

**TOWN OF SHELBY
ORLEANS COUNTY
TENTATIVE BUDGET - 2025**

FUND CODE	FUND	APPROPRIATIONS	REVENUES	APPROPRIATED FUND BALANCE	2025	2024	2025	2024	2025	2024	
					PROPERTY TAXES	ASSESSED VALUES/UNITS	TAX RATES				
A	GENERAL TOWNWIDE	937,198	319,170	358,442	259,586	215,000	301,931,828	300,809,939	0.859750	0.714737	
B	GENERAL OUTSIDE	107,766	10,900	96,866	0	0	179,448,533	178,628,782	0.000000	0.000000	
DA	HIGHWAY TOWNWIDE	896,281	140,450	305,831	450,000	450,500	301,931,828	300,809,939	1.490403	1.497623	
DB	HIGHWAY OUTSIDE	903,975	532,750	0	371,225	350,500	179,448,533	178,628,782	2.068699	1.962170	
FD	FIRE	316,152	0	34,660	281,492	345,152	250,267,049	249,575,841	1.124767	1.382954	
SL1	LIGHTING	10,250			10,250	7,500	9,257,018	6,100,118	1.107268	1.229484	
SL2	LIGHTING	4,750			4,750	2,500	4,999,444	2,808,344	0.950106	0.890204	
SW1	WATER	73,171	59,540	13,631							
SW2	WATER	27,697	21,620	6,077							
SW3	WATER	58,362	44,100	14,262							
SW4A	WATER	51,585	41,720	9,865							
SW4B	WATER	61,693	44,870	16,823							
SW5	WATER	11,400	6,750	4,650							
SW6	WATER	80,732	62,724	18,008							
SW7	WATER	54,247	49,540	4,707							
SW8	WATER	53,694	38,196	15,498							
SW9	WATER	47,127	42,016	5,111							
SW10	WATER	31,445	24,872	6,573							
SW11	WATER	37,887	32,814	5,073							
SW12	WATER	71,632	64,024	7,608							
		3,837,044	1,536,056	923,685	1,377,303	1,371,152					
					Tax Cap	1,442,529	1,504,139				
					Over (Under)	(65,226)	(132,987)				

SAMPLE OF TAXES			
	2025	2024	

ASSESSED VALUE	\$ 150,000.00	\$ 150,000.00	Change
TOWNWIDE	\$ 352.52	\$ 331.85	\$ 20.67
OUTSIDE VILLAGE	\$ 310.30	\$ 294.33	\$ 15.98
FIRE	\$ 168.71	\$ 207.44	\$ (38.73)
LIGHT 1	\$ 166.09	\$ 184.42	\$ (18.33)
LIGHT 2	\$ 142.52	\$ 133.53	\$ 8.99

Tax Rates (Rounded)			
	2025	2024	

	2025	2024	Change
A/DA	2.35	2.21	0.14
B/DB	2.07	1.96	0.11
Combined	4.42	4.17	0.24
FIRE	1.12	1.38	(0.26)
LIGHT 1	1.11	1.23	(0.12)
LIGHT 2	0.95	0.89	0.06

TOWN OF SHELBY
FUND BALANCE PROJECTION

DESCRIPTION		A GENERAL FUND	B GENERAL PART TOWN	DA HIGHWAY TOWNWIDE	DB HIGHWAY PART TOWN	SW1 Special Water	SW2 Special Water	SW3 Special Water	SW4A Special Water	SW4B Special Water
12/31/22- FUND BALANCE ACTIVITY (PER AUDIT)										
Fund Balance - Beginning of Year		\$ 1,071,926	\$ 547,137	411,656	107,461	\$ 113,664	\$ 104,589	\$ 72,200	\$ 41,802	\$ 58,734
Adjust Prior Year				-	-					
Revenues		2,001,522	117,617	344,368	646,628	70,139	22,304	62,869	51,307	44,644
Expenditures		(2,038,897)	(71,198)	(500,384)	(626,400)	(83,096)	(10,488)	(50,273)	(71,486)	(57,356)
Total Fund Balance - End of Year		\$ 1,382,905	\$ 593,556	255,639	127,688	\$ 100,707	\$ 116,405	\$ 84,796	\$ 21,623	\$ 46,022
12/31/22- FUND BALANCE COMPONENTS (PER AUDIT)										
Reserve for Repairs	882	130,502								
Appropriated Fund Balance	914	419,271		145,966						
Unappropriated Fund Balance	915	-	593,556	109,673	127,688	100,707	116,405	84,796	21,623	46,022
Unassigned Fund Balance	917	833,132	-	-	-					
Total Fund Balance		1,382,905.00	593,556.00	255,639.00	127,688.00	100,707.00	116,405.00	84,796.00	21,623.00	46,022.00
2023 BEGINNING FUND BALANCE (PER 2022 AUDIT)										
		1,382,905.00	593,556.00	255,639.00	127,688.00	100,707.00	116,405.00	84,796.00	21,623.00	46,022.00
Revenue (WLB Report)		720,163.89	84,060.37	633,202.15	697,689.84	59,502.15	16,904.41	55,658.59	38,685.76	19,496.97
Expenses(WLB Report)		(889,277.95)	(65,812.27)	(505,504.21)	(607,046.84)	(21,454.78)	(13,807.51)	(54,437.16)	(79,686.88)	(71,653.56)
Income (Loss)		(169,114.06)	18,248.10	127,697.94	90,643.00	38,047.37	3,096.90	1,221.43	(41,001.12)	(52,156.59)
2023 ESTIMATED FUND BALANCE (UNDAUDITED)										
		1,213,790.94	611,804.10	383,336.94	218,331.00	138,754.37	119,501.90	86,017.43	(19,378.12)	(6,134.59)
2024 ESTIMATED BEGINNING FUND BALANCE (UNAUDITED)										
2024 Estimated Income (Loss)		(329,933.48)	89,781.85	95,176.19	147,290.83	TBD	TBD	TBD	TBD	TBD
Less 2025 Assigned Appropriated Fund Balance		(358,442.00)	(96,866.00)	(305,831.00)	0.00	(13,631.00)	(6,077.00)	(14,262.00)	(9,865.00)	(16,823.00)
2024 PROJECTED UNASSIGNED FUND BALANCE		525,415.46	604,719.95	172,682.13	365,621.83	125,123.37	113,424.90	71,755.43	(29,243.12)	(22,957.59)
Unassigned Fund Balance as a % of 2025 Budget		56%	561%	19%	40%	171%	410%	123%	-57%	-37%

**TOWN OF SHELBY
FUND BALANCE PROJECTION**

DESCRIPTION		SW5 Special Water	SW6 Special Water	SW7 Special Water	SW8 Special Water	SW9 Special Water	SW10 Special Water	SW11 Special Water	SW12 Special Water
12/31/22- FUND BALANCE ACTIVITY (PER AUDIT)									
Fund Balance - Beginning of Year		\$ 47,633	\$ 166,264	\$ 22,312	\$ 31,382	\$ 54,104	\$ 30,815	\$ 47,358	\$ 46,537
Adjust Prior Year									
Revenues		8,075	94,943	46,942	41,486	36,408	25,624	30,995	67,173
Expenditures		(394)	(61,831)	(50,227)	(31,382)	(34,422)	(16,308)	(24,101)	(53,952)
Total Fund Balance - End of Year		\$ 55,314	\$ 199,376	\$ 19,027	\$ 41,486	\$ 56,090	\$ 40,131	\$ 54,252	\$ 59,758
12/31/22- FUND BALANCE COMPONENTS (PER AUDIT)									
Reserve for Repairs	882								
Appropriated Fund Balance	914								
Unappropriated Fund Balance	915	55,314	199,376	19,027	41,486	56,090	40,131	54,252	59,758
Unassigned Fund Balance	917								
Total Fund Balance		55,314.00	199,376.00	19,027.00	41,486.00	56,090.00	40,131.00	54,252.00	59,758.00
2023 BEGINNING FUND BALANCE (PER 2022 AUDIT)									
		55,314.00	199,376.00	19,027.00	41,486.00	56,090.00	40,131.00	54,252.00	59,758.00
Revenue (WLB Report)		5,904.22	69,376.35	36,713.28	33,773.76	26,813.39	26,072.85	26,192.26	55,131.76
Expenses(WLB Report)		(4,600.93)	(88,407.92)	(47,772.00)	(54,551.04)	(41,482.23)	(23,334.03)	(31,199.25)	(61,479.29)
Income (Loss)		1,303.29	(19,031.57)	(11,058.72)	(20,777.28)	(14,668.84)	2,738.82	(5,006.99)	(6,347.53)
2023 ESTIMATED FUND BALANCE (UNAUDITED)									
		56,617.29	180,344.43	7,968.28	20,708.72	41,421.16	42,869.82	49,245.01	53,410.47
2024 ESTIMATED BEGINNING FUND BALANCE (UNAUDITED)									
2024 Estimated Income (Loss)		TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Less 2025 Assigned Appropriated Fund Balance		(4,650.00)	(18,008.00)	(4,707.00)	(15,498.00)	(5,111.00)	(6,573.00)	(5,073.00)	(7,608.00)
2024 PROJECTED UNASSIGNED FUND BALANCE		51,967.29	162,336.43	3,261.28	5,210.72	36,310.16	36,296.82	44,172.01	45,802.47
Unassigned Fund Balance as a % of 2025 Budget		456%	201%	6%	10%	77%	115%	117%	64%

**TOWN OF SHELBY
TAX CAP CALCULATION**

DESCRIPTION	2024	2025
TAX LEVY FOR PRIOR YEAR	1,469,757.00	1,371,152.00
TAX BASE GROWTH FACTOR	1.0034	1.0000
	<u>1,474,754.00</u>	<u>1,371,152.00</u>
PRIOR YEAR PILOTS	161,696.00	165,040.00
	<u>1,636,450.00</u>	<u>1,536,192.00</u>
ALLOWABLE LEVY GROWTH FACTOR	1.0200	1.0200
	<u>1,669,179.00</u>	<u>1,566,916.00</u>
PROJECTED PILOTS	(165,040.00)	(146,953.00)
AVAILABLE CARRYOVER FROM PRIOR YEAR	0.00	22,566.00
	<u>1,504,139.00</u>	<u>1,442,529.00</u>
TAXES FROM BUDGET	<u>1,371,152.00</u>	<u>1,377,303.00</u>
OVER (UNDER) TAX CAP	<u>(132,987.00)</u>	<u>(65,226.00)</u>

**BUDGET REPORT
TOWN OF SHELBY
2025**

GENERAL FUND TOWNWIDE

		2022	2023	2024	2024	2024	2025	2025
		ACTUAL	ACTUAL UNAUDITED	BUDGET	ACTUAL 9/22/24	ESTIMATED	REQUESTED	TENTATIVE
REVENUES:								
A1001	Property Taxes	600,850.00	450,500.00	215,000.00		215,000.00		259,586.00
A1030	Special Assessments	9,000.00	10,000.00	10,000.00		10,000.00		0.00
A1081	Payment in Lieu of Taxes	218,271.00	91,485.29	85,000.00		85,000.00		146,953.00
A1089	Other Tax Items	-	23,213.00	0.00				
A1090	Interest & Penalties	7,006.00	13,411.02	10,000.00		5,800.00		7,000.00
A1255	Clerk Fees	2,021.00	1,738.63	1,600.00		1,200.00		1,600.00
A2130	Refuse Fees	1,601.00	1,599.50	1,600.00		1,500.00		1,600.00
A2190	Sale of Cemetery Lots	19,650.00	9,225.00	7,500.00		5,000.00		7,500.00
A2192	Charges For Cemetery Services	4,275.00	4,775.00	7,000.00		24,000.00		2,000.00
A2401	Interest and Earnings	20.00	13,940.00	10,000.00		30,000.00		30,000.00
A2410	Rental of Real Property	6,400.00	8,000.00	9,600.00		9,600.00		8,000.00
A2450	Commissions	24,937.00	26,493.37	20,000.00		20,000.00		20,000.00
A2501	Business & Occup Licenses			300.00				
A2530	Games of Chance	60.00	40.00	30.00				10.00
A2544	Dog Licenses	5,837.00	3,865.00	2,500.00		5,000.00		2,500.00
A2610	Fines & Forfeitures	8,760.00	12,202.00	7,000.00		9,000.00		7,000.00
A2611	Fines & Penalties, Dog Cases			500.00				
A2615	Stop DWI Fines			300.00				
A2655	Sales Other	170.00	-	50.00				
A2750	AIM Related Payments	-	-					
A2770	Unclassified	18,082.00	4,669.08	1,000.00				
A3001	State Aid Revenue Sharing	45,007.00	45,007.00	40,000.00		45,007.00		45,007.00
A3005	State Aid Mortgage Tax	52,991.00	63,868.50	40,000.00		50,000.00		40,000.00
A3089	State Aid Other	-	-					
A4089	Federal Aid Other	-	100,433.20			25,000.00		
A4989	Federal Aid Other Home and C	-	-	0.00				
A5031	Interfund Transfers	8,440.00	-	0.00				
A5999	Appropriated Fund Balance			633,798.00				358,442.00
TOTAL REVENUES:		1,033,378.00	884,465.59	1,102,778.00	0.00	541,107.00	0.00	937,198.00

GENERAL FUND TOWNWIDE

	2022	2023	2024	2024	2024	2025	2025
	ACTUAL	ACTUAL UNAUDITED	BUDGET	ACTUAL 9/22/24	ESTIMATED	REQUESTED	TENTATIVE

APPROPRIATIONS:

A1010.1	Town Board Services	17,671.00	16,100.70	19,125.00	12,566.28	19,125.00	19,125.00	18,850.00
A1010.4	Town Board Contractual	534.00	565.45	1,500.00	250.95	334.60	1,500.00	750.00
A1110.1	Justice Services	48,873.00	46,360.57	63,597.00	36,843.36	49,124.48	58,301.44	56,188.00
A1110.2	Justice Equipment	1,105.00	660.73	2,800.00	832.95	1,110.60	2,800.00	2,800.00
A1110.4	Justice Contractual	6,153.00	9,597.83	12,050.00	5,027.25	6,703.00	13,050.00	13,050.00
A1220.1	Supervisor Services	47,522.00	51,045.41	57,500.00	41,371.32	55,161.76	57,500.00	26,946.00
A1220.2	Supervisor Equip			1,500.00	565.05	753.40	1,500.00	1,500.00
A1220.4	Supervisor Contractual	21,327.00	10,205.95	9,000.00	2,675.39	3,567.19	9,000.00	7,000.00
A1315.4	Comptroller Contractual					0.00		85,000.00
A1320.4	Ind Auditing Contractual	9,000.00	6,500.00	6,500.00	10,000.00	13,333.33	6,500.00	10,000.00
A1330.1	Tax Collection, Personal Service	3,000.00	-	0.00	0.00			0.00
A1330.2	Tax collection, Equip			150.00	0.00	0.00	150.00	150.00
A1330.4	Tax Collection, Contractual	6,490.00	2,509.11	4,000.00	1,589.02	2,118.69	4,000.00	4,000.00
A1340.1	Budget Services	1,425.00	-	1,425.00	0.00	1,425.00	1,425.00	1,425.00
A1355.1	Assessor Services	-	-	0.00	0.00			1,225.00
A1355.4	Assessor Contractual	52,331.00	55,854.23	42,300.00	27,343.61	36,458.15	42,300.00	42,617.00
A1410.1	Town Clerk Services	72,012.00	61,866.40	70,000.00	46,945.76	62,594.35	81,185.00	68,330.00
A1410.2	Town Clerk Equipment	-	189.00	150.00	0.00		150.00	150.00
A1410.4	Town Clerk Contractual	4,480.00	2,902.56	6,000.00	5,339.85	7,119.80	6,000.00	6,000.00
A1420.4	Attorney Contractual	50,230.00	37,210.55	150,000.00	97,458.38	129,944.51	150,000.00	80,000.00
A1440.4	Engineering Contractual	17,181.00	864.54	45,000.00	37,783.65	50,378.20	45,000.00	5,000.00
A1440.1	Election Services	-	-	7,000.00	0.00	7,000.00		7,000.00
A1450.4	Election Contractual	8,438.00	3,346.74	5,000.00	8,271.08	11,028.11	5,000.00	5,000.00
A1460.1	Records Management, Personal	1,367.00	10,786.30	14,500.00	8,245.30	10,993.73	14,500.00	14,997.00
A1460.2	Records Management, Equipme	-	-	200.00		0.00	200.00	200.00
A1460.4	Records Management, Contract	-	61.54	1,350.00	19.99	26.65	1,350.00	1,350.00
A1620.2	Buildings, Equip & Outlay	-	-	0.00		0.00		0.00
A1620.4	Buildings, Contractual	111,933.00	229,580.05	140,000.00	72,857.36	97,143.15	140,000.00	110,000.00
A1620.401	ARPA Funds				3,310.44	28,310.44		0.00
A1640.4	Central Storeroom Contractual	5,726.00	3,626.56	5,000.00	6,160.46	8,213.95	5,000.00	5,000.00
A1910.4	Unallocated Insurance	65,512.00	68,669.63	85,000.00	71,795.11	71,795.11	85,000.00	85,000.00
A1920.4	Municipal Dues, Contractual	2,388.00	1,891.00	3,500.00	1,350.00	1,800.00	3,500.00	2,500.00

GENERAL FUND TOWNWIDE

	2022	2023	2024	2024	2024	2025	2025
	ACTUAL	ACTUAL UNAUDITED	BUDGET	ACTUAL 9/22/24	ESTIMATED	REQUESTED	TENTATIVE
A1990.4 Contingency			93,000.00	0.00			50,000.00
A1995.4 Loss On Disposal of Fixed Assets	-	1,350.00					0.00
A3310.4 Traffic Control Contractual	3,748.00	-	5,000.00	0.00	5,000.00	5,000.00	5,000.00
A3510.1 Dog Control Personal Serv			2,100.00	655.00	873.33	1,780.00	0.00
A3510.2 Dog Control, Equip			100.00	0.00			0.00
A3510.4 Dog Control Contractual	205.00	-	1,500.00	251.45	335.27	1,500.00	500.00
A5010.1 Hwy Supt Services	66,188.00	60,823.44	65,892.00	48,151.89	65,892.00	65,892.00	67,869.00
A5010.2 Hwy, Equip & Outlay	0.00	-	1,700.00	0.00		1,700.00	1,200.00
A5010.4 Hwy Supt Contractual	2,610.00	2,724.36	3,500.00	1,859.41	2,479.21	3,500.00	3,500.00
A5182.4 Street Light Contractual	14,728.00	14,701.50	10,000.00	6,620.12	8,826.83		0.00
A6510.4 Veterans Service, Contractual	1,000.00	1,000.00	1,000.00	1,000.00	1,333.33	1,000.00	1,000.00
A6772.4 Prog for the Aging, Contractual	1,000.00	1,500.00	1,500.00	1,500.00	2,000.00	1,500.00	1,500.00
A6989.4 Economic Dev, Other, Contract	2,500.00	2,500.00	0.00	2,500.00	3,333.33		10,000.00
A7510.1 Historian, Personal Services	1,200.00	-	1,200.00	0.00	1,200.00	1,200.00	1,200.00
A7510.4 Historian, Contractual	79.00	-	150.00	0.00		150.00	150.00
A8810.1 Cemetery Personal Services	5,414.00	8,013.04	7,070.00	6,269.68	8,359.57	10,000.00	16,000.00
A8810.4 Cemetery Contractual	9,511.00	5,779.01	10,000.00	3,846.06	5,128.08	10,000.00	10,000.00
A9010.8 State Retirement	30,156.00	22,935.84	40,425.00	23,415.36	23,415.36	40,425.00	16,724.00
A9030.8 Social Security & Medicare	19,604.00	18,581.35	27,374.00	14,815.17	19,753.56	21,624.00	20,198.00
A9040.8 Workers Comp							16,222.00
A9055.8 Disability Insurance	-	-	2,120.00	0.00		2,120.00	2,120.00
A9060.8 Hospital & Medical Insurance	63,711.00	50,914.69	75,000.00	35,660.56	47,547.41	75,000.00	51,987.00
TOTAL APPROPRIATIONS:	776,352.00	811,218.08	1,102,778.00	645,147.26	871,040.48	996,427.44	937,198.00

**BUDGET REPORT
TOWN OF SHELBY
2025**

GENERAL FUND OUTSIDE

	2022	2023	2024	2024	2024	2025	2025
	ACTUAL	ACTUAL UNAUDITED	BUDGET	ACTUAL 9/19/24	ESTIMATED	REQUESTED	TENTATIVE
REVENUES:							
B1001 Property Taxes	42,600.00						
B1081 Payment in Lieu of Taxes	64,214.00	66,838.37	55000.00		55,000.00		
B1120 Non Property Tax Distr by Co	3,340.00	4,114.00					
B1603 Vital Statistics Fees	600.00	530.00					
B2110 Zoning Fees	1,992.00	2,104.00					
B2130 Vital Stat. Interest			400.00				400.00
B2190 Zoning Fees			1500.00				500.00
B2192 Other Home & Comm Income	4,301.00		600.00				
B2401 Interest and Earnings			400.00		120,000.00		10,000.00
B2770 Unclassified	474.00	11,787.21					
B599 Appropriated Fund Balance			45313.30				96,866.00
TOTAL REVENUES:	117,521.00	85,373.58	103,213.30	0.00	175,000.00	0.00	107,766.00

APPROPRIATIONS:

B3120.1 Constable, Personal Services	3,545.00	2,735.30	5,778.30	3,780.00	5,040.00		4,932.00
B3650.4 Building Demolition, Contractual	2,500.00			0.00			7,500.00
B4020.1 Registrar, Personal Services	900.00	900.00	900.00	600.00	900.00		900.00
B4540.4 Ambulance, Contractual	11,470.00	15,000.00	15,000.00	15,000.00	15,000.00		35,000.00
B6989.4 Orleans Co Program, Contractual			2,500.00	0.00	2,500.00		2,500.00
B7110.4 Parks, Contractual	500.00		1,500.00	0.00	1,500.00		1,500.00
B7310.4 Youth Programs, Contractual	6,500.00	9,500.00	13,000.00	0.00	13,000.00		9,500.00
B8010.1 Zoning, Personal Services	27,441.00	20,679.44	36,720.00	20,792.78	27,723.71	36,720.00	26,047.00
B8010.2 Zoning, Equip	587.00	-	1,500.00	702.44	936.59	1,500.00	1,500.00
B8010.4 Zoning, Contractual	5,799.00	4,357.31	4,000.00	2,149.17	2,865.56	4,000.00	4,000.00
B8020.1 Planning, Personal Services	-	-	5,000.00	0.00	5,000.00	5,000.00	3,120.00
B8020.4 Planning, Contractual	2,806.00	1,973.73	5,000.00	2,299.35	3,065.80	5,000.00	4,000.00
B8160.4 Refuse & Garbage, Contractual	2,071.00	1,837.31	2,500.00	1,643.97	2,191.96		2,500.00
B9010.8 State Retirement	4,671.00	2,847.48	5,775.00	2,926.92	2,926.92		
B9030.8 Social Security & Medicare	2,407.00	1,860.08	4,040.00	1,925.71	2,567.61		2,677.00
B9040.8 Workers Comp							2,090.00
B9901.9 Interfund Transfer							200,000.00
TOTAL APPROPRIATIONS:	71,197.00	61,690.65	103,213.30	51,820.34	85,218.15	52,220.00	107,766.00

**BUDGET REPORT
TOWN OF SHELBY
2025**

HIGHWAY FUND - TOWNWIDE

	2022	2023	2024	2024	2024	2025	2025
	ACTUAL	ACTUAL UNAUDITED	ADOPTED	ACTUALS 9/19/24	ESTIMATED	REQUESTED	TENTATIVE
REVENUES:							
DA1001 Property Taxes	180,750.00	369,250.00	450,500.00		450,500.00	450,500.00	450,000.00
DA1080 Federal Pymts in Lieu of Taxes			11,000.00		11,000.00	11,000.00	11,000.00
DA1081 Other in Lieu of Taxes	11,811.00	23,622.00					0.00
DA2302 Services for Other Gov'ts	122,878.00	127,104.99	122,500.00		122,500.00	122,500.00	122,500.00
DA2389 Misc Revenue From Other Govts							0.00
DA2401 Interest & Earnings			500.00			500.00	500.00
DA2650 Sale of Scrap Metal	96.00	-	150.00			150.00	150.00
DA2655 Minor Sales			150.00			150.00	150.00
DA2665 Sale of Equipment	1,144.00	211.00	150.00			150.00	150.00
DA2770 Unclassified	9,833.00	10,611.36	6,000.00			6,000.00	6,000.00
DA3089 State Aid Other	17,966.00	102,402.80					0.00
DA5031 Interfund Transfer					90,000.00		
DAUB Reserves							
DA5999 Appropriated Fund Balance			164,626.50				305,831.00
TOTAL REVENUES:	344,478.00	633,202.15	755,576.50	0.00	674,000.00	590,950.00	896,281.00
APPROPRIATIONS:							
DA5130.2 Machinery Equipment	51,564.00	4,804.87	90,000.00	10,111.94	103,482.59	100,000.00	100,000.00
DA5130.21 Equipment Reserve			87,262.00	0.00	0.00	100,000.00	267,000.00
DA5130.4 Machinery Contractual	32,208.00	18,853.32	75,000.00	32,077.73	42,770.31	100,000.00	100,000.00
DA5140.1 Brush & Weeds, Personal Serv	7,681.00	4,299.68	15,655.00	4,083.92	5,445.23	16,000.00	6,796.00
DA5140.4 Brush & Weeds, Contractual	49,367.00	43,648.30	55,000.00	31,623.20	42,164.27	60,000.00	60,000.00
DA5142.1 Snow Removal, Personal Serv	125,749.00	116,376.47	160,287.00	82,533.80	110,045.07	170,000.00	133,148.00
DA5142.4 Snow Removal, Contractual	126,720.00	143,103.86	150,000.00	130,135.44	173,513.92	170,000.00	170,000.00
DA9010.8 State Retirement	14,681.00	10,915.34	19,635.00	11,219.86	14,959.81	19,635.00	18,112.00
DA9030.8 Social Security & Medicare	10,537.00	9,448.13	15,500.00	6,931.15	9,241.53	15,500.00	11,026.00
DA9040.8 Workers Compensation				0.00	0.00		8,608.00
DA9055.8 Disability Insurance			1,000.00	0.00	0.00		1,000.00
DA9060.8 Hospital & Medical Insurance	34,175.00	27,558.54	40,000.00	24,150.82	32,201.09	40,000.00	20,591.00
DA9730.6 Bond Anticipation, Debt Principal	45,000.00	45,000.00	45,000.00	0.00	45,000.00	0.00	0.00
DA9730.7 Bond Anticipation, Interest	2,812.00	2,137.50	1,237.50				
DA9901.9 Equip Reserve							
TOTAL APPROPRIATIONS:	452,682.00	379,008.51	755,576.50	332,867.86	578,823.81	791,135.00	896,281.00

**BUDGET REPORT
TOWN OF SHELBY
2025**

HIGHWAY FUND - OUTSIDE

	2022	2023	2024	2024	2024	2025	2025
	ACTUAL	ACTUAL UNAUDITED	ADOPTED	ACTUALS 9/19/24	ESTIMATED	REQUESTED	TENTATIVE
REVENUES:							
DB1001 Property Taxes	302,000.00	335,250.00	350,500.00		350,500.00	350,500.00	371,225.00
DB1120 Sales Tax	102,476.00	99,375.07	103,340.00		103,340.00	103,340.00	90,000.00
DB2401 Interest & Earnings			400.00				0.00
DB2655 Minor Sales			1,500.00			1,500.00	1,500.00
DB2665 Sale of Equipment		1,728.82					0.00
DB2770 Miscellaneous	676.00	1,459.08	1,250.00			1,250.00	1,250.00
DB3501 CHIPS	240,391.00	259,876.87	240,000.00		240,000.00	240,000.00	240,000.00
DB5031 Interfund Transfer							200,000.00
DBUB Reserves							0.00
DB5999 Appropriated Fund Balance			74,201.25				0.00
TOTAL REVENUES:	645,543.00	697,689.84	771,191.25	0.00	693,840.00	696,590.00	903,975.00
APPROPRIATIONS:							
DB1620.4 Highway Building Contractual			35,000.00				
DB1990.4 Contingent			32,000.00			100,000.00	0.00
DB5110.1 Maintance of Roads, Pers Serv	104,550.00	95,998.96	108,070.00	78,036.96	104,049.28	108,070.00	109,565.00
DB5110.4 Maintance of Roads, Contr	179,471.00	134,911.07	200,000.00	47,861.14	63,814.85	210,000.00	210,000.00
DB5112.2 Perm Imp Highway Equip & Cap	215,000.00	236,030.30	240,000.00	259,498.47	259,489.00	240,000.00	240,000.00
DB9010.8 State Retirement	14,681.00	10,915.34	19,248.00	11,219.86	19,248.00	19,248.00	15,252.00
DB9030.8 Social Security & Medicare	8,295.00	7,576.26	12,142.00	6,240.75	8,321.00	12,142.00	9,285.00
DB9040.8 Workers Compensation							6,793.00
DB9055.8 Disability Insurance			1,000.00			1,000.00	1,000.00
DB9060.8 Hospital & Medical Insurance	35,977.00	29,457.06	57,500.00	19,046.84	25,395.79	57,500.00	17,339.00
DB9701.6 Serial Bonds, Debt Principal	60,000.00	60,000.00	60,000.00		60,000.00	65,000.00	65,000.00
DB9701.7 Serial Bonds, Debt Interest	8,781.00	7,506.25	6,231.25		6,231.25	4,740.63	4,741.00
DB9901.9 Reserves							225,000.00
TOTAL APPROPRIATIONS:	626,755.00	582,395.24	771,191.25	421,904.02	546,549.17	717,700.63	903,975.00

**BUDGET REPORT
TOWN OF SHELBY
2025**

SPECIAL DISTRICTS: LIGHTING

REVENUES:

ACCT. #

SL1-1001 Property Taxes - Shelby
 SL2-1001 Property Taxes - Millville
TOTAL REVENUES:

	2022	2023	2024	2025
	ACTUAL	ACTUAL UNAUDITED	ADOPTED	TENTATIVE
	7,000.00	7,500.00	7,500.00	10,250.00
	2,000.00	2,500.00	2,500.00	4,750.00
	9,000.00	10,000.00	10,000.00	15,000.00

APPROPRIATIONS:

SL15182.4 Street Lighting Contr - Shelby
 SL25182.4 Street Lighting Contr - Millville
TOTAL APPROPRIATIONS:

	10,604.16	10,585.08	7,500.00	10,250.00
	4,123.84	4,116.42	2,500.00	4,750.00
	14,728.00	14,701.50	10,000.00	15,000.00

**BUDGET REPORT
TOWN OF SHELBY
2025**

SPECIAL DISTRICTS: FIRE

REVENUES:

ACCT. #

SF1001 Fire Protection
 SF1081 Pymt in Lieu of Taxes
 SF2401 Interest & Earnings
 SF5999 Appropriated Fund Balance
TOTAL REVENUES:

	2022	2023	2024	2025
	ACTUAL	ACTUAL UNAUDITED	ADOPTED	TENTATIVE
	358,338.00	369,630.00	345,152.00	281,492.00
	0.63			34,660.00
		369,630.00	391,807.80	316,152.00

APPROPRIATIONS:

SF-3410.4 Fire Protection - Shelby
 SF-3410.401 Fire Protection - East Shelby
 SF-9040.8 Workers Comp - Shelby
TOTAL APPROPRIATIONS:

			195,534.00	199,445.00
			83,802.00	85,477.00
			65,816.00	31,230.00
	0.00	0.00	345,152.00	316,152.00

**TOWN OF SHELBY
2025 WATER BUDGET**

	<u>SW#1</u>	<u>SW#2</u>	<u>SW#3</u>	<u>SW#4A</u>	<u>SW#4B</u>	<u>SW#5</u>	<u>SW#6</u>	<u>SW#7</u>	<u>SW#8</u>	<u>SW#9</u>	<u>SW#10</u>	<u>SW#11</u>	<u>SW#12</u>	<u>TOTAL</u>
WATER DISTRICT REVENUE														
2140 Metered Sales	45,000.00	10,500.00	22,500.00	22,500.00	22,500.00	5,000.00	45,500.00	26,500.00	18,000.00	20,500.00	10,500.00	13,500.00	22,500.00	285,000.00
2142 Non-metered Sales	13,900.00	11,050.00	20,600.00	18,720.00	22,120.00	1,700.00	16,974.00	22,940.00	19,971.00	21,516.00	14,252.00	19,194.00	41,274.00	244,211.00
2148 Interest & Penalties	600.00	50.00	1,000.00	500.00	250.00	0.00	250.00	100.00	225.00	0.00	120.00	120.00	250.00	3,465.00
2401 Interest & Earnings	0.00	0.00	0.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
2770 Miscellaneous	40.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60.00
5999 Unexpended Balance	13,631.00	6,077.00	14,262.00	9,865.00	16,823.00	4,650.00	18,008.00	4,707.00	15,498.00	5,111.00	6,573.00	5,073.00	7,608.00	127,886.00
Total WATER DISTRICT REVENUE	73,171.00	27,697.00	58,362.00	51,585.00	61,693.00	11,400.00	80,732.00	54,247.00	53,694.00	47,127.00	31,445.00	37,887.00	71,632.00	660,672.00
WATER DISTRICT EXPENSES														
8310.1 Administration Personal Svc	4,494.00	710.00	3,075.00	2,365.00	2,365.00	237.00	2,129.00	1,183.00	1,183.00	1,419.00	946.00	1,183.00	2,365.00	23,654.00
8310.2 Administration Equipment	10,000.00	6,000.00	3,000.00	8,500.00	7,500.00	500.00	1,500.00	750.00	1,000.00	1,000.00	1,000.00	1,000.00	2,500.00	44,250.00
8310.4 Administration Contractual	3,500.00	350.00	6,500.00	1,000.00	10,000.00	362.00	1,000.00	700.00	6,000.00	1,263.00	815.00	950.00	1,500.00	33,940.00
8310.41 Administration Legal	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	39,000.00
8310.42 Administration Engineer	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	26,000.00
8320.4 Source of Supply Contractual	45,000.00	10,500.00	22,500.00	22,500.00	22,500.00	5,000.00	45,500.00	26,500.00	18,000.00	20,500.00	10,500.00	13,500.00	22,500.00	285,000.00
8340.4 Transmission & Dist Contractual	4,200.00	550.00	6,500.00	1,000.00	1,000.00	250.00	19,500.00	2,500.00	5,500.00	500.00	2,500.00	500.00	1,500.00	46,000.00
9010 .8 State Retirement	365.00	58.00	250.00	192.00	192.00	19.00	173.00	96.00	96.00	115.00	77.00	96.00	192.00	1,921.00
9030.8 Social Security	344.00	54.00	235.00	181.00	181.00	18.00	163.00	90.00	90.00	90.00	72.00	90.00	181.00	1,789.00
9040.8 Workers Compensation	268.00	42.00	184.00	141.00	141.00	14.00	127.00	71.00	71.00	85.00	56.00	71.00	141.00	1,412.00
9710.6 Serial Bond Principal	0.00	3,400.00	7,500.00	6,300.00	7,000.00	0.00	2,800.00	7,900.00	6,600.00	10,000.00	7,000.00	9,000.00	21,000.00	88,500.00
9710.7 Serial Bond Interest	0.00	1,033.00	3,618.00	4,406.00	5,814.00	0.00	2,840.00	9,457.00	10,154.00	7,155.00	3,479.00	6,497.00	14,753.00	69,206.00
Total WATER DISTRICT EXPENSES	73,171.00	27,697.00	58,362.00	51,585.00	61,693.00	11,400.00	80,732.00	54,247.00	53,694.00	47,127.00	31,445.00	37,887.00	71,632.00	660,672.00

**BUDGET REPORT
TOWN OF SHELBY
2025**

WATER DISTRICT #1

REVENUES:

ACCT. #

SW1001 Property Taxes
 SW1189 Non-Property Tax
 SW2140 Metered Sales
 SW2142 Non-Metered Sales
 SW2148 Interest & Penalties
 SW2401 Interest and Earnings
 SW2770 Miscellaneous
 SW5999 Unassigned Fund Balance
 SW5111 Capital Reserve
TOTAL REVENUES:

	2022	2023	2024	2024	2025	2025
	ACTUAL	UN-AUDITED	ADOPTED	ACTUALS 9/19/24	REQUESTED	TENTATIVE
SW1001 Property Taxes						
SW1189 Non-Property Tax	11,057.00	4,218.00	3,500.00			0.00
SW2140 Metered Sales	46,684.00	51,128.00	45,000.00		45,000.00	45,000.00
SW2142 Non-Metered Sales	10,887.00	2,747.00	12,500.00		12,500.00	13,900.00
SW2148 Interest & Penalties		1,252.00	600.00		600.00	600.00
SW2401 Interest and Earnings	1,392.00					0.00
SW2770 Miscellaneous	118.00	157.00	90.00		40.00	40.00
SW5999 Unassigned Fund Balance			61,740.00			13,631.00
SW5111 Capital Reserve						0.00
<i>TOTAL REVENUES:</i>	70,138.00	59,502.00	123,430.00	0.00	58,140.00	73,171.00

APPROPRIATIONS:

SW8310.1 Administration Personal Svc
 SW8310.2 Administration Equipment
 SW8310.4 Administration Contractual
 SW8310.41 Administration - Legal
 SW8310.42 Administration - Engineer
 SW8320.4 Source of Supply Contractual
 SW8340.4 Transmission & Distr. Contr.
 SW9010.8 State Retirement
 SW9030.8 Social Security
 SW9040.8 Workers Compensation
 SW9710.6 Debt Principle
 SW9710.7 Debt Interest
 SW5999 Unassigned Fund Balance
TOTAL APPROPRIATIONS:

SW8310.1 Administration Personal Svc	6,245.00	4,874.00	6,500.00	4,958.07	6,500.00	4,494.00
SW8310.2 Administration Equipment	288.00	583.00	38,500.00	6,496.08	10,000.00	10,000.00
SW8310.4 Administration Contractual	876.00	1,672.00	3,500.00	18,241.69	3,500.00	3,500.00
SW8310.41 Administration - Legal					2,500.00	3,000.00
SW8310.42 Administration - Engineer					2,000.00	2,000.00
SW8320.4 Source of Supply Contractual	73,258.00	85,165.00	69,500.00	14,130.70	69,500.00	45,000.00
SW8340.4 Transmission & Distr. Contr.	1,578.00	1,565.00	4,200.00	19,335.18	4,200.00	4,200.00
SW9010.8 State Retirement	394.00		610.00		610.00	365.00
SW9030.8 Social Security	457.00	366.00	620.00	376.15	620.00	344.00
SW9040.8 Workers Compensation						268.00
SW9710.6 Debt Principle						
SW9710.7 Debt Interest						
SW5999 Unassigned Fund Balance						0.00
<i>TOTAL APPROPRIATIONS:</i>	83,096.00	94,225.00	123,430.00	63,537.87	99,430.00	73,171.00

WATER DISTRICT #2

REVENUES:

ACCT. #

SW1001 Property Taxes
 SW1081 Payment in Lieu of Taxes
 SW1189 Non-Property Tax
 SW2140 Metered Sales
 SW2142 Unmetered Water Sales
 SW2148 Interest & Penalties
 SW2401 Interest and Earnings
 SW2770 Unclassified Revenues
 SW5999 Unassigned Fund Balance

	2022 ACTUAL	2023 UN-AUDITED	2024 ADOPTED	2024 ACTUALS 9/19/24	2025 REQUESTED	2025 TENTATIVE
	10,124.00	223.00	200.00		200.00	0.00
	11,553.00	13,875.00	10,500.00		10,500.00	10,500.00
		2,428.00	10,500.00		10,500.00	11,050.00
	182.00	142.00	50.00		50.00	50.00
						0.00
	444.00	236.00	20.00		20.00	20.00
			6,673.00			6,077.00
TOTAL REVENUES:	22,303.00	16,904.00	27,943.00	0.00	21,270.00	27,697.00

0.00

APPROPRIATIONS:

SW8310.1 Administration Personal Svc
 SW8310.2 Administration Equipment
 SW8310.4 Administration Contractual
 SW8310.41 Administration - Legal
 SW8310.42 Administration - Engineer
 SW8320.4 Source of Supply Contractual
 SW8340.4 Transmission & Distr. Contr.
 SW9010.8 State Retirement
 SW9030.8 Social Security
 SW9040.8 Workers Compensation
 SW9710.6 Debt Service Principal
 SW9710.7 Debt Service Interest
 SW9950.9 Transfer to Capital Projects

	638.00	890.00	1,150.00	1,206.98	1,150.00	710.00
	51.00	45.00	5,500.00	963.94	6,000.00	6,000.00
	145.00	194.00	350.00	2,844.34	350.00	350.00
					2,500.00	3,000.00
					2,000.00	2,000.00
	4,273.00	7,676.00	15,250.00	1,915.79	15,250.00	10,500.00
	120.00	44.00	550.00	1,995.61	550.00	550.00
	93.00		150.00		154.50	58.00
	46.00	67.00	135.00	91.97	139.05	54.00
						42.00
	3,400.00	3,400.00	3,480.00		3,480.00	3,400.00
	1,721.00	1,492.00	1,378.00		1,378.00	1,033.00
TOTAL APPROPRIATIONS:	10,487.00	13,808.00	27,943.00	9,018.63	32,951.55	27,697.00

WATER DISTRICT #3

REVENUES:

ACCT. #

SW1001 Property Taxes
 SW1081 Payment in Lieu of Taxes
 SW1189 Non-Property Tax
 SW2140 Metered Sales
 SW2142 Unmetered Water Sales
 SW2148 Interest & Penalties
 SW2401 Interest and Earnings
 SW2770 Misc Revenue
 SW5999 Unassigned Fund Balance

TOTAL REVENUES:

	2022	2023 UN-AUDITED	2024 ADOPTED	2024 ACTUALS 9/19/24	2025 REQUESTED	2025 TENTATIVE
	7,779.00	2,013.00	1,000.00			
	35,846.00	37,817.00	22,500.00		22,500.00	22,500.00
	18,402.00	4,349.00	21,000.00		21,000.00	20,600.00
		632.00	1,000.00		1,000.00	1,000.00
	655.00					0.00
	187.00	10,848.00				0.00
			42,837.50			14,262.00
	62,869.00	55,659.00	88,337.50	0.00	44,500.00	58,362.00

0.00

APPROPRIATIONS:

SW8310.1 Administration Personal Svc
 SW8310.2 Administration Equipment
 SW8310.4 Administration Contractual
 SW8310.41 Administration - Legal
 SW8310.42 Administration - Engineer
 SW8320.4 Source of Supply Contractual
 SW8340.4 Transmission & Distr. Contr.
 SW9010.8 State Retirement
 SW9030.8 Social Security
 SW9040.8 Workers Compensation
 SW9710.6 Debt Service Principal
 SW9710.7 Debt Service Interest

TOTAL APPROPRIATIONS:

	3,309.00	4,277.00	5,500.00	3,669.85	5,500.00	3,075.00
	237.00	208.00	24,500.00	4,177.12	3,000.00	3,000.00
	668.00	7,784.00	6,500.00	12,259.82	6,500.00	6,500.00
					2,500.00	3,000.00
					2,000.00	2,000.00
	28,584.00	29,407.00	33,500.00	6,762.25	33,500.00	22,500.00
	5,948.00	1,350.00	6,500.00	6,188.36	6,500.00	6,500.00
	254.00		350.00		360.50	250.00
	238.00	323.00	450.00	4,002.91	463.50	235.00
						184.00
	6,500.00	6,800.00	7,100.00		7,500.00	7,500.00
	4,536.00	4,288.00	3,937.50		3,618.00	3,618.00
	50,274.00	54,437.00	88,337.50	37,060.31	71,442.00	58,362.00

WATER DISTRICT #4A

REVENUES:

ACCT. #

SW1001 Property Taxes
 SW1081 Payment in Lieu of Taxes
 SW1189 Non-Property Tax
 SW2140 Metered Sales
 SW2142 Unmetered Water Sales
 SW2148 Interest & Penalties
 SW2401 Interest and Earnings
 SW2770 Misc Revenue
 SW5999 Unassigned Fund Balance

TOTAL REVENUES:

	2022 ACTUAL	2023 UN-AUDITED	2024 ADOPTED	2024 ACTUALS 9/19/24	2025 REQUESTED	2025 TENTATIVE
						0.00
	10,561.00	3,348.00	1,000.00			
	23,407.00	30,804.00	22,500.00		22,500.00	22,500.00
	16,490.00	3,720.00	11,500.00		11,500.00	18,720.00
	828.00	813.00	500.00		500.00	500.00
	20.00					0.00
			58,425.50			9,865.00
	51,306.00	38,685.00	93,925.50	0.00	34,500.00	51,585.00

0.00

APPROPRIATIONS:

SW8310.1 Administration Personal Svc
 SW8310.2 Administration Equipment
 SW8310.4 Administration Contractual
 SW8310.41 Administration-Legal
 SW8310.42 Administration-Engineer
 SW8320.4 Source of Supply Contractual
 SW8340.4 Transmission & Distr. Contr.
 SW9010.8 State Retirement
 SW9030.8 Social Security
 SW9040.8 Workers Compensation
 SW9710.6 Bond Principal
 SW9710.7 Bond Interest

TOTAL APPROPRIATIONS:

	5,429.00	3,915.00	4,500.00	3,133.19	4,500.00	2,365.00
	203.00	178.00	23,500.00	4,725.97	8,500.00	8,500.00
	566.00	819.00	1,000.00	12,694.20	1,000.00	1,000.00
					2,500.00	3,000.00
					2,000.00	2,000.00
	53,537.00	63,874.00	52,500.00	10,598.02	52,500.00	22,500.00
	453.00	146.00	1,000.00	8,920.54	1,000.00	1,000.00
	220.00		325.00		334.75	192.00
	397.00	225.00	425.00	238.93	437.75	181.00
						141.00
	5,500.00	5,700.00	6,000.00		6,000.00	6,300.00
	5,179.00	4,830.00	4,675.50		4,406.00	4,406.00
	71,484.00	79,687.00	93,925.50	40,310.85	83,178.50	51,585.00

WATER DISTRICT #4B

REVENUES:

ACCT. #

SW1001 Property Taxes
 SW1081 Payment in Lieu of Taxes
 SW1189 Non-Property Tax
 SW2140 Metered Sales
 SW2142 Unmetered Water Sales
 SW2148 Interest & Penalties
 SW2770 Misc Revenue
 SW2401 Interest and Earnings
 SW5999 Unassigned Fund Balance

TOTAL REVENUES:

	2022 ACTUAL	2023 UN-AUDITED	2024 ADOPTED	2024 ACTUALS 9/19/24	2025 REQUESTED	2025 TENTATIVE
	3,077.00	1,884.00	1,000.00		1,000.00	0.00
	21,445.00	5,505.00	22,500.00		22,500.00	22,500.00
	19,499.00	4,863.00	18,500.00		18,500.00	22,120.00
	623.00	597.00	250.00		250.00	250.00
		6,648.00				0.00
			49,197.25			0.00
	44,644.00	19,497.00	91,447.25	0.00	42,250.00	61,693.00

0.00

APPROPRIATIONS:

SW8310.1 Administration Personal Svc
 SW8310.2 Administration Equipment
 SW8310.4 Administration Contractual
 SW8310.41 Administration-Legal
 SW8310.42 Administration-Engineer
 SW8320.4 Source of Supply Contractual
 SW8340.4 Transmission & Distr. Contr.
 SW9010.8 State Retirement
 SW9030.8 Social Security
 SW9040.8 Workers Compensation
 SW9710.6 Bond Principal
 SW9710.7 Bond Interest

TOTAL APPROPRIATIONS:

	2,550.00	3,141.00	4,000.00	2,874.35	4,000.00	2,365.00
	203.00	178.00	22,500.00	3,213.17	7,500.00	7,500.00
	566.00	8,466.00	10,000.00	10,576.48	10,000.00	10,000.00
					2,500.00	3,000.00
					2,000.00	2,000.00
	40,390.00	49,679.00	40,500.00	8,242.91	40,500.00	22,500.00
	453.00	343.00	1,000.00	6,970.24	1,000.00	1,000.00
	214.00		275.00		283.25	192.00
	182.00	167.00	350.00	219.28	360.50	181.00
						141.00
	6,100.00	6,400.00	6,700.00	6,700.00	6,700.00	7,000.00
	6,698.00	3,280.00	6,122.25	3,136.50	3,122.25	5,814.00
	57,356.00	71,654.00	91,447.25	41,932.93	77,966.00	61,693.00

WATER DISTRICT #5

REVENUES:

ACCT. #

SW1001 Property Taxes
 SW1189 Non Property Tax
 SW2140 Metered Sales
 SW2142 Unmetered Water Sales
 SW2144 Connection Charges
 SW2148 Interest & Penalties
 SW2770 Misc Revenue
 SW2401 Interest and Earnings
 SW5999 Unassigned Fund Balance

TOTAL REVENUES:

	2022 ACTUAL	2023 UN-AUDITED	2024 ADOPTED	2024 ACTUALS 9/19/24	2025 REQUESTED	2025 TENTATIVE
	4,842.00	5,586.00	5,000.00		5,000.00	5,000.00
	1,411.00	250.00	1,350.00		1,350.00	1,700.00
		69.00				0.00
	114.00		50.00		50.00	50.00
	1,707.00					
						0.00
			1,690.00			4,650.00
	8,074.00	5,905.00	8,090.00	0.00	6,400.00	11,400.00

0.00

APPROPRIATIONS:

SW8310.1 Administration Personal Svc
 SW8310.2 Administration Equipment
 SW8310.4 Administration Contractual
 SW8310.41 Administration - Legal
 SW8310.42 Administration - Engineer
 SW8320.4 Source of Supply Contractual
 SW8340.4 Transmission & Distr. Contr.
 SW9010.8 State Retirement
 SW9030.8 Social Security
 SW9040.8 Workers Compensation
 SW9710.6 Bond Principal
 SW9710.7 Bond Interest

TOTAL APPROPRIATIONS:

	214.00	266.00	500.00	329.07	500.00	237.00
	17.00	15.00	2,000.00	321.31	500.00	500.00
	48.00	65.00	160.00	1,314.24	362.10	362.00
					2,500.00	3,000.00
					2,000.00	2,000.00
		4,221.00	5,000.00	1,008.14	5,000.00	5,000.00
	40.00	15.00	250.00	1,203.92	250.00	250.00
	60.00		100.00		103.00	19.00
	15.00	20.00	80.00	25.18	82.40	18.00
						14.00
						0.00
						0.00
	394.00	4,602.00	8,090.00	4,201.86	11,297.50	11,400.00

WATER DISTRICT #6

REVENUES:

ACCT. #

SW1001 Property Taxes
 SW1081 Payment in Lieu of Taxes
 SW1189 Non-Property Tax
 SW2140 Metered Sales
 SW2142 Unmetered Water Sales
 SW2148 Interest & Penalties
 SW2401 Interest and Earnings
 SW2770 MISC Revenue
 SW5999 Unassigned Fund Balance

	2022 ACTUAL	2023 UN-AUDITED	2024 ADOPTED	2024 ACTUALS 9/19/24	2025 REQUESTED	2025 TENTATIVE
	4,693.00	411.00	1,000.00		1,000.00	0.00
	72,330.00	62,556.00	45,500.00		45,500.00	45,500.00
	14,974.00	3,818.00	14,500.00		14,500.00	16,974.00
	2,744.00	2,534.00	250.00		250.00	250.00
						0.00
	202.00	57.00				0.00
			32,493.25			18,008.00
TOTAL REVENUES:	94,943.00	69,376.00	93,743.25	0.00	61,250.00	80,732.00

0.00

APPROPRIATIONS:

SW8310.1 Administration Personal Svc
 SW8310.2 Administration Equipment
 SW8310.4 Administration Contractual
 SW8310.41 Administration - Legal
 SW8310.42 Administration - Engineer
 SW8320.4 Source of Supply Contractual
 SW8340.4 Transmission & Distr. Contr.
 SW9010.8 State Retirement
 SW9030.8 Social Security
 SW9040.8 Workers Compensation
 SW9710.6 Bond Principal
 SW9710.7 Bond Interest
TOTAL APPROPRIATIONS:

	3,384.00	2,610.00	3,500.00	2,629.43	3,500.00	2,129.00
	169.00	149.00	15,000.00	8,767.22	1,500.00	1,500.00
	476.00	622.00	1,000.00	11,800.68	1,000.00	1,000.00
					2,500.00	3,000.00
					2,000.00	2,000.00
	50,250.00	60,325.00	48,500.00	10,009.25	48,500.00	45,500.00
	1,416.00	18,886.00	19,500.00	8,845.84	19,500.00	19,500.00
	194.00		250.00		257.50	173.00
	246.00	197.00	330.00	200.59	337.50	163.00
						127.00
	2,500.00	2,600.00	2,700.00		2,700.00	2,800.00
	3,197.00	3,019.00	2,963.25		2,963.25	2,840.00
TOTAL APPROPRIATIONS:	61,832.00	88,408.00	93,743.25	42,253.01	84,758.25	80,732.00

WATER DISTRICT #7

REVENUES:

ACCT. #

SW1001 Property Taxes
 SW1189 Other Non-Property Tax
 SW2140 Metered Sales
 SW2142 Unmetered Water Sales
 SW2148 Interest & Penalties
 SW2401 Interest and Earnings
 SW2770 MISC Revenue
 SW5999 Unassigned Fund Balance

	2022 ACTUAL	2023 UN-AUDITED	2024 ADOPTED	2024 ACTUALS 9/19/24	2025 REQUESTED	2025 TENTATIVE
	5,649.00	3,574.00	1,000.00			0.00
	21,076.00	27,755.00	26,500.00		26,500.00	26,500.00
	19,577.00	4,717.00	18,500.00		18,500.00	22,940.00
	467.00		100.00		100.00	100.00
						0.00
	173.00	667.00				0.00
			12,245.50			4,707.00
TOTAL REVENUES:	46,942.00	36,713.00	58,345.50	0.00	45,100.00	54,247.00

0.00

APPROPRIATIONS:

SW8310.1 Administration Personal Svc
 SW8310.2 Administration Equipment
 SW8310.4 Administration Contractual
 SW8310.41 Administration - Legal
 SW8310.42 Administration - Engineer
 SW8320.4 Source of Supply Contractual
 SW8340.4 Transmission & Distr. Contr.
 SW9010.8 State Retirement
 SW9030.8 Social Security
 SW9040.8 Workers Compensation
 SW9710.6 Bond Principal
 SW9710.7 Bond Interest
TOTAL APPROPRIATIONS:

	1,385.00	1,571.00	2,500.00	1,537.88	2,500.00	1,183.00
	101.00	89.00	8,250.00	2,816.83	750.00	750.00
	338.00	1,587.00	700.00	2,708.15	700.00	700.00
					2,500.00	3,000.00
					2,000.00	2,000.00
	28,851.00	25,214.00	26,500.00	4,495.65	26,500.00	26,500.00
	1,803.00	1,793.00	2,500.00	3,320.68	2,500.00	2,500.00
	187.00	118.00	240.00		247.20	96.00
	99.00		250.00	117.34	257.50	90.00
						71.00
	7,000.00	7,300.00	7,600.00	7,600.00	7,600.00	7,900.00
	10,463.00	10,100.00	9,805.50	4,988.25	9,805.50	9,457.00
TOTAL APPROPRIATIONS:	50,227.00	47,772.00	58,345.50	27,584.78	55,360.20	54,247.00

0.00

0.00

WATER DISTRICT #8

REVENUES:

ACCT. #

SW1001 Property Taxes
 SW1189 Other Non-Property Tax
 SW2140 Metered Sales
 SW2142 Unmetered Water Sales
 SW2148 Interest & Penalties
 SW2401 Interest and Earnings
 SW2770 MISC Revenue
 SW5999 Unassigned Fund Balance

	2022 ACTUAL	2023 UN-AUDITED	2024 ADOPTED	2024 ACTUALS 9/19/24	2025 REQUESTED	2025 TENTATIVE
	3,689.00	2,510.00	1,000.00			0.00
	19,577.00	26,562.00	18,000.00		18,000.00	18,000.00
	17,307.00	4,280.00	15,500.00		15,500.00	19,971.00
	447.00	365.00	225.00		225.00	225.00
						0.00
	466.00	57.00				0.00
			24,695.00			15,498.00
TOTAL REVENUES:	41,486.00	33,774.00	59,420.00	0.00	33,725.00	53,694.00

0.00

APPROPRIATIONS:

SW8310.1 Administration Personal Svc
 SW8310.2 Administration Equipment
 SW8310.4 Administration Contractual
 SW8310.41 Administration-Legal
 SW8310.42 Administration- Engineer
 SW8320.4 Source of Supply Contractual
 SW8340.4 Transmission & Distr. Contr.
 SW9010.8 State Retirement
 SW9030.8 Social Security
 SW9040.8 Workers Compensation
 SW9710.6 Bond Principal
 SW9710.7 Bond Interest
TOTAL APPROPRIATIONS:

	1,275.00	1,677.00	2,150.00	2,573.24	2,150.00	1,183.00
	101.00	89.00	8,500.00	1,909.15	1,000.00	1,000.00
	283.00	5,757.00	6,000.00	5,234.44	6,000.00	6,000.00
					2,500.00	3,000.00
					2,000.00	2,000.00
	17,382.00	24,840.00	20,000.00	4,121.45	20,000.00	18,000.00
	4,532.00	5,320.00	5,500.00	4,141.91	5,500.00	5,500.00
	187.00		240.00		247.20	96.00
	91.00	127.00	300.00	195.95	309.00	90.00
						71.00
	5,700.00	6,100.00	6,300.00		6,300.00	6,600.00
	10,946.00	10,642.00	10,430.00	5,215.00	10,430.00	10,154.00
TOTAL APPROPRIATIONS:	40,497.00	54,552.00	59,420.00	23,391.14	56,436.20	53,694.00

0.00

0.00

WATER DISTRICT #9

REVENUES:

ACCT. #

SW1001 Property Taxes
 SW1189 Other Non-Property Tax
 SW2140 Metered Sales
 SW2142 Unmetered Water Sales
 SW2148 Interest & Penalties
 SW2401 Interest and Earnings
 SW2770 MISC Revenue
 SW5999 Unassigned Fund Balance

	2022 ACTUAL	2023 UN-AUDITED	2024 ADOPTED	2024 ACTUALS 9/19/24	2025 REQUESTED	2025 TENTATIVE
	5,217.00	1,694.00	1,000.00			0.00
	11,609.00	20,489.00	20,500.00		20,500.00	20,500.00
	19,424.00	4,448.00	18,500.00		18,500.00	21,516.00
	158.00	182.00	125.00			0.00
						0.00
			8,845.00			0.00
						5,111.00
TOTAL REVENUES:	36,408.00	26,813.00	48,970.00	0.00	39,000.00	47,127.00

0.00

APPROPRIATIONS:

SW8310.1 Administration Personal Svc
 SW8310.2 Administration Equipment
 SW8310.4 Administration Contractual
 SW8310.41 Administration - Legal
 SW8310.42 Administration - Engineer
 SW8320.4 Source of Supply Contractual
 SW8340.4 Transmission & Distr. Contr.
 SW9010.8 State Retirement
 SW9030.8 Social Security
 SW9040.8 Workers Compensation
 SW9710.6 Bond Principal
 SW9710.7 Bond Interest

	1,487.00	1,841.00	2,350.00	1,812.57	2,350.00	1,419.00
	118.00	104.00	10,000.00	1,927.90	1,000.00	1,000.00
	332.00	429.00	750.00	5,098.55	1,260.72	1,263.00
					2,500.00	3,000.00
					2,000.00	2,000.00
	14,095.00	21,291.00	17,500.00	3,532.68	17,500.00	20,500.00
	267.00	87.00	500.00	3,007.76	500.00	500.00
	187.00		240.00		247.20	115.00
	106.00	139.00	250.00		257.50	90.00
						85.00
	10,000.00	10,000.00	10,000.00		10,000.00	10,000.00
	7,830.00	7,591.00	7,380.00		7,380.00	7,155.00
TOTAL APPROPRIATIONS:	34,422.00	41,482.00	48,970.00	15,379.46	44,995.42	47,127.00

0.00

0.00

WATER DISTRICT #10

REVENUES:

ACCT. #

SW1001 Property Taxes
 SW1189 Other Non-Property Tax
 SW2140 Metered Sales
 SW2142 Unmetered Water Sales
 SW2148 Interest & Penalties
 SW2401 Interest and Earnings
 SW2770 MISC Revenue
 SW5999 Unassigned Fund Balance

	2022 ACTUAL	2023 UN-AUDITED	2024 ADOPTED	2024 ACTUALS 9/19/24	2025 REQUESTED	2025 TENTATIVE
	3,074.00	1,256.00	1,100.00			0.00
	9,476.00	21,678.00	10,500.00		10,500.00	10,500.00
	12,817.00	2,690.00	11,500.00		11,500.00	14,252.00
	256.00	409.00	120.00		120.00	120.00
						0.00
		40.00				0.00
			9,857.00			6,573.00
TOTAL REVENUES:	25,623.00	26,073.00	33,077.00	0.00	22,120.00	31,445.00

0.00

APPROPRIATIONS:

SW8310.1 Administration Personal Svc
 SW8310.2 Administration Equipment
 SW8310.4 Administration Contractual
 SW8310.41 Administration - Legal
 SW8310.42 Administration - Engineer
 SW8320.4 Source of Supply Contractual
 SW8340.4 Transmission & Distr. Contr.
 SW9010.8 State Retirement
 SW9030.8 Social Security
 SW9040.8 Workers Compensation
 SW9710.6 Bond Principal
 SW9710.7 Bond Interest

	624.00	1,311.00	1,750.00	1,150.77	1,750.00	946.00
	84.00	74.00	7,000.00	1,285.27	1,000.00	1,000.00
	235.00	521.00	815.00	2,758.41	815.00	815.00
					2,500.00	3,000.00
					2,000.00	2,000.00
	4,235.00	10,646.00	10,000.00	1,766.34	10,000.00	10,500.00
	186.00	58.00	2,500.00	1,522.50	2,500.00	2,500.00
	133.00		225.00		262.65	77.00
	43.00	69.00	212.00	87.82	318.36	72.00
						56.00
	7,000.00	7,000.00	7,000.00			7,000.00
	3,768.00	3,655.00	3,575.00			3,479.00
TOTAL APPROPRIATIONS:	16,308.00	23,334.00	33,077.00	8,571.11	21,146.01	31,445.00

0.00

0.00

WATER DISTRICT #11

REVENUES:

ACCT. #

SW1001 Property Taxes
 SW1189 Other Non-Property Tax
 SW2140 Metered Sales
 SW2142 Unmetered Water Sales
 SW2148 Interest & Penalties
 SW2401 Interest and Earnings
 SW2770 MISC Revenue
 SW5999 Unassigned Fund Balance

	2022 ACTUAL	2023 UN-AUDITED	2024 ADOPTED	2024 ACTUALS 9/19/24	2025 REQUESTED	2025 TENTATIVE
	2,113.00	1,619.00	1,500.00			0.00
	11,659.00	20,339.00	13,500.00		13,500.00	13,500.00
	16,951.00	3,946.00	14,500.00		14,500.00	19,194.00
	272.00	287.00	120.00		120.00	120.00
						0.00
			10,995.63			0.00
			10,995.63			5,073.00
TOTAL REVENUES:	30,995.00	26,191.00	40,615.63	0.00	28,120.00	37,887.00

0.00

APPROPRIATIONS:

SW8310.1 Administration Personal Svc
 SW8310.2 Administration Equipment
 SW8310.4 Administration Contractual
 SW8310.41 Administration -Legal
 SW8310.42 Administration-Engineer
 SW8320.4 Source of Supply Contractual
 SW8340.4 Transmission & Distr. Contr.
 SW9010.8 State Retirement
 SW9030.8 Social Security
 SW9040.8 Workers Compensation
 SW9710.6 Bond Principal
 SW9710.7 Bond Interest

	749.00	1,571.00	2,000.00	1,436.76	2,000.00	1,183.00
	101.00	89.00	8,500.00	1,606.59	1,000.00	1,000.00
	283.00	364.00	950.00	3,565.48	950.00	950.00
					2,500.00	3,000.00
					2,000.00	2,000.00
	7,522.00	14,194.00	12,500.00	2,355.12	12,500.00	13,500.00
	226.00	73.00	500.00	2,032.89	500.00	500.00
	193.00		250.00		257.50	96.00
	50.00	83.00	250.00	109.64	257.50	90.00
						71.00
	8,000.00	8,000.00	9,000.00		9,000.00	9,000.00
	6,975.00	6,825.00	6,665.63		6,665.63	6,497.00
TOTAL APPROPRIATIONS:	24,099.00	31,199.00	40,615.63	11,106.48	37,630.63	37,887.00

0.00

0.00

WATER DISTRICT #12

REVENUES:

ACCT. #

SW1001 Property Taxes
 SW1189 Other Non-Property Tax
 SW2140 Metered Sales
 SW2142 Unmetered Water Sales
 SW2148 Interest & Penalties
 SW2401 Interest and Earnings
 SW2770 MISC Revenue
 SW5999 Unassigned Fund Balance

	2022 ACTUAL	2023 UN-AUDITED	2024 ADOPTED	2024 ACTUALS 9/19/24	2025 REQUESTED	2025 TENTATIVE
	9,153.00	4,882.00	4,500.00			0.00
	19,964.00	41,971.00	22,500.00		22,500.00	22,500.00
	36,465.00	7,846.00	11,500.00		11,500.00	41,274.00
	322.00	413.00	250.00		250.00	250.00
						0.00
	1,269.00	20.00				0.00
			41,127.50			7,608.00
TOTAL REVENUES:	67,173.00	55,132.00	79,877.50	0.00	34,250.00	71,632.00

0.00

APPROPRIATIONS:

SW8310.1 Administration Personal Svc
 SW8310.2 Administration Equipment
 SW8310.4 Administration Contractual
 SW8310.41 Administration-Legal
 SW8310.42 Administration- Engineer
 SW8320.4 Source of Supply Contractual
 SW8340.4 Transmission & Distr. Contr.
 SW9010.8 State Retirement
 SW9030.8 Social Security
 SW9040.8 Workers Compensation
 SW9710.6 Bond Principal
 SW9710.7 Bond Interest
TOTAL APPROPRIATIONS:

	10.00	689.00	2,150.00	251.87	2,150.00	2,365.00
	17.00	15.00	17,500.00	3,515.73	2,500.00	2,500.00
	142.00	277.00	1,500.00	23,710.59	1,500.00	1,500.00
					2,500.00	3,000.00
					2,000.00	2,000.00
	17,382.00	24,840.00	21,500.00	4,121.45	21,500.00	22,500.00
	370.00	181.00	1,500.00	3,538.30	1,500.00	1,500.00
	227.00		325.00		334.75	192.00
		46.00	300.00	19.27	309.00	181.00
						141.00
	20,000.00	20,000.00	20,000.00		20,000.00	21,000.00
	15,803.00	15,431.00	15,102.50		15,102.50	14,753.00
TOTAL APPROPRIATIONS:	53,951.00	61,479.00	79,877.50	35,157.21	69,396.25	71,632.00