

# FINAL BUDGET DOCUMENT



## FISCAL YEAR 2023-2024 OPERATING BUDGET AND 5-YEAR CAPITAL IMPROVEMENT PLAN



## *ABOUT THE COVER PAGE*

The cover page for the fiscal year 2024 budget is a photograph of Center Avenue looking north in the 1920s. This was included as the main picture to see where Hardin was 100 years ago, where it is currently and what needs to be planned to progress into the future.

The second part of the budget cover is a photograph of the train depot that the chamber currently uses for their offices. The Chamber received a grant from the Eastern Montana Tourism grant to update equipment within the depot while keeping the historical elements that currently exist in the depot.

# City of Hardin

The City of Hardin is a South-Central Montana community of approximately 3,800 residents located 45 miles Southeast of Billings, MT along Interstate 90. The City of Hardin is the seat of Big Horn County. The City of Hardin was incorporated in 1911 with approximately 1643 registered voters. The City operates under the strong Mayoral form of government.

Hardin sits on the edge of the Crow Indian Reservation and is surrounded by productive ranches and farms. Coal mining has also contributed greatly to the local economy. South of Hardin is the Little Bighorn Battlefield and Southwest of the Hardin is the Yellowtail Dam and the Bighorn Canyon National Recreation area. Hardin was named for Samuel H. Hardin, a cattleman from Wyoming who leased tracts of land on the Crow Reservation to range his cattle. Local industry now includes farming and ranching, surface coal mining, fishing and recreational opportunities.

The City of Hardin provides the water treatment and distribution system, sewer collection and treatment, as well as the garbage collection and landfill disposal for the City residents. The City also maintains the streets through its Street Maintenance Funds among numerous other services.

The largest employers in Big Horn County are the Hardin School District, Big Horn Hospital Association, Big Horn Valley Medical Center, Rocky Mountain Power, and Big Horn County among others.

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MAYOR  
Joe Purcell

POLICE CHIEF  
Paul M. George Jr.



PUBLIC WORKS DIRECTOR  
Michael Hurff Jr.

FINANCE OFFICER/CITY CLERK  
Andrew Lehr

September 5, 2023

Hardin City Council and the Residents of Hardin

Thank you for the patience and resilience of our city staff, city leadership and the citizens of Hardin has helped us overcome the challenges of last year. Thank you for your continuing to support for our community as we plan for the 23-24 fiscal budget. I continue to be grateful and inspired as I watch people set aside their differences and focus on what is best for the Citizens of Hardin and our surrounding communities. The financial health and success of the City of Hardin is related to the resilience and commitment of its citizens.

Putting together a budget is not an easy task and with never-ending challenges with fluctuating supply and equipment costs it makes it even more difficult. As we have transitioned through the covid years we have been given an increased opportunity to grow and improve our infrastructure with additional funding. This increase in revenue will help with the planning of our current and future budgets. The Growth in the industrial park has continued to increase the tax revenue into the city and with an economic development goal to market the park we hope to see even more growth in the coming year.

With the creation of our new Police department and its current change in leadership we will be certain to see continued growth in our goal for improved public safety. I appreciate the professionalism displayed by the department and the patience and resilience with the current changes.

I am very appreciative of our Finance Officer for always looking at ways to keep us the most up to date and efficient in our processes while keeping an eye on our bottom line. Our Clerks continue to display a professional attitude and level of grace with some of our more difficult residents and for that I am extremely grateful.

Code enforcement has had a busy year with building permits and regaining a handle on enforcing our codes. There is a lot of behind the scenes work that goes into the planning and executing of new businesses in our community and I appreciate the time and skills with getting out the right information.

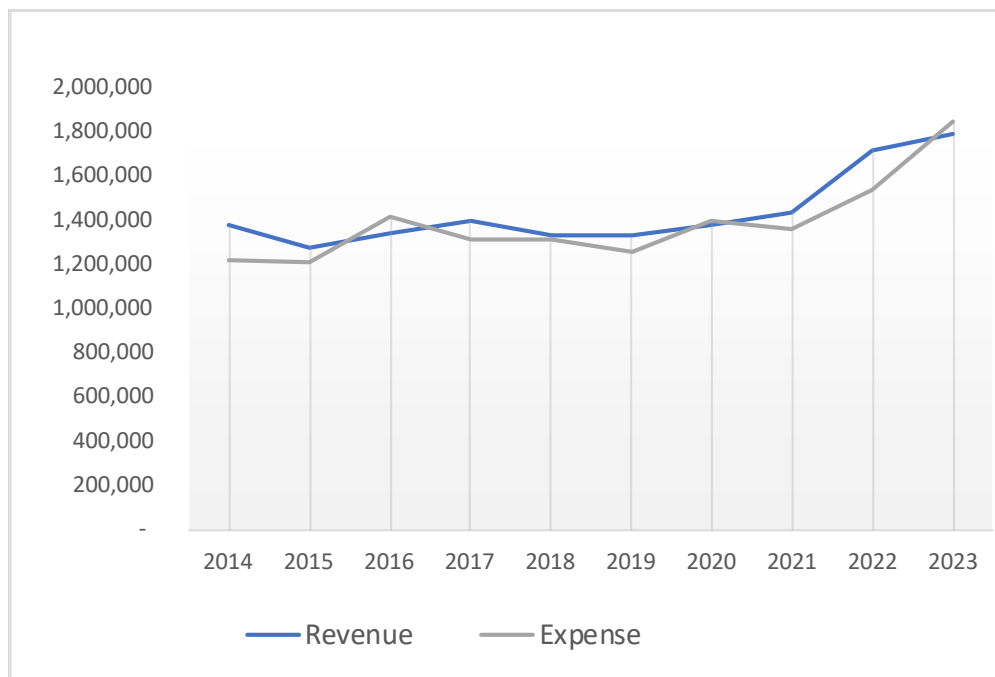
My thanks to our Public Works Director and all city employees who have mentored the influx of new employees this past year. The workforce pool is shallow, and the time needed teaching new coworkers is challenging. We have had a lot of employee changes this past year and we will continue to miss their mentoring and leadership, but also appreciate the skills and knowledge they left behind. I appreciate the enthusiasm and dedication of our new employees as they grow and become the next leaders in our organization.

As we plan for future changes and improvements in our city, I want to thank the city council in advance for your time and patience. Strong-focused leadership will help us succeed as we push forward into the next fiscal year.

**Year in Review - Fiscal Year 2023 (FY23)**

The City has experienced a fair amount of growth in taxable values when comparing fiscal year 2022 to fiscal year 2023. This can be seen in the City’s property tax revenue increase of 114.05%. While this growth helps the City to continue providing necessary government services and offset inflation, it also increases pressure across all city departments to provide additional services. The City has typically been able to balance the General Fund budget without using existing reserves. The City expects this trend to potentially stop in fiscal year 2024, and the budget will continue to show reserves being used to fund city services. The addition of the police department to city services has created an increase in wages in the General Fund, but has been offset by the funding provided by the COPS Hiring Program Grant and American Rescue Plan Act.

The City has been able to cover expenses with current resources seven out of the last ten fiscal years, as seen below:



While the City continues to see increased taxable values for residential properties, the amount of property taxes collected in fiscal year 2023 increased 25%. The Tax Increment Finance District collected 93.8% more taxes in fiscal year 2023 than in 2022. There were back taxes paid in fiscal year 2023 resulting from the increase in taxable value of the TIF District that caused the increase in taxes collected. Like was done in fiscal year 2023 the City has budgeted only what is expected to be received in taxes or \$867,011 and matched that with expense of \$867,011.

**Financial Outlook**

Overall revenues predicted for FY24 are \$22,838,260 and expenses are \$25,422,130. Fiscal year 2023 final budget was \$19,005,454 for revenue and \$21,715,296 for expenses. The large difference between fiscal years is the capital projects budgeted through the American Rescue Plan Act. With the Hardin Police Department staffing set to return to full capacity during fiscal year 2024 retirement

contributions in the pers fund, group health and the permissive medical funds will show increasing expenses, which could lead to the use of reserves in those funds. Combined phases two and three of the Wastewater Upgrade Project is in the final stages of design and will begin construction during winter months or early spring 2024.

Respectfully

Joe Purcell, Mayor  
City of Hardin

**GENERAL STATISTICAL INFORMATION**  
**PLEASE COMPLETE APPLICABLE SECTION**

**Cities/Towns**

CLASS OF CITY/TOWN	Third
COUNTY LOCATED IN	Big Horn
YEAR ORGANIZED	1911
REGISTERED VOTERS	1722
AREA (SQ. MILES)	3.27
POPULATION OF CITY/TOWN	3818
FORM OF GOVERNMENT	Mayor/Council
NUMBER OF EMPLOYEES (ELECTED)	7
NUMBER OF EMPLOYEES (NON-ELECTED)	42
MILES OF STREETS AND ALLEYS	approx 31.5
MUNICIPAL WATER	
NUMBER OF CONSUMERS	1306
WATER RATE PER 1,000 GALLONS	\$20.33/ first 3000 gallons - residential
SEWER RATES	\$44.67

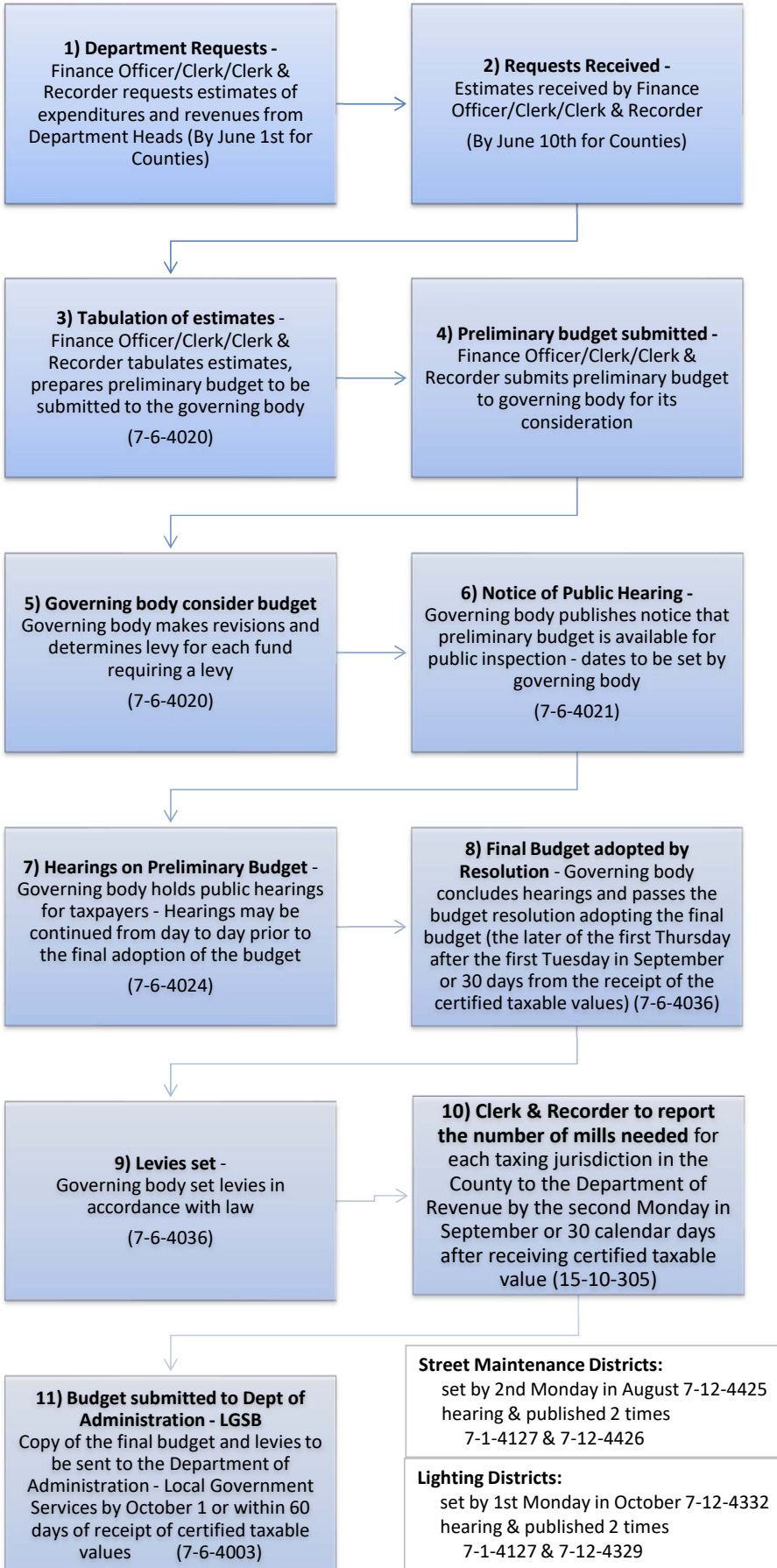


## OFFICIALS SHEET

OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	Joe Purcell	January, 2026
Council	Jeremy Krebs	January, 2024
Council	Clayton Greer	January, 2026
Council	Chris Sharpe	January, 2024
Council	AJ Espinoza	January, 2024
Council	Rock J Massine	January, 2026
Council	Steven Hopes	January, 2026
Attorney	Jordan Knudsen	April 23, 2024
Chief of Police	Paul George Jr.	
Public Works Director	Michael Hurff Jr.	
Finance Officer/ City Clerk	Andrew Lehr	
City Judge	Robert Snively	June 30, 2027
City Judge	Richard Bowler	October 18, 2025
Deputy Clerk	Angela Zimmer	
Utility Billing Clerk	Kristi Wedel	

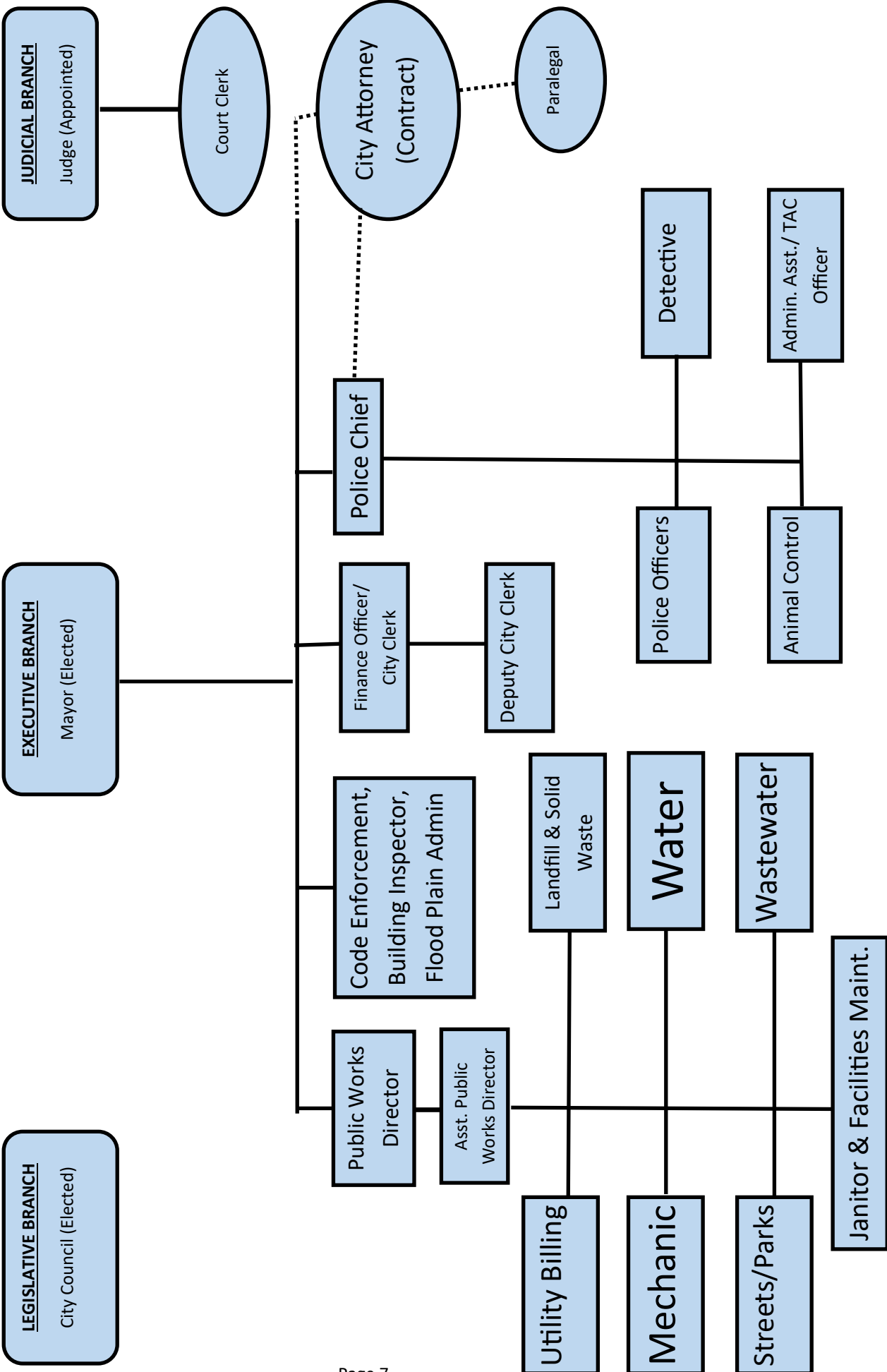
# Local Government Budget Calendar

Local Budget Act: Title 7, Chapter 6, Part 40 MCA



# 2024 CITY OF HARDIN ORGANIZATIONAL CHART

## PEOPLE



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# CITY OF HARDIN

## Taxable Valuation/ Mill Levy Ten-Year History and Analysis

<b>Fiscal Year</b>	<b>Entity-wide Taxable Valuation</b>	<b>%Increase (Decrease) from Previous year</b>	<b>Total Current Year Authorized Mill Levy</b>	<b>Current Year Actual Mill Levy</b>	<b>Carry Forward Mills</b>
2014-2015	2,810,730	7.88%	168.52	166.00	2.52
2015-2016	3,128,451	11.30%	156.07	149.15	6.92
2016-2017	3,222,508	3.01%	158.77	158.77	-
2017-2018	3,505,154	8.77%	147.88	147.88	-
2018-2019	3,506,113	0.03%	151.12	151.12	-
2019-2020	3,450,447	-1.59%	157.12	157.12	-
2020-2021	3,490,367	1.16%	160.05	160.05	-
2021-2022	3,719,531	6.57%	172.22	174.09	-
2022-2023	3,757,771	1.03%	177.04	177.04	-
2023-2024	4,142,017	10.23%	151.22	151.22	-

	<b>Total Entity Wide Valuation</b>	<b>Tax Increment Valuation</b>	<b>Net Valuation</b>
2014-2015	2,810,730	-	2,810,730
2015-2016	3,128,451	-	3,128,451
2016-2017	3,222,508	-	3,222,508
2017-2018	4,816,300	1,311,146	3,505,154
2018-2019	4,847,557	1,341,444	3,506,113
2019-2020	4,103,539	653,092	3,450,447
2020-2021	4,017,792	527,425	3,490,367
2021-2022	4,142,538	423,007	3,719,531
2022-2023	5,154,679	1,396,908	3,757,771
2023-2024	5,369,906	1,227,889	4,142,017

# CITY OF HARDIN

## Mill Levy Recap

### Ten-Year History and Analysis

	<b>Budget FY24</b>	<b>Budget FY23</b>	<b>Budget FY22</b>	<b>Budget FY21</b>	<b>Budget FY20</b>
General Fund	130.75	138.28	135.16	144.09	141.77
Comprehensive Ins.	8.59	3.00	2.79	2.87	2.82
PERS Employer Cont.	8.88	11.60	8.24	8.34	7.90
Group Health	3.00	8.84	12.40	4.75	4.63
Fire Dept. Relief Assoc.	-	-	-	-	-
Total Entity Mills	<u>151.22</u>	<u>161.72</u>	<u>158.59</u>	<u>160.05</u>	<u>157.12</u>

Permissive Medical	21.00	21.00	15.50	15.50	15.50
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	<b>Budget FY19</b>	<b>Budget FY18</b>	<b>Budget FY17</b>	<b>Budget FY16</b>	<b>Budget FY15</b>
General Fund	130.78	127.98	134.30	125.09	146.44
Comprehensive Ins.	2.71	2.65	2.85	2.80	3.02
PERS Employer Cont.	7.88	7.71	8.28	8.14	8.78
Group Health	9.75	9.54	10.24	10.07	10.87
Fire Dept. Relief Assoc.	-	-	3.10	3.05	3.29
Total Entity Mills	<u>151.12</u>	<u>147.88</u>	<u>158.77</u>	<u>149.15</u>	<u>172.40</u>

Permissive Medical	15.50	15.50	13.00	13.00	9.38
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# Budget Overview

## Overall Notes

### Budgeted Revenues:

Total FY24 Budget	\$22,848,260
Increase from FY23	\$3,269,942
Percentage Change	116.70%

### Budgeted Expenses:

Total FY23 Budget	\$25,616,700
Increase from FY22	\$3,402,316
Percentage Change	1.15%

## Revenues

Total revenues are projected to increase by \$3,269,942. This large increase in budgeted revenues is due to the American Rescue Plan Act funding and related programs administered through the State of Montana. The other two programs are the Montana Minimum Allocation and the Competitive grant program. The City is also the sponsor of the Competitive Grant that was received by Lodge Grass for their lagoon project. The City expects the State Entitlement Share to increase \$25,190 and property taxes to increase approximately \$17,806, as well charges for services in Water, Sewer and Landfill.

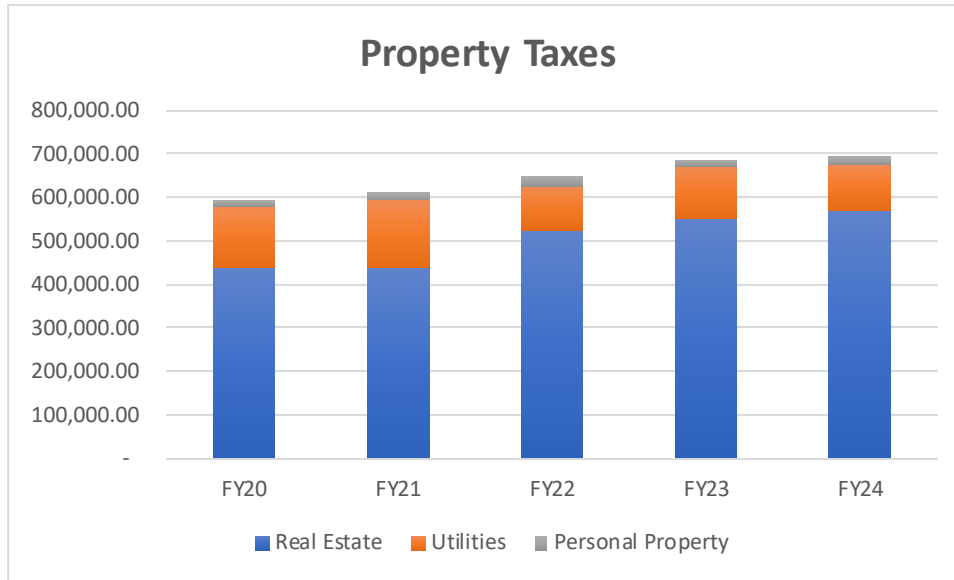
Below is a summary of the mills levied for FY23 and FY24:

	<b>Number of Mills Levied</b>	
	<u>FY23</u>	<u>FY24</u>
General Fund	151.38	130.75
Comprehensive Insurance	3.28	8.59
PERS Employer-Contributions	12.70	8.88
Group Health Employer-Contributions	9.68	3.00
Permissive Medical	22.50	21.00
Fire Department Relief Association	<u>0.00</u>	<u>0.00</u>
Total	<u>199.54</u>	<u>172.22</u>

### Property Taxes

Real property tax projections are based on estimates of growth within the City. Hardin experienced an increase in assessed valuation for fiscal year 2024. The graphic below of budgeted property taxes shows the assessed valuation of the City has remained steady to slightly increasing. The graphic also shows the reliance on real estate property taxes and decreasing amount of utilities.

**Property Taxes (Continued)**



**Special Assessments**

The following table shows the special assessments for FY24 compared to budgeted amounts for FY23:

	FY23	FY24	Increase (Decrease)
Street Maintenance	340,559	351,466	10,907
Lighting District #1	16,511	17,172	661
Lighting District #54	129,221	134,066	4,845
Special Improvement District 120	75,965	71,655	(4,310)
Special Improvement District 121	31,306	31,305	(1)
Curb & Gutter	12,206	12,014	(192)
Weeds	1,600	3,774	2,174
Water & Sewer	6,466	766	(5,700)
Solid Waste - Collection	<u>481,561</u>	<u>504,032</u>	<u>22,471</u>
<b>Total</b>	<u><b>1,095,395</b></u>	<u><b>1,126,250</b></u>	<u><b>30,855</b></u>

Special assessments are based on the needs of each service in each respective fund or assessments on properties for failure to pay for services provided. The assessments are determined using Montana Code Annotated formulas, such as by square feet, lineal front footage, etc.

**Licenses and Permits**

Budgeted licenses and permits are projected to increase \$16,910, from \$45,340 to \$42,115. Liquor licenses and building permits have been trending lower over the past three fiscal years. This trend caused the budgeted numbers to fall, although the City does feel the market could recover and see additional business licenses this year.



## Intergovernmental Revenues

Overall intergovernmental revenues budgeted for FY24 are \$11,160,925 compared to \$8,992,152 for FY23. Intergovernmental revenues include grants awarded by other government entities, entitlements from the State and agreements with external entities. The main difference between the two years is the grant award the City applied for through American Rescue Plan Act programs administered through the State of Montana. The State Entitlement Share (HB124) was determined to be \$876,976 for FY24 over FY23's allocation of \$851,787. The Montana State Fuel Tax and BaRSAA special Allocation for FY24 will be \$673,012, which includes a final payout of the Special Allocation program per HB76 and SB536.

## Fines and Forfeitures

Fines and forfeitures are budgeted to decrease \$7,345 for FY24.

## Charges for Services

Charges for services include the fees and charges for the consumption and use of City treated and distributed water, collection of sewage and landfill charges for dumping at the landfill. These charges are projected to increase \$61,971.

## Interest Earnings

Interest earnings are projected to decrease from \$46,754 to \$36,730.

## Expenses

Total Expenditures are budgeted to increase \$3,402,316, a 15.3% increase from FY23.

## Personal Services

Personal Services are estimated to increase 7.2%, or \$45,995. The increase is a scheduled increase through the Teamsters Union, non-bargaining employees, the implementation of the City Police Department and payouts of sick and vacation leave. Health insurance for the City is also scheduled to increase between 5-6% and the PERS employer portion of pension contributions will increase .1%. The largest growth between FY23 and FY24 will be seen within the public safety function. This is due to having the Police Department operational and continuing to hire to full staffing.

<b>Function</b>	<b>FY 23</b>	<b>FY 24</b>	<b>(Increase) Decrease</b>
General Government	333,286	292,672	40,614
Public Safety	1,130,540	1,283,554	(153,014)
Public Works	1,702,845	1,849,198	(146,353)
Public Health	35,527	33,429	2,098
Culture & Recreation	97,293	101,117	(3,824)
Economic Development	2,630	3,101	(471)
Other Unallocated Services	42,000	55,000	(13,000)
Total	<u>3,344,121</u>	<u>3,618,071</u>	<u>(273,950)</u>

## **Operations and Maintenance**

The budgeted expenses for operations and maintenance are projected to increase \$125,659. A large portion of the increase is related to supplies and purchased services. Office supplies are increasing due to the City's rotational year to replace computers and the server. Operating supplies are projected to increase with the continual increase in the cost of supplies. For purchased services utilities, professional services, travel and training are expected to increase. Roads and streets are also projected to increase with the influx of funding from the payout of the BaRSAA special gas tax allocation and HB76 and SB536 from the most recent congressional sessions.

## **Capital Improvement**

The City's capital improvement plan is projected to increase \$2,516,991 for FY24. Capital improvements requested from the departments were higher due to the combined Phase II project still remaining for Waste Water and the estimated cost of projects for Water through the American Rescue Plan. New projects for FY24 include: police vehicles, police equipment, equipment in South park, garbage truck replacement, 1<sup>st</sup> Street West road project, Waste Water Upgrade Phase 2, and loader for landfill. The completed projects in FY23 were: road grader in Landfill and installation of a skate park and equipment in Wilson Park. Projects continuing are the 1<sup>st</sup> St W road reconstruction project, water main installation and the Phase II project in Waste Water.

## **Debt Service**

Debt Service is budgeted to decrease by \$352,762 in total. Enterprise fund debt service is budgeted to decrease due to the payoff of the outstanding loan in the Landfill fund and one loan in the Sewer fund. The Tax Increment District is also budgeted to decrease with lower taxes projected to be collected than fiscal year 2023.

**Depreciation**

Depreciation is budgeted to increase \$95,214 due to the assets added to the City’s depreciation schedule as described in Capital Improvement above. FY24 depreciation is budgeted for \$870,000 compared to FY23 amount of \$774,786. As more projects are completed depreciation is expected to continue to increase.

**SUMMARY  
ALL FUNDS  
OPERATING BUDGET  
FISCAL YEAR 2024**

	BUDGET FY 24	BUDGET FY 23	INCREASE (DECREASE)	ACTUAL FY23
FUND BALANCE - BEGINNING	\$ 4,129,249	\$ 3,528,383	\$ 600,866	\$ 3,528,383
WORKING CAPITAL - BEGINNING	\$ 8,025,620	\$ 7,625,905	\$ 399,715	\$ 7,625,905
REVENUES:				
TAXES AND ASSESSMENTS	2,248,281	2,374,314	(126,033)	2,328,226
LICENSE & PERMITS	59,025	43,040	15,985	41,473
INTERGOVERNMENTAL	11,160,925	8,992,152	2,168,773	1,277,376
CHARGES FOR SERVICES	3,133,098	3,071,127	61,971	2,679,490
FINES AND FORFEITURES	101,550	108,895	(7,345)	71,769
MISCELLANEOUS REVENUES	169,038	472,036	(302,998)	357,572
INVESTMENTS & EARNINGS	36,730	46,754	(10,024)	47,223
OTHER FINANCING SOURCES	5,939,613	4,470,000	1,469,613	210,000
TOTAL REVENUES	<u>22,848,260</u>	<u>19,578,318</u>	<u>3,269,942</u>	<u>7,013,129</u>
EXPENDITURES:				
GENERAL GOVERNMENT	681,582	635,587	45,995	517,332
PUBLIC SAFETY	1,759,154	1,633,495	125,659	1,078,898
PUBLIC WORKS	5,685,926	4,672,743	1,013,183	3,499,286
PUBLIC HEALTH	49,450	41,560	7,890	24,813
CULTURE & RECREATION	190,057	207,492	(17,435)	129,480
HOUSING & COMM. DEVELOPMENT	269,760	201,465	68,295	14,598
DEBT SERVICE	1,031,169	1,383,931	(352,762)	675,644
CAPITAL OUTLAY	15,679,602	13,162,611	2,516,991	284,842
MISCELLANEOUS	60,000	60,500	(500)	44,445
OTHER FINANCING USES	210,000	215,000	(5,000)	210,000
TOTAL EXPENDITURES	<u>25,616,700</u>	<u>22,214,384</u>	<u>3,402,316</u>	<u>6,479,338</u>
FUND BALANCE - ENDING	\$ <u>3,208,502</u>	\$ <u>(3,104,248)</u>	\$ <u>(1,177,331)</u>	\$ <u>2,910,298</u>
WORKING CAPITAL NOT BUDGETED				443,005
WORKING CAPITAL - ENDING	\$ <u>6,266,566</u>	\$ <u>5,901,533</u>	\$ <u>836,546</u>	\$ <u>8,025,620</u>
LESS OPERATING RESERVE	1,011,667	1,012,115	(448)	1,045,161
LESS BOND/LOAN RESERVE REQUIREMENTS	254,919	254,919	-	252,006
AVAILABLE WORKING CAPITAL	<u>\$ 4,999,980</u>	<u>\$ 4,634,499</u>	<u>\$ 836,546</u>	<u>\$ 4,794,064</u>

**SUMMARY - ALL FUNDS  
OPERATING BUDGET - FISCAL YEAR 2024**

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE
FUND BALANCE - BEGINNING	\$ 1,978,367	\$ 1,807,820	\$ (482,869)	\$ 825,931	
WORKING CAPITAL - BEGINNING					\$ 8,025,620
REVENUES:					
TAXES AND ASSESSMENTS	605,999	706,771	923,511	6,500	5,500
LICENSE & PERMITS	59,025	-	-	-	-
INTERGOVERNMENTAL	793,697	3,367,928	5,000	131,280	6,826,807
CHARGES FOR SERVICES	1,205	77,500	-	-	3,054,393
FINES AND FORFEITURES	86,550	15,000	-	-	-
MISCELLANEOUS REVENUES	146,725	6,817	-	-	15,496
INVESTMENTS & EARNINGS	2,000	9,775	3,500	1,380	19,875
INTERFUND TRANSFERS					60,000
OTHER FINANCING SOURCES	155,400	40,000	-	120,000	5,564,213
TOTAL REVENUES	<u>1,850,601</u>	<u>4,223,791</u>	<u>932,011</u>	<u>259,160</u>	<u>15,546,284</u>
EXPENDITURES:					
PERSONAL SERVICES	1,045,000	888,122			1,435,496
OPERATIONS AND MAINTENANCE	919,435	590,200		38,889	1,507,793
INTERFUND TRANSFERS	160,000				60,000
DEPRECIATION EXPENSE	-				870,000
					-
DEBT PRINCIPAL	4,013				72,247
DEBT INTEREST	417		1,012,011		19,895
CAPITAL	26,928	1,606,796		477,500	13,339,459
MISCELLANEOUS					-
OTHER FINANCING USES	-	-	-	-	5,000
TOTAL EXPENDITURES	<u>2,155,793</u>	<u>3,085,118</u>	<u>1,012,011</u>	<u>516,389</u>	<u>17,309,890</u>
FUND BALANCE - ENDING	\$ 1,673,175	\$ 2,946,493	\$ (562,869)	\$ 568,702	
WORKING CAPITAL NOT BUDGETED					-
WORKING CAPITAL - ENDING					6,262,014
LESS REPLACEMENT & DEPRECIATION, CONSTRUCTION, ETC.					1,012,115
LESS BOND/LOAN RESERVE REQUIREMENTS					254,919
AVAILABLE WORKING CAPITAL					<u>\$ 4,994,980</u>

## GENERAL FUND

The City's General fund is the main operating fund used to account for and report all financial resources not accounted for and reported in another governmental fund. Property taxes, licenses, permits, fines, forfeitures, intergovernmental, and investment earnings are the revenues used to fund the General Fund. Expenditures are recorded within the following departments: executive, legislative, court, finance, facilities, legal, law enforcement, fire suppression, code enforcement, building inspection, road and street construction, storm drainage maintenance, enforcement-animals, park and recreation services, park areas, economic development and other financing uses.

**SUMMARY  
GENERAL FUND  
OPERATING BUDGET  
FISCAL YEAR 2024**

Fund 1000	BUDGET FY 24	BUDGET FY 23	INCREASE (DECREASE)	ACTUAL FY23
FUND BALANCE - BEGINNING	\$ 1,978,367	\$ 1,994,656	\$ (16,289)	\$ 1,994,656
REVENUES:				
TAXES AND ASSESSMENTS	605,999	595,166	10,833	596,285
LICENSE & PERMITS	59,025	42,375	16,650	41,772
INTERGOVERNMENTAL	793,697	773,872	19,825	765,475
CHARGES FOR SERVICES	1,205	1,205	-	655
FINES AND FORFEITURES	86,550	89,240	(2,690)	64,233
MISCELLANEOUS REVENUES	146,725	425,172	(278,447)	334,711
INVESTMENTS & EARNINGS	2,000	6,854	(4,854)	4,077
OTHER FINANCING SOURCES	155,400	25,000	130,400	21,091
TOTAL REVENUES	<u>1,850,601</u>	<u>1,958,884</u>	<u>(108,283)</u>	<u>1,828,299</u>
EXPENDITURES:				
GENERAL GOVERNMENT	561,135	555,684	5,451	466,872
PUBLIC SAFETY	1,244,880	1,031,071	213,809	771,591
PUBLIC WORKS	44,868	50,912	(6,044)	14,793
PUBLIC HEALTH	46,668	35,522	11,146	19,630
CULTURE & RECREATION	164,772	182,266	(17,494)	111,862
HOUSING & COMM. DEVELOPMENT	147,308	147,886	(578)	11,125
DEBT SERVICE	60,166	4,430	55,736	4,429
CAPITAL OUTLAY	52,000	290,319	(238,319)	284,287
OTHER FINANCING USES	150,000	160,000	(10,000)	160,000
TOTAL EXPENDITURES	<u>2,471,797</u>	<u>2,458,090</u>	<u>13,707</u>	<u>1,844,588</u>
FUND BALANCE - ENDING	\$ <u>1,357,171</u>	\$ <u>1,495,450</u>	\$ <u>(138,279)</u>	\$ <u>1,978,367</u>

CITY OF HARDIN  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

1000 GENERAL

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
<b>310000 TAXES</b>										
311010 Real Property Taxes	462,647	498,216	443,353	540,607	532,437	102%	541,569		541,569	102%
311020 Personal Property Taxes	13,510	15,239	12,537	15,097	13,392	113%	5,000	7,000	12,000	90%
312000 P & I on Delinquent Taxes	3,826	4,996	8,452	4,139	5,680	73%	5,680		5,680	100%
314150 MARIJUANA EXCISE TAX				6,552	6,552	100%	3,000	9,000	12,000	183%
Group:	479,983	518,451	464,342	566,395	558,061	101%	555,249	16,000	571,249	102%
<b>320000 LICENSES AND PERMITS</b>										
322011 Liquor Licenses	7,190	6,320	6,170	6,285	7,200	87%	7,200		7,200	100%
322020 License-Business,	22,805	21,885	23,100	24,150	24,150	100%	23,800		23,800	99%
323011 Building Permit	6,253	5,760	9,500	7,976	8,000	100%	10,000	5,000	15,000	188%
323030 Animal Licenses	3,030	2,733	3,002	2,437	3,000	81%	3,000		3,000	100%
323050 Other Miscellaneous	228	25			25	0%	25		25	100%
Group:	39,506	36,723	41,772	40,848	42,375	96%	44,025	5,000	49,025	116%
<b>330000 INTERGOVERNMENTAL REVENUES</b>										
335065 Oil & Gas Production Tax		579	1,175	1,637	1,637	100%	500		500	31%
335120 Gambling Machine Permits	13,625	13,000	13,425	15,425	15,425	100%	13,200	300	13,500	88%
335230 State Entitlement Share	731,190	753,763	750,875	756,811	756,810	100%	779,697		779,697	103%
Group:	744,815	767,342	765,475	773,873	773,872	100%	793,397	300	793,697	103%
<b>340000 Charges for Services</b>										
341010 Miscellaneous Collections	237	2	159	-21	155	-14%	155		155	100%
341020 Legal Fees - Discovery				201	0	***%			0	0%
341030 Court Costs (Community	98	81	22		500	0%	500		500	100%
342031 Manufactured Home	149		162		150	0%	150		150	100%
343360 Weed Control Charges	353	94	313	293	400	73%	400		400	100%
Group:	837	177	656	473	1,205	39%	1,205	0	1,205	100%
<b>350000 Fines and Forfeitures</b>										
351030 City Courts	66,588	74,159	61,547	58,466	80,000	73%	80,000		80,000	100%
351031 Victims & Witness	141	140	84	124	150	83%	150		150	100%
351032 City Court Admin-Atty	4,598	4,077	2,147	3,430	5,000	69%	5,000		5,000	100%
351033 City Court Costs	62				0	0%			0	0%
352000 Fines - Weeds, Snow, Demo	446	84	425	275	400	69%	400		400	100%
353000 Fines - Parking tickets	30	70	30	3,690	3,690	100%	1,000		1,000	27%
Group:	71,865	78,530	64,233	65,985	89,240	74%	86,550	0	86,550	97%
<b>360000 Miscellaneous Revenue</b>										
361000 Rents/Leases	1,939	1,997	2,057		2,119	0%	2,225		2,225	105%
362000 Other Miscellaneous	108	7	83,011	24,288	48,162	50%	25,000		25,000	52%
363022 Bond Interest Assessments	27,447	27,127	24,056	25,842	33,250	78%	33,250		33,250	100%
363040 Penalty & Interest	2,860	1,539	1,778	4,049	3,855	105%	1,500		1,500	39%
365000 Contributions & Donations			216,093		0	0%			0	0%



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1000 GENERAL

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
365001 Contribution/Donation -			33,550		5,000	0%	5,000		5,000	100%
365003 Contribution/Donation -				263,391	263,391	100%			0	0%
365008 Contribution/Donation -				23,875	95,500	25%	95,500		95,500	100%
365020 Private Grants					11,000	0%	11,000		11,000	100%
Group:	32,354	30,670	360,545	341,445	462,277	74%	173,475	0	173,475	38%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	9,606	6,914	4,072	17,861	17,860	100%	9,500		9,500	53%
371020 Gain(Loss) in Fair Value				-10,994	-11,006	100%	-7,500		-7,500	68%
Group:	9,606	6,914	4,072	6,867	6,854	100%	2,000	0	2,000	29%
380000 Other Financing Sources										
381050 Inception of Lease			21,091		25,000	0%	50,000		50,000	200%
384000 Special Item-Other					0	0%	105,400		105,400	*****%
Group:			21,091		25,000	0%	155,400	0	155,400	622%
Fund:	1,378,966	1,438,807	1,722,186	1,795,886	1,958,884	92%	1,811,301	21,300	1,832,601	94%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

1000 GENERAL

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
410100 Legislative Services - Council											
100	Personal Services	29,145	28,542	21,750	21,750	21,750	100%	22,050		22,050	101%
140	Employer Contributions	2,354	2,349	1,790	1,811	1,812	100%	1,816		1,816	100%
210	Office Supplies & Material	751	324	819	120	750	16%	750		750	100%
330	Publicity, Subscriptions	329	370	90	755	760	99%	500		500	66%
340	Utility Services		140			800	0%			0	0%
350	Professional Services	156			174	175	99%	200		200	114%
790	Other Grants, Contributions		448	500	1,000	2,000	50%	2,000		2,000	100%
	Account:	32,735	32,173	24,949	25,610	28,047	91%	27,316	0	27,316	97%
410200 Executive Services - Mayor											
100	Personal Services	6,834	6,834	5,610	5,610	5,610	100%	5,100		5,100	91%
140	Employer Contributions	552	562	462	467	468	100%	420		420	90%
210	Office Supplies & Material	135	1,624	867	484	875	55%	850		850	97%
330	Publicity, Subscriptions			149	198	200	99%	200		200	100%
370	Travel	225			574	575	100%	750		750	130%
380	Training Services	60	30			100	0%	250		250	250%
790	Other Grants, Contributions		352			0	0%			0	0%
	Account:	7,806	9,402	7,088	7,333	7,828	94%	7,570	0	7,570	97%
410230 City-County Planning Board											
350	Professional Services	5,000	5,000			0	0%	5,000	-5,000	0	0%
	Account:	5,000	5,000			0	***%	5,000	-5,000	0	0%
410360 City/Municipal Court											
100	Personal Services	101,741	109,554	106,548	118,991	132,345	90%	106,428		106,428	80%
140	Employer Contributions	8,659	9,283	8,891	10,169	11,316	90%	8,965		8,965	79%
210	Office Supplies & Material	15,358	7,343	6,737	8,025	8,030	100%	7,580		7,580	94%
220	Operating Supplies		192		785	790	99%			0	0%
226	Clothing and Uniforms					0	0%	420		420	****%
330	Publicity, Subscriptions	686	504	993	1,609	1,610	100%	1,000		1,000	62%
340	Utility Services	5,683	7,915	8,378	8,241	8,245	100%	8,500		8,500	103%
350	Professional Services	3,826	5,378	886	538	4,250	13%	3,500		3,500	82%
360	Repair & Maintenance Serv		180			0	0%			0	0%
370	Travel	1,489	1,287	2,707	3,588	3,590	100%	3,200		3,200	89%
380	Training Services	970	850	800	1,625	1,625	100%	2,000		2,000	123%
394	Jury and Witness Fees	768	1,086	-25	336	4,000	8%	3,000		3,000	75%
540	Special Assessments	723	737	600	621	825	75%	750		750	91%
	Account:	139,903	144,309	136,515	154,528	176,626	87%	145,343	0	145,343	82%
410366 Community Services											
140	Employer Contributions	87	119	19	58	112	52%	134		134	120%
210	Office Supplies & Material		25			0	0%			0	0%
	Account:	87	144	19	58	112	52%	134	0	134	120%
410510 Finance Administration											
100	Personal Services	35,913	32,254	31,421	33,937	35,587	95%	34,773		34,773	98%
140	Employer Contributions	2,833	2,550	2,417	2,633	2,763	95%	2,787		2,787	101%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
210	Office Supplies & Material	11,322	7,774	6,649	9,513	16,250	59%	16,250		16,250	100%
226	Clothing and Uniforms					0	0%	195		195	*****
330	Publicity, Subscriptions	4,297	5,210	4,101	5,040	5,500	92%	5,500		5,500	100%
340	Utility Services	2,304	3,435	3,302	3,185	4,000	80%	4,200		4,200	105%
350	Professional Services	18,938	12,846	14,584	17,071	25,000	68%	35,000	5,000	40,000	160%
370	Travel				424	1,000	42%	1,000		1,000	100%
380	Training Services	120	292	106	380	1,500	25%	1,200		1,200	80%
510	Insurance	70	90	70	70	125	56%	125		125	100%
540	Special Assessments	3,242	3,296	3,165	3,251	4,000	81%	4,000		4,000	100%
	Account:	79,039	67,747	65,815	75,504	95,725	79%	105,030	5,000	110,030	115%
411100 Legal Services											
100	Personal Services	25,096	30,837	31,730	34,931	35,046	100%	37,212		37,212	106%
140	Employer Contributions	2,295	2,709	2,625	2,892	2,892	100%	3,048		3,048	105%
210	Office Supplies & Material	3,664	2,394	2,881	3,619	5,000	72%	4,750		4,750	95%
220	Operating Supplies				3,187	3,188	100%	3,000		3,000	94%
226	Clothing and Uniforms					0	0%	210		210	*****
330	Publicity, Subscriptions	11,095	10,884		10,884	12,000	91%	12,000		12,000	100%
340	Utility Services	3,282	5,148	4,749	5,131	5,150	100%	5,500		5,500	107%
350	Professional Services	41,623	3,040	14,485	12,642	30,000	42%	30,000		30,000	100%
352	Attorney, Legal Services	52,500	90,000	90,000	90,000	90,000	100%	96,000		96,000	107%
360	Repair & Maintenance Serv	822				550	0%	750		750	136%
540	Special Assessments	361	369	300	311	400	78%	425		425	106%
	Account:	140,738	145,381	146,770	163,597	184,226	89%	192,895	0	192,895	105%
411200 Facilities Administration											
100	Personal Services	18,787	22,887	21,912	17,364	24,520	71%	21,140		21,140	86%
140	Employer Contributions	2,868	2,002	2,396	2,021	2,650	76%	2,320		2,320	88%
210	Office Supplies & Material	5,824	7,042	3,630	2,816	5,000	56%	4,000		4,000	80%
220	Operating Supplies	257	134	26	407	5,700	7%	5,000		5,000	88%
226	Clothing and Uniforms					0	0%	137		137	*****
330	Publicity, Subscriptions	410	181	186	116	250	46%	250		250	100%
340	Utility Services	10,653	11,047	13,758	15,712	17,500	90%	18,500		18,500	106%
350	Professional Services	10,259	9,335	1,456	433	2,500	17%	1,500		1,500	60%
360	Repair & Maintenance Serv	10,638	22	3,979	1,370	5,000	27%	5,000	20,000	25,000	500%
380	Training Services	180		8		0	0%			0	0%
940	Machinery & Equipment			12,146		0	0%			0	0%
	Account:	59,876	52,650	59,497	40,239	63,120	64%	57,847	20,000	77,847	123%
420100 Law Enforcement Services											
100	Personal Services			166,873	361,704	405,426	89%	488,302		488,302	120%
140	Employer Contributions			18,045	37,662	44,041	86%	46,671		46,671	106%
144	Health Insurance					25,453	0%			0	0%
145	PERS(retirement)					3,957	0%			0	0%
220	Operating Supplies		88	55,291	55,502	55,525	100%	60,000		60,000	108%
226	Clothing and Uniforms					0	0%	2,500		2,500	*****
231	Gas, Oil, Diesel Fuel, Gr			9,845	17,720	17,725	100%	27,500		27,500	155%
330	Publicity, Subscriptions	1,679	3,875	5,991	1,894	10,000	19%	10,000		10,000	100%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
340	Utility Services			1,877	2,582	4,000	65%	4,500		4,500	113%
350	Professional Services	20,020	29,115	13,210	32,297	32,300	100%	30,000		30,000	93%
360	Repair & Maintenance Serv			2,379	9,823	9,900	99%	6,500	55,000	61,500	621%
380	Training Services			113		4,000	0%			0	0%
390	Other Purchased Services		3,166			1,000	0%			0	0%
790	Other Grants, Contributio	463,845	463,973			25,000	0%	25,000		25,000	100%
	Account:	485,544	500,217	273,624	519,184	638,327	81%	700,973	55,000	755,973	118%
420110 Law Enforcement Administration											
100	Personal Services		1,800	65,978	120,988	121,051	100%	140,847		140,847	116%
140	Employer Contributions		148	6,826	11,658	11,825	99%	13,767		13,767	116%
210	Office Supplies & Materia		642	602	172	5,000	3%	2,500		2,500	50%
220	Operating Supplies			6,800	5,627	9,500	59%	7,500		7,500	79%
226	Clothing and Uniforms					0	0%	1,250		1,250	*****%
330	Publicity, Subscriptions		74	1,061	2,385	2,500	95%	1,750		1,750	70%
340	Utility Services			153	2,516	4,500	56%	3,500		3,500	78%
350	Professional Services	3,351		7,397	15,025	66,500	23%	66,500		66,500	100%
360	Repair & Maintenance Serv			4,425		4,000	0%	2,000		2,000	50%
370	Travel			3,167	1,411	3,000	47%	3,500		3,500	117%
380	Training Services			687		10,000	0%	7,500		7,500	75%
390	Other Purchased Services					5,000	0%	5,000		5,000	100%
540	Special Assessments		369	600	621	1,000	62%	1,000		1,000	100%
940	Machinery & Equipment			142,710		0	0%		52,000	52,000	*****%
	Account:	3,351	3,033	240,406	160,403	243,876	66%	256,614	52,000	308,614	127%
420120 Facilities											
100	Personal Services			4,806	4,203	6,191	68%	7,229		7,229	117%
140	Employer Contributions			403	352	519	68%	595		595	115%
220	Operating Supplies			2,395	1,105	3,500	32%	2,000		2,000	57%
226	Clothing and Uniforms					0	0%	84		84	*****%
340	Utility Services			541		0	0%			0	0%
350	Professional Services				31	50	62%	150		150	300%
	Account:			8,145	5,691	10,260	55%	10,058	0	10,058	98%
420140 Crime Control & Investigation											
100	Personal Services					0	0%	64,512		64,512	*****%
140	Employer Contributions					0	0%	6,648		6,648	*****%
231	Gas, Oil, Diesel Fuel, Gr					7,500	0%			0	0%
390	Other Purchased Services					1,570	0%			0	0%
	Account:					9,070	0%	71,160	0	71,160	785%
420460 Fire Suppression											
100	Personal Services	7,250	8,455	7,862	8,644	8,647	100%	6,890		6,890	80%
140	Employer Contributions	1,784	1,658	1,609	1,791	1,795	100%	1,545		1,545	86%
220	Operating Supplies	28,091	12,656	17,118	18,623	23,000	81%	18,000		18,000	78%
226	Clothing and Uniforms					0	0%	21		21	*****%
330	Publicity, Subscriptions	185	240	240	240	300	80%	300		300	100%
340	Utility Services	11,000	11,366	13,839	13,764	14,000	98%	15,500		15,500	111%

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		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
350	Professional Services	7,331	4,171	3,356	4,434	7,500	59%	7,000		7,000	93%
360	Repair & Maintenance Serv	3,419	4,477	416	113	5,000	2%	5,000		5,000	100%
370	Travel	547				0	0%			0	0%
380	Training Services	1,191	1,221	2,796	2,135	2,500	85%	2,750		2,750	110%
510	Insurance	1,454	1,514	1,514	1,000	1,700	59%	1,700		1,700	100%
540	Special Assessments	2,539	2,575	2,610	2,670	2,700	99%	2,800		2,800	104%
790	Other Grants, Contributio	8,000	8,000	8,000	10,000	10,000	100%	10,000		10,000	100%
	Account:	72,791	56,333	59,360	63,414	77,142	82%	71,506	0	71,506	93%
420520 Code Enforcement											
100	Personal Services	10,704	10,991	11,299	6,949	17,254	40%	19,343	10,657	30,000	174%
140	Employer Contributions	1,308	1,010	878	690	1,488	46%	1,804	900	2,704	182%
210	Office Supplies & Materia	13	30	79		100	0%	100		100	100%
220	Operating Supplies	1,719	507	999	1,681	2,000	84%	3,250		3,250	163%
226	Clothing and Uni forms					0	0%	105		105	*****%
330	Publicity, Subscriptions	517	185	198	1,488	1,500	99%	300		300	20%
340	Utility Services	520	799	752	663	700	95%	800		800	114%
350	Professional Services	701	623	623	254	2,000	13%	2,500		2,500	125%
360	Repair & Maintenance Serv	128	15			1,000	0%	750		750	75%
	Account:	15,610	14,160	14,828	11,725	26,042	45%	28,952	11,557	40,509	156%
420531 Building Inspection											
100	Personal Services	10,704	10,991	11,300	6,948	18,301	38%	19,343	10,657	30,000	164%
140	Employer Contributions	1,308	1,124	878	657	1,733	38%	1,805	900	2,705	156%
210	Office Supplies & Materia	826	545	1,109	209	1,000	21%	1,500		1,500	150%
220	Operating Supplies		338		1,293	1,300	99%	1,000		1,000	77%
226	Clothing and Uni forms					0	0%	105		105	*****%
330	Publicity, Subscriptions	473	247	183	916	920	100%	750		750	82%
340	Utility Services	1,166	915	755	702	1,000	70%	1,000		1,000	100%
350	Professional Services	125	79		85	750	11%	750		750	100%
360	Repair & Maintenance Serv	128				350	0%	250		250	71%
380	Training Services	69	90	729	365	1,000	37%	1,000		1,000	100%
540	Special Assessments	188				0	0%			0	0%
	Account:	14,987	14,329	14,954	11,175	26,354	42%	27,503	11,557	39,060	148%
430230 Road & Street Construction											
950	Construction in Progress	718		216,093	21,246	26,928	79%			0	0%
	Account:	718		216,093	21,246	26,928	79%	0	0	0	0%
430246 Storm Drainage Maintenance											
100	Personal Services	3,643	3,773	4,271	11,952	11,968	100%	4,370		4,370	37%
140	Employer Contributions	549	473	542	1,442	1,444	100%	477		477	33%
220	Operating Supplies	252	3,684	2,432	161	22,500	1%	25,000		25,000	111%
226	Clothing and Uni forms					0	0%	21		21	*****%
350	Professional Services			85	1,237	15,000	8%	15,000		15,000	100%
	Account:	4,444	7,930	7,330	14,792	50,912	29%	44,868	0	44,868	88%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

1000 GENERAL

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
440640	Enforcement-Animals										
100	Personal Services	23,048	22,837	26,457	6,381	17,254	37%	28,237		28,237	164%
140	Employer Contributions	2,842	2,331	2,118	601	1,488	40%	2,631		2,631	177%
210	Office Supplies & Material		60	301		0	0%			0	0%
220	Operating Supplies	1,027	1,018	1,808	1,607	2,000	80%	3,000		3,000	150%
330	Publicity, Subscriptions		130	104	728	730	100%	800		800	110%
340	Utility Services	1,193	671	595	674	1,200	56%	1,000		1,000	83%
350	Professional Services	4,325	2,619	3,268	7,436	7,450	100%	5,000		5,000	67%
358	Veterinary Services-Feral	1,868	3,767	3,101	2,203	4,000	55%	4,000		4,000	100%
360	Repair & Maintenance Serv	156				400	0%	500		500	125%
540	Special Assessments	173				0	0%			0	0%
	Account:	34,632	33,433	37,752	19,630	34,522	57%	45,168	0	45,168	131%
440641	Animal Control (Spay/Neuter)										
350	Professional Services	300				1,000	0%	1,500		1,500	150%
	Account:	300				1,000	0%	1,500	0	1,500	150%
460400	Park & Recreation Services										
790	Other Grants, Contributio	31,000	31,000			31,000	0%			0	0%
	Account:	31,000	31,000			31,000	0%	0	0	0	0%
460433	Park Areas										
100	Personal Services	38,667	31,802	38,188	42,379	70,124	60%	71,030		71,030	101%
140	Employer Contributions	5,395	4,114	4,235	4,981	7,360	68%	7,592		7,592	103%
211	Trees					0	0%	2,000		2,000	*****
220	Operating Supplies	11,292	9,513	15,754	17,593	17,250	102%	17,500	8,000	25,500	148%
226	Clothing and Uniforms					0	0%	400		400	*****
330	Publicity, Subscriptions	472	351	147	58	600	10%	600		600	100%
340	Utility Services	18,666	20,073	17,009	23,682	23,682	100%	25,000		25,000	106%
350	Professional Services	6,667	6,655	2,505	2,339	8,000	29%	8,000		8,000	100%
360	Repair & Maintenance Serv	2,358	11	106	143	2,500	6%	2,500		2,500	100%
380	Training Services	90		4	232	250	93%	150		150	60%
540	Special Assessments	19,271	19,593	19,887	20,454	21,500	95%	22,000		22,000	102%
940	Machinery & Equipment				263,042	263,391	100%			0	0%
	Account:	102,878	92,112	97,835	374,903	414,657	90%	156,772	8,000	164,772	40%
470300	Economic Development										
100	Personal Services	2,290	2,117	1,124	1,424	2,037	70%	2,336		2,336	115%
140	Employer Contributions	330	244	103	123	299	41%	197		197	66%
210	Office Supplies & Material	1,764	1,101		1,081	1,200	90%	1,200		1,200	100%
220	Operating Supplies	34	215	22,197		20,500	0%	20,500		20,500	100%
330	Publicity, Subscriptions	534	145	540		275	0%	500		500	182%
340	Utility Services		371			500	0%	500		500	100%
350	Professional Services	1,688	4,019	1,270	5,433	10,000	54%	10,000		10,000	100%
370	Travel				347	350	99%			0	0%
380	Training Services				598	600	100%			0	0%
530	Rentals	1,939	4,053		2,118	2,125	100%	2,075		2,075	98%
790	Other Grants, Contributio	10,000		750		20,000	0%	20,000		20,000	100%
	Account:	18,579	12,265	25,984	11,124	57,886	19%	57,308	0	57,308	99%

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1000 GENERAL

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
470310	Econ Dev Administration TRA										
790	Other Grants, Contributio					10,000	0%	10,000		10,000	100%
	Account:					10,000	0%	10,000	0	10,000	100%
470320	Economic Development Loans										
350	Professional Services					80,000	0%	80,000		80,000	100%
	Account:					80,000	0%	80,000	0	80,000	100%
470330	Economic Dev - Other										
330	Publicity, Subscriptions	158				0	0%			0	0%
	Account:	158				0	***%	0	0	0	0%
490500	Other Debt Service Payments										
610	Principal					0	0%	13,333		13,333	****%
620	Interest					0	0%	1,200		1,200	****%
	Account:					0	***%	14,533	0	14,533	****%
490600	LEASE PAYMENTS										
650	LEASE PRINCIPAL			4,429	4,013	4,013	100%	4,113	40,000	44,113	1099%
660	LEASE INTEREST				417	417	100%	320	1,200	1,520	365%
	Account:			4,429	4,430	4,430	100%	4,433	41,200	45,633	1030%
521000	Interfund Operating Transfers Out										
820	Transfers to Other Funds	146,079	135,000	95,040	160,000	160,000	100%	150,000		150,000	94%
	Account:	146,079	135,000	95,040	160,000	160,000	100%	150,000	0	150,000	94%
	Fund:	1,396,255	1,356,618	1,536,433	1,844,586	2,458,090	75%	2,272,483	199,314	2,471,797	101%

## SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenues and the related specific expenditures that are restricted for specific purposes other than debt service or capital projects. The City has budgeted for use of 21 special revenue funds for fiscal year 2024. The special revenue funds and their purposes are:

- Comprehensive Insurance: used to account for property taxes and entitlement funds used to pay for liability, property, etc. insurance premiums.
- PERS-Employer Contributions: used to account for property taxes and the City's portion of the PERS pension expenditures.
- Group Health-Employer Contributions: group health receives revenues sources from property taxes, entitlement funds and accounts for the City's portion of healthcare premium costs.
- Permissive Medical: accounts for sources received from property taxes, through a non-voted mill levy and expenditures for the City's portion of healthcare premium costs.
- Local Charges for Services: sources for this fund include assessments related to community decay, snow removal and weed control changes, and demolition assessments.
- Coal Board Grant: this fund accounts for grant sources received and expenditures that are to be spent specifically for the purposes stated within the grant agreement(s).
- Lighting District #1 and #54: Sources of revenues for these funds are special assessments levied to taxpayers within those districts and uses of resources are the charges for lighting services.
- Street Maintenance District #1: used to account for special assessments that are levied to pay for expenditures for the maintenance and upkeep of City streets.
- Curb and Gutter: used to account for assessments received from residents that would like to use the City program of each party paying for half of a new curb and gutter along a specific property. Curb and gutter resources are used to construct the curb and gutters when residents choose to use the program that the City offers.
- Police training and pension fund: this fund receives an entitlement from the State at 1.5 mills times the taxable value of the City. The funds are used to pay for police premiums for insurance that are provided to the County through the current IGA.
- Gas Apportionment Tax: The State of Montana provides an allocation of funds each year that are to be used for street construction, or 25% of each year's allocation can be used for equipment.
- Gas Tax-Special Allocation Program: this program is used to construct City streets where the City has to provide a 5% match to these funds.
- Montana Main Street Program: Used to account for grant funds for the Montana Main Street grant and related expenditures.
- Crime Victims Assistance: fund used to account for crime victim's assistance. City does not have its own program so the money is provided to the County to complete this program.
- Rural Fire Assistance Grant: Used to account for local donations, grants and contributions to aid the fire department.
- Rural Community Development: to account for any grant funds received from Rural Development through the USDA and related expenditures.
- American Rescue Plan Act: to account for the expenditures related to the relief funding provided through the ARPA program. Eligible uses are for revenue loss, stabilization to industries affected by COVID-19 and premium pay (internal or external to aid paying essential workers).



- American Rescue Plan Act Competitive Funding – Lodge Grass: used to account for all costs related to the Lodge Grass competitive grant received from the DNRC for the sewer lagoon project in Lodge Grass

**SUMMARY  
SPECIAL REVENUE FUNDS  
OPERATING BUDGET  
FISCAL YEAR 2024**

Funds: 2190, 2370, 2371, 2372, 2396, 2397 2398, 2399, 2401, 2411, 2501, 2580, 2810, 2820, 2821, 2888, 2916, 2917, 2939, 2992,2993	BUDGET FY 24	BUDGET FY 23	INCREASE (DECREASE)	ACTUAL FY23
FUND BALANCE - BEGINNING	\$ 1,807,820	\$ 1,717,069	\$ 90,751	\$ 1,717,069
<b>REVENUES:</b>				
TAXES AND ASSESSMENTS	706,771	685,639	21,132	678,742
LICENSE & PERMITS	-	665	(665)	625
INTERGOVERNMENTAL	3,367,928	1,073,151	2,294,777	259,592
CHARGES FOR SERVICES	77,500	29,000	48,500	1,833
FINES AND FORFEITURES	15,000	19,655	(4,655)	5,784
MISCELLANEOUS REVENUES	6,817	180	6,637	180
INVESTMENTS & EARNINGS	9,775	4,561	5,214	6,627
OTHER FINANCING SOURCES	40,000	40,000	-	40,000
<b>TOTAL REVENUES</b>	<b>4,223,791</b>	<b>1,852,851</b>	<b>2,370,940</b>	<b>993,383</b>
<b>EXPENDITURES:</b>				
GENERAL GOVERNMENT	120,447	74,571	45,876	50,460
PUBLIC SAFETY	514,274	510,124	4,150	268,419
PUBLIC WORKS	1,851,269	806,839	1,044,430	553,163
PUBLIC HEALTH	2,782	17,785	(15,003)	5,183
CULTURE & RECREATION	25,285	21,859	3,426	17,619
HOUSING & COMM. DEVELOPMENT	122,452	38,144	84,308	3,473
DEBT SERVICE	10,350	-	10,350	-
CAPITAL OUTLAY	1,606,796	684,185	922,611	555
MISCELLANEOUS	-	-	-	3,760
OTHER FINANCING USES	5,000	9,000	(4,000)	-
<b>TOTAL EXPENDITURES</b>	<b>4,258,655</b>	<b>2,162,507</b>	<b>2,096,148</b>	<b>902,632</b>
FUND BALANCE - ENDING	\$ 1,772,956	\$ 1,407,413	\$ 365,543	\$ 1,807,820

CITY OF HARDIN  
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For the Year: 2023 - 2024

2190 COMPREHENSIVE INSURANCE

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
-----										
310000 TAXES										
311010 Real Property Taxes	9,214	9,931	9,151	11,708	11,273	104%	35,580		35,580	316%
311020 Personal Property Taxes	273	304	257	326	250	130%	250	50	300	120%
312000 P & I on Delinquent Taxes	79	104	175	86	100	86%	100		100	100%
Group:	9,566	10,339	9,583	12,120	11,623	104%	35,930	50	35,980	310%
330000 INTERGOVERNMENTAL REVENUES										
335230 State Entitlement Share	24,583	21,265	21,405	19,031	19,000	100%	20,000		20,000	105%
Group:	24,583	21,265	21,405	19,031	19,000	100%	20,000	0	20,000	105%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	164	32	45		100	0%	100		100	100%
Group:	164	32	45		100	0%	100	0	100	100%
Fund:	34,313	31,636	31,033	31,151	30,723	101%	56,030	50	56,080	183%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

2190 COMPREHENSIVE INSURANCE		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
						22-23	22-23	23-24	23-24	23-24	23-24
410100	Legislative Services - Council										
510	Insurance					0	0%	840		840	*****%
	Account:					0	***%	840	0	840	*****%
410200	Executive Services - Mayor										
510	Insurance					0	0%	217		217	*****%
	Account:					0	***%	217	0	217	*****%
410360	City/Municipal Court										
510	Insurance					0	0%	4,403		4,403	*****%
	Account:					0	***%	4,403	0	4,403	*****%
410510	Finance Administration										
510	Insurance	10,927	10,361	9,362	8,428	8,500	99%	2,068		2,068	24%
	Account:	10,927	10,361	9,362	8,428	8,500	99%	2,068	0	2,068	24%
411100	Legal Services										
510	Insurance					0	0%	1,297		1,297	*****%
	Account:					0	***%	1,297	0	1,297	*****%
411200	Facilities Administration										
510	Insurance					0	0%	643		643	*****%
	Account:					0	***%	643	0	643	*****%
420100	Law Enforcement Services										
510	Insurance					0	0%	16,160		16,160	*****%
	Account:					0	***%	16,160	0	16,160	*****%
420110	Law Enforcement Administration										
510	Insurance				9,394	9,500	99%	6,437		6,437	68%
	Account:				9,394	9,500	99%	6,437	0	6,437	68%
420120	Facilities										
510	Insurance					0	0%	156		156	*****%
	Account:					0	***%	156	0	156	*****%
420460	Fire Suppression										
510	Insurance	4,369	4,668	6,194	8,076	8,350	97%	9,285		9,285	111%
	Account:	4,369	4,668	6,194	8,076	8,350	97%	9,285	0	9,285	111%
420520	Code Enforcement										
510	Insurance	1,394	1,249	1,184	794	800	99%	498		498	62%
	Account:	1,394	1,249	1,184	794	800	99%	498	0	498	62%
430200	Road & Street Services										
510	Insurance	3,656	3,298	142		0	0%			0	0%
	Account:	3,656	3,298	142		0	***%	0	0	0	0%

CITY OF HARDIN  
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2190 COMPREHENSIVE INSURANCE		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
		23-24	23-24	23-24	23-24	22-23	22-23	23-24	23-24	23-24	23-24
430220	Facilities										
510	Insurance					0	0%	78		78	*****%
	Account:					0	***%	78	0	78	*****%
430240	Road & Street Maintenance										
510	Insurance	8,637	9,035	11,683	10,742	11,000	98%	12,503		12,503	114%
	Account:	8,637	9,035	11,683	10,742	11,000	98%	12,503	0	12,503	114%
430246	Storm Drainage Maintenance										
510	Insurance					0	0%	336		336	*****%
	Account:					0	***%	336	0	336	*****%
440640	Enforcement-Animals										
510	Insurance	1,006	1,003	839	935	1,000	94%	221		221	22%
	Account:	1,006	1,003	839	935	1,000	94%	221	0	221	22%
460433	Park Areas										
510	Insurance	1,787	2,299	1,715	2,044	2,050	100%	2,790		2,790	136%
	Account:	1,787	2,299	1,715	2,044	2,050	100%	2,790	0	2,790	136%
470270	Clearing & Demolition										
510	Insurance	48	102	78		0	0%			0	0%
	Account:	48	102	78		0	***%	0	0	0	0%
470300	Economic Development										
510	Insurance				36	50	72%	84		84	168%
	Account:				36	50	72%	84	0	84	168%
510300	Other Unallocated Costs										
510	Insurance				3,760	9,000	42%	5,000		5,000	56%
	Account:				3,760	9,000	42%	5,000	0	5,000	56%
	Fund:	31,824	32,015	31,197	44,209	50,250	88%	63,016	0	63,016	125%

CITY OF HARDIN  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

2370 PERS-EMPLOYER CONTRIBUTIONS

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
-----										
310000 TAXES										
311010 Real Property Taxes	25,839	28,830	26,989	44,979	44,294	102%	36,781		36,781	83%
311020 Personal Property Taxes	773	879	758	1,233	1,091	113%	1,000	250	1,250	115%
312000 P & I on Delinquent Taxes	231	301	509	249	400	62%	400		400	100%
Group:	26,843	30,010	28,256	46,461	45,785	101%	38,181	250	38,431	84%
330000 INTERGOVERNMENTAL REVENUES										
335230 State Entitlement Share				17,028	17,028	100%	16,000		16,000	94%
336020 On Behalf Payments PERS	10,823	11,182	48,789	32,749	32,749	100%	40,000		40,000	122%
Group:	10,823	11,182	48,789	49,777	49,777	100%	56,000	0	56,000	113%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	255	172	71	34	100	34%	50		50	50%
Group:	255	172	71	34	100	34%	50	0	50	50%
Fund:	37,921	41,364	77,116	96,272	95,662	101%	94,231	250	94,481	99%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
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2370 PERS-EMPLOYER CONTRIBUTIONS

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
410100	Legislative Services - Council										
145	PERS(retirement)	418	423	326	336	337	100%	340		340	101%
	Account:	418	423	326	336	337	100%	340	0	340	101%
410360	City/Municipal Court										
145	PERS(retirement)	7,782	9,059	8,787	8,451	10,070	84%	8,835		8,835	88%
	Account:	7,782	9,059	8,787	8,451	10,070	84%	8,835	0	8,835	88%
410510	Finance Administration										
145	PERS(retirement)	3,101	2,802	15,849	8,916	8,917	100%	3,126		3,126	35%
190	Other Personal Services (	4,134	4,311			0	0%			0	0%
	Account:	7,235	7,113	15,849	8,916	8,917	100%	3,126	0	3,126	35%
411100	Legal Services										
145	PERS(retirement)	2,177	2,705	2,816	3,135	3,135	100%	3,375		3,375	108%
	Account:	2,177	2,705	2,816	3,135	3,135	100%	3,375	0	3,375	108%
411200	Facilities Administration										
145	PERS(retirement)	1,630	2,007	1,944	1,558	2,200	71%	1,917		1,917	87%
	Account:	1,630	2,007	1,944	1,558	2,200	71%	1,917	0	1,917	87%
420100	Law Enforcement Services										
145	PERS(retirement)			33,202	53,046	53,047	100%	49,212		49,212	93%
	Account:			33,202	53,046	53,047	100%	49,212	0	49,212	93%
420110	Law Enforcement Administration										
145	PERS(retirement)		105	5,776	10,747	10,747	100%	12,720		12,720	118%
	Account:		105	5,776	10,747	10,747	100%	12,720	0	12,720	118%
420120	Facilities										
145	PERS(retirement)			426	377	555	68%	656		656	118%
	Account:			426	377	555	68%	656	0	656	118%
420140	Crime Control & Investigation										
145	PERS(retirement)					0	0%	5,851		5,851	*****%
	Account:					0	***%	5,851	0	5,851	*****%
420460	Fire Suppression										
145	PERS(retirement)	264	373	325	399	402	99%	462		462	115%
	Account:	264	373	325	399	402	99%	462	0	462	115%
420520	Code Enforcement										
145	PERS(retirement)	1,067	1,105	1,146	677	1,548	44%	1,754	971	2,725	176%
	Account:	1,067	1,105	1,146	677	1,548	44%	1,754	971	2,725	176%
420531	Building Inspection										
145	PERS(retirement)	882	917	955	570	1,642	35%	1,754	971	2,725	166%
190	Other Personal Services (	606	632			0	0%			0	0%
	Account:	1,488	1,549	955	570	1,642	35%	1,754	971	2,725	166%

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2370 PERS-EMPLOYER CONTRIBUTIONS

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
430220	Facilities										
145	PERS(retirement)					0	0%	328		328	*****%
	Account:					0	***%	328	0	328	*****%
430240	Road & Street Maintenance										
145	PERS(retirement)			12,826	6,793	6,793	100%			0	0%
190	Other Personal Services (	4,524	5,004			0	0%			0	0%
	Account:	4,524	5,004	12,826	6,793	6,793	100%	0	0	0	0%
430246	Storm Drainage Maintenance										
145	PERS(retirement)	316	331	379	1,075	1,076	100%	396		396	37%
	Account:	316	331	379	1,075	1,076	100%	396	0	396	37%
440640	Enforcement-Animals										
145	PERS(retirement)	1,906	1,910	4,018	776	1,548	50%	2,561		2,561	165%
190	Other Personal Services (	522	482			0	0%			0	0%
	Account:	2,428	2,392	4,018	776	1,548	50%	2,561	0	2,561	165%
460433	Park Areas										
145	PERS(retirement)	3,399	2,791	6,047	5,179	6,290	82%	6,442		6,442	102%
190	Other Personal Services (	984	706			0	0%			0	0%
	Account:	4,383	3,497	6,047	5,179	6,290	82%	6,442	0	6,442	102%
470300	Economic Development										
145	PERS(retirement)	199	186	179	173	178	97%	166		166	93%
190	Other Personal Services (	54	47			0	0%			0	0%
	Account:	253	233	179	173	178	97%	166	0	166	93%
	Fund:	33,965	35,896	95,001	102,208	108,485	94%	99,895	1,942	101,837	94%



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2371 GROUP HEALTH-EMPLOYER CONTRIBUTIONS

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes	15,611	16,815	39,667	34,573	33,559	103%	12,426		12,426	37%
311020 Personal Property Taxes	606	532	1,035	993	450	221%	450	500	950	211%
312000 P & I on Delinquent Taxes	285	372	630	309	325	95%	325		325	100%
Group:	16,502	17,719	41,332	35,875	34,334	104%	13,201	500	13,701	40%
330000 INTERGOVERNMENTAL REVENUES										
335230 State Entitlement Share		3,500	37,612		0	0%			0	0%
Group:		3,500	37,612		0	0%	0	0	0	0%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	241	253	276	415	150	277%	150	300	450	300%
371020 Gain(Loss) in Fair Value				-21	0	***%	-25		-25	*****%
Group:	241	253	276	394	150	263%	125	300	425	283%
Fund:	16,743	21,472	79,220	36,269	34,484	105%	13,326	800	14,126	41%

2371 GROUP HEALTH-EMPLOYER CONTRIBUTIONS

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
410360	City/Municipal Court										
144	Health Insurance		557			0	0%		5,000	5,000	*****%
	Account:		557			0	***%	0	5,000	5,000	*****%
410510	Finance Administration										
144	Health Insurance		693	11		0	0%			0	0%
	Account:		693	11		0	***%	0	0	0	0%
411200	Facilities Administration										
144	Health Insurance	208	253	4,559	4,909	6,920	71%	5,285		5,285	76%
	Account:	208	253	4,559	4,909	6,920	71%	5,285	0	5,285	76%
420100	Law Enforcement Services										
144	Health Insurance			14,501	1,730	83,552	2%	46,777		46,777	56%
	Account:			14,501	1,730	83,552	2%	46,777	0	46,777	56%
420110	Law Enforcement Administration										
144	Health Insurance			16,873		0	0%		5,000	5,000	*****%
	Account:			16,873		0	***%	0	5,000	5,000	*****%
420140	Crime Control & Investigation										
144	Health Insurance					0	0%		15,000	15,000	*****%
	Account:					0	***%	0	15,000	15,000	*****%
420460	Fire Suppression										
144	Health Insurance	131	138	1,341		0	0%			0	0%
	Account:	131	138	1,341		0	***%	0	0	0	0%
420520	Code Enforcement										
144	Health Insurance		367			0	0%			0	0%
	Account:		367			0	***%	0	0	0	0%
420531	Building Inspection										
144	Health Insurance		367			0	0%			0	0%
	Account:		367			0	***%	0	0	0	0%
430240	Road & Street Maintenance										
144	Health Insurance					0	0%	16,301	5,000	21,301	*****%
	Account:					0	***%	16,301	5,000	21,301	*****%
430246	Storm Drainage Maintenance										
144	Health Insurance	884	921	598		0	0%			0	0%
	Account:	884	921	598		0	***%	0	0	0	0%
440640	Enforcement-Animals										
144	Health Insurance	666	734			0	0%			0	0%
	Account:	666	734			0	***%	0	0	0	0%

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2371 GROUP HEALTH-EMPLOYER CONTRIBUTIONS

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
460433	Park Areas										
144	Health Insurance	3,356	370	3,126	7,140	13,519	53%	13,053	-8,985	4,068	30%
	Account:	3,356	370	3,126	7,140	13,519	53%	13,053	-8,985	4,068	30%
470300	Economic Development										
144	Health Insurance	559	502	317	541	541	100%	402		402	74%
	Account:	559	502	317	541	541	100%	402	0	402	74%
	Fund:	5,804	4,902	41,326	14,320	104,532	14%	81,818	21,015	102,833	98%

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2372 PERMISSIVE MEDICAL LEVY

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes	50,686	53,729	50,723	81,502	80,263	102%	79,000	7,982	86,982	108%
311020 Personal Property Taxes	1,498	1,647	1,425	2,238	1,981	113%	1,250	750	2,000	101%
312000 P & I on Delinquent Taxes	454	592	1,002	491	439	112%	400	100	500	114%
Group:	52,638	55,968	53,150	84,231	82,683	102%	80,650	8,832	89,482	108%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	45	-1	-35	69	68	101%	25	75	100	147%
Group:	45	-1	-35	69	68	101%	25	75	100	147%
Fund:	52,683	55,967	53,115	84,300	82,751	102%	80,675	8,907	89,582	108%

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2372 PERMISSIVE MEDICAL LEVY

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
410360	City/Municipal Court										
144	Health Insurance			9,230	53	54	98%			0	0%
	Account:			9,230	53	54	98%	0	0	0	0%
410510	Finance Administration										
144	Health Insurance	25,317	24,918	12,404	13,420	13,420	100%	15,101		15,101	113%
	Account:	25,317	24,918	12,404	13,420	13,420	100%	15,101	0	15,101	113%
420100	Law Enforcement Services										
144	Health Insurance			1,062	26,111	26,157	100%	15,000	2,500	17,500	67%
	Account:			1,062	26,111	26,157	100%	15,000	2,500	17,500	67%
420110	Law Enforcement Administration										
144	Health Insurance				38,119	38,119	100%	34,950		34,950	92%
	Account:				38,119	38,119	100%	34,950	0	34,950	92%
420460	Fire Suppression										
144	Health Insurance	1,043	2,244	1,134	1,096	1,097	100%	1,164		1,164	106%
	Account:	1,043	2,244	1,134	1,096	1,097	100%	1,164	0	1,164	106%
420520	Code Enforcement										
144	Health Insurance	6,225	5,977	6,704		0	0%			0	0%
	Account:	6,225	5,977	6,704		0	***%	0	0	0	0%
420531	Building Inspection										
144	Health Insurance	6,225	5,977	6,704		0	0%			0	0%
	Account:	6,225	5,977	6,704		0	***%	0	0	0	0%
430240	Road & Street Maintenance										
144	Health Insurance					0	0%		7,000	7,000	*****%
	Account:					0	***%	0	7,000	7,000	*****%
430246	Storm Drainage Maintenance										
144	Health Insurance			375	2,076	2,076	100%	2,786		2,786	134%
	Account:			375	2,076	2,076	100%	2,786	0	2,786	134%
440640	Enforcement-Animals										
144	Health Insurance	11,784	11,955	13,408		0	0%			0	0%
	Account:	11,784	11,955	13,408		0	***%	0	0	0	0%
460433	Park Areas										
144	Health Insurance	617	5,651	3,718	167	167	100%	3,000	8,985	11,985	7177%
	Account:	617	5,651	3,718	167	167	100%	3,000	8,985	11,985	7177%
	Fund:	51,211	56,722	54,739	81,042	81,090	100%	72,001	18,485	90,486	112%

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2396 CDBG - Housing (93 & later Loan Repayment)

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
370000 Investment and Royalty Earnings										
371010 Investment Earnings	201	113	61	672	125	538%	400		400	320%
371020 Gain(Loss) in Fair Value				-330	0	***%	-200		-200	*****%
Group:	201	113	61	342	125	274%	200	0	200	160%
Fund:	201	113	61	342	125	274%	200	0	200	160%

CITY OF HARDIN  
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2397 CDBG - ECON DEV

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
-----										
330000 INTERGOVERNMENTAL REVENUES										
331010 CDBG/HOME	392,000	8,000			0	0%	40,000		40,000	*****%
Group:	392,000	8,000			0	0%	40,000	0	40,000	*****%
360000 Miscellaneous Revenue										
362000 Other Miscellaneous				10	10	100%			0	0%
365007 Contribution/Donation -	408,716				0	0%			0	0%
Group:	408,716			10	10	100%	0	0	0	0%
380000 Other Financing Sources										
383000 Interfund Operating			40		0	0%			0	0%
Group:			40		0	0%	0	0	0	0%
Fund:	800,716	8,000	40	10	10	100%	40,000	0	40,000	*****%

CITY OF HARDIN  
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2397 CDBG - ECON DEV

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
470260	Planning and Management										
350	Professional Services					0	0%	40,000		40,000	*****%
	Account:					0	***%	40,000	0	40,000	*****%
470300	Economic Development										
350	Professional Services			40	10	10	100%			0	0%
790	Other Grants, Contributions	808,716				0	0%			0	0%
	Account:	808,716		40	10	10	100%	0	0	0	0%
	Fund:	808,716		40	10	10	100%	40,000	0	40,000	*****%



CITY OF HARDIN  
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2398 LOCAL CHARGES FOR SERVICES

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
-----										
340000 Charges for Services										
343013 Snow Removal					2,000	0%	2,500		2,500	125%
343360 Weed Control Charges	4,826	944	2,506	1,833	12,000	15%	15,000		15,000	125%
343390 Demolition Assessments		304	304		15,000	0%	40,000		40,000	267%
Group:	4,826	1,248	2,810	1,833	29,000	6%	57,500	0	57,500	198%
360000 Miscellaneous Revenue										
363040 Penalty & Interest	97	72	417	74	500	15%	1,000		1,000	200%
Group:	97	72	417	74	500	15%	1,000	0	1,000	200%
Fund:	4,923	1,320	3,227	1,907	29,500	6%	58,500	0	58,500	198%

2398 LOCAL CHARGES FOR SERVICES

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
420540	Comm Decay-Land Use Inspection										
220	Operating Supplies					250	0%	500		500	200%
350	Professional Services					100	0%	250		250	250%
	Account:					350	0%	750	0	750	214%
430251	Ice and Snow Removal										
220	Operating Supplies					300	0%	500		500	167%
350	Professional Services					250	0%	500		500	200%
	Account:					550	0%	1,000	0	1,000	182%
431100	Weed Control										
220	Operating Supplies	316		79		2,100	0%	2,000		2,000	95%
330	Publicity, Subscriptions	448	664	363		700	0%	1,000		1,000	143%
350	Professional Services	1,663			2,594	9,100	29%	15,000		15,000	165%
360	Repair & Maintenance Serv					100	0%	150		150	150%
	Account:	2,427	664	442	2,594	12,000	22%	18,150	0	18,150	151%
431150	Tree Control Charges										
220	Operating Supplies					0	0%		1,500	1,500	****%
350	Professional Services					0	0%		25,000	25,000	****%
	Account:					0	****%	0	26,500	26,500	****%
470270	Clearing & Demolition										
220	Operating Supplies					1,800	0%	1,800		1,800	100%
350	Professional Services				2,714	11,000	25%	40,000		40,000	364%
	Account:				2,714	12,800	21%	41,800	0	41,800	327%
	Fund:	2,427	664	442	5,308	25,700	21%	61,700	26,500	88,200	343%

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2399 COAL BOARD GRANT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24
330000 INTERGOVERNMENTAL REVENUES										
334060 Coal Impact Grants	100,000				42,500	0%	167,500		167,500	394%
Group:	100,000				42,500	0%	167,500	0	167,500	394%
Fund:	100,000				42,500	0%	167,500	0	167,500	394%

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2399 COAL BOARD GRANT		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
		23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24
420100	Law Enforcement Services										
940	Machinery & Equipment					42,500	0%	42,500		42,500	100%
	Account:					42,500	0%	42,500	0	42,500	100%
420460	Fire Suppression										
940	Machinery & Equipment	100,000				0	0%	40,000		40,000	****%
	Account:	100,000				0	***%	40,000	0	40,000	****%
430230	Road & Street Construction										
350	Professional Services					0	0%	60,000		60,000	****%
	Account:					0	***%	60,000	0	60,000	****%
460433	Park Areas										
920	Buildings					0	0%	25,000		25,000	****%
	Account:					0	***%	25,000	0	25,000	****%
	Fund:	100,000				42,500	0%	167,500	0	167,500	394%
											%

CITY OF HARDIN  
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2401 LIGHTING DISTRICT #1

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old	
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget	
360000 Miscellaneous Revenue											
362000 Other Miscellaneous		6,380				0	0%			0	0%
363010 Maintenance Assessments	15,233	17,576	16,649	17,413	16,750	104%	17,400		17,400	104%	
363040 Penalty & Interest	67	258	170	257	200	129%	200		200	100%	
Group:	15,300	24,214	16,819	17,670	16,950	104%	17,600	0	17,600	104%	
370000 Investment and Royalty Earnings											
371010 Investment Earnings	109	80	38	186	50	372%	50		50	100%	
371020 Gain(Loss) in Fair Value				-81	0	***%	-100		-100	*****%	
Group:	109	80	38	105	50	210%	-50	0	-50	-100%	
Fund:	15,409	24,294	16,857	17,775	17,000	105%	17,550	0	17,550	103%	

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2401 LIGHTING DISTRICT #1

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
430100	Public Works Administration										
350	Professional Services	283	293	312	344	750	46%	750		750	100%
360	Repair & Maintenance Serv		6,380			0	0%			0	0%
	Account:	283	6,673	312	344	750	46%	750	0	750	100%
430263	Street Lighting										
341	Electric Utility Services	17,878	16,473	16,772	19,135	25,000	77%	30,000	-2,500	27,500	110%
	Account:	17,878	16,473	16,772	19,135	25,000	77%	30,000	-2,500	27,500	110%
	Fund:	18,161	23,146	17,084	19,479	25,750	76%	30,750	-2,500	28,250	110%

CITY OF HARDIN  
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2411 LIGHTING DISTRICT 54

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
360000 Miscellaneous Revenue										
363010 Maintenance Assessments	124,805	127,045	132,873	130,905	129,221	101%	133,100		133,100	103%
363040 Penalty & Interest	1,298	1,568	2,256	1,333	1,608	83%			0	0%
Group:	126,103	128,613	135,129	132,238	130,829	101%	133,100	0	133,100	102%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	531	421	285	1,206	300	402%			0	0%
371020 Gain(Loss) in Fair Value				-476	0	***%			0	0%
Group:	531	421	285	730	300	243%	0	0	0	0%
Fund:	126,634	129,034	135,414	132,968	131,129	101%	133,100	0	133,100	102%

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2411 LIGHTING DISTRICT 54

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
430100	Public Works Administration										
350	Professional Services	283	293	312	344	2,500	14%	2,500		2,500	100%
	Account:	283	293	312	344	2,500	14%	2,500	0	2,500	100%
430263	Street Lighting										
341	Electric Utility Services	121,050	112,569	114,082	130,922	168,750	78%	175,000	1,686	176,686	105%
	Account:	121,050	112,569	114,082	130,922	168,750	78%	175,000	1,686	176,686	105%
	Fund:	121,333	112,862	114,394	131,266	171,250	77%	177,500	1,686	179,186	105%



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2501 STREET MAINTENANCE #1

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
320000 LICENSES AND PERMITS										
323051 Excavation Permit	950	100	550	625	665	94%			0	0%
Group:	950	100	550	625	665	94%	0	0	0	0%
340000 Charges for Services										
343010 Street and Roadway		135			0	0%			0	0%
Group:		135			0	0%	0	0	0	0%
360000 Miscellaneous Revenue										
362000 Other Miscellaneous	98	26	675	170	170	100%	150		150	88%
363010 Maintenance Assessments	291,512	328,271	326,296	334,220	340,560	98%	350,776		350,776	103%
363040 Penalty & Interest	2,543	4,417	3,838	3,148	3,000	105%	3,000		3,000	100%
Group:	294,153	332,714	330,809	337,538	343,730	98%	353,926	0	353,926	103%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	2,836	1,732	1,117	6,696	6,695	100%	4,000		4,000	60%
371020 Gain(Loss) in Fair Value				-4,334	-4,335	100%	-3,000		-3,000	69%
Group:	2,836	1,732	1,117	2,362	2,360	100%	1,000	0	1,000	42%
380000 Other Financing Sources										
383000 Interfund Operating	11,079			40,000	40,000	100%	30,000		30,000	75%
Group:	11,079			40,000	40,000	100%	30,000	0	30,000	75%
Fund:	309,018	334,681	332,476	380,525	386,755	98%	384,926	0	384,926	100%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

2501 STREET MAINTENANCE #1

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
430220	Facilities										
100	Personal Services			2,403	2,101	3,095	68%	3,614		3,614	117%
140	Employer Contributions			201	176	260	68%	298		298	115%
220	Operating Supplies			12	122	5,000	2%	2,500		2,500	50%
226	Clothing and Uniforms					0	0%	42		42	*****%
	Account:			2,616	2,399	8,355	29%	6,454	0	6,454	77%
-----											
430240	Road & Street Maintenance										
100	Personal Services	187,494	221,430	177,619	199,328	216,688	92%	220,869	3,500	224,369	104%
140	Employer Contributions	27,957	30,111	21,278	24,414	24,417	100%	25,835	579	26,414	108%
144	Health Insurance				55,192	62,756	88%			0	0%
220	Operating Supplies	48,410	39,163	64,069	57,360	62,650	92%	65,000		65,000	104%
226	Clothing and Uniforms					0	0%	735		735	*****%
330	Publicity, Subscriptions	1,853	1,244	472	942	2,000	47%	1,750		1,750	88%
340	Utility Services	6,801	7,266	5,316	7,858	8,000	98%	9,000		9,000	113%
350	Professional Services	2,267	1,665	4,348	5,714	5,800	99%	6,000		6,000	103%
360	Repair & Maintenance Serv	6,768	301	6,986	880	12,520	7%	18,500		18,500	148%
368	Roads and Streets	44,135				95,000	0%	110,000		110,000	116%
380	Training Services	450		19		500	0%	250		250	50%
540	Special Assessments	21	21	21	21	100	21%	150		150	150%
	Account:	326,156	301,201	280,128	351,709	490,431	72%	458,089	4,079	462,168	94%
-----											
490600	LEASE PAYMENTS										
650	LEASE PRINCIPAL					0	0%		10,000	10,000	*****%
660	LEASE INTEREST					0	0%		350	350	*****%
	Account:					0	*****%	0	10,350	10,350	*****%
	Fund:	326,156	301,201	282,744	354,108	498,786	71%	464,543	14,429	478,972	96%
											%

CITY OF HARDIN  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

2580 CURB & GUTTER

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
-----										
360000 Miscellaneous Revenue										
363022 Bond Interest Assessments	1,963	1,943	1,720	1,851	3,125	59%	1,700		1,700	54%
363030 Sidewalk and Curb	13,035	13,916	11,612	10,803	16,000	68%	12,000	8,000	20,000	125%
363040 Penalty & Interest	40	249	37	52	250	21%	250		250	100%
Group:	15,038	16,108	13,369	12,706	19,375	66%	13,950	8,000	21,950	113%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	2,126	1,278	729	4,653	750	620%	2,500	5,000	7,500	1000%
371020 Gain(Loss) in Fair Value				-2,287	0	***%	-1,300		-1,300	*****%
Group:	2,126	1,278	729	2,366	750	315%	1,200	5,000	6,200	827%
Fund:	17,164	17,386	14,098	15,072	20,125	75%	15,150	13,000	28,150	140%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

2580 CURB & GUTTER

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
430100	Public Works Administration										
350	Professional Services	283	293	312	344	6,100	6%	6,500		6,500	107%
	Account:	283	293	312	344	6,100	6%	6,500	0	6,500	107%
430234	Curb and Gutter										
360	Repair & Maintenance Serv					10,000	0%	10,000		10,000	100%
540	Special Assessments	4,725				50,000	0%	50,000		50,000	100%
930	Improvements Other than B	8,475	4,345			15,000	0%	15,000		15,000	100%
	Account:	13,200	4,345			75,000	0%	75,000	0	75,000	100%
	Fund:	13,483	4,638	312	344	81,100	0%	81,500	0	81,500	100%

CITY OF HARDIN  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

2810 POLICE TRAINING/PENSION FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
335050 Police Insurance Premium	6,155	6,027	6,197	5,183	7,732	67%	6,213		6,213	80%
Group:	6,155	6,027	6,197	5,183	7,732	67%	6,213	0	6,213	80%
Fund:	6,155	6,027	6,197	5,183	7,732	67%	6,213	0	6,213	80%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

2810 POLICE TRAINING/PENSION FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
420100	Law Enforcement Services										
145	PERS(retirement)					5,428	0%	5,135		5,135	95%
380	Training Services			1,501	3,228	7,000	46%	7,500		7,500	107%
790	Other Grants, Contributions	6,155	6,027			0	0%			0	0%
	Account:	6,155	6,027	1,501	3,228	12,428	26%	12,635	0	12,635	102%
	Fund:	6,155	6,027	1,501	3,228	12,428	26%	12,635	0	12,635	102%

CITY OF HARDIN  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

2820 GAS APPORTIONMENT TAX

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24
330000 INTERGOVERNMENTAL REVENUES										
335040 Gasoline Tax	72,859	71,948	71,289	70,921	70,921	100%	525,858		525,858	741%
Group:	72,859	71,948	71,289	70,921	70,921	100%	525,858	0	525,858	741%
370000 Investment and Royalty Earnings										
371020 Gain(Loss) in Fair Value				-334	0	***%	-250		-250	*****%
Group:				-334	0	***%	-250	0	-250	*****%
Fund:	72,859	71,948	71,289	70,587	70,921	100%	525,608	0	525,608	741%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

2820 GAS APPORTIONMENT TAX

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
430220	Facilities										
145	PERS(retirement)			213	189	278	68%	328		328	118%
	Account:			213	189	278	68%	328	0	328	118%
430240	Road & Street Maintenance										
144	Health Insurance	52,564	62,608	51,627	6,611	6,615	100%	11,988		11,988	181%
145	PERS(retirement)	16,216	19,425	15,761	17,885	17,889	100%	20,033	45,000	65,033	364%
368	Roads and Streets	14,711				0	0%			0	0%
930	Improvements Other than B				555	107,557	1%	236,327		236,327	220%
940	Machinery & Equipment	39,782				0	0%			0	0%
	Account:	123,273	82,033	67,388	25,051	132,061	19%	268,348	45,000	313,348	237%
	Fund:	123,273	82,033	67,601	25,240	132,339	19%	268,676	45,000	313,676	237%



CITY OF HARDIN  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

2821 GAS TAX - SPECIAL ALLOCATION PROGRAM

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24
330000 INTERGOVERNMENTAL REVENUES										
335041 Gasoline Tax Special	13,633				302,135	0%	449,289		449,289	149%
Group:	13,633				302,135	0%	449,289	0	449,289	149%
Fund:	13,633				302,135	0%	449,289	0	449,289	149%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

2821 GAS TAX - SPECIAL ALLOCATION PROGRAM

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
430230	Road & Street Construction										
	950 Construction in Progress	13,633				302,135	0%	449,289		449,289	149%
	Account:	13,633				302,135	0%	449,289	0	449,289	149%
	Fund:	13,633				302,135	0%	449,289	0	449,289	149%
											%

CITY OF HARDIN  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

2888 MONTANA MAIN STREET

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
-----										
330000 INTERGOVERNMENTAL REVENUES										
334200 Montana Main Street Grant			10,000		0	0%	33,333		33,333	*****%
Group:			10,000		0	0%	33,333	0	33,333	*****%
360000 Miscellaneous Revenue										
365007 Contribution/Donation -			10,200		0	0%	6,667		6,667	*****%
Group:			10,200		0	0%	6,667	0	6,667	*****%
Fund:			20,200		0	0%	40,000	0	40,000	*****%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

2888 MONTANA MAIN STREET

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
470300	Economic Development										
350	Professional Services			20,250		0	0%	40,000		40,000	*****%
	Account:			20,250		0	***%	40,000	0	40,000	*****%
	Fund:			20,250		0	0%	40,000	0	40,000	*****%

CITY OF HARDIN  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

2916 COPS Grant

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
331020 Community Oriented				48,130	194,141	25%	150,222		150,222	77%
Group:				48,130	194,141	25%	150,222	0	150,222	77%
Fund:				48,130	194,141	25%	150,222	0	150,222	77%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

2916 COPS Grant

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
420100	Law Enforcement Services										
100	Personal Services				37,852	0	***%	106,991	_____	106,991	*****%
140	Employer Contributions				4,172	0	***%	11,198	_____	11,198	*****%
144	Health Insurance				2,706	0	***%	22,329	_____	22,329	*****%
145	PERS(retirement)				3,399	0	***%	9,704	_____	9,704	*****%
	Account:				48,129	0	***%	150,222	0	150,222	*****%
-----											
420110	Law Enforcement Administration										
100	Personal Services					115,136	0%	_____	_____	0	0%
140	Employer Contributions					12,420	0%	_____	_____	0	0%
144	Health Insurance					56,257	0%	_____	_____	0	0%
145	PERS(retirement)					10,328	0%	_____	_____	0	0%
	Account:					194,141	0%	0	0	0	0%
	Fund:				48,129	194,141	25%	150,222	0	150,222	77%
											%

CITY OF HARDIN  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

2917 CRIME VICTIMS ASSISTANCE

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
350000 Fines and Forfeitures										
351031 Victims & Witness	7,059	6,922	3,914	5,784	19,655	29%	15,000		15,000	76%
Group:	7,059	6,922	3,914	5,784	19,655	29%	15,000	0	15,000	76%
Fund:	7,059	6,922	3,914	5,784	19,655	29%	15,000	0	15,000	76%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

2917 CRIME VICTIMS ASSISTANCE

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old	
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget	
-----												
410370 Crime Victim's Assistance Program												
100	Personal Services					9,677	0%	_____	_____		0	0%
140	Employer Contributions					800	0%	_____	_____		0	0%
144	Health Insurance					4,000	0%	_____	_____		0	0%
145	PERS(retirement)					1,000	0%	_____	_____		0	0%
350	Professional Services	5,978	6,513			4,000	0%	7,500	5,000	12,500	313%	
	Account:	5,978	6,513			19,477	0%	7,500	5,000	12,500	64%	
	Fund:	5,978	6,513			19,477	0%	7,500	5,000	12,500	64%	
											%	



CITY OF HARDIN  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

2939 RURAL COMM DEVELOPMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24
330000 INTERGOVERNMENTAL REVENUES										
331072 Rural Communities	33,000		32,189	9,832	181,000	5%	99,000		99,000	55%
Group:	33,000		32,189	9,832	181,000	5%	99,000	0	99,000	55%
Fund:	33,000		32,189	9,832	181,000	5%	99,000	0	99,000	55%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

2939 RURAL COMM DEVELOPMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
420100	Law Enforcement Services										
220	Operating Supplies			4,689	16,462	16,462	100%	12,349		12,349	75%
350	Professional Services			15,500		0	0%			0	0%
940	Machinery & Equipment			12,000		133,349	0%	50,000		50,000	37%
	Account:			32,189	16,462	149,811	11%	62,349	0	62,349	42%
420460	Fire Suppression										
940	Machinery & Equipment	33,000				0	0%	69,180		69,180	*****%
	Account:	33,000				0	***%	69,180	0	69,180	*****%
	Fund:	33,000		32,189	16,462	149,811	11%	131,529	0	131,529	88% %

CITY OF HARDIN  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

2992 AMERICAN RESCUE PLAN ACT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
-----										
330000 INTERGOVERNMENTAL REVENUES										
331999 COVID-19/STIMULUS REV -			10,541	35,731	205,945	17%	350,000	_____	350,000	170%
Group:			10,541	35,731	205,945	17%	350,000	0	350,000	170%
370000 Investment and Royalty Earnings										
371010 Investment Earnings				559	558	100%	1,000	_____	1,000	179%
Group:				559	558	100%	1,000	0	1,000	179%
Fund:			10,541	36,290	206,503	18%	351,000	0	351,000	170%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

2992 AMERICAN RESCUE PLAN ACT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
410510	Finance Administration										
100	Personal Services			193	290	2,500	12%	2,500		2,500	100%
140	Employer Contributions			17	25	225	11%	250		250	111%
144	Health Insurance			11	40	423	9%	500		500	118%
145	PERS(retirement)			17	26	225	12%	250		250	111%
350	Professional Services			3,110	874	3,500	25%	27,000	25,000	52,000	1486%
	Account:			3,348	1,255	6,873	18%	30,500	25,000	55,500	808%
420100	Law Enforcement Services										
100	Personal Services				38,062	56,777	67%	69,723		69,723	123%
140	Employer Contributions				6,089	6,168	99%	12,280		12,280	199%
144	Health Insurance				3,861	16,600	23%	7,636		7,636	46%
145	PERS(retirement)				1,290	5,093	25%	1,401		1,401	28%
210	Office Supplies & Material			240		5,000	0%	5,000		5,000	100%
220	Operating Supplies			6,953	162	10,000	2%	10,000		10,000	100%
350	Professional Services					5,000	0%	5,000		5,000	100%
	Account:			7,193	49,464	104,638	47%	111,040	0	111,040	106%
420460	Fire Suppression										
940	Machinery & Equipment					37,500	0%	37,500		37,500	100%
	Account:					37,500	0%	37,500	0	37,500	100%
430240	Road & Street Maintenance										
931	Roads, Streets & Parking					26,302	0%			0	0%
	Account:					26,302	0%	0	0	0	0%
430246	Storm Drainage Maintenance										
930	Improvements Other than B					0	0%	45,000	40,000	85,000	****%
	Account:					0	***%	45,000	40,000	85,000	****%
440640	Enforcement-Animals										
330	Publicity, Subscriptions				2,090	2,090	100%			0	0%
350	Professional Services				1,383	1,400	99%			0	0%
	Account:				3,473	3,490	100%	0	0	0	0%
460433	Park Areas										
100	Personal Services				815	825	99%			0	0%
140	Employer Contributions				114	125	91%			0	0%
144	Health Insurance				341	350	97%			0	0%
145	PERS(retirement)				73	0	***%			0	0%
220	Operating Supplies				851	900	95%			0	0%
350	Professional Services				896	1,000	90%			0	0%
	Account:				3,090	3,200	97%	0	0	0	0%
470320	Economic Development Loans										
790	Other Grants, Contributions					25,000	0%			0	0%
	Account:					25,000	0%	0	0	0	0%
	Fund:			10,541	57,282	207,003	28%	224,040	65,000	289,040	140%

2993 AMERICAN RESCUE DNRC COMPETITIVE GRANT - LODGE GRASS

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
331998 ARPA DNRC COMPETITIVE					0	0%	1,437,984		1,437,984	*****%
Group:					0	0%	1,437,984	0	1,437,984	*****%
Fund:					0	0%	1,437,984	0	1,437,984	*****%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

2993 AMERICAN RESCUE DNRC COMPETITIVE GRANT - LODGE GRASS

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
430610	Administration										
100	Personal Services					0	0%	52,500	_____	52,500	*****%
140	Employer Contributions					0	0%	4,500	_____	4,500	*****%
144	Health Insurance					0	0%	8,225	_____	8,225	*****%
145	PERS(retirement)					0	0%	4,775	_____	4,775	*****%
210	Office Supplies & Material					0	0%	5,000	_____	5,000	*****%
350	Professional Services					0	0%	26,750	_____	26,750	*****%
390	Other Purchased Services					0	0%	17,500	_____	17,500	*****%
	Account:					0	***%	119,250	0	119,250	*****%
430640	Treatment and Disposal										
350	Professional Services					0	0%	761,734	_____	761,734	*****%
940	Machinery & Equipment					0	0%	557,000	_____	557,000	*****%
	Account:					0	***%	1,318,734	0	1,318,734	*****%
	Fund:					0	0%	1,437,984	0	1,437,984	*****%
%											

## DEBT SERVICE FUNDS

The City uses these funds to account for financial resources that are specifically for the purpose of expenditures for principal and interest. The City has three such accounts: Tax Increment Financing District, Special Improvement District #120, and Special Improvement District #121.

**SUMMARY  
DEBT SERVICE FUNDS  
OPERATING BUDGET  
FISCAL YEAR 2024**

Funds: 3110, 3511, 3512

	BUDGET FY 24	BUDGET FY 23	INCREASE (DECREASE)	ACTUAL FY23
FUND BALANCE - BEGINNING	\$ (482,869)	\$ (888,819)	\$ 405,950	\$ (888,819)
REVENUES:				
TAXES AND ASSESSMENTS	923,511	1,080,011	(156,500)	1,039,979
INTERGOVERNMENTAL	5,000	5,000	-	5,240
INVESTMENTS & EARNINGS	3,500	2,000	1,500	4,598
TOTAL REVENUES	<u>932,011</u>	<u>1,087,011</u>	<u>(155,000)</u>	<u>1,049,817</u>
EXPENDITURES:				
DEBT SERVICE	<u>867,011</u>	<u>1,012,011</u>	<u>(145,000)</u>	<u>643,867</u>
TOTAL EXPENDITURES	<u>867,011</u>	<u>1,012,011</u>	<u>(145,000)</u>	<u>643,867</u>
FUND BALANCE - ENDING	<u>\$ (417,869)</u>	<u>\$ (813,819)</u>	<u>\$ 395,950</u>	<u>\$ (482,869)</u>



CITY OF HARDIN  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

3110 TIFD - DEBT SERVICE

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
312000 P & I on Delinquent Taxes	1,916	1,592	64,175	8,571	4,650	184%	7,500		7,500	161%
314110 TIFD Real Estate Taxes	440,957	450,567	454,953	884,501	978,611	90%	978,611		978,611	100%
314120 TIFD Personal Property	15,916	16,721	13,715	24,034	21,750	111%	21,750		21,750	100%
Group:	458,789	468,880	532,843	917,106	1,005,011	91%	1,007,861	0	1,007,861	100%
330000 INTERGOVERNMENTAL REVENUES										
335230 State Entitlement Share	497	777	5,201	5,240	5,000	105%	5,000		5,000	100%
Group:	497	777	5,201	5,240	5,000	105%	5,000	0	5,000	100%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	6,002	15	32	4,598	2,000	230%	3,500		3,500	175%
Group:	6,002	15	32	4,598	2,000	230%	3,500	0	3,500	175%
Fund:	465,288	469,672	538,076	926,944	1,012,011	92%	1,016,361	0	1,016,361	100%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

3110 TIFD - DEBT SERVICE

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
490200	Revenue Bonds										
620	Interest	1,135,803	430,842	653,750	629,102	1,002,011	63%	1,002,011	-150,000	852,011	85%
630	Paying Agent Fees	11,109	10,426	10,502	14,765	10,000	148%	10,000	5,000	15,000	150%
	Account:	1,146,912	441,268	664,252	643,867	1,012,011	64%	1,012,011	-145,000	867,011	86%
	Fund:	1,146,912	441,268	664,252	643,867	1,012,011	64%	1,012,011	-145,000	867,011	86%

CITY OF HARDIN  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

3511 SID #120

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
360000 Miscellaneous Revenue										
363020 Bond Principal & Interest	169,754	45,214	50,890	94,284	50,000	189%	45,000		45,000	90%
Group:	169,754	45,214	50,890	94,284	50,000	189%	45,000	0	45,000	90%
Fund:	169,754	45,214	50,890	94,284	50,000	189%	45,000	0	45,000	90%

CITY OF HARDIN  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

3512 SID #121

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
360000 Miscellaneous Revenue										
363020 Bond Principal & Interest	18,508	38,115	18,429	28,589	25,000	114%	20,000		20,000	80%
Group:	18,508	38,115	18,429	28,589	25,000	114%	20,000	0	20,000	80%
Fund:	18,508	38,115	18,429	28,589	25,000	114%	20,000	0	20,000	80%

## CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for and report the expenditures related to capital projects, which includes the acquisition or construction of capital facilities and other capital assets. The City has four of these funds: capital improvements, fire department capital, streets capital, and parks – capital projects.

**SUMMARY  
CAPITAL PROJECT FUNDS  
OPERATING BUDGET  
FISCAL YEAR 2024**

Funds: 4020, 4024, 4025, 4046

	BUDGET FY 24	BUDGET FY 23	INCREASE (DECREASE)	ACTUAL FY23
FUND BALANCE - BEGINNING	\$ 825,931	\$ 705,477	\$ 120,454	\$ 705,477
REVENUES:				
TAXES AND ASSESSMENTS	6,500	7,500	(1,000)	6,689
INTERGOVERNMENTAL	131,280	245,000	(113,720)	30,050
INVESTMENTS & EARNINGS	1,380	2,125	(745)	2,604
OTHER FINANCING SOURCES	120,000	120,000	-	120,000
TOTAL REVENUES	<u>259,160</u>	<u>374,625</u>	<u>(115,465)</u>	<u>159,343</u>
EXPENDITURES:				
PUBLIC SAFETY		38,889	(38,889)	38,889
CAPITAL OUTLAY	588,847	477,500	111,347	-
TOTAL EXPENDITURES	<u>588,847</u>	<u>516,389</u>	<u>72,458</u>	<u>38,889</u>
FUND BALANCE - ENDING	\$ <u>496,244</u>	\$ <u>563,713</u>	\$ <u>(67,469)</u>	\$ <u>825,931</u>

CITY OF HARDIN  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

4020 CAPITAL IMPROVEMENTS

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
335230 State Entitlement Share	40,151	40,000	20,030	30,050	30,000	100%	30,000	1,280	31,280	104%
Group:	40,151	40,000	20,030	30,050	30,000	100%	30,000	1,280	31,280	104%
360000 Miscellaneous Revenue										
363022 Bond Interest Assessments	7,016	7,014	6,131	6,689	7,500	89%	6,500		6,500	87%
Group:	7,016	7,014	6,131	6,689	7,500	89%	6,500	0	6,500	87%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	2,670	1,770	705	2,755	1,500	184%	1,500		1,500	100%
371020 Gain(Loss) in Fair Value				-990	0	***%	-500		-500	*****%
Group:	2,670	1,770	705	1,765	1,500	118%	1,000	0	1,000	67%
380000 Other Financing Sources										
383000 Interfund Operating	35,000	35,000	25,000	25,000	25,000	100%	30,000		30,000	120%
Group:	35,000	35,000	25,000	25,000	25,000	100%	30,000	0	30,000	120%
Fund:	84,837	83,784	51,866	63,504	64,000	99%	67,500	1,280	68,780	107%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

4020 CAPITAL IMPROVEMENTS

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
411200	Facilities Administration										
920	Buildings		60,390			125,000	0%	85,000		85,000	68%
	Account:		60,390			125,000	0%	85,000	0	85,000	68%
420100	Law Enforcement Services										
220	Operating Supplies			8,467		0	0%			0	0%
350	Professional Services			11,111	38,889	38,889	100%			0	0%
940	Machinery & Equipment			96,161		42,500	0%			0	0%
	Account:			115,739	38,889	81,389	48%	0	0	0	0%
430230	Road & Street Construction										
950	Construction in Progress					0	0%	712		712	*****%
	Account:					0	***%	712	0	712	*****%
430240	Road & Street Maintenance										
940	Machinery & Equipment					0	0%		10,315	10,315	*****%
	Account:					0	***%	0	10,315	10,315	*****%
460433	Park Areas										
950	Construction in Progress					0	0%		90,000	90,000	*****%
	Account:					0	***%	0	90,000	90,000	*****%
	Fund:		60,390	115,739	38,889	206,389	19%	85,712	100,315	186,027	90%



CITY OF HARDIN  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

4024 POLICE DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
370000 Investment and Royalty Earnings										
371010 Investment Earnings				22	25	88%	30		30	120%
Group:				22	25	88%	30	0	30	120%
380000 Other Financing Sources										
383000 Interfund Operating				25,000	25,000	100%	30,000		30,000	120%
Group:				25,000	25,000	100%	30,000	0	30,000	120%
Fund:				25,022	25,025	100%	30,030	0	30,030	120%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

4024 POLICE DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
420100	Law Enforcement Services										
940	Machinery & Equipment					0	0%	42,500	12,500	55,000	*****%
	Account:					0	***%	42,500	12,500	55,000	*****%
	Fund:					0	0%	42,500	12,500	55,000	*****% %

CITY OF HARDIN  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

4025 FIRE DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
-----										
330000 INTERGOVERNMENTAL REVENUES										
331113 FEMA Grants					120,000	0%			0	0%
Group:					120,000	0%	0	0	0	0%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	1,266	347	173	298	500	60%	250		250	50%
Group:	1,266	347	173	298	500	60%	250	0	250	50%
380000 Other Financing Sources										
383000 Interfund Operating	50,000	50,000	40,000	40,000	40,000	100%	30,000		30,000	75%
Group:	50,000	50,000	40,000	40,000	40,000	100%	30,000	0	30,000	75%
Fund:	51,266	50,347	40,173	40,298	160,500	25%	30,250	0	30,250	19%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

4025 FIRE DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
420460	Fire Suppression										
220	Operating Supplies			7,300		0	0%			0	0%
940	Machinery & Equipment	203,558	55,249	5,237		120,000	0%	56,820	11,000	67,820	57%
	Account:	203,558	55,249	12,537		120,000	0%	56,820	11,000	67,820	57%
	Fund:	203,558	55,249	12,537		120,000	0%	56,820	11,000	67,820	57%

CITY OF HARDIN  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

4046 PARKS - CAPITAL PROJECTS

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
-----										
330000 INTERGOVERNMENTAL REVENUES										
331087 Land & Water Conservation					95,000	0%	100,000	_____	100,000	105%
Group:					95,000	0%	100,000	0	100,000	105%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	282	438	350	518	100	518%	100	_____	100	100%
Group:	282	438	350	518	100	518%	100	0	100	100%
380000 Other Financing Sources										
383000 Interfund Operating	50,000	50,000	30,000	30,000	30,000	100%	30,000	_____	30,000	100%
Group:	50,000	50,000	30,000	30,000	30,000	100%	30,000	0	30,000	100%
Fund:	50,282	50,438	30,350	30,518	125,100	24%	130,100	0	130,100	104%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

4046 PARKS - CAPITAL PROJECTS

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
460433	Park Areas										
100	Personal Services	2,256				0	0%			0	0%
140	Employer Contributions	313				0	0%			0	0%
144	Health Insurance	579				0	0%			0	0%
145	PERS(retirement)	196				0	0%			0	0%
940	Machinery & Equipment		14,794			0	0%	30,000		30,000	****%
950	Construction in Progress	17,083				190,000	0%	205,000	45,000	250,000	132%
	Account:	20,427	14,794			190,000	0%	235,000	45,000	280,000	147%
	Fund:	20,427	14,794			190,000	0%	235,000	45,000	280,000	147%

## ENTERPRISE FUNDS

Enterprise funds are used to account and report for activities that the City charges fees for goods and services to external users. The City has four major enterprise operations, which are: water treatment and distribution, waste water collection and treatment, solid waste collection and a municipal landfill. The only non-major enterprise fund is the curb stop replacement fund, which is used to help Hardin residents pay for replacing their curb stops.

**ENTERPRISE FUNDS  
SUMMARY OPERATING BUDGET PER FUND  
ENTERPRISE FUNDS**

**FISCAL YEAR 2024**

	<b>WATER</b>	<b>CURB STOPS</b>	<b>SEWER</b>	<b>GARBAGE</b>	<b>LANDFILL</b>
WORKING CAPITAL - BEGINNING	\$ 2,464,366	\$ 25,954	\$ 1,406,298	\$ 1,779,469	\$ 2,728,819
REVENUES:					
TAXES AND ASSESSMENTS	-	-	-	5,500	-
INTERGOVERNMENTAL	1,007,796	-	5,809,011	5,000	5,000
CHARGES FOR SERVICES	785,476	14,603	964,282	504,032	786,000
MISCELLANEOUS REVENUES	5,250	-	6,750	1,000	2,496
INVESTMENTS & EARNINGS	3,500	25	3,900	3,700	8,750
INTERFUND TRANSFERS	-	5,000	-	-	55,000
OTHER FINANCING SOURCES	-	-	5,554,213	-	10,000
TOTAL REVENUES	<u>1,802,022</u>	<u>19,628</u>	<u>12,338,156</u>	<u>519,232</u>	<u>867,246</u>
EXPENDITURES:					
PERSONAL SERVICES	479,604	3,550	312,917	250,582	388,843
OPERATIONS AND MAINTENANCE	529,387	20,000	375,363	148,475	436,068
INTERFUND TRANSFERS	5,000	-	-	55,000	-
DEPRECIATION EXPENSE	265,000	-	240,000	100,000	250,000
REVENUE BOND INTEREST	500	-	91,067	-	2,075
CAPITAL	977,796	-	11,684,163	390,000	380,000
OTHER FINANCING USES	5,000	-	-	-	-
TOTAL EXPENDITURES	<u>2,262,287</u>	<u>23,550</u>	<u>12,703,510</u>	<u>944,057</u>	<u>1,456,986</u>
WORKING CAPITAL - ENDING	2,004,101	22,032	1,040,944	1,354,644	2,139,079
<b>LESS OPERATING RESERVE</b>	53,015	-	635,000	300,000	24,100
<b>LESS BOND/LOAN RESERVE REQUIREMENTS</b>	-	-	160,000	-	94,919
<b>AVAILABLE WORKING CAPITAL</b>	<u>\$ 1,951,086</u>	<u>\$ 22,032</u>	<u>\$ 245,944</u>	<u>\$ 1,054,644</u>	<u>\$ 2,020,060</u>



**ENTERPRISE FUNDS  
SUMMARY OPERATING BUDGET  
FISCAL YEAR 2024**

Funds: 5210, 5211, 5310, 5410, 5417	BUDGET FY 24	BUDGET FY 23	INCREASE (DECREASE)	ACTUAL FY 23
WORKING CAPITAL - BEGINNING	\$ 8,025,620	\$ 7,625,905	\$ 399,715	\$ 7,625,905
REVENUES:				
TAXES AND ASSESSMENTS	5,500	5,948	(448)	6,530
INTERGOVERNMENTAL	6,826,807	6,857,167	(30,360)	173,157
CHARGES FOR SERVICES	3,054,393	3,040,922	13,471	2,677,185
MISCELLANEOUS REVENUES	15,496	46,684	(31,188)	45,839
INVESTMENTS & EARNINGS	19,875	31,014	(11,139)	26,262
INTERFUND TRANSFERS	60,000	55,000	5,000	50,000
OTHER FINANCING SOURCES	5,564,213	4,230,000	1,334,213	-
TOTAL REVENUES	<u>15,546,284</u>	<u>14,266,735</u>	<u>1,279,549</u>	<u>2,978,973</u>
EXPENDITURES:				
PERSONAL SERVICES	1,435,496	1,641,924	(206,428)	1,523,585
OPERATIONS AND MAINTENANCE	1,507,793	1,421,458	86,335	801,501
INTERFUND TRANSFERS	60,000	55,000	5,000	50,000
DEPRECIATION EXPENSE	870,000	774,786	95,214	619,830
REVENUE BOND PRINCIPAL	72,247	321,586	(249,339)	-
REVENUE BOND INTEREST	19,895	45,904	(26,009)	27,347
CAPITAL	13,339,459	11,730,449	1,609,010	-
TOTAL EXPENDITURES	<u>\$ 17,304,890</u>	<u>\$ 15,991,107</u>	<u>\$ 1,313,783</u>	<u>\$ 3,022,263</u>
WORKING CAPITAL - <b>NOT BUDGETED</b>				443,005
WORKING CAPITAL - ENDING	\$ 6,267,014	\$ 5,901,533	\$ 365,481	\$ 8,025,620
<b>LESS OPERATING RESERVE</b>	1,012,115	1,012,115	-	1,045,161
<b>LESS BOND/LOAN RESERVE REQUIREMENTS</b>	254,919	254,919	-	252,006
<b>AVAILABLE WORKING CAPITAL</b>	<u>\$ 4,999,980</u>	<u>\$ 4,634,499</u>	<u>\$ 365,481</u>	<u>\$ 6,728,453</u>

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**WATER FUND  
SUMMARY OPERATING BUDGET  
FISCAL YEAR 2024**

Fund 5210

	BUDGET FY 24	BUDGET FY 23	INCREASE (DECREASE)	ACTUAL FY 23
WORKING CAPITAL - BEGINNING	\$ 2,464,366	\$ 2,013,950	\$ 450,416	\$ 2,013,900
REVENUES:				
INTERGOVERNMENTAL	1,007,796	788,860	218,936	8,861
CHARGES FOR SERVICES	785,476	791,032	(5,556)	778,483
MISCELLANEOUS REVENUES	5,250	11,545	(6,295)	11,546
INVESTMENTS & EARNINGS	3,500	6,705	(3,205)	6,706
TOTAL REVENUES	<u>1,802,022</u>	<u>1,598,142</u>	<u>203,880</u>	<u>805,596</u>
EXPENDITURES:				
PERSONAL SERVICES	479,604	531,609	(52,005)	519,125
OPERATIONS AND MAINTENANCE	529,387	494,350	35,037	331,236
DEPRECIATION EXPENSE	280,000	265,000	15,000	250,003
DEBT SERVICE	500	-	500	-
CAPITAL	977,796	637,392	340,404	-
OTHER FINANCING USES	5,000	5,000	-	-
TOTAL EXPENDITURES	<u>2,272,287</u>	<u>1,933,351</u>	<u>338,936</u>	<u>1,100,364</u>
WORKING CAPITAL - <b>NOT BUDGETED</b>				403,016
WORKING CAPITAL - ENDING	\$ <u>1,994,101</u>	\$ <u>1,678,741</u>	\$ <u>315,360</u>	\$ <u>2,122,148</u>
<b>LESS OPERATING RESERVE</b>	61,000	53,015	7,985	60,798
<b>AVAILABLE WORKING CAPITAL</b>	<u>\$ 1,933,101</u>	<u>\$ 1,625,726</u>	<u>\$ 307,375</u>	<u>\$ 2,464,366</u>

CITY OF HARDIN  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

5210 WATER

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
331999 COVID-19/STIMULUS REV -					765,000	0%	987,796		987,796	129%
334120 Montana Coal Endowment					15,000	0%	15,000		15,000	100%
334230 Community Technical			2,965		0	0%			0	0%
336020 On Behalf Payments PERS	5,464	5,095	17,738	8,861	8,860	100%	5,000		5,000	56%
Group:	5,464	5,095	20,703	8,861	788,860	1%	1,007,796	0	1,007,796	128%
340000 Charges for Services										
343021 Metered Water Sales	633,928	675,096	673,915	666,562	675,000	99%	671,876		671,876	100%
343023 Bulk and Irrigation Water	76,451	79,653	80,681	75,938	80,000	95%	80,000		80,000	100%
343024 Sales & Curb Stop Repairs	2,829	1,612	8,387	8,439	8,438	100%	7,500		7,500	89%
343025 Water Fees/Permits	1,084		300	450	500	90%	500		500	100%
343026 Water Install/Reconnect	5,400	8,090	6,950	7,250	7,250	100%	7,000		7,000	97%
343027 Misc Water Revenue inc	12,778	15,513	14,462	17,193	17,192	100%	16,000		16,000	93%
343028 Water Testing Charge \$2	2,630	2,638	2,656	2,652	2,652	100%	2,600		2,600	98%
Group:	735,100	782,602	787,351	778,484	791,032	98%	785,476	0	785,476	99%
360000 Miscellaneous Revenue										
362000 Other Miscellaneous	62	1,601	611	763	763	100%	250		250	33%
362001 Impact/Investment Fees	6,690		6,706	10,783	10,782	100%	5,000		5,000	46%
363022 Bond Interest Assessments	100	83	38		0	0%			0	0%
Group:	6,852	1,684	7,355	11,546	11,545	100%	5,250	0	5,250	45%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	13,503	8,801	5,194	13,533	13,532	100%	7,000		7,000	52%
371020 Gain(Loss) in Fair Value				-6,827	-6,827	100%	-5,000		-5,000	73%
373030 Interfund Loan Interest					0	0%	1,500		1,500	*****
Group:	13,503	8,801	5,194	6,706	6,705	100%	3,500	0	3,500	52%
Fund:	760,919	798,182	820,603	805,597	1,598,142	50%	1,802,022	0	1,802,022	113%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

5210 WATER

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
430510 Administration											
100	Personal Services	42,711	39,290	40,275	43,647	44,609	98%	46,878		46,878	105%
110	Salaries and Wages	5,907	5,808	8,062	8,062	8,062	100%	8,153		8,153	101%
140	Employer Contributions	3,899	3,618	3,768	4,062	4,149	98%	4,435		4,435	107%
144	Health Insurance	14,915	14,119	14,907	16,132	16,093	100%	18,502		18,502	115%
145	PERS(retirement)	3,761	3,493	3,664	4,019	4,022	100%	4,332		4,332	108%
190	Other Personal Services (	4,445	6,026	-102,039	117,700	117,800	100%		25,000	25,000	21%
210	Office Supplies & Materia	9,389	7,257	8,374	10,351	13,000	80%	13,000		13,000	100%
226	Clothing and Uniforms					0	0%	221		221	*****%
330	Publicity, Subscriptions	4,427	4,130	3,658	3,792	5,000	76%	5,000		5,000	100%
340	Utility Services	3,699	4,162	3,524	3,582	4,750	75%	4,750		4,750	100%
350	Professional Services	17,343	13,602	14,024	14,880	35,000	43%	35,000	5,000	40,000	114%
360	Repair & Maintenance Serv					300	0%	300		300	100%
370	Travel				353	600	59%	600		600	100%
380	Training Services	113	201	89	263	800	33%	800		800	100%
510	Insurance	15,670	15,934	14,603	16,297	18,000	91%	21,268		21,268	118%
530	Rentals	259	285	313	345	350	99%	400		400	114%
540	Special Assessments	2,523	2,559	2,591	2,653	3,500	76%	3,500		3,500	100%
830	Deprec-Closed to Retained	244,489	245,861	246,097	250,003	265,000	94%	280,000		280,000	106%
	Account:	373,550	366,345	261,910	496,141	541,035	92%	447,139	30,000	477,139	88%
430540 Purification and Treatment											
100	Personal Services	117,526	116,797	134,223	148,022	148,811	99%	154,462		154,462	104%
140	Employer Contributions	15,916	13,445	12,214	13,412	18,425	73%	14,076		14,076	76%
144	Health Insurance	18,721	13,711	20,782	28,489	23,480	121%	42,838		42,838	182%
145	PERS(retirement)	9,921	9,654	11,911	13,284	13,348	100%	14,010		14,010	105%
220	Operating Supplies	56,284	72,236	65,650	100,568	101,000	100%	95,000		95,000	94%
226	Clothing and Uniforms					0	0%	641		641	*****%
330	Publicity, Subscriptions	570	1,051	553	744	1,250	60%	1,250		1,250	100%
340	Utility Services	45,382	47,559	54,632	64,244	64,500	100%	62,500	2,500	65,000	101%
350	Professional Services	40,918	12,746	9,575	23,043	24,000	96%	60,000		60,000	250%
360	Repair & Maintenance Serv	4,613	3,203	1,023	24,602	25,000	98%	25,000		25,000	100%
370	Travel			958		0	0%			0	0%
380	Training Services		100	1,242	166	1,500	11%	1,500		1,500	100%
930	Improvements Other than B	4,036				0	0%	140,000		140,000	*****%
940	Machinery & Equipment					62,392	0%	25,000	-1,500	23,500	38%
	Account:	313,887	290,502	312,763	416,574	483,706	86%	636,277	1,000	637,277	132%
430550 Transmission & Distribution											
100	Personal Services	72,493	80,080	79,344	85,471	86,871	98%	79,183		79,183	91%
140	Employer Contributions	10,907	10,991	9,820	10,806	10,858	100%	8,930		8,930	82%
144	Health Insurance	18,222	19,933	18,691	19,099	22,289	86%	41,623		41,623	187%
145	PERS(retirement)	6,287	7,025	7,041	7,676	7,792	99%	7,182		7,182	92%
220	Operating Supplies	23,183	27,424	30,182	36,887	50,000	74%	50,000		50,000	100%
226	Clothing and Uniforms					0	0%	357		357	*****%
230	Meters & radio reads - su	8,441	6,842	3,070	3,659	50,000	7%	45,000		45,000	90%
330	Publicity, Subscriptions	758	202	116	248	300	83%	300		300	100%
340	Utility Services	1,866	1,683	2,197	2,643	3,500	76%	3,500		3,500	100%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

5210 WATER

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
350	Professional Services	9,775	2,408	16,433	11,431	60,000	19%	60,000		60,000	100%
360	Repair & Maintenance Serv	25,055	744	200	10,454	30,000	35%	30,000		30,000	100%
380	Training Services	1,252	30	4	31	2,000	2%	2,000		2,000	100%
930	Improvements Other than B					575,000	0%			0	0%
940	Machinery & Equipment					0	0%	25,000	11,500	36,500	****%
	Account:	178,239	157,362	167,098	188,405	898,610	21%	353,075	11,500	364,575	41%
430591 AMERICAN RESCUE PLAN ACT INFRASTRUCTURE											
930	Improvements Other than B					0	0%	777,796		777,796	****%
	Account:					0	****%	777,796	0	777,796	****%
490600 LEASE PAYMENTS											
660	LEASE INTEREST					0	0%		500	500	****%
	Account:					0	****%	0	500	500	****%
510300 Other Unallocated Costs											
190	Other Personal Services (	-2,367	-6,558	7,265	-755	5,000	-15%	10,000		10,000	200%
	Account:	-2,367	-6,558	7,265	-755	5,000	-15%	10,000	0	10,000	200%
521000 Interfund Operating Transfers Out											
820	Transfers to Other Funds		5,000			5,000	0%	5,000		5,000	100%
	Account:		5,000			5,000	0%	5,000	0	5,000	100%
	Fund:	863,309	812,651	749,036	1,100,365	1,933,351	57%	2,229,287	43,000	2,272,287	118%

**SUMMARY  
CURB STOP PROGRAM FUND  
OPERATING BUDGET  
FISCAL YEAR 2024**

Fund 5211	BUDGET FY 24	BUDGET FY 23	INCREASE (DECREASE)	ACTUAL FY 23
WORKING CAPITAL - BEGINNING	\$ 25,954	\$ 16,048	\$ 9,906	\$ 16,049
REVENUES:				
CHARGES FOR SERVICES	14,603	16,000	(1,397)	14,513
INVESTMENTS & EARNINGS	25	-	25	29
OTHER FINANCING SOURCES	5,000	5,000	-	-
TOTAL REVENUES	<u>19,628</u>	<u>21,000</u>	<u>(1,372)</u>	<u>14,542</u>
EXPENDITURES:				
PERSONAL SERVICES	3,550	1,750	1,800	-
OPERATIONS AND MAINTENANCE	20,000	15,000	5,000	4,637
TOTAL EXPENDITURES	<u>23,550</u>	<u>16,750</u>	<u>6,800</u>	<u>4,637</u>
WORKING CAPITAL - ENDING	\$ <u>22,032</u>	\$ <u>20,298</u>	\$ <u>1,734</u>	\$ <u>25,954</u>

CITY OF HARDIN  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

5211 WATER - Curb Stops

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
340000 Charges for Services										
343020 Water Revenues - \$1.00		2,433	14,589	14,513	16,000	91%	14,603		14,603	91%
Group:		2,433	14,589	14,513	16,000	91%	14,603	0	14,603	91%
370000 Investment and Royalty Earnings										
371010 Investment Earnings				29	0	***%	25		25	*****%
Group:				29	0	***%	25	0	25	*****%
380000 Other Financing Sources										
383000 Interfund Operating		5,000			5,000	0%	5,000		5,000	100%
Group:		5,000			5,000	0%	5,000	0	5,000	100%
Fund:		7,433	14,589	14,542	21,000	69%	19,628	0	19,628	93%



CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

5211 WATER - Curb Stops

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
430550	Transmission & Distribution										
100	Personal Services					1,000	0%	2,000		2,000	200%
140	Employer Contributions					250	0%	500		500	200%
144	Health Insurance					400	0%	800		800	200%
145	PERS(retirement)					100	0%	250		250	250%
220	Operating Supplies					0	0%	5,000		5,000	*****%
360	Repair & Maintenance Serv			5,974	4,637	15,000	31%	15,000		15,000	100%
	Account:			5,974	4,637	16,750	28%	23,550	0	23,550	141%
	Fund:			5,974	4,637	16,750	28%	23,550	0	23,550	141%

**SUMMARY  
WASTE WATER FUND  
OPERATING BUDGET  
FISCAL YEAR 2024**

Fund 5310	BUDGET FY 24	BUDGET FY 23	INCREASE (DECREASE)	ACTUAL FY 23
WORKING CAPITAL - BEGINNING	\$ 1,406,298	\$ 1,406,298	\$ -	\$ 1,406,298
REVENUES:				
INTERGOVERNMENTAL	5,809,011	6,057,444	(248,433)	153,433
CHARGES FOR SERVICES	964,282	949,829	14,453	841,143
MISCELLANEOUS REVENUES	6,750	31,943	(25,193)	31,944
INVESTMENTS & EARNINGS	3,900	6,232	(2,332)	6,233
OTHER FINANCING SOURCES	5,554,213	4,220,000	1,334,213	-
TOTAL REVENUES	<u>12,338,156</u>	<u>11,265,448</u>	<u>1,072,708</u>	<u>1,032,753</u>
EXPENDITURES:				
PERSONAL SERVICES	312,917	384,042	(71,125)	370,091
OPERATIONS AND MAINTENANCE	375,363	349,968	25,395	213,462
DEPRECIATION EXPENSE	240,000	203,950	36,050	191,702
DEBT SERVICE	91,067	272,878	(181,811)	23,736
CAPITAL	11,684,163	10,381,220	1,302,943	-
TOTAL EXPENDITURES	12,703,510	11,592,058	1,111,452	798,991
WORKING CAPITAL - <b>NOT BUDGETED</b>	-	-	-	(233,762)
WORKING CAPITAL - ENDING	\$ 1,040,944	\$ 1,079,688	(38,744)	\$ 1,406,298
<b>LESS OPERATING RESERVE</b>	635,000	635,000	-	631,635
<b>LESS BOND/LOAN RESERVE REQUIREMENTS</b>	160,000	160,000	-	155,680
<b>AVAILABLE WORKING CAPITAL</b>	<u>\$ 245,944</u>	<u>\$ 284,688</u>	<u>\$ (38,744)</u>	<u>\$ 618,983</u>

CITY OF HARDIN  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

5310 SEWER FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
331072 Rural Communities	30,000				5,201,000	0%	5,201,000		5,201,000	100%
331999 COVID-19/STIMULUS REV -					100,000	0%			0	0%
334061 Coal Impact Grant-Econ				50,000	250,000	20%	200,000		200,000	80%
334120 Montana Coal Endowment					500,000	0%	500,000		500,000	100%
334122 Renewable Resource Grant	33,229	106,771			0	0%			0	0%
336020 On Behalf Payments PERS	4,040	4,020	13,258	6,444	6,444	100%	5,000		5,000	78%
Group:	67,269	110,791	13,258	56,444	6,057,444	1%	5,906,000	0	5,906,000	97%
340000 Charges for Services										
343031 Sewer Service Charges	744,069	817,042	821,839	817,805	920,000	89%	941,010		941,010	102%
343033 Sewer Fees/Permits	600		150	450	450	100%	300		300	67%
343034 WWTP Charges	12,285	12,420	5,895	7,380	12,000	62%	6,500		6,500	54%
343036 Misc Sewer Revenue inc	11,478	14,145	12,841	12,129	14,000	87%	13,000		13,000	93%
343037 Sump Pump Fee	3,193	3,362	3,412	3,379	3,379	100%	3,472		3,472	103%
Group:	771,625	846,969	844,137	841,143	949,829	89%	964,282	0	964,282	102%
360000 Miscellaneous Revenue										
361000 Rents/Leases				378	378	100%	1,000		1,000	265%
362000 Other Miscellaneous	2,627	2,541	2,964	2,937	2,937	100%	2,750		2,750	94%
362001 Impact/Investment Fees	16,150		3,047	28,629	28,628	100%	3,000		3,000	10%
363022 Bond Interest Assessments	185	153	75		0	0%			0	0%
Group:	18,962	2,694	6,086	31,944	31,943	100%	6,750	0	6,750	21%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	9,343	6,336	3,844	15,682	15,681	100%	8,000		8,000	51%
371020 Gain(Loss) in Fair Value				-9,449	-9,449	100%	-6,000		-6,000	63%
Group:	9,343	6,336	3,844	6,233	6,232	100%	2,000	0	2,000	32%
380000 Other Financing Sources										
381070 Proceeds from (Fed) Notes					2,121,000	0%	2,121,000		2,121,000	100%
381071 Proceeds from (State)					2,099,000	0%	3,433,213		3,433,213	164%
Group:					4,220,000	0%	5,554,213	0	5,554,213	132%
Fund:	867,199	966,790	867,325	935,764	11,265,448	8%	12,433,245	0	12,433,245	110%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

5310 SEWER FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
430610 Administration											
100	Personal Services	42,711	39,290	40,275	43,647	44,609	98%	46,878		46,878	105%
110	Salaries and Wages	5,907	5,808	8,062	8,062	8,062	100%	8,153		8,153	101%
140	Employer Contributions	3,899	3,618	3,768	4,062	4,149	98%	4,435		4,435	107%
144	Health Insurance	14,915	14,119	14,907	16,132	16,093	100%	18,502		18,502	115%
145	PERS(retirement)	3,762	3,493	3,664	4,019	4,022	100%	4,332		4,332	108%
190	Other Personal Services (	-16,224	25,043	-96,353	77,553	77,750	100%			0	0%
210	Office Supplies & Materia	8,501	6,032	7,790	9,560	12,000	80%	12,000		12,000	100%
226	Clothing and Uniforms					0	0%	221		221	*****%
330	Publicity, Subscriptions	1,881	975	587	628	2,000	31%	2,000		2,000	100%
340	Utility Services	1,397	2,148	2,052	2,001	3,000	67%	3,000		3,000	100%
350	Professional Services	31,470	10,438	12,449	14,431	29,000	50%	29,000	6,000	35,000	121%
360	Repair & Maintenance Serv					300	0%	300		300	100%
370	Travel				318	325	98%	300		300	92%
380	Training Services	90	161	80	236	700	34%	700		700	100%
510	Insurance	12,421	13,527	12,944	18,285	18,300	100%	11,825		11,825	65%
540	Special Assessments	1,003	1,022	1,086	1,121	1,500	75%	1,500		1,500	100%
830	Deprec-Closed to Retained	175,769	178,609	192,269	191,702	203,950	94%	240,000		240,000	118%
	Account:	287,502	304,283	203,580	391,757	425,760	92%	383,146	6,000	389,146	91%
430630 Collection & Transmission											
100	Personal Services	51,325	60,621	55,224	54,352	62,057	88%	59,245		59,245	95%
140	Employer Contributions	7,749	8,392	6,623	6,762	7,429	91%	6,846		6,846	92%
144	Health Insurance	11,849	12,933	13,481	14,523	17,649	82%	23,151		23,151	131%
145	PERS(retirement)	4,452	5,318	4,900	4,877	5,567	88%	5,374		5,374	97%
220	Operating Supplies	8,987	5,584	21,337	35,121	35,150	100%	33,000		33,000	94%
226	Clothing and Uniforms					0	0%	247		247	*****%
330	Publicity, Subscriptions	725	2,854	169	625	2,000	31%	2,500		2,500	125%
340	Utility Services	16,810	17,278	18,325	21,144	21,150	100%	25,000		25,000	118%
350	Professional Services	2,707	5,152	8,290	5,108	7,843	65%	40,000		40,000	510%
360	Repair & Maintenance Serv	3,794	14,437	856	9,663	10,000	97%	16,000		16,000	160%
370	Travel					0	0%	100		100	*****%
380	Training Services	270		11		250	0%	250		250	100%
530	Rentals	1,223	957	1,005	2,921	2,950	99%	2,500		2,500	85%
940	Machinery & Equipment					0	0%	20,000	-2,500	17,500	*****%
	Account:	109,891	133,526	130,221	155,096	172,045	90%	234,213	-2,500	231,713	135%
430640 Treatment and Disposal											
100	Personal Services	75,552	80,994	93,982	103,295	103,331	100%	102,524		102,524	99%
140	Employer Contributions	10,214	9,157	8,482	9,454	9,545	99%	9,428		9,428	99%
144	Health Insurance	11,330	12,162	10,179	11,085	10,996	101%	11,750		11,750	107%
145	PERS(retirement)	6,552	7,106	8,339	9,269	9,283	100%	9,299		9,299	100%
220	Operating Supplies	30,800	10,235	10,568	22,142	50,000	44%	50,000		50,000	100%
226	Clothing and Uniforms					0	0%	420		420	*****%
330	Publicity, Subscriptions	138	205	395	205	500	41%	500		500	100%
340	Utility Services	47,835	49,377	50,899	51,947	55,000	94%	55,000		55,000	100%
350	Professional Services	31,877	13,197	13,127	17,065	40,000	43%	40,000		40,000	100%
360	Repair & Maintenance Serv	1,363		1,550	804	40,000	2%	40,000		40,000	100%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

5310 SEWER FUND		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
370	Travel			343		500	0%	500		500	100%
380	Training Services	325	420	300	135	2,000	7%	2,000		2,000	100%
530	Rentals					500	0%	500		500	100%
	Account:	215,986	182,853	198,164	225,401	321,655	70%	321,921	0	321,921	100%
430691 AMERICAN RESCUE PLAN ACT INFRASTRUCTURE											
930	Improvements Other than B					100,000	0%			0	0%
	Account:					100,000	0%	0	0	0	0%
470400 TSEP/Home											
330	Publicity, Subscriptions	954				0	0%			0	0%
350	Professional Services	27,433				15,000	0%			0	0%
950	Construction in Progress					10,281,220	0%	11,666,663		11,666,663	113%
	Account:	28,387				10,296,220	0%	11,666,663	0	11,666,663	113%
490200 Revenue Bonds											
610	Principal					131,000	0%			0	0%
620	Interest	5,981	4,431	2,850	1,231	1,232	100%			0	0%
630	Paying Agent Fees	4,785	3,545	2,280	985	985	100%			0	0%
	Account:	10,766	7,976	5,130	2,216	133,217	2%	0	0	0	0%
490201 Revenue Bonds-ARRA											
610	Principal					18,000	0%			0	0%
620	Interest	1,421	1,286	1,151	1,016	1,017	100%	882		882	87%
	Account:	1,421	1,286	1,151	1,016	19,017	5%	882	0	882	5%
490202 Revenue Bonds-SRF											
610	Principal					34,000	0%			0	0%
620	Interest	7,410	6,780	6,140	5,470	5,470	100%	4,790		4,790	88%
630	Paying Agent Fees	3,705	3,390	3,070	2,735	2,735	100%	2,395		2,395	88%
	Account:	11,115	10,170	9,210	8,205	42,205	19%	7,185	0	7,185	17%
490203 Revenue Bonds-SRF 2021 Series B											
610	Principal					24,000	0%			0	0%
620	Interest		1,230	9,542	9,839	10,880	90%	10,500		10,500	97%
630	Paying Agent Fees		308	2,386	2,460	2,720	90%	2,600		2,600	96%
	Account:		1,538	11,928	12,299	37,600	33%	13,100	0	13,100	35%
490204 Revenue Bonds-USDA/RD											
610	Principal					12,586	0%			0	0%
620	Interest					11,464	0%	50,500		50,500	441%
630	Paying Agent Fees					0	0%	13,000		13,000	*****%
	Account:					24,050	0%	63,500	0	63,500	264%
490205 Revenue Bonds - SRF Series A 2022											
610	Principal					11,000	0%			0	0%
620	Interest					4,631	0%	4,700		4,700	101%
630	Paying Agent Fees					1,158	0%	1,200		1,200	104%
	Account:					16,789	0%	5,900	0	5,900	35%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

5310 SEWER FUND		Actuals				Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
Account	Object	19-20	20-21	21-22	22-23	22-23	22-23	23-24	23-24	23-24	23-24
-----											
490600	LEASE PAYMENTS										
660	LEASE INTEREST					0	0%		500	500	*****%
	Account:					0	***%	0	500	500	*****%
-----											
510300	Other Unallocated Costs										
190	Other Personal Services (	-726	-4,793	738	3,000	3,500	86%		3,000	3,000	86%
	Account:	-726	-4,793	738	3,000	3,500	86%	0	3,000	3,000	86%
	Fund:	664,342	636,839	560,122	798,990	11,592,058	7%	12,696,510	7,000	12,703,510	110%
											%

**SUMMARY  
SOLID WASTE FUND  
OPERATING BUDGET  
FISCAL YEAR 2024**

Fund 5410	BUDGET FY 24	BUDGET FY 23	INCREASE (DECREASE)	ACTUAL FY 23
WORKING CAPITAL - BEGINNING	<u>\$ 1,779,469</u>	<u>\$ 1,627,848</u>	<u>\$ 151,621</u>	<u>\$ 1,628,447</u>
REVENUES:				
TAXES AND ASSESSMENTS	5,500	5,948	(448)	6,531
INTERGOVERNMENTAL	5,000	4,116	884	4,116
CHARGES FOR SERVICES	504,032	481,561	22,471	493,878
MISCELLANEOUS REVENUES	1,000	1,200	(200)	392
INVESTMENTS & EARNINGS	<u>3,700</u>	<u>5,812</u>	<u>(2,112)</u>	<u>5,812</u>
TOTAL REVENUES	<u>519,232</u>	<u>498,637</u>	<u>20,595</u>	<u>510,729</u>
EXPENDITURES:				
PERSONAL SERVICES	250,582	262,925	(12,343)	258,529
OPERATIONS AND MAINTENANCE	148,475	133,740	14,735	113,538
DEPRECIATION EXPENSE	100,000	70,836	29,164	3,779
CAPITAL	390,000	376,837	13,163	-
TRANSFERS OUT	<u>55,000</u>	<u>50,000</u>	<u>5,000</u>	<u>50,000</u>
TOTAL EXPENDITURES	944,057	894,338	49,719	425,846
WORKING CAPITAL - <b>NOT BUDGETED</b>	-	-	-	66,139
WORKING CAPITAL - ENDING	<u>\$ 1,354,644</u>	<u>\$ 1,232,147</u>	<u>\$ 122,497</u>	<u>\$ 1,779,469</u>
<b>LESS OPERATING RESERVE</b>	300,000	300,000	-	300,000
<b>LESS BOND/LOAN RESERVE REQUIREMENTS</b>	-	-	-	-
<b>AVAILABLE WORKING CAPITAL</b>	<u>\$ 1,054,644</u>	<u>\$ 932,147</u>	<u>\$ 122,497</u>	<u>\$ 1,479,469</u>

CITY OF HARDIN  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

5410 SOLID WASTE - COLLECTION

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
336020 On Behalf Payments PERS	2,327	2,416	8,457	4,116	4,116	100%	5,000		5,000	121%
Group:	2,327	2,416	8,457	4,116	4,116	100%	5,000	0	5,000	121%
340000 Charges for Services										
343041 Garbage Collection	438,867	445,842	467,453	241,862	481,561	50%	500,824		500,824	104%
Group:	438,867	445,842	467,453	241,862	481,561	50%	500,824	0	500,824	104%
360000 Miscellaneous Revenue										
362000 Other Miscellaneous	25	17	1,277	392	1,200	33%	1,000		1,000	83%
363040 Penalty & Interest	4,585	5,542	7,511	6,530	5,948	110%	5,500		5,500	92%
Group:	4,610	5,559	8,788	6,922	7,148	97%	6,500	0	6,500	91%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	8,021	5,213	3,143	15,498	15,498	100%	8,000		8,000	52%
371020 Gain(Loss) in Fair Value				-9,686	-9,686	100%	-6,500		-6,500	67%
Group:	8,021	5,213	3,143	5,812	5,812	100%	1,500	0	1,500	26%
Fund:	453,825	459,030	487,841	258,712	498,637	52%	513,824	0	513,824	103%



CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

5410 SOLID WASTE - COLLECTION

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
430810 Administration											
100	Personal Services	16,195	14,773	15,946	17,288	17,444	99%	18,532		18,532	106%
110	Salaries and Wages	1,611	1,584	3,766	3,766	3,766	100%	3,809		3,809	101%
140	Employer Contributions	1,423	1,309	1,546	1,665	1,679	99%	1,807		1,807	108%
144	Health Insurance	5,644	5,303	5,706	6,176	6,163	100%	7,179		7,179	116%
145	PERS(retirement)	1,420	1,309	1,460	1,600	1,624	99%	1,725		1,725	106%
190	Other Personal Services (	14,944	26,653	-59,911	54,349	54,500	100%	20,000		20,000	37%
210	Office Supplies & Materia	1,650	1,328	2,135	3,121	3,150	99%	3,500		3,500	111%
226	Clothing and Uniforms					0	0%	80		80	*****%
330	Publicity, Subscriptions	267	177	261	275	750	37%	750		750	100%
340	Utility Services	520	799	758	730	1,000	73%	1,200		1,200	120%
350	Professional Services	4,431	2,329	4,637	7,877	7,890	100%	6,500	7,500	14,000	177%
360	Repair & Maintenance Serv					100	0%	100		100	100%
370	Travel				141	150	94%	250		250	167%
380	Training Services	23	40	35	105	500	21%			0	0%
510	Insurance	6,777	6,731	8,438	9,264	10,000	93%	20,000		20,000	200%
540	Special Assessments	163	166	259	266	500	53%	550		550	110%
830	Deprec-Closed to Retained	58,827	56,399	30,225	3,779	70,836	5%	100,000		100,000	141%
	Account:	113,895	118,900	15,261	110,402	180,052	61%	185,982	7,500	193,482	107%
-----											
430830 Collection											
100	Personal Services	81,661	94,118	105,061	111,490	112,170	99%	117,150		117,150	104%
140	Employer Contributions	12,153	12,743	13,078	14,079	8,045	175%	13,935		13,935	173%
144	Health Insurance	27,209	31,722	28,793	34,032	40,717	84%	45,819		45,819	113%
145	PERS(retirement)	7,082	8,257	9,322	10,004	11,317	88%	10,626		10,626	94%
220	Operating Supplies	44,876	58,507	72,755	82,113	82,500	100%	80,000		80,000	97%
226	Clothing and Uniforms					0	0%	345		345	*****%
330	Publicity, Subscriptions	2,142	1,495	2,077	2,373	2,500	95%	2,500		2,500	100%
340	Utility Services	947	738	773	836	1,200	70%	1,200		1,200	100%
350	Professional Services	223	1,070	1,914	2,340	2,500	94%	3,000		3,000	120%
360	Repair & Maintenance Serv	3,976	5,779	16,683	3,346	20,000	17%	20,000		20,000	100%
380	Training Services	360		15		250	0%	250		250	100%
510	Insurance				750	750	100%	750		750	100%
940	Machinery & Equipment					376,837	0%	390,000		390,000	103%
	Account:	180,629	214,429	250,471	261,363	658,786	40%	685,575	0	685,575	104%
-----											
510300 Other Unallocated Costs											
190	Other Personal Services (	1,355	-2,591	3,392	4,082	5,500	74%	10,000		10,000	182%
	Account:	1,355	-2,591	3,392	4,082	5,500	74%	10,000	0	10,000	182%
-----											
521000 Interfund Operating Transfers Out											
820	Transfers to Other Funds	35,000	35,000	35,000	50,000	50,000	100%	55,000		55,000	110%
	Account:	35,000	35,000	35,000	50,000	50,000	100%	55,000	0	55,000	110%
-----											
	Fund:	330,879	365,738	304,124	425,847	894,338	48%	936,557	7,500	944,057	106%
-----											
%											

**SUMMARY  
LANDFILL FUND  
OPERATING BUDGET  
FISCAL YEAR 2024**

Fund 5417	BUDGET FY 24	BUDGET FY 23	INCREASE (DECREASE)	ACTUAL FY 23
WORKING CAPITAL - BEGINNING	\$ 2,728,819	\$ 2,527,057	\$ 201,762	\$ 2,527,057
REVENUES:				
INTERGOVERNMENTAL	5,000	6,747	(1,747)	6,747
CHARGES FOR SERVICES	786,000	802,500	(16,500)	801,183
MISCELLANEOUS REVENUES	2,496	11,996	(9,500)	1,957
INVESTMENTS & EARNINGS	8,750	12,265	(3,515)	7,482
OTHER FINANCING SOURCES	65,000	50,000	15,000	50,000
TOTAL REVENUES	<u>867,246</u>	<u>883,508</u>	<u>(16,262)</u>	<u>867,369</u>
EXPENDITURES:				
PERSONAL SERVICES	388,843	461,598	(72,755)	375,839
OPERATIONS AND MAINTENANCE	436,068	428,400	7,668	138,629
DEPRECIATION EXPENSE	250,000	235,000	15,000	174,346
DEBT SERVICE	2,075	94,612	(92,537)	3,611
CAPITAL	380,000	335,000	45,000	-
TOTAL EXPENDITURES	1,456,986	1,554,610	(97,624)	692,425
WORKING CAPITAL - <b>NOT BUDGETED</b>	-	-	-	26,818
WORKING CAPITAL - ENDING	\$ 2,139,079	\$ 1,855,955	\$ 283,124	\$ 2,728,819
<b>LESS OPERATING RESERVE</b>	24,100	24,100	-	24,100
<b>LESS BOND/LOAN RESERVE REQUIREMENTS</b>	94,919	94,919	-	94,919
<b>AVAILABLE WORKING CAPITAL</b>	<u>\$ 2,020,060</u>	<u>\$ 1,736,936</u>	<u>\$ 283,124</u>	<u>\$ 2,609,800</u>

CITY OF HARDIN  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

5417 LANDFILL

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
336020 On Behalf Payments PERS	4,114	4,055	14,794	6,747	6,747	100%	5,000		5,000	74%
Group:	4,114	4,055	14,794	6,747	6,747	100%	5,000	0	5,000	74%
340000 Charges for Services										
343042 Disposal Charges	1,019,895	615,532	774,680	795,655	795,000	100%	775,000		775,000	97%
343045 Sale of Scrap					2,000	0%	2,000		2,000	100%
343047 Sale of Materials &	2,935	2,117	3,779	5,528	5,500	101%	4,000		4,000	73%
Group:	1,022,830	617,649	778,459	801,183	802,500	100%	781,000	0	781,000	97%
360000 Miscellaneous Revenue										
361007 Rents/Leases	996	996	996		996	0%	996		996	100%
362000 Other Miscellaneous	23	30	1,242	1,957	1,000	196%	1,500		1,500	150%
Group:	1,019	1,026	2,238	1,957	1,996	98%	2,496	0	2,496	125%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	28,984	25,665	19,390	38,288	34,580	111%	25,000		25,000	72%
371020 Gain(Loss) in Fair Value	18,218	-17,180	-56,974	-30,806	-22,315	138%	-17,500		-17,500	78%
Group:	47,202	8,485	-37,584	7,482	12,265	61%	7,500	0	7,500	61%
380000 Other Financing Sources										
382030 Gain/Loss on Sale of					10,000	0%	10,000		10,000	100%
383000 Interfund Operating	35,000	35,000	35,000	25,000	50,000	50%	55,000		55,000	110%
Group:	35,000	35,000	35,000	25,000	60,000	42%	65,000	0	65,000	108%
Fund:	1,110,165	666,215	792,907	842,369	883,508	95%	860,996	0	860,996	97%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

5417 LANDFILL

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
430810 Administration											
100	Personal Services	24,534	22,451	23,825	25,821	26,397	98%	27,720		27,720	105%
110	Salaries and Wages	4,296	4,224	6,451	6,451	6,451	100%	6,524		6,524	101%
140	Employer Contributions	2,327	2,154	2,389	2,567	2,618	98%	2,778		2,778	106%
144	Health Insurance	8,006	7,466	8,007	8,667	8,650	100%	10,095		10,095	117%
145	PERS(retirement)	2,171	2,007	2,189	2,400	2,459	98%	2,584		2,584	105%
190	Other Personal Services (	14,432	15,405	-65,920	63,194	71,000	89%	20,000		20,000	28%
210	Office Supplies & Material	3,612	2,268	2,735	3,910	5,000	78%	5,000		5,000	100%
226	Clothing and Uniforms					0	0%	127		127	*****%
330	Publicity, Subscriptions	551	346	326	348	500	70%	500		500	100%
340	Utility Services	757	1,166	1,114	1,091	1,600	68%	1,600		1,600	100%
350	Professional Services	6,290	4,700	6,768	10,562	12,000	88%	12,000	5,500	17,500	146%
360	Repair & Maintenance Serv					300	0%	300		300	100%
370	Travel				177	250	71%	250		250	100%
380	Training Services	45	80	44	131	250	52%	250		250	100%
510	Insurance	10,452	10,526	10,468	11,025	15,000	74%	12,716		12,716	85%
540	Special Assessments	176	179	228	235	500	47%	500		500	100%
830	Deprec-Closed to Retained	223,273	217,931	201,932	174,346	235,000	74%	250,000		250,000	106%
	Account:	300,922	290,903	200,556	310,925	387,975	80%	352,944	5,500	358,444	92%
430840 Disposal											
100	Personal Services	126,747	124,457	127,932	145,139	145,284	100%	156,750		156,750	108%
140	Employer Contributions	19,228	17,176	15,314	17,897	19,829	90%	19,026		19,026	96%
144	Health Insurance	23,956	20,567	23,825	22,998	31,533	73%	28,571		28,571	91%
145	PERS(retirement)	10,959	10,918	11,351	12,668	14,988	85%	13,365		13,365	89%
220	Operating Supplies	79,459	54,288	120,951	93,030	95,000	98%	80,000		80,000	84%
226	Clothing and Uniforms					0	0%	960		960	*****%
330	Publicity, Subscriptions	7,775	8,873	6,598	4,971	10,000	50%	10,000		10,000	100%
340	Utility Services	2,813	3,251	3,051	3,260	3,500	93%	4,000		4,000	114%
350	Professional Services	9,101	29,990	11,701	7,267	30,000	24%	30,000		30,000	100%
360	Repair & Maintenance Serv	10,622	1,835	24,521	19,618	80,000	25%	85,000		85,000	106%
380	Training Services	1,420		765	1,500	2,500	60%	2,500		2,500	100%
530	Rentals					20,000	0%	20,000		20,000	100%
580	Closure/Post Closure Care	-127,217	34,602	69,518	76,894	77,000	100%	88,800		88,800	115%
930	Improvements Other than B				5,000	60,000	8%			0	0%
940	Machinery & Equipment				-5,000	275,000	-2%	285,000	-15,000	270,000	98%
950	Construction in Progress					0	0%		110,000	110,000	*****%
	Account:	164,863	305,957	415,527	405,242	864,634	47%	823,972	95,000	918,972	106%
430844 Disposal - Ash											
100	Personal Services	21,962	35,633	59,976	44,525	98,620	45%	77,777		77,777	79%
140	Employer Contributions	3,324	4,766	7,733	5,938	7,159	83%	9,543		9,543	133%
144	Health Insurance	3,225	3,737	10,189	6,362	13,852	46%	5,908		5,908	43%
145	PERS(retirement)	1,904	3,128	5,322	3,953	5,258	75%	6,202		6,202	118%
330	Publicity, Subscriptions	11,716	15,514	10,432	5,310	15,000	35%	15,000		15,000	100%
350	Professional Services	9,938	1,100	7,106	1,575	10,000	16%	10,000		10,000	100%
580	Closure/Post Closure Care	41,289	40,524	59,968	-102,275	50,000	***%	51,065		51,065	102%
	Account:	93,358	104,402	160,726	-34,612	199,889	-17%	175,495	0	175,495	88%

CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

5417 LANDFILL

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
490200	Revenue Bonds										
610	Principal					91,000	0%			0	0%
620	Interest	5,288	4,219	3,125	2,006	2,007	100%	875		875	44%
630	Paying Agent Fees	4,230	3,375	2,500	1,605	1,605	100%	700		700	44%
	Account:	9,518	7,594	5,625	3,611	94,612	4%	1,575	0	1,575	2%
-----											
490600	LEASE PAYMENTS										
660	LEASE INTEREST					0	0%		500	500	*****%
	Account:					0	***%	0	500	500	*****%
-----											
510300	Other Unallocated Costs										
190	Other Personal Services (	-329	-1,665	1,716	7,259	7,500	97%	2,000		2,000	27%
	Account:	-329	-1,665	1,716	7,259	7,500	97%	2,000	0	2,000	27%
-----											
	Fund:	568,332	707,191	784,150	692,425	1,554,610	45%	1,355,986	101,000	1,456,986	94%
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## FIDUCIARY FUNDS

Fiduciary funds are used to report assets held in an agency or trustee capacity for others and cannot be used to support the City of Hardin's activities and programs. The City has three funds of this type, fire department relief association, city court and flex plans. The fire department relief association is used to report resources related to the pension plan member and beneficiaries. The other two funds are considered agency funds and are held by the City only in a custodial capacity.

**SUMMARY  
 FIRE DEPARTMENT RELIEF ASSOCIATION  
 OPERATING BUDGET  
 FISCAL YEAR 2024**

Fund 7120	BUDGET FY 24	BUDGET FY 23	INCREASE (DECREASE)	ACTUAL FY 23
<b>REVENUES:</b>				
INTERGOVERNMENTAL	36,213	37,962	(1,749)	35,463
INVESTMENTS & EARNINGS	200	200	-	265
<b>TOTAL REVENUES</b>	<u>36,413</u>	<u>38,212</u>	<u>(1,799)</u>	<u>35,728</u>
<b>EXPENDITURES:</b>				
MISCELLANEOUS	30,000	30,000	-	27,100
<b>TOTAL EXPENDITURES</b>	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>27,100</u>
WORKING CAPITAL - <b>NOT BUDGETED</b>	-	-	-	-
WORKING CAPITAL - ENDING	<u>\$ (448)</u>	<u>\$ 8,212</u>	<u>\$ (8,660)</u>	<u>\$ (6,861)</u>
<b>LESS OPERATING RESERVE</b>	(448)	8,212	(8,660)	(6,861)
<b>LESS BOND/LOAN RESERVE REQUIREMENTS</b>	-	-	-	-
<b>AVAILABLE WORKING CAPITAL</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF HARDIN  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

7120 FIRE DEPARTMENT RELIEF ASSOCIATION

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes		-6			0	0%			0	0%
312000 P & I on Delinquent Taxes					50	0%			0	0%
Group:		-6			50	0%	0	0	0	0%
330000 INTERGOVERNMENTAL REVENUES										
335051 Fire Department		6,027	6,197	5,183	7,732	67%	6,213		6,213	80%
335230 State Entitlement Share				30,280	30,230	100%	30,000		30,000	99%
Group:		6,027	6,197	35,463	37,962	93%	36,213	0	36,213	95%
370000 Investment and Royalty Earnings										
371010 Investment Earnings		530	240	265	200	133%	200		200	100%
Group:		530	240	265	200	133%	200	0	200	100%
Fund:		6,551	6,437	35,728	38,212	93%	36,413	0	36,413	95%
Grand Total:	7,074,338	5,848,978	6,351,684	6,870,154	19,578,318		22,952,174	45,587	22,997,761	



CITY OF HARDIN  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2023 - 2024

7120 FIRE DEPARTMENT RELIEF ASSOCIATION

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
510600	Pensions										
130	Employee Benefits - Firem		25,564	25,686	25,095	26,500	95%	26,500		26,500	100%
131	Employee Benefits - Survi		2,600	1,200	2,005	3,500	57%	3,500		3,500	100%
	Account:		28,164	26,886	27,100	30,000	90%	30,000	0	30,000	100%
	Fund:		28,164	26,886	27,100	30,000	90%	30,000	0	30,000	100%
											%
Grand Total :		6,904,031	5,176,108	5,539,292	6,479,341	22,214,384		25,038,514	578,186	25,616,700	

CITY OF HARDIN  
Revenues Compared with Expenditures  
For the Year: 2023 - 2024

Fund	Cash Available	Proposed Revenues	Proposed Expenditures	AP/AR Outstanding	Cash Remaining
1000 GENERAL	1,336,120.57	1,850,601.00	2,471,797.00	6,276.66	721,201.23
2190 COMPREHENSIVE INSURANCE	19,701.02	56,080.00	63,016.00	250.26	13,015.28
2370 PERS-EMPLOYER CONTRIBUTIONS	20,023.73	94,481.00	101,837.00	-2,156.14	10,511.59
2371 GROUP HEALTH-EMPLOYER CONTRIBUTIONS	121,878.62	14,126.00	102,833.00	901.53	34,073.15
2372 PERMISSIVE MEDICAL LEVY	3,216.17	89,582.00	90,486.00	1,603.72	3,915.89
2396 CDBG - Housing (93 & later Loan Repayment)	25,578.87	200.00	0.00	232.55	26,011.42
2397 CDBG - ECON DEV	0.00	40,000.00	40,000.00	0.00	0.00
2398 LOCAL CHARGES FOR SERVICES	27,584.57	78,500.00	88,200.00	-1,018.75	16,865.82
2399 COAL BOARD GRANT	0.00	167,500.00	167,500.00	0.00	0.00
2401 LIGHTING DISTRICT #1	14,659.07	17,321.00	28,250.00	-1,427.04	2,303.03
2411 LIGHTING DISTRICT 54	128,833.33	134,390.00	179,186.00	-8,616.94	75,420.39
2501 STREET MAINTENANCE #1	484,153.94	395,616.00	478,972.00	7,729.62	408,527.56
2580 CURB & GUTTER	328,256.13	28,150.00	81,500.00	7,212.37	282,118.50
2810 POLICE TRAINING/PENSION FUND	6,651.00	6,213.00	12,635.00	0.00	229.00
2820 GAS APPORTIONMENT TAX	352,802.33	526,608.00	313,676.00	9,439.44	575,173.77
2821 GAS TAX - SPECIAL ALLOCATION PROGRAM	302,134.19	449,289.00	449,289.00	0.00	302,134.19
2888 MONTANA MAIN STREET	-50.00	40,000.00	40,000.00	0.00	-50.00
2916 COPS Grant	0.00	150,222.00	150,222.00	0.00	0.00
2917 CRIME VICTIMS ASSISTANCE	11,187.78	15,000.00	12,500.00	0.00	13,687.78
2939 RURAL COMM DEVELOPMENT	0.00	131,529.00	131,529.00	-6,629.91	-6,629.91
2992 AMERICAN RESCUE PLAN ACT	907,526.82	351,000.00	289,040.00	-4,272.37	965,214.45
2993 AMERICAN RESCUE DNRC COMPETITIVE GRANT - L	0.00	1,437,984.00	1,437,984.00	0.00	0.00
3110 TIFD - DEBT SERVICE	473,852.21	867,011.00	867,011.00	-1,033.57	472,818.64
3511 SID #120	0.00	45,000.00	0.00	-69,738.90	-24,738.90
3512 SID #121	0.75	20,000.00	0.00	-25,301.60	-5,300.85
4020 CAPITAL IMPROVEMENTS	373,958.95	68,780.00	186,027.00	20,295.00	277,006.95
4024 POLICE DEPARTMENT	25,023.21	30,030.00	55,000.00	0.00	53.21
4025 FIRE DEPARTMENT	113,126.30	30,250.00	67,820.00	215.39	75,771.69
4046 PARKS - CAPITAL PROJECTS	126,954.10	130,100.00	280,000.00	386.43	-22,559.47
5210 WATER	2,165,081.02	1,802,022.00	2,272,287.00	-70,179.42	1,624,636.60
5211 WATER - Curb Stops	25,029.08	19,628.00	23,550.00	923.06	22,030.14
5310 SEWER FUND	1,626,509.91	12,338,156.00	12,703,510.00	-8,393.65	1,252,762.26
5410 SOLID WASTE - COLLECTION	1,474,206.29	519,232.00	944,057.00	1,128.48	1,050,509.77
5417 LANDFILL	2,970,635.77	867,246.00	1,456,986.00	-241,994.87	2,138,900.90
7120 FIRE DEPARTMENT RELIEF ASSOCIATION	112,549.81	36,413.00	30,000.00	203.79	119,166.60
7196 FLEX PLANS	760.00	0.00	0.00	-760.00	0.00
9500 GENERAL LONG-TERM DEBT	0.00	0.00	0.00	** , ** , ** . **	-12,941,980.34
<b>Totals</b>	<b>13,577,945.54</b>	<b>22,848,260.00</b>	<b>25,616,700.00</b>	<b>** , ** , ** . **</b>	<b>-2,517,199.66</b>

Property Tax Budget Estimates must be added to the proper budget lines (and therefore show under Proposed Revenues) for the Cash Remaining column on this report to match the Reserve on the Tax Levy Requirements Schedule

CITY OF HARDIN  
Tax Levy Requirements Schedule Voted  
For the Year: 2023 - 2024

1 Mill Yield: (10) 4142.02  
Road 1 Mill Yield: (10) 4142.02

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(11)
Fund	Budget	(8)-(1) Reserve	(1) + (2) Total Required	Cash Avai lable	Non-Tax Revenues	(9)*(10) Property Tax Revenues	(5) + (6) Total Revenues	(4) + (7) Total Resources	Mill Levy	(4) - (1)+ (7) Est. Ending Cash Bal.
1000 GENERAL	2, 471, 797	709, 201	3, 180, 998	1, 342, 397	1, 297, 032	541, 569	1, 838, 601	3, 180, 998	130. 7500	709, 201
2190 COMPREHENSIVE INSURANC	63, 016	12, 715	75, 731	19, 951	20, 200	35, 580	55, 780	75, 731	8. 5900	12, 715
2370 PERS-EMPLOYER CONTRIBU	101, 837	9, 262	111, 099	17, 868	56, 450	36, 781	93, 231	111, 099	8. 8800	9, 262
2371 GROUP HEALTH-EMPLOYER	102, 833	33, 123	135, 956	122, 780	750	12, 426	13, 176	135, 956	3. 0000	33, 123
2372 PERMISSIVE MEDICAL LEV	90, 486	1, 916	92, 402	4, 820	600	86, 982	87, 582	92, 402	21. 0000	1, 916
7120 FIRE DEPARTMENT RELIEF	30, 000	119, 167	149, 167	112, 754	36, 413	0	36, 413	149, 167	0. 0000	119, 167
Totals	2, 859, 969	885, 384	3, 745, 353	1, 620, 570	1, 411, 445	713, 338	2, 124, 783	3, 745, 353	172. 2200	885, 384

CITY OF HARDIN  
Non-Levied Funds - Summary Schedule  
For the Year: 2023 - 2024

Fund	(1)	(2)	(3)	(4)	(5)	(6)
	Budget	Reserve	(1) + (2) Total Required	Cash Avai l abl e	Non-Tax Revenues	(4) + (5) Total Resources
2396 CDBG - Housing (93 & later Loan Repayment)	0	26,011	26,011	25,811	200	26,011
2397 CDBG - ECON DEV	40,000	0	40,000	0	40,000	40,000
2398 LOCAL CHARGES FOR SERVICES	88,200	16,866	105,066	26,566	78,500	105,066
2399 COAL BOARD GRANT	167,500	0	167,500	0	167,500	167,500
2401 LIGHTING DISTRICT #1	28,250	2,303	30,553	13,232	17,321	30,553
2411 LIGHTING DISTRICT 54	179,186	75,420	254,606	120,216	134,390	254,606
2501 STREET MAINTENANCE #1	478,972	408,528	887,500	491,884	395,616	887,500
2580 CURB & GUTTER	81,500	282,119	363,619	335,469	28,150	363,619
2810 POLICE TRAINING/PENSION FUND	12,635	229	12,864	6,651	6,213	12,864
2820 GAS APPORTIONMENT TAX	313,676	575,174	888,850	362,242	526,608	888,850
2821 GAS TAX - SPECIAL ALLOCATION PROGRAM	449,289	302,134	751,423	302,134	449,289	751,423
2916 COPS Grant	150,222	0	150,222	0	150,222	150,222
2917 CRIME VICTIMS ASSISTANCE	12,500	13,688	26,188	11,188	15,000	26,188
2939 RURAL COMM DEVELOPMENT	131,529	-6,630	124,899	-6,630	131,529	124,899
2992 AMERICAN RESCUE PLAN ACT	289,040	965,214	1,254,254	903,254	351,000	1,254,254
3110 TIFD - DEBT SERVICE	867,011	472,819	1,339,830	472,819	867,011	1,339,830
3511 SID #120	0	-24,739	-24,739	-69,739	45,000	-24,739
3512 SID #121	0	-5,301	-5,301	-25,301	20,000	-5,301
4020 CAPITAL IMPROVEMENTS	186,027	277,007	463,034	394,254	68,780	463,034
4024 POLICE DEPARTMENT	55,000	53	55,053	25,023	30,030	55,053
4025 FIRE DEPARTMENT	67,820	75,772	143,592	113,342	30,250	143,592
4046 PARKS - CAPITAL PROJECTS	280,000	-22,559	257,441	127,341	130,100	257,441
5210 WATER	2,272,287	1,624,637	3,896,924	2,094,902	1,802,022	3,896,924
5211 WATER - Curb Stops	23,550	22,030	45,580	25,952	19,628	45,580
5310 SEWER FUND	12,703,510	1,252,762	13,956,272	1,618,116	12,338,156	13,956,272

CITY OF HARDIN  
Non-Levied Funds - Summary Schedule  
For the Year: 2023 - 2024

Fund	(1)	(2)	(3)	(4)	(5)	(6)
	Budget	Reserve	(1) + (2) Total Required	Cash Avai l a b l e	Non-Tax Revenues	(4) + (5) Total Resources
----- 5410 SOLID WASTE - COLLECTION	944,057	1,050,510	1,994,567	1,475,335	519,232	1,994,567
5417 LANDFILL	1,456,986	2,138,901	3,595,887	2,728,641	867,246	3,595,887
Totals	21,278,747	9,522,948	30,801,695	11,572,702	19,228,993	30,801,695

*The City of*  
**HARDIN**

*Montana*

**FINAL**

Capital Improvement Plan

FY 2024 – FY 2028

## **What is a Capital Improvement Plan?**

A Capital Improvement Plan identifies a comprehensive set of capital improvements that are proposed to be completed over the next five fiscal years. Capital improvements include infrastructure, facilities, equipment and plants. The City of Hardin Capital Improvement Plan contains information on how the City will use funds available for improvement projects for fiscal years 2024 through 2028.

The City has many different sources that are used to complete these improvements, such as: tax revenues, state shared revenues, bond proceeds, grants and charges for services. The City is continuously striving for ways to leverage funding options to maximize funding for all improvements.

The City Council adopts only the first year of the plan as the official capital spending budget, which is a major portion of the official annual budget. Even though the first year of the CIP is the only year adopted by Council, each of the subsequent years is important for providing a plan for funding priorities, scheduling of improvements and gathering public input.

## **What is a capital project or capital improvement?**

A capital project or improvement is a project or asset that costs more than \$5,000 and has a useful life of more than one year and the result is an addition to the City's asset(s). The costs can be for acquisition of property, new construction, or rehabilitation to a condition that is like-new. The costs can include land, engineering, costs incurred to put the asset into use (such as outfitting a police vehicle) and contract services.

## **What is in this 5-year Capital Improvement Plan?**

This 5-year plan includes total estimated project costs of \$21,660,178 and 45 total projects. Any projects that cannot be reliably estimated to be paid through current and projected resources, and existing fund balances are determined to be financed through debt proceeds. The use of debt also allows the City to spread the cost for projects over multiple years, thus sharing the cost.

## **Method of Determining Cost**

The City uses various methods to determine the cost of the projects listed in the CIP. One method is to gather current quotes or estimates for what a project will cost. An example of this method would be the track loader listed under Landfill projects or the water storage expansion and sedimentation extension projects. Another method is the continuation of a current project that was estimated previously, such as the Waste Water Upgrade Project currently through Phase I and starting design of Phase II. A third method used would be to research current market prices, specifically for equipment. An example of this would be police vehicles, desks, computers, etc. Construction projects are unique and much more difficult to estimate, so they would fall into the first two methods. The final method used to determine costs is to roll-forward quotes from previous years. This is done using a 5-year average consumer price index (CPI) increase in the region and multiplying by the prior year's cost projection. The City uses average growth as it is more likely to show the trend of the market, rather than using a single year of CPI, or a blanket 3% increase.

## Categories

The City of Hardin uses 8 capital improvement categories, as can be seen in the following table.

**Facilities:** this category includes any projects to buildings or structures owned by the City

**Fire:** includes any capital purchases made for the fire departments, examples include equipment like fire trucks and SCBAs

**Park:** includes any improvements completed in City parks, to include equipment, land improvements, paths, pavilions, etc.

**Police:** this category includes any equipment purchased for the City Police Department (vehicles, gear, etc.)

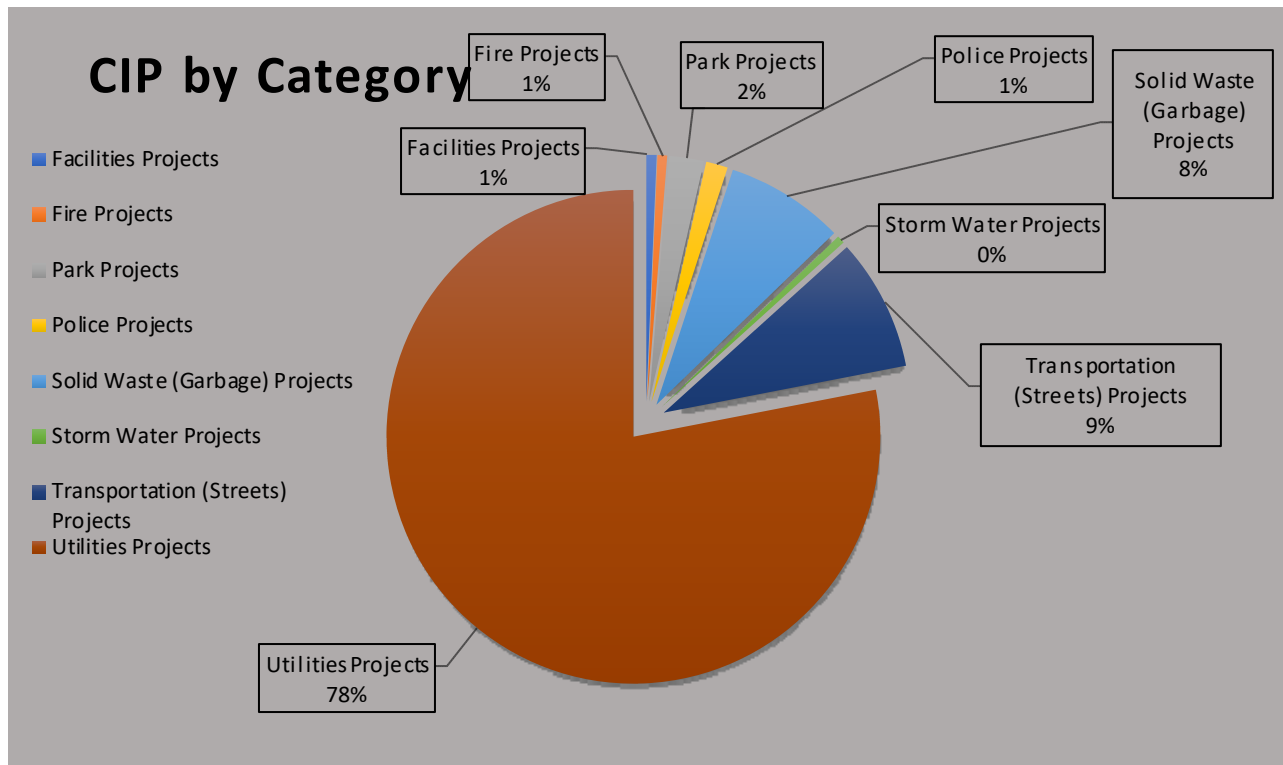
**Solid Waste:** includes any equipment or land purchased for the garbage operations of the City

**Storm Water:** this category includes improvements to culverts, ditches and other storm water collection

**Transportation:** includes any new street construction, rehabilitation, curbs, gutters, etc.

**Utilities:** this category includes any improvements or assets constructed for the water, wastewater or landfill utilities of the City

Project Category Totals						
Project Category	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Facilities Projects	144,200	-	-	-	-	144,200
Fire Projects	137,000	-	-	-	-	137,000
Park Projects	370,000	20,000	55,000	20,000	30,000	495,000
Police Projects	199,500	55,000	-	55,000	-	309,500
Solid Waste (Garbage) Projects	390,000	413,400	150,000	434,070	300,000	1,687,470
Storm Water Projects	112,815	-	-	-	-	112,815
Transportation (Streets) Projects	796,327	367,520	401,614	214,625	95,000	1,875,086
Utilities Projects	13,111,959	507,824	500,000	254,260	2,555,564	16,929,607
<b>Total Capital Improvement Plan</b>	<b>15,261,801</b>	<b>1,363,744</b>	<b>1,106,614</b>	<b>977,955</b>	<b>2,980,564</b>	<b>21,690,678</b>





## Fund Types

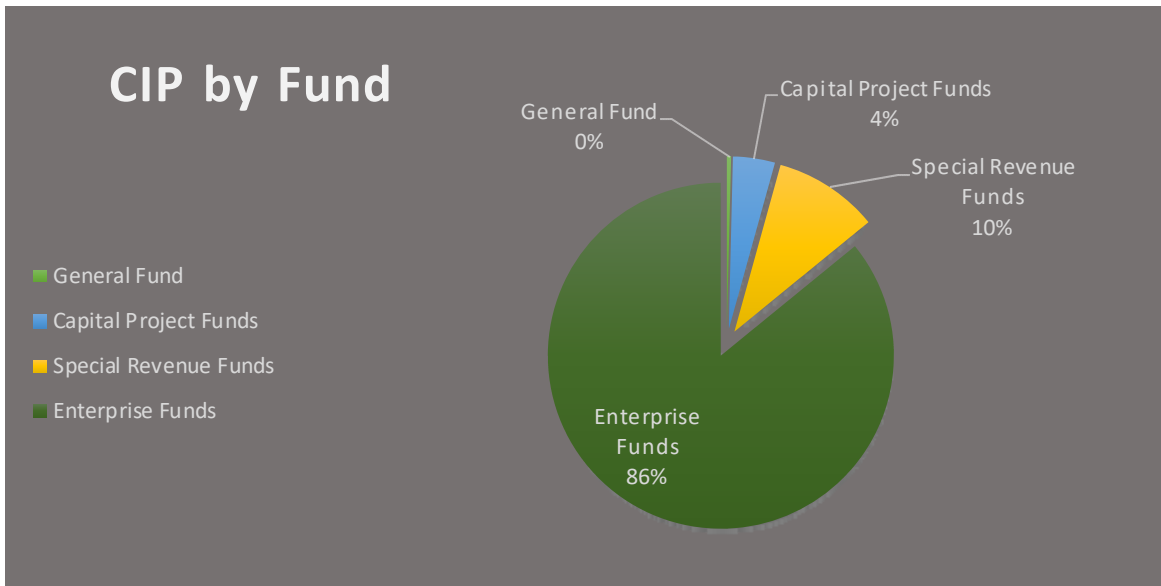
General Fund: The General Fund accounts for all activities not accounted for in other governmental funds. Revenues generated include property taxes, license and state shared revenues.

Capital Project Funds: account for the restricted resources that are specifically for capital improvements not accounted for in other funds. Resources generated in these funds are from state shared revenues, debt issued or transfers from the General Fund.

Special Revenue Funds: account for proceeds of specific sources of revenue that are restricted or committed to be expended for specified purposes.

Enterprise Funds: accounts for activities for which a fee is charged for services provided to the public and each fund acts as its own business entity to be self-sustaining.

PROJECTS BY FUND						
Fund	FY2024	FY2025	FY2026	FY2027	FY2028	Total
<b>General Fund</b>	<b>84,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84,100</b>
<b>Capital Projects Funds</b>						
Capital Improvements Fund	186,027	13,600	13,600	-	-	213,227
Fire Department Capital	67,820	-	-	-	-	67,820
Police Department Capital	55,000	55,000	-	55,000	-	165,000
Parks Capital Improvements	280,000	20,000	55,000	20,000	30,000	405,000
<b>Total Capital Projects Fund</b>	<b>588,847</b>	<b>88,600</b>	<b>68,600</b>	<b>75,000</b>	<b>30,000</b>	<b>851,047</b>
<b>Special Revenue Funds</b>						
Coal Board	42,500	-	-	-	-	42,500
Rural Development	119,180	-	-	-	-	119,180
Curb & Gutter	15,000	15,000	15,000	15,000	15,000	75,000
Comprehensive Insurance	30,000	-	-	-	-	30,000
American Rescue Plan Act Fund	85,000	-	-	-	-	85,000
Gas Tax	236,327	288,920	293,014	149,625	-	967,886
Gas Tax - BaRSAA	449,288	-	-	-	-	449,288
Street Maintenance Fund	96,168	50,000	80,000	50,000	80,000	356,168
<b>Total Special Revenue Funds</b>	<b>1,073,463</b>	<b>353,920</b>	<b>388,014</b>	<b>214,625</b>	<b>95,000</b>	<b>2,125,022</b>
<b>Enterprise Funds</b>						
Water	1,052,468	-	-	254,260	317,825	1,624,553
Sewer	11,688,835	437,824	-	-	-	12,126,659
Solid Waste - Garbage	391,168	413,400	150,000	434,070	300,000	1,688,638
Landfill	382,920	70,000	500,000	-	2,237,740	3,190,660
<b>Total Enterprise Funds</b>	<b>13,515,391</b>	<b>921,224</b>	<b>650,000</b>	<b>688,330</b>	<b>2,855,564</b>	<b>18,630,509</b>
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>\$ 15,261,801</b>	<b>\$ 1,363,744</b>	<b>\$ 1,106,614</b>	<b>\$ 977,955</b>	<b>\$ 2,980,564</b>	<b>\$ 21,690,678</b>



## Revenue Sources

American Rescue Plan: includes the funding from the American Rescue Plan act that can be used for 4 purposes, which are:

- Water, sewer and broadband infrastructure
- Essential worker premium pay
- Stabilization to local industries like hospitality and tourism
- Revenue loss for government services and pay-go capital projects

Debt: any bonds or notes issued to fund capital improvements. This could also include SIDs to help fund the capital improvements.

Contributions: includes any donations, contributions of assets or deeds of land provided to the City

Grants: funds that are provided to the City from the State or Federal programs that do not require the City to repay the amount provided.

Special Assessments: include assessments levied for specific services, such as street maintenance, lighting, garbage, etc.

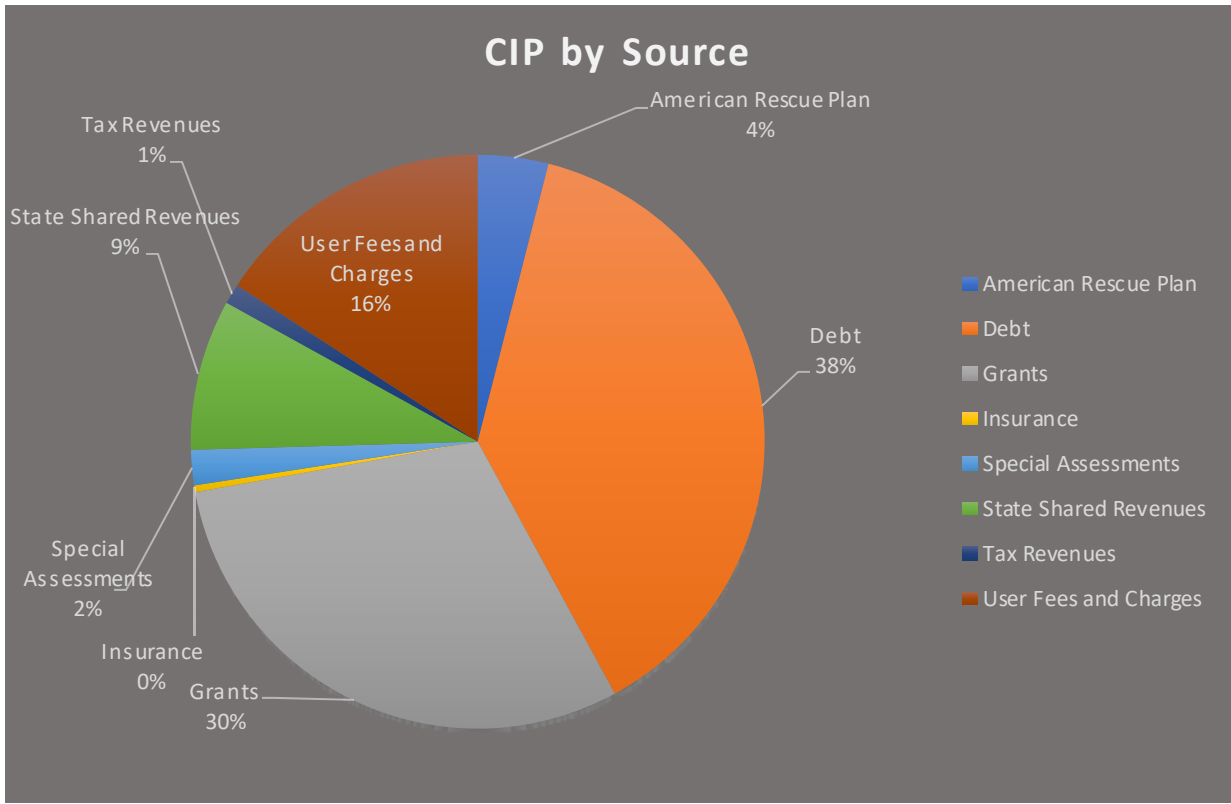
State Shared Revenues: include any taxes collected by the State and provided back to municipalities based on certain criteria.

Tax Revenues: include property taxes, such as real and personal property taxes

User Fees and Charges: include fees charged to the public for services provided

**PROJECTS BY REVENUE SOURCE**

Revenue Source	FY2022	FY2023	FY2024	FY2025	FY2026	Total
American Rescue Plan	\$ 862,796	\$ -	\$ -	\$ -	\$ -	862,796
Debt	5,584,213	-	-	434,070	2,237,740	8,256,023
Grants	6,279,555	-	250,000	-	-	6,529,555
Insurance	80,500	-	-	-	-	80,500
Special Assessments	111,460	65,000	95,000	65,000	95,000	431,460
State Shared Revenues	947,205	357,520	331,614	204,625	-	1,840,964
Tax Revenues	158,271	20,000	30,000	20,000	30,000	245,451
User Fees and Charges	1,237,802	921,224	400,000	254,260	617,825	3,431,111
<b>Total Capital Improvement Plan</b>	<b>\$ 15,261,801</b>	<b>\$ 1,363,744</b>	<b>\$ 1,106,614</b>	<b>\$ 977,955</b>	<b>\$ 2,980,564</b>	<b>\$ 21,638,863</b>



# CIP PROJECTS BY CATEGORY FY 2024 – FY 2028 (FINAL)

CIP Projects by Category is a detailed view of the summarized projects by category from above. For example, under the fire department projects category are the SCBAs through FEMA or local funds. The detail of this table provides a visual of how the summarized CIP projects by category is derived.

FACILITIES PROJECTS						
Project Name	FY2024	FY2025	FY2026	FY2027	FY2028+	Total
Sand Shed	85,000					85,000
Shingles/ Roofing at Council chambers	30,000					30,000
City Wide- 5 computers, 1 laptop	29,200					29,200
<b>Total Facilities Projects</b>	<b>144,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>144,200</b>
FIRE DEPARTMENT PROJECTS						
Project Name	FY2024	FY2025	FY2026	FY2027	FY2028+	Total
SCBAs - FEMA & Contingency	126,000					126,000
Radios	11,000					11,000
<b>Total Fire Department Projects</b>	<b>137,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>137,000</b>
PARKS PROJECTS						
Project Name	FY2024	FY2025	FY2026	FY2027	FY2028+	Total
South Park Equipment, Pavilion, other	250,000					250,000
Bathrooms in Plaza and Wilson Park	90,000					90,000
Replacement for 1 ton Red Chevy	30,000					30,000
Replacement for Oldest Grasshopper Mower			25,000			25,000
Future Park Projects To be decided	-	20,000	30,000	20,000	30,000	100,000
<b>Total Parks Projects</b>	<b>370,000</b>	<b>20,000</b>	<b>55,000</b>	<b>20,000</b>	<b>30,000</b>	<b>495,000</b>
POLICE PROJECTS						
Project Name	FY2024	FY2025	FY2026	FY2027	FY2028+	Total
Police K-9 Vehicle & future vehicles	85,000	55,000	-	55,000	-	195,000
Replacement of 2 Police Vehicles	114,500					114,500
<b>Total Police Projects</b>	<b>199,500</b>	<b>55,000</b>	<b>-</b>	<b>55,000</b>	<b>-</b>	<b>309,500</b>
SOLID WASTE (GARBAGE) PROJECTS						
Project Name	FY2024	FY2025	FY2026	FY2027	FY2028+	Total
Replacement for Freightliner #29	390,000					390,000
Replacement for Mack #55		413,400				413,400
Replacement for Peterbilt #74				434,070		434,070
Replacement for Ford Box Truck #11			150,000			150,000
Land Purchase					300,000	300,000
<b>Total Solid Waste (Garbage) Projects</b>	<b>390,000</b>	<b>413,400</b>	<b>150,000</b>	<b>434,070</b>	<b>300,000</b>	<b>1,687,470</b>
STORM WATER PROJECTS						
Project Name	FY2024	FY2025	FY2026	FY2027	FY2028+	Total
Bypass Pump	17,500					17,500
Replacement of 2007 Hotsy Model 952	10,315					10,315
Replacement of Culvert - Sawyer Loop	85,000					85,000
<b>Total Storm Water Projects</b>	<b>112,815</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>112,815</b>

**TRANSPORTATION (STREETS) PROJECTS**

Project Name	FY2024	FY2025	FY2026	FY2027	FY2028+	Total
1st Street West & Lewis Division to 2nd	425,000					425,000
Cody between 1st and 2nd by KRC	100,000					100,000
Crawford Ave, 2nd to 3rd St	161,327					161,327
N Crook Ave, Railroad to 6th St E		302,520				302,520
Choteau, 1st ST S to 3rd St W			306,614			306,614
8th St W by High School				149,625		149,625
10th & Mitchell Culvert	15,000					15,000
Curb & Gutter Program	15,000	15,000	15,000	15,000	15,000	75,000
Chip seal and resurfacing	80,000	50,000	80,000	50,000	80,000	340,000
<b>Total Transportation (Street) Projects</b>	<b>796,327</b>	<b>367,520</b>	<b>401,614</b>	<b>214,625</b>	<b>95,000</b>	<b>1,875,086</b>

**UTILITIES PROJECTS**

Project Name	FY2024	FY2025	FY2026	FY2027	FY2028+	Total
Water - lining the tanks and mixers	140,000					140,000
Water - Water Mains Watson & 1st St W	777,796		-			777,796
Water - Preliminary Engineering Report	70,000					70,000
Water - Freightliner Dump Truck				254,260		254,260
Water - 2 New 3/4 Tons	60,000					60,000
Water - Excavator #49 replacement					317,825	317,825
Wastewater - Phase II & III combined	11,666,663					11,666,663
Wastewater - Vac Con Truck Replacement		437,824				437,824
Wastewater - Bypass pump	17,500					17,500
Landfill - Loader	270,000					270,000
Landfill - Dumpster site at the landfill	110,000					110,000
Landfill - Add equipment shed near new cell		70,000				70,000
Landfill - Scraper Replacement			500,000			500,000
Landfill - Road for new ash cell					237,740	237,740
Landfill - Site for new Coal Ash Cell					2,000,000	2,000,000
Enterprise Computer replacements						-
<b>Total Utilities Projects</b>	<b>13,111,959</b>	<b>507,824</b>	<b>500,000</b>	<b>254,260</b>	<b>2,555,564</b>	<b>16,929,607</b>

**TOTAL CAPITAL PROJECTS**

<b>TOTAL CAPITAL PROJECTS</b>	<b>15,261,801</b>	<b>1,363,744</b>	<b>1,106,614</b>	<b>977,955</b>	<b>2,980,564</b>	<b>21,690,678</b>
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**WASTE WATER PROJECTS FOR EXTERNAL ENTITIES**

Lodge Grass Lagoon Engineering and Equip.	1,362,984					1,362,984
<b>TOTAL OUTSIDE CAPITAL PROJECTS</b>	<b>1,362,984</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,362,984</b>

# CIP PROJECTS BY FUND FY 2024 – FY 2028 (FINAL)

CIP Projects by Fund is a detailed view of the summarized projects by fund from above. For example, under the coal board fund is the police vehicle. This detail helps provide an understandable view of what fund capital expenditures will be paid from and what to expect for future projects.

GENERAL FUND PROJECTS						
Project Name	FY2024	FY2025	FY2026	FY2027	FY2028+	Total
Bypass Pump	17,500					17,500
Police Vehicle Replacements	52,000					52,000
City Wide- 5 computers, 1 laptop	14,600					14,600
<b>TOTAL GENERAL FUND PROJECTS</b>	<b>84,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84,100</b>
CAPITAL PROJECTS FUNDS						
CAPITAL PROJECTS IMPROVEMENT FUND						
Project Name	FY2024	FY2025	FY2026	FY2027	FY2028+	Total
Cody between 1st and 2nd by KRC	712					712
N Crook Ave, Railroad to 6th St E		13,600				13,600
Choteau, 1st ST S to 3rd St W			13,600			13,600
Replacement of 2007 Hotsy Model 952	10,315					10,315
Bathroom in Wilson Park and Plaza	90,000					90,000
Sand Shed	85,000					85,000
<b>Total Capital Improvement Fund Projects</b>	<b>186,027</b>	<b>13,600</b>	<b>13,600</b>	<b>-</b>	<b>-</b>	<b>213,227</b>
FIRE DEPARTMENT CAPITAL PROJECTS FUND						
Project Name	FY2024	FY2025	FY2026	FY2027	FY2028+	Total
SCBAs	56,820					56,820
Radios	11,000					11,000
<b>Total Fire Department Projects</b>	<b>67,820</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67,820</b>
POLICE DEPARTMENT CAPITAL PROJECTS FUND						
Project Name	FY2024	FY2025	FY2026	FY2027	FY2028+	Total
Police Vehicles	55,000	55,000		55,000		165,000
PARKS CAPITAL PROJECTS FUND						
Project Name	FY2024	FY2025	FY2026	FY2027	FY2028+	Total
South Park Equipment, Pavilion, other	250,000					250,000
Replacement for 1 ton Red Chevy	30,000	-				30,000
Replacement for Oldest Grasshopper Mower			25,000			25,000
Future Park Projects To be decided		20,000	30,000	20,000	30,000	100,000
<b>Total Parks Projects</b>	<b>280,000</b>	<b>20,000</b>	<b>55,000</b>	<b>20,000</b>	<b>30,000</b>	<b>405,000</b>
<b>TOTAL CAPITAL PROJECT FUNDS PROJECTS</b>	<b>588,847</b>	<b>88,600</b>	<b>68,600</b>	<b>75,000</b>	<b>30,000</b>	<b>851,047</b>
SPECIAL REVENUE FUNDS						
COAL BOARD FUND						
Project Name	FY2024	FY2025	FY2026	FY2027	FY2028+	Total
Police Vehicles	42,500					42,500
RURAL DEVELOPMENT COMMUNITY FACILITIES						
Project Name	FY2024	FY2025	FY2026	FY2027	FY2028+	Total
Police Vehicle(s)	50,000					50,000
Fire Dept SCBA's	69,180					69,180
<b>Total Gas Tax Projects</b>	<b>119,180</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>119,180</b>
CURB AND GUTTER FUND						
Project Name	FY2024	FY2025	FY2026	FY2027	FY2028+	Total
Curb & Gutter Program	15,000	15,000	15,000	15,000	15,000	75,000



<b>SPECIAL REVENUE FUNDS</b>						
<b>GAS TAX FUND</b>						
<b>Project Name</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028+</b>	<b>Total</b>
Cody between 1st and 2nd by KRC	75,000					75,000
Crawford Ave, 2nd to 3rd St	161,327					161,327
N Crook Ave, Railroad to 6th St E		288,920				288,920
Choteau, 1st ST S to 3rd St W			293,014			293,014
8th St W by High School				149,625		149,625
<b>Total Gas Tax Projects</b>	<b>236,327</b>	<b>288,920</b>	<b>293,014</b>	<b>149,625</b>	<b>-</b>	<b>967,886</b>
<b>COMPREHENSIVE INSURANCE FUND</b>						
<b>Project Name</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028+</b>	<b>Total</b>
Shingles and Roofing at Council Chambers	30,000					30,000
<b>Total Comprehensive Insurnace Projects</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>
<b>BaRSAA Special Gas Allocation Program</b>						
<b>Project Name</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028+</b>	<b>Total</b>
1st Street West & Lewis Division to 2nd	425,000					425,000
Cody between 1st and 2nd by KRC	24,288	-				24,288
<b>Total Gas Tax Projects</b>	<b>449,288</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>449,288</b>
<b>AMERICAN RESCUE PLAN ACT FUND</b>						
<b>Project Name</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027+</b>	<b>Total</b>
Replacement of Culvert - Sawyer Loop	85,000	-	-	-	-	85,000
<b>STREET MAINTENANCE FUND</b>						
<b>Project Name</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028+</b>	<b>Total</b>
Chip seal and resurfacing	80,000	50,000	80,000	50,000	80,000	340,000
City Wide- 5 computers, 1 laptop	1,168					1,168
10th & Mitchell Culvert	15,000					15,000
<b>Total Street Maintenance Projects</b>	<b>96,168</b>	<b>50,000</b>	<b>80,000</b>	<b>50,000</b>	<b>80,000</b>	<b>356,168</b>
<b>TOTAL SPECIAL REVENUE FUND PROJECTS</b>	<b>1,073,463</b>	<b>353,920</b>	<b>388,014</b>	<b>214,625</b>	<b>95,000</b>	<b>2,125,022</b>
<b>ENTERPRISE FUNDS</b>						
<b>WATER FUND PROJECTS</b>						
<b>Project Name</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028+</b>	<b>Total</b>
Lining the tanks and mixers	140,000					140,000
City Wide- 5 computers, 1 laptop	4,672					4,672
Water Mains Watson & 1st St W	777,796		-			777,796
Preliminary Engineering Report	70,000					70,000
Water - 2 New 3/4 Tons	60,000					60,000
Freightliner Dump Truck				254,260		254,260
Excavator #49 replacement					317,825	317,825
<b>Total Water Projects</b>	<b>1,052,468</b>	<b>-</b>	<b>-</b>	<b>254,260</b>	<b>317,825</b>	<b>1,624,553</b>
<b>WASTEWATER FUND PROJECTS</b>						
<b>Project Name</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028+</b>	<b>Total</b>
Phase II & III WWTP Project	11,666,663					11,666,663
City Wide- 5 computers, 1 laptop	4,672					4,672
Bypass Pump	17,500					17,500
Vac Con Truck Replacement		437,824				437,824
<b>Total Wastewater Projects</b>	<b>11,688,835</b>	<b>437,824</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,126,659</b>

<b>SOLID WASTE (GARBAGE) PROJECTS</b>						
<b>Project Name</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028+</b>	<b>Total</b>
Replacement for Freightliner #29	390,000					390,000
City Wide- 5 computers, 1 laptop	1,168					1,168
Replacement for Mack #55		413,400	-			413,400
Replacement for Peterbilt #74				434,070		434,070
Replacement for Ford Box Truck #11		-	150,000			150,000
Land Purchase					300,000	300,000
<b>Total Solid Waste (Garbage) Projects</b>	<b>391,168</b>	<b>413,400</b>	<b>150,000</b>	<b>434,070</b>	<b>300,000</b>	<b>1,688,638</b>
<b>LANDFILL PROJECTS</b>						
<b>Project Name</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028+</b>	<b>Total</b>
Loader	270,000					270,000
Dumpster site at Landfill	110,000					110,000
City Wide- 5 computers, 1 laptop	2,920					2,920
Add equipment shed near new cell		70,000				70,000
Scrapper Replacement			500,000			500,000
Road for new ash cell					237,740	237,740
Site for new Coal Ash Cell					2,000,000	2,000,000
<b>Total Landfill Projects</b>	<b>382,920</b>	<b>70,000</b>	<b>500,000</b>	<b>-</b>	<b>2,237,740</b>	<b>3,190,660</b>
<b>TOTAL ENTERPRISE CAPITAL PROJECTS</b>	<b>13,515,391</b>	<b>921,224</b>	<b>650,000</b>	<b>688,330</b>	<b>2,855,564</b>	<b>18,630,509</b>
<b>TOTAL CAPITAL PROJECTS</b>	<b>15,261,801</b>	<b>1,363,744</b>	<b>1,106,614</b>	<b>977,955</b>	<b>2,980,564</b>	<b>21,690,678</b>

# CIP PROJECTS BY REVENUE SOURCE FY 2024 – FY 2028 (FINAL)

CIP Projects by Revenue Source is a detailed view of the summarized projects by revenue source from above. This provides a detailed view of what revenues the City expects to fund current and future capital projects. This is subject to change as grants and other funding sources may be obtained before the project is undertaken.

**DEBT FUNDED PROJECTS**

Project Name	FY2024	FY2025	FY2026	FY2027	FY2028+	Total
Replacement for 1 ton Red Chevy	30,000	-				30,000
Wastewater - Phase II SRF Loan	3,433,213					3,433,213
Wastewater - Phase II RD Loan	2,121,000					2,121,000
Solid Waste - Peterbilt #74 Replace				434,070		434,070
Landfill - road for new ash cell					237,740	237,740
Landfill - new coal ash cell					2,000,000	2,000,000
<b>Total Debt Funded Projects</b>	<b>5,584,213</b>	<b>-</b>	<b>-</b>	<b>434,070</b>	<b>2,237,740</b>	<b>8,256,023</b>

**GRANT FUNDED PROJECTS**

Project Name	FY2024	FY2025	FY2026	FY2027	FY2028+	Total
Fire Department SCBAs - FEMA	69,180					69,180
South Park Equipment, Pavilion, other - LW	121,875					121,875
Bathrooms in Plaza and Wilson Park	45,000					45,000
Police Vehicles - Coal Board and RD	92,500					92,500
Wastewater - Phase II/III - TSEP	500,000					500,000
Wastewater - Phase II/III - Coal Board	250,000					250,000
Wastewater - Phase II/III RD Grant	5,201,000					5,201,000
Landfill - scraper replacement			250,000			250,000
<b>Total Grant Funded Projects</b>	<b>6,279,555</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>6,529,555</b>

**INSURANCE PROCEEDS FUNDED PROJECTS**

Project Name	FY2024	FY2025	FY2026	FY2027	FY2028+	Total
Shingles and Roofing at Council Chambers	28,500					28,500
Replacement of 2 Police Vehicles	52,000					52,000
<b>Total State Shared Funded Projects</b>	<b>80,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,500</b>

**SPECIAL ASSESSMENT FUNDED PROJECTS**

Project Name	FY2024	FY2025	FY2026	FY2027	FY2028+	Total
Curb & Gutter Program	15,000	15,000	15,000	15,000	15,000	75,000
Chip seal and resurfacing	80,000	50,000	80,000	50,000	80,000	340,000
City Wide- 5 computers, 1 laptop	1,460					1,460
10th & Mitchell Culvert	15,000					15,000
<b>Total State Shared Funded Projects</b>	<b>111,460</b>	<b>65,000</b>	<b>95,000</b>	<b>65,000</b>	<b>95,000</b>	<b>431,460</b>

**STATE SHARED REVENUES PROJECTS**

Project Name	FY2024	FY2025	FY2026	FY2027	FY2028+	Total
Police Department Vehicles - St Entitlement	55,000	55,000		55,000		165,000
Shingles and Roofing at Council Chambers	1,500					1,500
Sand Shed - St Entitlement	85,000					85,000
South Park Equipment, Pavilion, other	64,063					64,063
Bathrooms in Plaza and Wilson Park	45,000					45,000
Replacement of 2007 Hotsy Model 952	10,315					10,315
Replacement for Oldest Grasshopper Mower			25,000			25,000
1st Street West & Lewis Division to 2nd	425,000					425,000
Cody between 1st and 2nd by KRC	100,000	-	-	-	-	100,000
Crawford Ave, 2nd to 3rd St	161,327	-	-	-	-	161,327
N Crook Ave, Railroad to 6th St E	-	302,520	-	-	-	302,520
Choteau, 1st ST S to 3rd St W	-	-	306,614	-	-	306,614
8th St W by High School	-	-	-	149,625	-	149,625
<b>Total State Shared Funded Projects</b>	<b>947,205</b>	<b>357,520</b>	<b>331,614</b>	<b>204,625</b>	<b>-</b>	<b>1,840,964</b>

<b>TAX REVENUES</b>						
<b>Project Name</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028+</b>	<b>Total</b>
South Park Equipment, Pavilion, other	64,063					64,063
Fire Dept. SCBAs	56,820					56,820
Fire Dept. Radios	11,000					11,000
Bypass Pump	15,000				-	15,000
Future Park Projects to be decided	-	20,000	30,000	20,000	30,000	100,000
City Wide- 5 computers, 1 laptop	11,388					11,388
<b>Total Tax Funded Projects</b>	<b>158,271</b>	<b>20,000</b>	<b>30,000</b>	<b>20,000</b>	<b>30,000</b>	<b>-</b>
<b>USER FEES AND CHARGES</b>						
<b>Project Name</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028+</b>	<b>Total</b>
Water - lining the tanks and mixers	140,000					140,000
Water - Preliminary Engineering Report	70,000					70,000
Water - Freightliner Dump Truck				254,260		254,260
Water - Excavator #49 replacement					317,825	317,825
Water - 2 New 3/4 Tons	60,000					60,000
Wastewater - Phase II	161,450					161,450
Wastewater - VAC CON Replacement	-	437,824				437,824
Wastewater - Bypass Pump	20,000					20,000
Solid Waste - Freightliner #29 replace	390,000					390,000
Solid Waste - Freightliner #55 replace		413,400	-			413,400
Solid Waste - Freightliner #11 replace			150,000			150,000
Solid Waste - Land Purchase					300,000	300,000
Landfill - Loader	270,000					270,000
Landfill - Dumpster site at the landfill	110,000					110,000
Landfill - Add equipment shed near new cell		70,000				70,000
Landfill - scraper replacement			250,000			250,000
All Enterprise: City wide computers, laptop	16,352					16,352
<b>Total User Fee Funded Projects</b>	<b>1,237,802</b>	<b>921,224</b>	<b>400,000</b>	<b>254,260</b>	<b>617,825</b>	<b>3,431,111</b>
<b>AMERICAN RESCUE PLAN ACT FUNDING</b>						
<b>Project Name</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028+</b>	<b>Total</b>
Water - Water Mains Watson & 1st St W	777,796	-				777,796
Replacement of Culvert - Sawyer Loop	85,000					85,000
<b>Total American Rescue Plan Act Projects</b>	<b>862,796</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>862,796</b>
<b>TOTAL CAPITAL PROJECTS</b>	<b>15,261,801</b>	<b>1,363,744</b>	<b>1,106,614</b>	<b>977,955</b>	<b>2,980,564</b>	<b>21,690,678</b>

The following is a summary of the fixed assets that will be added over the next five years. These assets are split by type of asset added, and if they are Governmental Activities assets, or Business-type assets. This schedule provides a projection of how the asset listing will be impacted each of the next five years according to the capital asset schedule that is included with the annual audit report and annual financial report.

Capital asset activity projected for the fiscal years ended June 30, 2024 through June 30, 2028 are as follows:

### CAPITAL ASSET ADDITIONS SUMMARY

	FY24	FY25	FY26	FY27	FY28+
<b>Governmental activities:</b>					
Land	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	205,000	-	-	-	-
Intangibles/works of art	-	-	-	-	-
Improvements other than buildings	250,000	20,000	30,000	20,000	30,000
Machinery & Equipment	410,083	55,000	25,000	55,000	-
Infrastructure	<u>881,327</u>	<u>367,520</u>	<u>401,614</u>	<u>214,625</u>	<u>95,000</u>
Total Governmental activities	<u>\$ 1,746,410</u>	<u>\$ 442,520</u>	<u>\$ 456,614</u>	<u>\$ 289,625</u>	<u>\$ 125,000</u>
<b>Business-type activities:</b>					
Land	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Buildings and system	-	70,000	-	-	-
Intangibles/works of art	-	-	-	-	-
Improvements other than buildings	110,000	-	-	-	2,237,740
Machinery and equipment	750,932	851,224	650,000	688,330	317,825
Treatment plant	11,666,663	-	-	-	-
Transmission and distribution	987,796	-	-	-	-
General plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Business-type activities	<u>\$ 13,515,391</u>	<u>\$ 921,224</u>	<u>\$ 650,000</u>	<u>\$ 688,330</u>	<u>\$ 2,855,564</u>
 Total Asset Additions Projected	 <u>\$ 15,261,801</u>	 <u>\$ 1,363,744</u>	 <u>\$ 1,106,614</u>	 <u>\$ 977,955</u>	 <u>\$ 2,980,564</u>
 <b>Overall Total FY24-FY28</b>	 <u><u>\$ 21,690,678</u></u>				