\$ 7,260	\$ 15,000	\$ 6,495	76%	
217	R&M Auto	\$ 7,500	\$ 1,275	\$ 10,000	\$ 2,500	33%	
218	Postage	\$ 5,000	\$ 0	\$ 5,000	\$ 0	0%	this should not be 0 for the year as we have sent out bills
220	Advertising	\$ 100	\$ -	\$ 100	\$ 0	0%	
221	Training & Education	\$ 400	\$ 0	\$ 400	\$ 0	0%	
226	Insurance & Bonds	\$ 10,980	\$ 444	\$ 35,000	\$ 24,020	219%	
230	Contracted Services	\$ 25,000	\$ 17,589	\$ 20,000	-\$ 5,000	-20%	Some of the landfill fees have been paid out of the line, hence the reduction
341	Departmental Supplies	\$ 3,850	\$ 4,286	\$ 10,000	\$ 6,150	160%	
343	Auto Supplies	\$ 12,000	\$ 3,363	\$ 12,000	\$ 0	0%	
345	Uniforms	\$ 3,000	\$ 1,189	\$ 3,000	\$ 0	0%	
349	001-Landfill	\$ 50,200	\$ 5,567	\$ 50,000	-\$ 200	0%	landfill fees
349	002-Recycling	\$ 11,550	\$ 7,399	\$ 15,000	\$ 3,450	30%	recycling fees
353	Software/IT	\$ 11,367	\$ 0	\$ 12,000	\$ 633	6%	This should not be \$0 for the year, QB, Billing Software
	<b>Total Sanitation</b>	<b>\$ 265,783</b>	<b>\$ 93,997</b>	<b>\$ 283,300</b>	<b>\$ 17,517</b>	<b>7%</b>	
<b>806</b>	<b>Water &amp; Sewer-806</b>	<b>FY24 Budget Approved</b>	<b>FY 24 thru 12/23</b>	<b>FY 25 Proposed</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Notes and Explanations</b>
103	Salaries	\$ 0	\$ 0	\$ 798,600	\$ 798,600		These expenses were not previously budgeted here
104	FICA	\$ 0	\$ 0	\$ 62,000	\$ 62,000		
105	Group Insurance	\$ 0	\$ 0	\$ 170,000	\$ 170,000		
106	Retirement	\$ 0	\$ 0	\$ 65,000	\$ 65,000		
	<b>Total Water &amp; Sewer</b>			<b>\$ 1,095,600</b>	<b>\$ 1,095,600</b>		Water and Sewer will reimburse for these expenses
<b>900</b>	<b>Parks and Rec - 900</b>	<b>FY24 Budget Approved</b>	<b>FY 24 thru 12/23</b>	<b>FY 25 Proposed</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Notes and Explanations</b>
103	Salaries	\$ 10,700	\$ 2,975	\$ 7,000	-\$ 3,700	-35%	
104	FICA	\$ 1,050	\$ 228	\$ 536	-\$ 514	-49%	
105	Group Insurance	\$ 2,315	\$ 1,470	\$ 1,677	-\$ 638	-28%	
106	Retirement	\$ 210	\$ 44	\$ 200	-\$ 10	-5%	
213	Utilities	\$ 400	\$ 25	\$ 250	-\$ 150	-38%	

	Department Line Items	FY24 Budget Approved	FY 24 Thru 12/31/24	FY25 Proposed	\$ Change FY24 to FY25	% Change FY24 to FY25	Notes and Explanations
215	R&M Buildings & Grounds	\$ 5,000	\$ 2,078	\$ 5,000	\$ 0	0%	
216	R&M Equipment				\$ 0		
226	Insurance & Bonds	\$ 1,050	\$ 1,137	\$ 1,137	\$ 87	8%	
341	Departmental Supplies	\$ 5,000	\$ 991	\$ 2,000	-\$ 3,000	-60%	
343	Auto Supplies	\$ 5,125	\$ 637	\$ 2,000	-\$ 3,125	-61%	
459	Capital Outlay-Equipment	\$ 10,000	\$ 374	\$ 10,200	\$ 200	2%	
	<b>Total Parks and Rec</b>	<b>\$ 40,850</b>	<b>\$ 9,959</b>	<b>\$ 30,000</b>	<b>-\$ 10,850</b>	<b>-27%</b>	Budgeted amount reflects 20% if Town's portion of Hotel/Motel
<b>901</b>	<b>Visitor's Bureau - 901</b>	<b>FY24 Budget Approved</b>	<b>FY 24 thru 12/23</b>	<b>FY 25 Proposed</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Notes and Explanations</b>
567	Contributions	\$ 73,500	\$ 80,608	\$ 150,000	\$ 76,500	104%	
460	Construction in progress	\$ 0		\$ 120,000	\$ 120,000		Market House Renovation
	<b>Total Visitor's Bureau</b>	<b>\$ 73,500</b>	<b>\$ 80,608</b>	<b>\$ 270,000</b>	<b>\$ 196,500</b>		
		<b>FY24 Budget Approved</b>	<b>FY 24 thru 12/23</b>	<b>FY 25 Proposed</b>	<b>\$ Change</b>	<b>% Change</b>	Provides for comparable year-over-year comparision of operating costs
381	<b>Total Expenses</b>	<b>\$ 1,877,697</b>	<b>\$ 972,352</b>	<b>\$ 3,410,726</b>	<b>\$ 1,533,029</b>	<b>82%</b>	
382							
383	<b>Surplus or Deficit</b>			<b>\$ 95,455</b>			Transfer to Capital Outlay



# MUNICIPALITY OF Select name from drop down box, WEST VIRGINIA CALCULATING REDUCED LEVY RATE 2024 - 2025

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ <u>0</u>	X	0.01	=	\$ <u>0</u>
Class 2	\$ <u>65,435,840</u>	X	0.02	=	\$ <u>1,308,717</u>
Class 4	\$ <u>45,623,938</u>	X	0.04	=	\$ <u>1,824,958</u>
<b>Total All Classes</b>	<b>\$ <u>111,059,778</u></b>		<b>(Total WAV)</b>		<b>\$ <u>3,133,675</u></b>

Previous year's projected tax revenue X 101% + % for Assessor 1.85%  
 \$ 260,303 X 102.85% % = \$ 267,722

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**  
 (use 4 decimal places here) \$ 0.0854

The result of this division is then multiplied x 100 (use 2 decimal places here)  
 and this will = the Class 1 Levy Rate in cents per \$100 of assessed value 8.54

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class 1 Rate as follows:

<b>Class 1 Rate</b>	<u>8.54</u> ¢	X	2	=	<b>Class 2 Rate:</b> <span style="border: 1px solid black; padding: 2px;">17.08</span>
<b>Class 1 Rate</b>	<u>8.54</u> ¢	X	4	=	<b>Class 3 &amp; 4 Rate:</b> <span style="border: 1px solid black; padding: 2px;">34.16</span>

**DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES**

ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE 0.0854

**Maximum Class 1 Levy Rate WITHOUT a public hearing. . . . . 8.54**

**Maximum Class 1 Levy Rate WITH a public hearing. . . . . 9.29**

**MUNICIPALITY OF** Select name from drop down box, WEST VIRGINIA  
**LEVY PAGE**  
**REGULAR CURRENT EXPENSE LEVY**  
**2024 - 2025**

	<b>Column E</b>	<b>Levy</b>	<b>Taxes</b>
<b>Current Year</b>	<b>Certificate of Valuation</b>	<b>Rate/\$100</b>	<b>Levied</b>
	<b>Assessed Value for Tax Purposes</b>	<b>Rate/\$100</b>	<b>Levied</b>
<b>Class I</b>			
Personal Property	\$ 0	8.54	\$ 0
Public Utility	0		0
<b>Total Class I</b>	<b>\$ 0</b>		<b>\$ 0</b>
<b>Class II</b>			
Real Estate	\$ 65,586,050	17.08	\$ 112,021
Personal Property	25,158		43
<b>Total Class II</b>	<b>\$ 65,611,208</b>		<b>\$ 112,064</b>
<b>Class IV</b>			
Real Estate	\$ 35,676,860	34.16	\$ 121,872
Personal Property	7,609,219		25,993
Public Utility	2,785,185		9,514
<b>Total Class IV</b>	<b>\$ 46,071,264</b>		<b>\$ 157,379</b>
<b>Total Value &amp; Projected Revenue</b>	<b>\$ 111,682,472</b>		<b>\$ 269,443</b>
Less Delinquencies, Exonerations & Uncollectable Taxes		7.50% .....	20,208
Less Tax Discounts (use Total Proj. Rev. Less Delinquencies to calculate)		2.00% .....	4,985
Less Allowance for Tax Increment Financing if Applicable - see worksheet (Subtracted from regular current expense taxes levied only)		.....	0
<b>Total Projected Property Tax Collection</b>		.....	<b>244,250</b>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		1.85% .....	4,519
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Amount carries to #301-01 on GF REV tab)		.....	<b>\$ 239,731</b>

**MUNICIPALITY OF** Select name from drop down box, **WEST VIRGINIA**  
**ALLOWANCE FOR TAX INCREMENT FINANCING**  
**REGULAR CURRENT EXPENSE LEVY**  
**2024 - 2025**

<b>Current Year</b>	<b>Column C Roll Back Value Form</b>	<b>Levy Rate/\$100</b>	<b>Taxes Levied</b>
<b>Class I</b>			
Personal Property	\$ <u>0</u>	8.54	\$ <u>0</u>
Public Utility	<u>0</u>		<u>0</u>
<b>Total Class I</b>	<b>\$ <u>0</u></b>		<b>\$ <u>0</u></b>
<b>Class II</b>			
Real Estate	\$ <u>0</u>	17.08	\$ <u>0</u>
Personal Property	<u>0</u>		<u>0</u>
<b>Total Class II</b>	<b>\$ <u>0</u></b>		<b>\$ <u>0</u></b>
<b>Class IV</b>			
Real Estate	\$ <u>0</u>	34.16	\$ <u>0</u>
Personal Property	<u>0</u>		<u>0</u>
Public Utility	<u>0</u>		<u>0</u>
<b>Total Class IV</b>	<b>\$ <u>0</u></b>		<b>\$ <u>0</u></b>
<b>Total Value &amp; Projected Revenue</b>	<b>\$ <u>0</u></b>	<b>(Gross)</b>	<b>\$ <u>0</u></b>
Less Delinquencies, Exonerations & Uncollectable Taxes		<u>7.50%.....</u>	<u>0</u>
Less Tax Discounts		<u>2.00%.....</u>	<u>0</u>
<b>Allowance For Tax Increment Financing</b>			
<b>(This amount carries to the worksheet above)</b>		.....	<b><u>0</u></b>