



*Let's Cross Paths*



***April 1, 2023  
Through  
March 31, 2024***



***Andrew Dawson, Mayor***

***City Council Members***

***First Ward***

***Jack Robinson  
Thomas Oldham***

***Second Ward***

***Chris Marshall  
Tina Boggess***

***Third Ward***

***Bob Hiller  
Bob Cross***

***Fourth Ward***

***Rhiannon Foster  
Steve Bloess***

***City of Sedalia***

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# City of Sedalia, Missouri

## Fiscal Year Ending March 31, 2024 Budget

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# **CITY OF SEDALIA**

## ***Office of the City Administrator***

To the Honorable Mayor Dawson and City Council Members:

This document is the Fiscal Year 2024 (FY24) budget approved by City Council on March 20, 2023. It is the result of budget meetings between the Mayor, City Council and staff beginning in the fourth quarter of 2022 and early 2023. Again this year, exercising fiscal discipline, the City of Sedalia is able to continue the long-held tradition of maintaining a strong General Fund Balance, which is at 57% of expected revenues. These reserves allow us to continue essential services during downturns of the economy or other events such as natural disasters or as most recently demonstrated, a global pandemic. On the very day of the adoption of the 2021 fiscal year budget was the beginning of a wide-ranging shutdown and all but essential workers were asked to stay at home for two weeks to slow the spread of the virus. Of course, since this was a novel virus, we were learning as we went as the science evolved so the shutdown continued in varying degrees for the entire fiscal year. Due to the uncertainty this created of both revenues and added expenditures necessary to respond to the pandemic, we took actions to in essence reserve or delay specific items in the adopted budget while we monitored the situation. While the effects of the pandemic lingered through the next fiscal year, the outlook is much improved and the degree of uncertainty is much less. Further, the American Rescue Plan Act (ARPA) was signed at the beginning of fiscal year 2022. Funding was included in this act directed specifically to Cities including Sedalia to offset the effects of the pandemic. This funding is being allocated this fiscal year to fund specific projects and is being used to leverage additional grant funding, as match where allowable, to bring in additional funds for infrastructure needs.

Municipal budgets are policy documents and thereby, with the approval of this document, the City adopted many important policies and the resource allocation decisions made will impact citizens for years or even generations to come. In addition to the budget team, special thanks for the preparation of this document must go to the City Council and Department Heads. Their understanding and ability to find innovative ways to get the most service delivery possible given the ongoing budget constraints is to be commended. This year again we were faced with some tough choices as Department Heads put forth very worthwhile initiatives during their strategic plan presentations leading up to Council's strategic planning undertaking.

### **Summary of the Budget**

Exhibit 1 as shown on the following page provides an overview of the entire city budget in total and for each fund, by presenting beginning fund balances, total sources of funding, anticipated uses of funds, the resulting anticipated change to fund balances, and the anticipated ending fund balances or reserves. This overview provides a 30,000-foot view of the City's financial plan and includes such important items as the available reserves. While the following pages certainly provide the necessary detail to gain a complete understanding, this summary provides a good perspective to set the stage for the deeper dive.

**EXHIBIT 1**  
**Summary of the Budget**  
**Fiscal Year 2024**

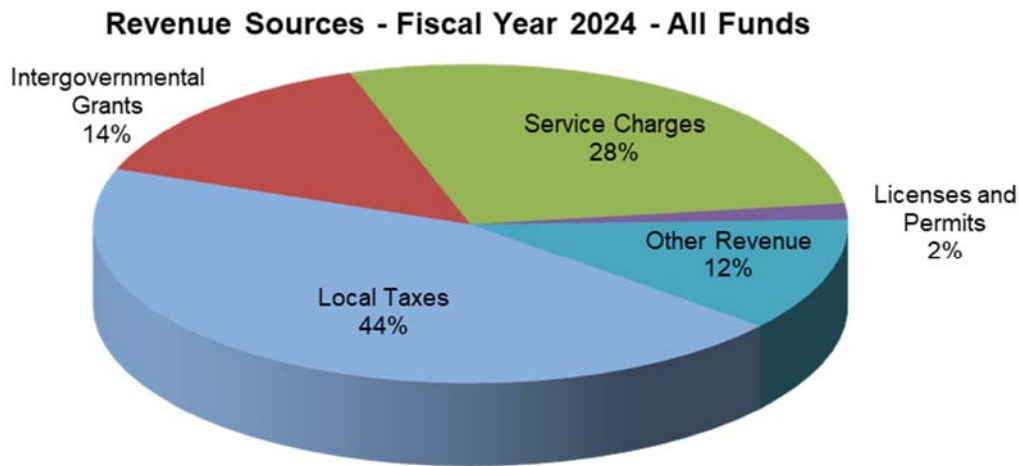
Fund	Beginning Fund Balance 4/1/22	Projected Fund Balance 3/31/23	Anticipated Revenues / Sources	Anticipated Expenditures	Anticipated Change	Anticipated Fund Balance 3/31/19	Fund Balance Policy Min. 35% Max. 75%
10 General Fund	\$ 9,154,344	\$ 9,444,057	\$ 16,623,774	\$ 16,598,351	\$ 25,423	\$ 9,469,480	57%
15 Capital Improvements 2 Fund	5,898,990	6,196,813	10,983,308	12,403,153	(1,419,845)	4,776,968	
20 Transportation	1,542,619	1,217,790	5,160,243	5,217,288	(57,045)	1,160,745	
22 Library Fund	1,209,763	1,308,033	808,522	808,522	-	1,308,033	
23 Park Fund	2,839,369	2,221,560	4,990,055	5,059,702	(69,648)	2,151,912	
24 Central Business & Cultural Fund	130,589	158,810	43,831	98,700	(54,869)	103,941	
25 Fire Academy	10,652	18,371	20,480	30,369	(9,889)	8,482	
50 Midtown Special Allocation Fund	40,193	3,547	281,133	258,423	22,710	26,257	
51 The Crossings Community Improvement District	64,401	95,149	30,748	125,897	(95,149)	-	
52 Galaxy West Special Allocation Fund	70,888	78,996	115,426	194,422	(78,996)	-	
53 MFA Special Allocation Fund	(45,834)	-	20,691	20,691	-	-	
54 Lamy Special Allocation Fund	(43,297)	-	43,297	43,297	-	-	
61 Water Pollution Control Fund - Note 1	3,240,459	3,452,544	9,467,884	7,106,061	2,361,823	5,814,367	
62 Water Department - Note 1	2,210,950	1,275,378	6,471,297	4,476,000	1,995,297	3,270,675	
65 Sanitation Fund - Note 1	(2,571,716)	(2,644,130)	2,089,403	1,918,605	170,798	(2,473,332)	
82 Fire Pension Fund	8,532,225	8,842,617	1,838,950	846,030	992,920	9,835,537	
83 Police Pension Fund	-	-	-	-	-	-	
Totals	\$ 32,284,595	\$ 31,669,535	\$ 58,989,041	\$ 55,205,510	\$ 3,783,530	\$ 35,453,065	
Note 1: The Enterprise fund balances exclude amounts that represent Net Investment in Capital Assets and Restricted Funds							
61 Water Pollution Control - Capital & Debt Principal		\$ 16,973,463	\$ 1,961,868	\$ 9,140,437		\$ 21,412,521	
62 Water Department-Capital & Debt Principal		24,403,210	667,943	3,081,369		26,019,773	
65 Sanitation Fund Capital Expenditures		1,851,169		317,332		1,942,023	

### How Large Is The FY24 Budget?

What is the size of our budget? Is it \$58,989,041 (all-funds revenues)? Or is it \$55,205,510 (all-funds expenditures)? It is my belief that our budget can accurately be classified as \$58,989,041. This is based on the total all funds "Anticipated Revenues". Because it depicts the resources available from year to year, it provides a good budget size gauge. These resources may not be all used during the current year or, such unspent resources from previous years are carried forward to be used in subsequent years. This is why we believe the better measurement of the budget is the resources generated during the year which is the amount available to commit to added spending whether it is spent this year or in the future.

### Revenues

Total revenues across all funds are anticipated to be \$58,989,041. As displayed in the graph on the following page, the largest source of revenue for the City of Sedalia this year is local taxes. Sales Tax revenues making up the majority of such taxes and again for FY24 we are estimating the trend to be relatively flat at a 4.5% year over year increase. Service charges are the next largest source of funding. Usage fees from the enterprise funds for utilities make up the largest share of this category. Enterprise funds are designed to be self-sustaining to ensure the users of the services are offsetting the costs to deliver such service, yet no more. Taxes are designed to provide public good in that the goods and services provided are to benefit the public in general, rather than a specific household or business. Thereby, separating the enterprise type activities ensures the taxpayers are not burdened to provide services not benefiting the public as a whole, yet also ensuring no hidden taxes are being imposed by overcharging for the services and diverting them to tax supported activities.



### Expenditures

The FY24 budget anticipates “All Funds” expenditures totaling \$55,205,510.

### Fund Balances

Fund balances for the various funds, including the General Fund, are very important. Essentially, this is the amount that we anticipate being ahead at the end of the fiscal year after all expenditures are accounted for. It is an amount we will carry forward from one fiscal year to the next. It is notable that during FY14 the City approved its first-ever General Fund Balance policy. During the development of the FY19 budget, this policy was reviewed and adjusted upward to facilitate building in resiliency and sufficient cash flow requirements. The GF fund balance cannot go below 35% and should not go above 75% of anticipated revenues. For FY24, Sedalia’s anticipated ending fund balance is 57%. Having a fund balance that is too high is just as unacceptable as one that is too low. Simply stated, if taxes are not needed to provide services to the tax payers, they should not be collected in the first place. With that said though, spending to zero would not be responsible either. For example, this past three years the healthy fund balances gave us the latitude to not panic in curtailing core services in responding to the pandemic despite all the uncertainty it brought. As mentioned earlier, funding was made available to the City from the American Rescue Plan Act. The allocation to the City of these funds amount to \$4,385,448 and is paid out in two installments with half received in each of the last two years. Through this budget \$1,115,403 of these funds have not been allocated to specific expenditures. These funds are targeted to be used as matching funds for grants recently awarded for projects that will take place over the next couple years. This revenue is not recognized until it is used for allowable expenditures. Therefore, while this amount is available for future funding the ending projected fund balance does not include this amount of grant funding set aside for future spending. In summary, the City’s FY24 General Fund Balance remains exceptionally strong and prudent. This is a long-held tradition in Sedalia, for which past and present Councils should be commended for their fiscal discipline.

### The FY24 Budget will continue to carry debt service expenses

For larger projects the City utilizes debt type arrangements to finance them so it is important to look at the debt service requirements of these obligations first in the budgeting process:

- In 2001 the City entered a cooperative agreement with Pettis County for jail facilities and services. As part of this arrangement the City incurred the debt to build the facility. This was refinanced in 2007 and again in 2017 to take advantage of reductions in financing costs available. The remaining principal balance is \$1,307,600 and is scheduled to be paid off in 2026 via payments of approximately \$450,000 per year.

- In the case of the Westside Fire Station Head Quarters (\$3.7 mil) and the Washington Street Viaduct (\$2 mil), the anticipated 20-year debt service began in FY14 and will come from Fund 15. The annual debt service varies slightly, but, for both projects, is generally about \$400,000 per year. This debt was included in the financing for the Heckart Community Center issued in 2020. Since interest rates have gone down since the original issue, the interest cost savings more than outweighs the costs to issue new certificates spread over the remaining twelve years of the amortization.
- During FY14, the historic Sedalia Public Library, a Carnegie building, was near collapse. The City Council, working closely with the Library Board, agreed to add the cost of the library repairs (\$1.5 mil) to the City's Certificate of Participation (COP) issue which also included the fire station and viaduct. In April 2013, voters approved a property tax increase to cover the debt service for the library repairs. This property tax will support the entire library improvement debt service of approximately \$100,000 per year. Therefore, these debt service obligations along with the offsetting revenues are appropriately accounted for in the special revenue fund for the Library. As with the fire station and viaduct discussed above, this debt was also included in the financing for the Heckart Community Center issued in 2020.
- During FY18 the City undertook a project to construct a police station headquarters. This project along with repurposing some of the areas vacated by the police for other needs totals just under \$5.7 Million. The 15-year debt service starting in FY19 is just over \$464 Thousand per year.
- An analysis of the above projects indicates there is enough coverage in Fund 15 to pay for the above projects.
- It is important to monitor the special Capital Improvement Sales Tax revenue source for Fund 15.
- Other projects with debt service, such as the \$30 million sewer project, and the water department \$13 million upgrade project, continue. The debt service for the sewer project and water projects come from the respective enterprise funds. The sewer certificates were refinanced during 2019 and the drop in interest rates allowed for adding \$5 million in new money with essentially the same annual debt service payments. This \$5 million in new money is being used to accomplish projects including upgrades to one of the treatment plants and lift stations.
- In 2020 certificates of participation were issued to fund the construction of the Heckart Community Center. This project will be funded primarily from a generous donation and an increase of 1/8 cents in the Parks and Recreation and Storm Water Sales Taxes that was approved by the voters in August of 2019. The debt service for these certificates is amortized over 25 years.

### **Enterprise Funds**

Enterprise funds receive revenue from primarily user fees. For example, utilities such as Sanitation, Water, and Wastewater are Enterprise Funds. It is important during FY24, as is the case each year, to monitor the Enterprise Funds. Enterprise Funds should be self-supporting. If they are not, they will be propped up by the General Fund. When this happens, an unnecessary burden is placed on the General Fund. During FY24 steps will continue to be taken to correct Enterprise Funds that are not self-supporting. The Sanitation Fund falls into this category.



## **General Fund (10)**

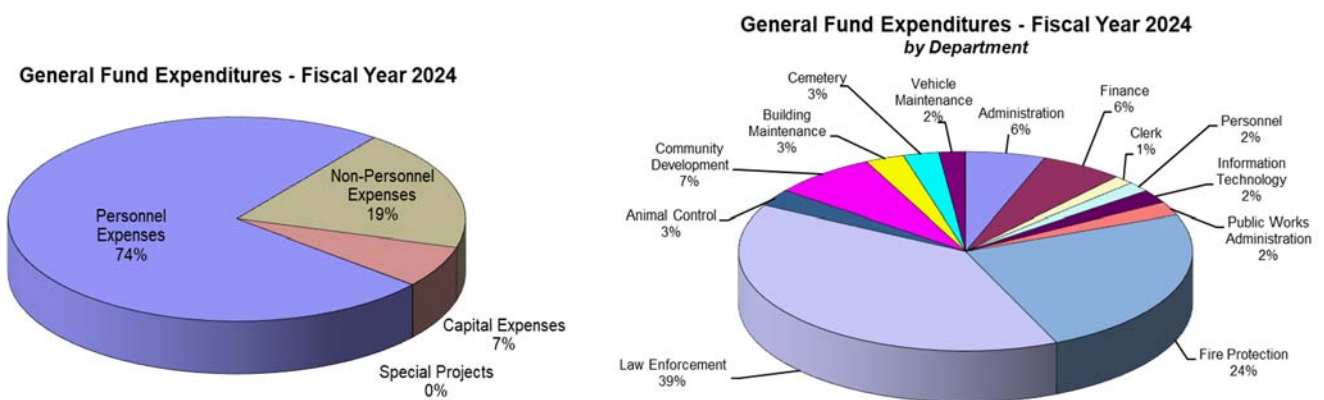
### **Revenues**

Revenue for the General Fund's fiscal year 2024 is projected to be \$16,623,774. Even with Sedalia's strong retail and industrial base, as well as the resiliency of the economy shown during the pandemic, staff, again this year, believes a cautious approach toward revenue is a necessary position to adopt.

Sales tax is the largest source of revenue in the general fund and historic trends are relatively flat, with a significant uptick last fiscal year. For FY24 we are projecting a 4.5% sales tax revenue growth. This is consistent with pre-pandemic trending. For the last two years, as we recovered from a stall from the economic shutdown in 2020 due to the pandemic, sales and use taxes were up 12.9% and 6.8% respectively compared to the previous year and the two fiscal year's trends together averaged increases of 9.8%. However, the 11 years prior average growth rate was just under 1.5%. The tenuousness of revenue continues to be a major issue for the City's budgetary process. The historic relatively flat trend line requires a strategy to hold down growth in expenditures.

### **Expenditures**

The FY24 budget anticipates General Fund expenditures totaling \$16,598,351. For FY24, as with the previous year, it was particularly challenging in dealing with the effects of upward wage pressures in response to the "great resignation" during the pandemic. The increase in sales taxes mentioned in the last section facilitated a larger than normal wage increase. Generally speaking, the council approved a 2% step increase for employees who passed their evaluations coupled with a \$1.50 per hour increase in the scale, resulting in an average increase of 8.2%. The 2% portion of the increase continues the long-term plan outlined by the Pay-Study implemented in FY13. This is no guarantee the 2% will be possible in subsequent years. The City changed insurance carriers in FY17 allowing for a decrease in costs. However, since then these costs have edged back up in accordance with the overall market. Additionally, the City is continuing to offer an HSA health plan. It is quite possible that in future years the City will see the HSA replacing the PPO as the primary plan as a longer-term strategy of incentivizing employees to participate in controlling these costs. As shown in the graphic below, personnel expenses continue to make up the major portion of the General Fund expenses. This will generally be the case in most, if not all, cities and service businesses in the U.S. In dissecting the expenditures by department, the majority of the general fund expenditures are for public safety at 66%.



### **Sales Tax**

Looking back at the last 10 years, FY14 sales tax revenues were slightly down. FY15 saw an 8.6% increase and was followed by a more moderate but still healthy increase again in FY16 of 5.1%. In FY17 we again experienced a decline of 1.4%. Over the next three years we experienced a steadier but slow growth rate of 3.5%, 1.4%, and 3.7% respectively. For FY21, not considering the 1/8 cent increase to fund the community center the growth rate was 1.7% (the heart of the pandemic shutdown). FY22 sales taxes rebounded with a significant year over year increase of 12.6%. And last fiscal year we saw an increase of 6.2%.

This budget anticipates a 4.5% level of growth. As is the case each year, the projection for FY24 is not being made in a vacuum. It was reached after researching economies at the national, state, and county levels as well as reviewing projections by the local economic development office.

#### **How Strong is Sedalia's General Fund Balance?**

The FY24 budget anticipates a very strong General Fund balance. The City's Fund Balance policy requires it not be below 35% and not above 75% of budgeted revenues. In FY24, the projected General Fund ending Fund Balance is 57% of budgeted revenues. City Councils and Managers must walk a fine line between fund balances that are too small and too large. If too small, downturns in the economy may be a factor, or there may not be enough budgetary discipline to avoid a systemic issue, or both. On the other hand, if the fund balance is too large, too few resources are being directed toward public services and infrastructure. In FY13, FY14 and especially in FY15 the City took some steps in the direction of addressing a number of long-delayed infrastructure projects. Below is a recent history of Sedalia General Fund Balances:

Ending General Fund Balance	
Fiscal Year	Fund Balance
2014	8,723,459
2015	7,963,759
2016	7,911,567
2017	7,765,155
2018	7,529,129
2019	8,272,535
2020	8,977,219
2021	9,031,330
2022	9,154,344
2023 (Projected)	9,444,057
2024 (Budgeted)	9,469,480

#### **Capital Improvement Fund (15)**

The Capital Improvement Fund's primary source of revenue is designated sales tax dollars. This will continue to be an important fund to monitor in FY24. Some of the significant expenses include the Certificates of Participation (COP's) debt service for the Jail, Fire Station, the Washington Street Bridge, and Police Station.

#### **Transportation (20)**

The transportation revenues and expenditures were historically budgeted and accounted for as part of the General Fund. In FY18 these departments were separated out into a separate fund to add transparency and a better demonstration of compliance with restrictions on the use of various funding streams. The primary funding sources for this fund are special transportation sales and use taxes, along with allocations from the State of motor fuel taxes and other vehicle fees. Total anticipated revenues for this fund are \$5,160,243 and expenditures are budgeted at \$5,217,288.

#### **Library (22)**

The Library Fund is anticipating \$808,522 in revenues and expenditures. These figures are slightly higher than last year. The anticipated fund balance is \$1,308,033. The library budget is approved by the library board. The library is funded primarily from property taxes, including an added property tax to pay for structural improvements to the historic Carnegie Building that was approved by voters in April 2013.

#### **Parks (23)**

Anticipated revenues for the Park Fund are \$4,990,055 with expenditures totaling \$5,059,702. The revenues are higher this year and last when compared to previous years with a corresponding growth in expenditures due primarily to the opening of the Heckart Community Center the previous year. The fund



balance is anticipated to be \$2,151,912. The largest source of revenues for the Parks Department are sales taxes that are used for capital improvements and operating expenses. The voters approved in August of 2019 an increase of 1/8<sup>th</sup> cent to this tax bringing it to the current level of 1/2 cent. Although it is not specifically pledged for such purposes, the intent of this added 1/8<sup>th</sup> cent, as presented to the voters, is to provide funding for debt service on the Heckart Community Center. The Park Board approves the Park budget.

#### **Central Business and Cultural District (24)**

The CBCD receives its revenue from an additional property tax that is levied on the property within its district which as its name indicates comprises basically the central business district of the City. In FY24, anticipated revenues are \$43,831 with expenditures expected to be \$98,700 resulting in an anticipated ending fund balance of \$103,941. The spend down of previously accumulated reserves is intentional and is on capital expenditures that are one time in nature.

#### **Fire Academy (25)**

The Fire Academy receives its funds from academy enrollment fees and is thereby largely dependent upon the number enrolled. Anticipated revenue for FY24 is \$20,480 and anticipated expenditures are \$30,369. The spend down of previous year excess revenues is for equipment to improve the program resulting in an anticipated fund balance for this fiscal year of \$8,482.

#### **Midtown Special Allocation Fund (TIF) (50)**

The Midtown Tax Increment Financing (TIF) District was enacted by ordinance on November 17, 2008. In FY24 it is anticipated that this TIF district will see captured tax revenue of \$281,133 and expenditures of \$258,423 as reimbursements for capital projects previously completed as included in the approved TIF plan.

#### **Other Special Allocation Funds (51-54)**

In accordance with specific agreements to fund specific projects, the City has set up special allocation funds to segregate the funding and expenditures for these projects.

#### **Water Pollution Control (61)**

The Water Pollution Control (WPC) Fund is an enterprise fund and therefore can be considered in two categories: the operational budget and the capital budget. The operational budget anticipates \$9,467,884 in revenues and anticipates \$7,106,061 in expenditures. The anticipated fund balance when reduced by net investments in fixed assets is \$5,814,367. The major source of revenues for this fund are the sanitary sewer charges. The other category of the WPC fund is the capital improvement budget. This part of the budget is shown separately as informational only since as an enterprise fund, these expenditures are not accounted for as current year activity.

#### **Water Department (62)**

The Water Department Fund is also an enterprise fund and therefore can be considered in two categories: the operational budget and the capital budget. The operational budget anticipates \$6,471,297 in revenues and anticipates \$4,476,000 in expenditures. The anticipated fund balance when reduced by net investments in fixed assets is \$3,270,675. The major source of revenues for this fund are the charges for providing water. The other category of the Water Department fund is the capital improvement budget. This part of the budget is shown separately as informational only since as an enterprise fund, these expenditures

are not accounted for as current year activity. Previously this fund was accounted for as a wholly owned component unit of the City. During FY19 upon the retirement of a long-term general manager, the City folded the management of this department into the overall management of the City.

### **Sanitation Fund (65)**

The Sanitation Fund (or solid waste) is also an enterprise fund and therefore can be considered in two categories: the operational budget and the capital budget. The operational budget anticipates \$2,089,403 in revenues and anticipates \$1,918,605 in expenditures. As shown in this document for presentation only, the anticipated fund balance when reduced by net investments in fixed assets is a deficit of \$2,473,332. This “deficit” in essence represents a loan from the general fund it is shown this way as presentation only to provide more transparency to highlight the ongoing need to bring this fund to a break even. The major source of revenues for this fund are the charges for providing solid waste disposal services. The other category of the Sanitation Fund is the capital improvement budget. This part of the budget is shown separately as informational only since as an enterprise fund, these expenditures are not accounted for as current year activity. Previously this fund was accounted for as a department within the general fund. However, in FY16 we separated these operations from the general fund and now account for them in an enterprise fund. As part of the general fund it was difficult to see if the rate payers were paying for the entire costs of the services. As clearly indicated in the now separate fund they were not, and thereby the taxpayers were bearing part of the burden of providing this individualized service. With this visibility the City is managing a strategy to bring down costs and level the amount of service provided with the charges. The City has opted to do this over time while continuing to support the operation rather than hit the rate payers with a rather sudden rate increase sufficient to cover the previous levels of service.

### **Perpetual Trust Funds**

The City maintains two perpetual/trust funds. These funds are: fire pension and police pension. These funds are held in trust and managed for these two pensions.

### **Fire Pension Fund**

This fund receives revenue from a specific tax levied on real and personal property as previously approved by the voters, and the balance of the needs are made up through contributions from the City as expenditures of the general fund. An actuary is hired each year to analyze the fund and prepare a report including their recommendation to the City as to the amount the City should contribute to the fund to meet current and future obligations of the fund. Due to consistently not meeting the actuarial assumptions for investment income, the unfunded liabilities of the plan have increased over time causing the needed contributions to increase. Therefore, this budget includes a plan to transition the pension to the Local Area Government Employees Retirement System (LAGERS). The LAGERS system is more stable and has routinely earned more investment income.

### **Police Pension Fund**

This fund historically accounted for revenue from a specific tax levied on real and personal property to finance the Sedalia Police Department’s retirement plan. Due to increasing unfunded liabilities of the plan, the City Council agreed in FY14 to begin helping to make up the fund shortfall. Since then that assistance increased substantially each year. During FY20 the City worked with Local Area Government Employee

Retirement System (LAGERS) to manage this fund. This has increased and stabilize the investment returns. Further, as part of the agreement the amortization of the previous unfunded liability was reduced from 20 to 15 years for purposes of calculating the actuarial recommended contribution. The LAGERS management of this plan makes a separate fund unnecessary and the amortization of the past liabilities is now budgeted in the general fund.

### **Summary**

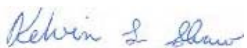
The FY24 budget continues to remain strong. It is a budget that presents conservative revenue projections. On the other hand, it is a budget that continues to fund high levels of service while also maintaining an exceptionally healthy General Fund Balance.

The large unknown factors impacting this budget and every municipal budget in Missouri are the State, Federal, and regional economies. Another related unknown factor is legislation coming out of the Missouri legislature that may negatively impact municipal budgets. It is important that we monitor these developments. It also is important that we systematically monitor city revenues and expenditures. We will need to continue to monitor sales tax revenues, a major source of city income, and track the effects of recent Missouri legislation to offset the worrisome trend of more internet sales and fewer sales at brick-and-mortar stores.

Due to a historic relatively flat trend line and uncertainty of the largest revenue source, the City must pay particular attention to corresponding trends in expenditures. The City uses a three-year forecasting model to do just that. This management tool facilitates a longer term look for decisions on prudent spending. Additionally, starting in FY18 we formalized and adopted a longer term look at our capital improvements and related debt service requirements. These tools again provide a more concise plan looking out further, in order for management and Council to make informed current decisions that ripple out into the future. Additionally, the City took a more detailed approach to its strategic planning process and a more direct conversion of these initiatives into realistic resource allocation decisions. It was in part due to the cited strong financial management resulting in historically strong reserves that the City's already strong credit rating was increased.

The Budgeted General Fund Balance once again remains exceptionally strong at approximately 57% of annual revenues while, although it is wise to be financially conservative and cautious, the City must move forward with our strategies to strengthen community services and infrastructure. This budget again this year attempts to reach a balance of both of those sometimes competing goals.

Respectfully submitted,



Kelvin L. Shaw, CPA  
City Administrator



## **Vision**

*"Dynamic life and comfortable living"*

## **Mission**

*The City of Sedalia is committed to meeting the needs of our community through professional leadership and operational excellence.*

*We deliver efficient, quality municipal services, create opportunities for growth and protect the quality of life which has made our community a desirable place to live.*

### **Our Priority is S.E.R.V.I.C.E.**

#### **Strong Budget**

*The City of Sedalia will provide a strong annual budget that meets citizen service needs as well as enforcing the requirements of the fund balance ordinance and assuring the community's economic stability.*

#### **Economic Growth**

*Sedalia will promote all areas of economic development, including industrial / manufacturing and retail. A strong infrastructure system must be an integral part of Sedalia's economic development.*

#### **Residential Neighborhoods**

*Residential areas throughout Sedalia will be safe, diverse, and sanitary for all of our citizens and will have well-maintained neighborhoods that instill a sense of pride and community. The City will strive to constantly maintain and improve our City's appearance.*

#### **Vibrant Downtown**

*The City will support efforts for an historic and well maintained downtown with a permanent combination of professional, commercial, residential and public uses. The City supports efforts to address building safety in the downtown area.*

#### **Ideas for the Future**

*The City will provide and regularly update long-term and short-term strategic planning decisions that benefit Sedalia's quality of life.*

#### **Citizen Health and Safety**

*The City of Sedalia will provide for the health and safety of its citizens and visitors in the areas of police and fire protection and within all services offered.*

#### **Employee Excellence**

*The City of Sedalia honors its employees as both the greatest asset of the City and the foundation for the quality of our organization. The City supports employee development so that City services remain strong and state-of-art.*

## Exhibit 2

### Revenue Estimate by Source – All Operating Funds

Revenue Estimates		
Local Taxes		
Property Taxes	\$ 3,774,244	6.4%
Payment In-Lieu-Of Taxes (PILOT)	95,352	0.2%
Sales Taxes	17,535,012	29.8%
County Sales Tax Share	365,400	0.6%
Use Taxes	1,506,572	2.6%
Financial Institution Tax	31,006	0.1%
Franchise Taxes	2,837,562	4.8%
Cigarette Taxes	95,048	0.2%
<b>Total Local Taxes</b>	<b>\$ 26,240,196</b>	<b>44.5%</b>
Intergovernmental Transfers		
State Gasoline Taxes	\$ 714,741	1.2%
State Vehicle Sales Taxes	229,664	0.4%
Motor Vehicle Fees	106,193	0.2%
State Library Aid	13,055	0.0%
County Sales Tax Share		0.0%
Grants	7,274,052	12.3%
<b>Total Intergovernmental Grants</b>	<b>\$ 8,337,705</b>	<b>14.2%</b>
Service Charges		
Sanitary Sewer Fees	\$ 7,253,623	12.3%
Sewer Connection Fees	-	0.0%
Water Usage Charge	5,416,693	9.2%
Water Connection Fees	180,000	0.3%
Sanitation Fees	2,074,014	3.5%
Cemetery Operating Fees	103,369	0.2%
Airport Fees	4,990	0.0%
Park Program Fees	1,412,895	2.4%
Library Fees	4,500	0.0%
Fire Fighter Academy Tuition	20,400	0.0%
Animal Adoptions & Boarding Fees	80,500	0.1%
<b>Total Service Charges</b>	<b>\$ 16,550,983</b>	<b>28.1%</b>
Licenses and Permits		
Merchants Licenses	\$ 448,000	0.8%
Liquor License	33,043	0.1%
Insurance Licenses	54,961	0.1%
Pet Licenses	4,000	0.0%
Building Permits	359,730	0.6%
Liquid Waste Hauler Permits	45,449	0.1%
<b>Total Licenses and Permits</b>	<b>\$ 945,183</b>	<b>1.6%</b>
Other Revenues		
Court Fines	\$ 147,859	0.3%
Court Training Fees	7,632	0.0%
Donations	1,299,252	2.2%
Rental Income	309,932	0.5%
Interest Income	598,631	1.0%
Cemetery Lot Sales	43,425	0.1%
Compost Sales	28,454	0.0%
Airport Fuel & Oil Sales	369,680	0.6%
Aircraft Maintenance & Part Sales	161,950	0.3%
Loan Proceeds	-	0.0%
Property Sales	55,510	0.1%
Miscellaneous Income	348,425	0.6%
Pension Employer Contributions	-	0.0%
Pension Investment Income	1,500,000	2.5%
Intra-Government Services	1,975,308	3.4%
<b>Total Other Revenues</b>	<b>\$ 6,846,058</b>	<b>11.6%</b>
<b>TOTAL ALL REVENUES</b>	<b>\$ 58,920,124</b>	<b>100.0%</b>

**Exhibit 3****Assessed Valuation & Tax Levy Summary**

<b>Total Property Assessed Valuation</b>	
Calendar Year	Valuation
2013	\$ 258,298,713
2014	247,787,123
2015	244,973,653
2016	248,763,755
2017	247,685,385
2018	250,140,380
2019	270,680,011
2020	272,747,421
2021	293,240,595
2022	309,227,711

<b>Property Tax Levy History</b>		
Calendar Year	Tax Rate / \$100	Taxes Levied
2013	\$ 1.0054	\$ 2,440,890
2014	1.0495	2,532,716
2015	1.0770	2,557,475
2016	1.0613	2,530,160
2017	1.1078	2,601,859
2018	1.1042	2,576,404
2019	1.0861	2,715,754
2020	1.0903	2,749,923
2021	1.0835	2,929,685
2022	1.0954	3,166,141

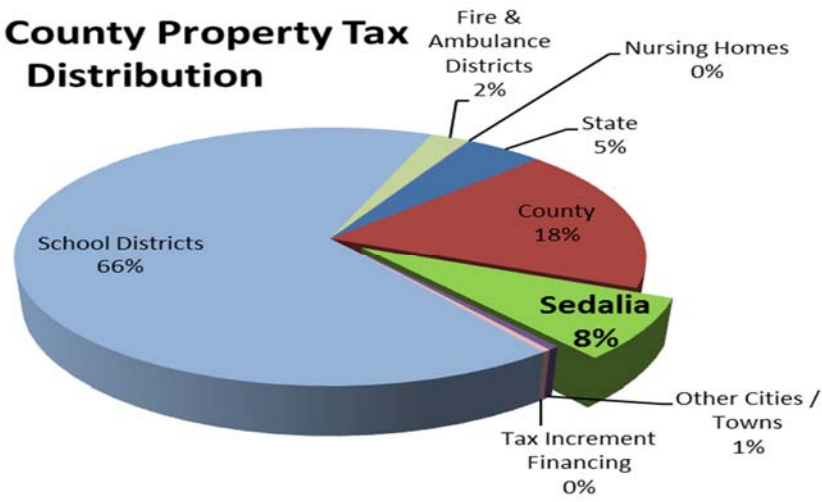
<b>Property Tax Levy Rate History (Rates Per \$100 Assessed Valuation)</b>										
Purpose	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund	0.4358	0.4565	0.4677	0.4582	0.4827	0.4805	0.4761	0.4789	0.4740	0.4813
Fire Pension	0.0466	0.0488	0.0500	0.0490	0.0510	0.0500	0.0495	0.0498	0.0493	0.0500
Police Pension	0.0853	0.0894	0.0916	0.0897	0.0946	0.0941	0.0932	0.0937	0.0928	0.0942
Park Fund	0.1516	0.1588	0.1627	0.1594	0.1678	0.1671	0.1656	0.1666	0.1649	0.1674
Library Fund	0.2161	0.2260	0.2350	0.2350	0.2404	0.2409	0.2326	0.2344	0.2344	0.2344
Library Temporary	0.0700	0.0700	0.0700	0.0700	0.0713	0.0716	0.0691	0.0696	0.0681	0.0681
<b>Subtotal Tax Levy</b>	<b>1.0054</b>	<b>1.0495</b>	<b>1.0770</b>	<b>1.0613</b>	<b>1.1078</b>	<b>1.1042</b>	<b>1.0861</b>	<b>1.0930</b>	<b>1.0835</b>	<b>1.0954</b>
Special Business	0.8500	0.8500	0.8322	0.8406	0.8500	0.8489	0.8500	0.8500	0.8258	0.8500
<b>Total Tax Levy</b>	<b>1.8554</b>	<b>1.8995</b>	<b>1.9092</b>	<b>1.9019</b>	<b>1.9578</b>	<b>1.9531</b>	<b>1.9361</b>	<b>1.9430</b>	<b>1.9093</b>	<b>1.9454</b>



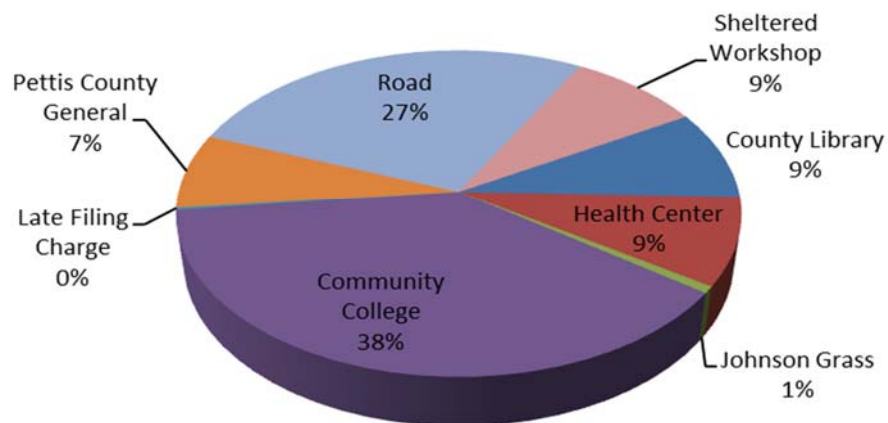
## Exhibit 3 (Continued)

### Assessed Valuation & Tax Levy Summary

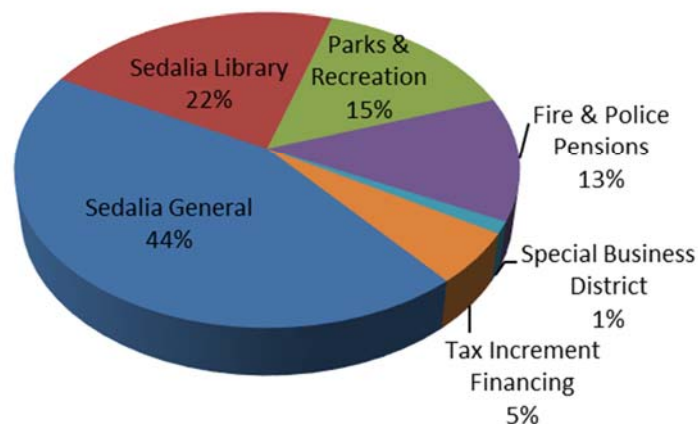
#### Pettis County Property Tax Distribution



#### County Property Tax Breakdown



#### Sedalia Property Tax Breakdown



**Exhibit 4**

## Debt Service Requirements

<b>2008 Department Of Natural Resources Energy Loan</b>				
Fiscal Year	Principal	Interest	Total	Bonds & Interest Outstanding
2024	30,848.24	-	30,848.24	\$ 30,848.24
Totals	<u>\$ 30,848.24</u>	<u>\$ -</u>	<u>\$ 30,848.24</u>	-

<b>2011 Meter Project</b>				
Fiscal Year	Principal	Interest	Total	Bonds & Interest Outstanding
2024	277,412.07	31,230.71	308,642.78	\$ 1,234,571.12
2025	287,454.39	21,188.39	308,642.78	925,928.34
2026	297,860.24	10,782.54	308,642.78	617,285.56
2027	297,860.24	10,782.54	308,642.78	308,642.78
Totals	<u>\$ 1,160,586.94</u>	<u>\$ 73,984.18</u>	<u>\$ 1,234,571.12</u>	-

<b>2017A Leasehold Certificates of Participation</b>				
Fiscal Year	Principal	Interest	Total	Bonds & Interest Outstanding
2023				\$ 1,374,848.62
2024	424,900.00	33,343.80	458,243.80	916,604.82
2025	435,800.00	22,508.86	458,308.86	458,295.96
2026	446,900.00	11,395.96	458,295.96	-
Totals	<u>\$ 1,307,600.00</u>	<u>\$ 67,248.62</u>	<u>\$ 1,374,848.62</u>	

<b>2017B Leasehold Certificates of Participation</b>				
Fiscal Year	Principal	Interest	Total	Bonds & Interest Outstanding
2024	358,225.48	106,182.60	464,408.08	\$ 4,644,080.80
2025	367,646.81	96,761.27	464,408.08	4,179,672.72
2026	377,315.93	87,092.15	464,408.08	3,715,264.64
2027	387,239.33	77,168.75	464,408.08	3,250,856.56
2028	397,423.73	66,984.35	464,408.08	2,786,448.48
2029	407,875.97	56,532.11	464,408.08	2,322,040.40
2030	418,603.11	45,804.97	464,408.08	1,857,632.32
2031	429,612.37	34,795.71	464,408.08	1,393,224.24
2032	440,911.18	23,496.90	464,408.08	928,816.16
2033	452,507.14	11,900.94	464,408.08	464,408.08
Totals	<u>\$ 4,037,361.05</u>	<u>\$ 606,719.75</u>	<u>\$ 4,644,080.80</u>	-

**Exhibit 4 (Continued)**

## Debt Service Requirements

**2018 Leasehold Certificates of Participation**

Fiscal Year	Principal	Interest	Total	Bonds & Interest Outstanding
				\$ 15,991,832.50
2024	415,000.00	382,370.00	797,370.00	15,194,462.50
2025	430,000.00	369,695.00	799,695.00	14,394,767.50
2026	445,000.00	356,570.00	801,570.00	13,593,197.50
2027	455,000.00	343,070.00	798,070.00	12,795,127.50
2028	470,000.00	329,195.00	799,195.00	11,995,932.50
2029	485,000.00	314,870.00	799,870.00	11,196,062.50
2030	500,000.00	299,782.50	799,782.50	10,396,280.00
2031	515,000.00	283,730.00	798,730.00	9,597,550.00
2032	530,000.00	266,877.50	796,877.50	8,800,672.50
2033	550,000.00	249,190.00	799,190.00	8,001,482.50
2034	570,000.00	230,496.25	800,496.25	7,200,986.25
2035	590,000.00	210,847.50	800,847.50	6,400,138.75
2036	610,000.00	190,142.50	800,142.50	5,599,996.25
2037	630,000.00	168,442.50	798,442.50	4,801,553.75
2038	655,000.00	145,627.50	800,627.50	4,000,926.25
2039	680,000.00	121,597.50	801,597.50	3,199,328.75
2040	705,000.00	96,491.25	801,491.25	2,397,837.50
2041	730,000.00	70,302.50	800,302.50	1,597,535.00
2042	755,000.00	43,012.50	798,012.50	799,522.50
2043	785,000.00	14,522.50	799,522.50	-
Totals	\$ 11,505,000.00	\$ 4,486,832.50	\$ 15,991,832.50	

**2019 Leasehold Certificates of Participation**

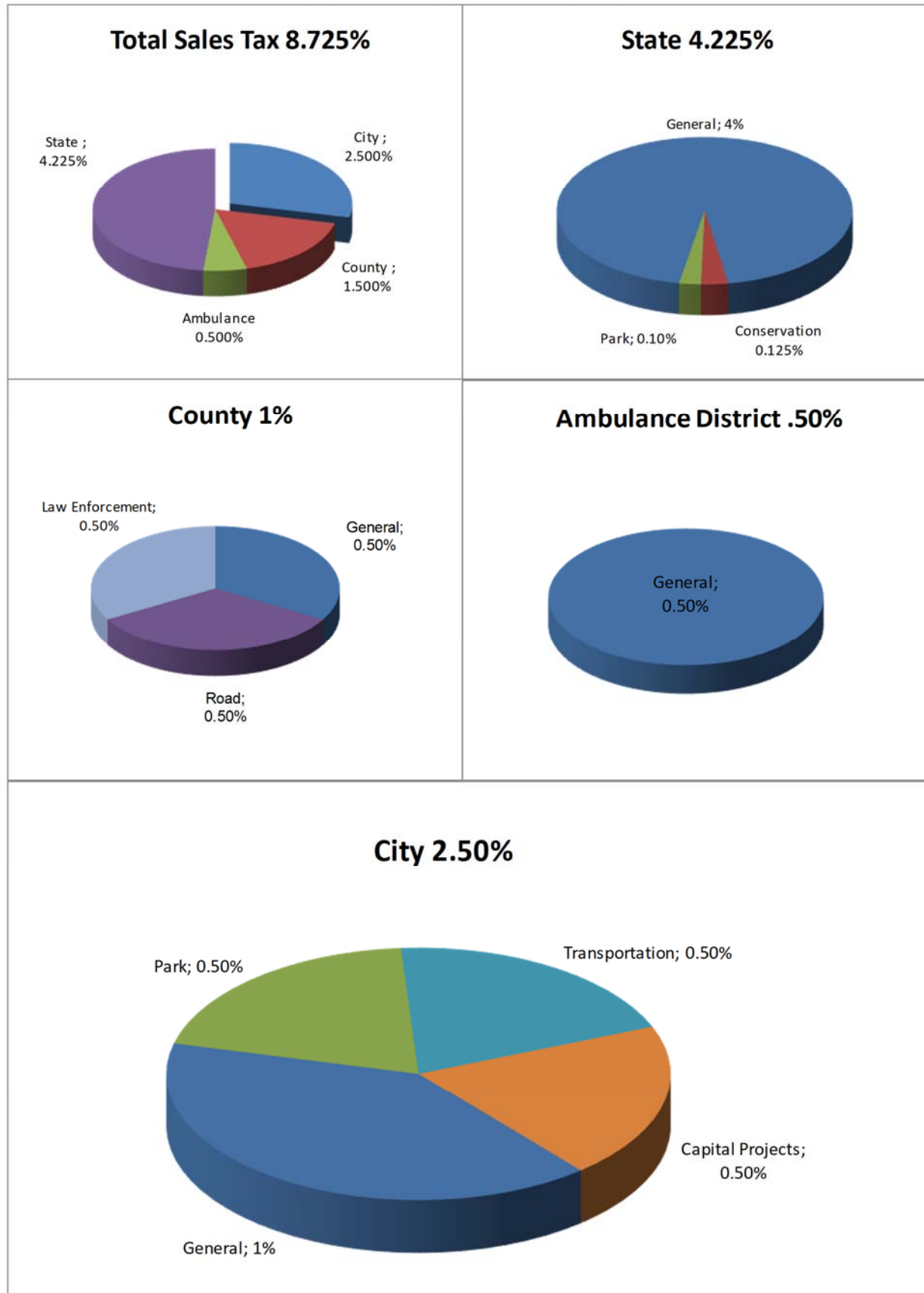
Fiscal Year	Principal	Interest	Total	Bonds & Interest Outstanding
				\$ 31,820,300.00
2024	1,485,000.00	962,900.00	2,447,900.00	29,372,400.00
2025	1,545,000.00	902,300.00	2,447,300.00	26,925,100.00
2026	1,610,000.00	839,200.00	2,449,200.00	24,475,900.00
2027	1,675,000.00	773,500.00	2,448,500.00	22,027,400.00
2028	1,740,000.00	705,200.00	2,445,200.00	19,582,200.00
2029	1,815,000.00	634,100.00	2,449,100.00	17,133,100.00
2030	1,885,000.00	560,100.00	2,445,100.00	14,688,000.00
2031	1,965,000.00	483,100.00	2,448,100.00	12,239,900.00
2032	2,045,000.00	402,900.00	2,447,900.00	9,792,000.00
2033	2,130,000.00	319,400.00	2,449,400.00	7,342,600.00
2034	2,215,000.00	232,500.00	2,447,500.00	4,895,100.00
2035	2,305,000.00	142,100.00	2,447,100.00	2,448,000.00
2036	2,400,000.00	48,000.00	2,448,000.00	-
Totals	\$ 24,815,000.00	\$ 7,005,300.00	\$ 31,820,300.00	

**Exhibit 4 (Continued)**

## Debt Service Requirements

<b>2020 Leasehold Certificates of Participation</b>				
Fiscal Year	Principal	Interest	Total	Bonds & Interest Outstanding
				\$ 34,861,475.00
2024	1,535,000.00	914,225.00	2,449,225.00	32,412,250.00
2025	1,575,000.00	859,700.00	2,434,700.00	29,977,550.00
2026	1,645,000.00	795,300.00	2,440,300.00	27,537,250.00
2027	1,045,000.00	741,500.00	1,786,500.00	25,750,750.00
2028	1,080,000.00	699,000.00	1,779,000.00	23,971,750.00
2029	1,125,000.00	654,900.00	1,779,900.00	22,191,850.00
2030	1,165,000.00	609,100.00	1,774,100.00	20,417,750.00
2031	1,220,000.00	561,400.00	1,781,400.00	18,636,350.00
2032	1,260,000.00	511,800.00	1,771,800.00	16,864,550.00
2033	825,000.00	470,100.00	1,295,100.00	15,569,450.00
2034	865,000.00	436,300.00	1,301,300.00	14,268,150.00
2035	900,000.00	401,000.00	1,301,000.00	12,967,150.00
2036	935,000.00	364,300.00	1,299,300.00	11,667,850.00
2037	970,000.00	326,200.00	1,296,200.00	10,371,650.00
2038	1,010,000.00	286,600.00	1,296,600.00	9,075,050.00
2039	1,050,000.00	245,400.00	1,295,400.00	7,779,650.00
2040	1,095,000.00	202,500.00	1,297,500.00	6,482,150.00
2041	1,135,000.00	163,575.00	1,298,575.00	5,183,575.00
2042	1,165,000.00	129,075.00	1,294,075.00	3,889,500.00
2043	1,205,000.00	93,525.00	1,298,525.00	2,590,975.00
2044	1,240,000.00	56,850.00	1,296,850.00	1,294,125.00
2045	1,275,000.00	19,125.00	1,294,125.00	-
Totals	\$ 25,320,000.00	\$ 9,541,475.00	\$ 34,861,475.00	

<b>2020 Water Revenue Refunding Bond</b>				
Fiscal Year	Principal	Interest	Total	Bonds & Interest Outstanding
				\$ 3,087,077.00
2024	455,000.00	59,225.00	514,225.00	2,572,852.00
2025	455,000.00	49,852.00	504,852.00	2,068,000.00
2026	470,000.00	40,479.00	510,479.00	1,557,521.00
2027	480,000.00	30,797.00	510,797.00	1,046,724.00
2028	490,000.00	20,909.00	510,909.00	535,815.00
2029	525,000.00	10,815.00	535,815.00	-
Totals	\$ 2,875,000.00	\$ 212,077.00	\$ 3,087,077.00	

**Exhibit 5****Sales Tax Rates Breakdown**

## Three Year Planning Projections

Description	FY 2022 Actual	FY 2023 Final Budget	FY 2024 Adopted Budget	FY 2025 Projection	FY 2026 Projection
<b>General Fund:</b>					
Revenues / Sources Of Funds					
General Fund Revenues Net Of Transfers	\$ 15,218,018	\$ 18,963,272	\$ 16,623,774	\$ 17,094,751	\$ 17,580,244
Expenditures / Uses Of Funds:					
Administration & Supportive Services:					
Administration	\$ 808,964	\$ 933,708	\$ 941,220	\$ 949,684	\$ 958,355
Finance	916,263	1,136,540	983,377	998,245	1,013,469
City Clerk	234,309	257,432	234,371	239,263	244,276
Personnel	223,809	296,471	273,203	270,858	275,627
Information Solutions	206,234	409,102	363,887	369,788	375,834
Public Works Administration	383,491	468,148	364,678	373,003	381,533
Administration & Supportive Services Subtotal	2,773,070	3,501,402	3,160,737	3,200,841	3,249,094
Community Development	950,915	1,343,539	1,224,552	1,244,254	1,264,437
Recycling	-	-	-	-	-
Building & Fleet Maintenance:					
Building Maintenance	396,295	562,372	459,847	436,730	444,642
Community Center	-	-	-	-	-
Vehicle Maintenance	343,712	395,907	308,821	314,792	320,907
Building & Fleet Maintenance Subtotal	740,007	958,279	768,668	751,522	765,549
Public Safety Services:					
Fire Protection	3,446,755	3,848,480	4,048,964	4,137,594	4,228,385
Law Enforcement	5,319,267	6,146,371	6,505,228	6,306,972	6,436,358
Municipal Court	8,240	3,000	4,500	4,500	4,500
Animal Control & Shelter	518,183	489,110	463,453	446,610	514,447
Cemetery	399,097	399,282	422,248	395,603	404,159
Public Safety Services Subtotal	9,691,542	10,886,242	11,444,394	11,291,279	11,587,849
Transportation Services:					
Airport	-	-	-	-	-
Street Department	-	-	-	-	-
Transportation Services Subtotal	-	-	-	-	-
Capital Replacements & Special Projects	-	-	-	-	-
Total General Fund Expenditures / Uses Of Funds	\$ 14,155,534	\$ 16,689,461	\$ 16,598,351	\$ 16,487,896	\$ 16,866,929
<b>General Fund Net Revenues Over (Under) Expenditures</b>	<b>\$ 1,062,484</b>	<b>\$ 2,273,810</b>	<b>\$ 25,423</b>	<b>\$ 606,855</b>	<b>\$ 713,315</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 9,154,344</b>	<b>\$ 11,428,154</b>	<b>\$ 11,453,577</b>	<b>\$ 12,060,432</b>	<b>\$ 12,773,747</b>
<b>Transportation Fund:</b>					
Revenues / Sources Of Funds					
Transportation Fund Revenues Net Of Transfers	\$ 2,409,708	\$ 4,727,748	\$ 5,160,243	\$ 5,312,992	\$ 5,467,827
Expenditures / Uses Of Funds:					
Airport	\$ 593,366	\$ 786,584	\$ 822,054	\$ 833,353	\$ 844,894
Street Department	2,544,468	4,282,924	4,120,130	3,441,943	3,493,353
Alley & Right Of Way Maintenance	205,605	268,254	259,628	265,550	271,617
Total Transportation Expenditures / Uses Of Funds	\$ 3,343,439	\$ 5,337,762	\$ 5,201,812	\$ 4,540,846	\$ 4,609,864
<b>Transportation Net Revenues Over (Under) Expenditures</b>	<b>\$ (933,731)</b>	<b>\$ (610,014)</b>	<b>\$ (41,569)</b>	<b>\$ 772,146</b>	<b>\$ 857,963</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 1,542,619</b>	<b>\$ 932,605</b>	<b>\$ 891,035</b>	<b>\$ 1,663,181</b>	<b>\$ 2,521,144</b>
<b>Capital Improvement Funds:</b>					
Revenues / Sources Of Funds					
Capital Improvements Funds Revenues Net Of Transfers	\$ 9,193,275	\$ 10,354,193	\$ 10,983,308	\$ 9,044,897	\$ 7,609,219
Expenditures / Uses Of Funds:					
Capital Improvements Projects	\$ 18,899,048	\$ 12,566,752	\$ 12,403,153	\$ 9,080,267	\$ 7,122,750
<b>Capital Improv. Net Revenues Over (Under) Expenditures</b>	<b>\$ (9,705,773)</b>	<b>\$ (2,212,559)</b>	<b>\$ (1,419,845)</b>	<b>\$ (35,370)</b>	<b>\$ 486,469</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 5,898,990</b>	<b>\$ 3,686,431</b>	<b>\$ 2,266,586</b>	<b>\$ 2,231,216</b>	<b>\$ 2,717,685</b>



## Three Year Planning Projections

Description	FY 2022 Actual	FY 2023 Final Budget	FY 2024 Adopted Budget	FY 2025 Projection	FY 2026 Projection
<b>Public Library Fund:</b>					
Revenues / Sources Of Funds					
Public Library Fund Revenues Net Of Transfers	\$ 666,515	\$ 770,343	\$ 808,522	\$ 824,576	\$ 840,956
Expenditures / Uses Of Funds:					
Public Library	\$ 618,181	\$ 770,343	\$ 808,522	\$ 821,692	\$ 833,653
<b>Public Library Net Revenues Over (Under) Expenditures</b>	<b>\$ 48,334</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,884</b>	<b>\$ 7,303</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 1,209,763</b>	<b>\$ 1,209,763</b>	<b>\$ 1,209,763</b>	<b>\$ 1,212,647</b>	<b>\$ 1,219,950</b>
<b>Parks &amp; Recreation Fund:</b>					
Revenues / Sources Of Funds					
Parks & Recreation Fund Revenues Net Of Transfers	\$ 3,697,420	\$ 4,977,785	\$ 4,990,055	\$ 5,170,587	\$ 5,344,767
Expenditures / Uses Of Funds:					
Parks & Recreation	\$ 4,154,194	\$ 5,220,791	\$ 5,059,702	\$ 5,144,928	\$ 5,232,110
<b>Parks &amp; Rec. Net Revenues Over (Under) Expenditures</b>	<b>\$ (456,773)</b>	<b>\$ (243,007)</b>	<b>\$ (69,648)</b>	<b>\$ 25,659</b>	<b>\$ 112,657</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 2,839,369</b>	<b>\$ 2,596,362</b>	<b>\$ 2,526,715</b>	<b>\$ 2,552,373</b>	<b>\$ 2,665,030</b>
<b>Central Business &amp; Cultural Fund:</b>					
Revenues / Sources Of Funds					
Central Business Fund Revenues Net Of Transfers	\$ 44,543	\$ 42,638	\$ 43,831	\$ 44,729	\$ 45,645
Expenditures / Uses Of Funds:					
Central Business & Cultural Fund	\$ 15,484	\$ 126,100	\$ 98,700	\$ 43,120	\$ 43,140
<b>Central Bus. Net Revenues Over (Under) Expenditures</b>	<b>\$ 29,059</b>	<b>\$ (83,462)</b>	<b>\$ (54,869)</b>	<b>\$ 1,609</b>	<b>\$ 2,505</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 130,589</b>	<b>\$ 47,127</b>	<b>\$ (7,742)</b>	<b>\$ (6,133)</b>	<b>\$ (3,628)</b>
<b>Fire Academy Fund:</b>					
Revenues / Sources Of Funds					
Fire Academy Fund Revenues Net Of Transfers	\$ 11,455	\$ 22,538	\$ 20,480	\$ 21,094	\$ 21,726
Expenditures / Uses Of Funds:					
Fire Academy	\$ 7,634	\$ 26,074	\$ 30,369	\$ 21,054	\$ 16,493
<b>Fire Academy Net Revenues Over (Under) Expenditures</b>	<b>\$ 3,821</b>	<b>\$ (3,536)</b>	<b>\$ (9,889)</b>	<b>\$ 40</b>	<b>\$ 5,233</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 10,652</b>	<b>\$ 7,116</b>	<b>\$ (2,773)</b>	<b>\$ (2,733)</b>	<b>\$ 2,500</b>
<b>Midtown TIF Special Allocation Fund:</b>					
Revenues / Sources Of Funds					
Midtown TIF Fund Revenues Net Of Transfers	\$ (423,546)	\$ (23,805)	\$ 281,133	\$ 286,836	\$ 292,657
Expenditures / Uses Of Funds:					
Midtown TIF	\$ 47,113	\$ 51,107	\$ 258,423	\$ 258,512	\$ 258,602
<b>Midtown TIF Net Revenues Over (Under) Expenditures</b>	<b>\$ (470,659)</b>	<b>\$ (74,912)</b>	<b>\$ 22,710</b>	<b>\$ 28,324</b>	<b>\$ 34,055</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 40,193</b>	<b>\$ (34,719)</b>	<b>\$ (12,009)</b>	<b>\$ 16,315</b>	<b>\$ 50,370</b>
<b>The Crossings Community Improvement District:</b>					
Revenues / Sources Of Funds					
Crossings CID Fund Revenues Net Of Transfers	\$ 31,342	\$ -	\$ 30,748	\$ 31,824	\$ 32,938
Expenditures / Uses Of Funds:					
Crossings CID Expenditures	\$ -	\$ 90,000	\$ -	\$ 31,824	\$ 32,938
<b>Crossings CID Net Revenues Over (Under) Expenditures</b>	<b>\$ 31,342</b>	<b>\$ (90,000)</b>	<b>\$ 30,748</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 64,401</b>	<b>\$ (25,599)</b>	<b>\$ 5,149</b>	<b>\$ 5,149</b>	<b>\$ 5,149</b>

## Three Year Planning Projections

Description	FY 2022 Actual	FY 2023 Final Budget	FY 2024 Adopted Budget	FY 2025 Projection	FY 2026 Projection
<b>Galaxy West Special Allocation Fund:</b>					
Revenues / Sources Of Funds					
Galaxy West Fund Revenues Net Of Transfers	\$ 38,645	\$ 22,207	\$ 115,426	\$ 118,535	\$ 121,746
Expenditures / Uses Of Funds:					
Galaxy West Expenditures	\$ 655	\$ 234,200	\$ -	\$ 118,535	\$ 121,746
<b>Galaxy West Net Revenues Over (Under) Expenditures</b>	<b>\$ 37,990</b>	<b>\$ (211,993)</b>	<b>\$ 115,426</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 70,888</b>	<b>\$ (141,105)</b>	<b>\$ (25,679)</b>	<b>\$ (25,679)</b>	<b>\$ (25,679)</b>
<b>MFA Special Allocation Fund:</b>					
Revenues / Sources Of Funds					
MFA Fund Revenues Net Of Transfers	\$ (27,587)	\$ -	\$ 20,691	\$ (27,004)	\$ (26,403)
Expenditures / Uses Of Funds:					
MFA Expenditures	\$ 19,443	\$ 22,000	\$ -	\$ 20,026	\$ 20,627
<b>MFA Net Revenues Over (Under) Expenditures</b>	<b>\$ (47,030)</b>	<b>\$ (22,000)</b>	<b>\$ 20,691</b>	<b>\$ (47,030)</b>	<b>\$ (47,030)</b>
<b>Projected Ending Fund Balance</b>	<b>\$ (45,834)</b>	<b>\$ (67,834)</b>	<b>\$ (47,143)</b>	<b>\$ (94,173)</b>	<b>\$ (141,203)</b>
<b>Lamy Special Allocation Fund:</b>					
Revenues / Sources Of Funds					
Lamy Fund Revenues Net Of Transfers	\$ -	\$ -	\$ -	\$ 44,596	\$ 45,934
Expenditures / Uses Of Funds:					
Lamy Expenditures	\$ 43,297	\$ -	\$ -	\$ 44,596	\$ 45,934
<b>Lamy Net Revenues Over (Under) Expenditures</b>	<b>\$ (43,297)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Projected Ending Fund Balance</b>	<b>\$ (43,297)</b>	<b>\$ (43,297)</b>	<b>\$ (43,297)</b>	<b>\$ (43,297)</b>	<b>\$ (43,297)</b>
<b>Water Pollution Control (WPC) Fund:</b>					
Revenues / Sources Of Funds					
Water Pollution Control Fund Revenues Net Of Transfers	\$ 6,008,683	\$ 7,948,396	\$ 9,467,884	\$ 8,093,878	\$ 8,728,389
Expenditures / Uses Of Funds:					
Water Pollution Control	\$ 8,022,000	\$ 7,157,045	\$ 7,106,061	\$ 7,132,486	\$ 9,229,388
<b>WPC Net Revenues Over (Under) Expenditures</b>	<b>\$ (2,013,317)</b>	<b>\$ 791,351</b>	<b>\$ 2,361,823</b>	<b>\$ 961,392</b>	<b>\$ (500,999)</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 3,240,459</b>	<b>\$ 4,031,810</b>	<b>\$ 6,393,633</b>	<b>\$ 7,355,025</b>	<b>\$ 6,854,026</b>
Memo - Water Pollution Control Capital Expenditures		\$ 7,385,828	\$ 9,140,437	\$ 2,362,525	\$ 63,512,967
<b>Water Department Fund:</b>					
Revenues / Sources Of Funds					
Water Department Fund Revenues Net Of Transfers	\$ 5,398,957	\$ 5,521,066	\$ 6,471,297	\$ 5,975,634	\$ 6,153,049
Expenditures / Uses Of Funds:					
Water Department	\$ 3,565,197	\$ 3,999,499	\$ 4,476,000	\$ 4,515,888	\$ 4,552,155
<b>Water Department Net Revenues Over (Under) Expenditures</b>	<b>\$ 1,833,760</b>	<b>\$ 1,521,567</b>	<b>\$ 1,995,297</b>	<b>\$ 1,459,746</b>	<b>\$ 1,600,894</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 2,210,950</b>	<b>\$ 3,732,517</b>	<b>\$ 5,727,814</b>	<b>\$ 7,187,560</b>	<b>\$ 8,788,454</b>
Memo-Water Department Capital Expenditures		\$ 4,311,273	\$ 3,189,553	\$ 1,651,280	\$ 1,666,280
<b>Sanitation Fund:</b>					
Revenues / Sources Of Funds					
Sanitation Fund Revenues Net Of Transfers	\$ 1,858,210	\$ 4,549,914	\$ 2,089,403	\$ 2,152,085	\$ 2,216,648
Expenditures / Uses Of Funds:					
Sanitation - Solid Waste	\$ 2,407,864	\$ 1,911,136	\$ 1,918,605	\$ 1,954,418	\$ 1,991,105
<b>Sanitation Net Revenues Over (Under) Expenditures</b>	<b>\$ (549,655)</b>	<b>\$ 2,638,778</b>	<b>\$ 170,798</b>	<b>\$ 197,667</b>	<b>\$ 225,543</b>
<b>Projected Ending Fund Balance</b>	<b>\$ (2,571,716)</b>	<b>\$ 67,062</b>	<b>\$ 237,859</b>	<b>\$ 435,526</b>	<b>\$ 661,069</b>
Memo - Sanitation Loan Proceeds		\$ -	\$ -	\$ -	\$ -
Memo - Sanitation Capital Expenditures		\$ 493,270	\$ 317,332	\$ 124,000	\$ 124,000

**Three Year Planning Projections**

Description	FY 2022 Actual	FY 2023 Final Budget	FY 2024 Adopted Budget	FY 2025 Projection	FY 2026 Projection
<b>Fire Pension Fund:</b>					
Revenues / Sources Of Funds					
Fire Pension Fund Revenues Net Of Transfers	\$ 959,617	\$ 1,932,950	\$ 1,838,950	\$ 1,847,569	\$ 1,856,416
Expenditures / Uses Of Funds:					
Fire Pension	\$ 914,971	\$ 949,886	\$ 846,030	\$ 849,902	\$ 853,793
<b>Fire Pension Net Revenues Over (Under) Expenditures</b>	<b>\$ 44,646</b>	<b>\$ 983,064</b>	<b>\$ 992,920</b>	<b>\$ 997,667</b>	<b>\$ 1,002,623</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 8,532,225</b>	<b>\$ 9,515,289</b>	<b>\$ 10,508,209</b>	<b>\$ 11,505,876</b>	<b>\$ 12,508,499</b>
<b>Police Pension Fund:</b>					
Revenues / Sources Of Funds					
Police Pension Fund Revenues Net Of Transfers	\$ (437,650)	\$ -	\$ -	\$ -	\$ -
Expenditures / Uses Of Funds:					
Police Pension	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Police Pension Net Revenues Over (Under) Expenditures</b>	<b>\$ (437,650)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Projected Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total All Funds:</b>					
Revenues / Sources Of Funds	\$ 44,647,605	\$ 59,809,244	\$ 58,945,744	\$ 56,037,579	\$ 56,331,758
Expenditures / Uses Of Funds:	\$ 38,715,082	\$ 33,124,934	\$ 33,005,564	\$ 30,037,248	\$ 30,354,434
<b>Net Revenues Over (Under) Expenditures All Funds</b>	<b>\$ 5,932,523</b>	<b>\$ 26,684,310</b>	<b>\$ 25,940,180</b>	<b>\$ 26,000,331</b>	<b>\$ 25,977,324</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 32,284,595</b>	<b>\$ 58,968,905</b>	<b>\$ 84,909,085</b>	<b>\$ 110,909,416</b>	<b>\$ 136,886,740</b>

## General Fund (10)

### Revenues & Expenditures

Revenue Estimate					
10	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Local Taxes					
10-00-401-00	Real Estate Property Taxes	\$ 1,147,566	\$ 995,061	\$ 995,061	\$ 1,019,996
10-00-401-01	Real Estate Property Tax - PPF	190,994	194,814	194,814	199,633
10-00-402-00	Personal Property Taxes	312,417	318,665	318,665	411,920
10-00-402-01	Personal Property Tax - PPF	61,165	62,388	62,388	80,620
10-00-403-00	County Surcharges	83,089	109,106	109,106	97,777
10-00-403-01	County Surcharge - PPF	16,257	21,000	21,000	19,500
10-00-404-00	Int & Pen on Prop Tax	30,040	30,592	30,592	42,252
10-00-405-00	Payment In-Lieu-Of Taxes	33,495	66,632	66,632	92,785
10-00-405-01	PILOT - PPF	454	-	-	-
10-00-405-02	Special Assessment - Cambridge	-	-	-	2,467
10-00-406-00	Railroad & Utilities Taxes	58,364	58,512	58,512	64,916
10-00-406-01	Railroad & Utilities - PPF	11,427	11,424	11,424	12,706
10-00-407-00	Financial Institution Taxes	25,496	4,738	4,738	26,006
10-00-408-00	Sales Tax	6,293,236	6,507,826	6,637,826	7,041,998
10-00-408-05	Use Taxes - General	535,219	531,215	591,215	602,879
10-00-409-00	Electric Franchise Taxes	1,909,396	2,126,976	2,126,976	1,962,687
10-00-409-01	Gas Franchise Tax	398,961	331,668	431,668	548,735
10-00-410-00	Tele Utility Franchise Tax	223,643	245,692	245,692	221,079
10-00-411-00	Cable TV Util Franchise Tax	103,082	103,554	103,554	105,061
10-00-412-00	Cigarette Tax	100,683	110,950	110,950	95,048
<b>Total Local Taxes</b>		<b>\$ 11,534,985</b>	<b>\$ 11,830,814</b>	<b>\$ 12,120,814</b>	<b>\$ 12,648,065</b>
State Taxes, Miscellaneous Grants					
10-00-428-00	Police Grants	\$ 37,843	\$ 6,000	\$ 17,094	\$ 6,685
10-00-431-00	Police OT Reimbursement	1,280	20,000	20,000	31,030
10-00-431-01	Police Dispatch Reimb - PCAD	-	8,944	8,944	8,944
10-00-432-00	Other Grants	122,545	50,000	56,856	50,000
10-00-433-00	ARPA Grant	-	2,182,210	2,182,210	3,270,045
10-00-446-00	Fire Prevention Local Grants	1,000	1,000	1,000	46,000
10-00-447-00	Police Grant:Shields	-	60,600	60,600	83,800
<b>Total Intergovernmental TRF</b>		<b>\$ 162,668</b>	<b>\$ 2,328,754</b>	<b>\$ 2,346,704</b>	<b>\$ 3,496,504</b>
Service Fees					
10-00-453-00	Cemetery Operating Fees	\$ 96,913	\$ 98,750	\$ 98,750	\$ 103,369
10-00-474-00	Animal Adoption & Boarding Fee	\$ 65,873	\$ 72,500	\$ 72,500	\$ 80,500
<b>Total Service Fees</b>		<b>\$ 162,786</b>	<b>\$ 171,250</b>	<b>\$ 171,250</b>	<b>\$ 183,869</b>
Licenses, Permits					
10-00-457-00	Merchants Licenses	\$ 59,831	\$ 60,478	\$ 60,478	\$ 63,000
10-00-458-00	Liquor Licenses	31,415	34,083	34,083	33,043
10-00-459-00	Merchants Permits	371,203	284,978	284,978	385,000
10-00-460-00	Fire Insurance License Tax	27,642	27,992	27,992	54,961
10-00-462-00	Building Permits	197,903	226,476	226,476	243,934
10-00-463-00	Electrical Permits	28,637	28,175	28,175	28,213
10-00-464-00	Plumbing Permits	13,825	13,420	13,420	21,653
10-00-465-00	Mechanical Permits	13,665	10,172	10,172	15,930
10-00-466-00	Street Cuts	400	200	110,550	50,000
10-00-505-01	Pet Licenses	3,497	4,000	4,000	4,000
<b>Total Licenses, Permits</b>		<b>\$ 748,018</b>	<b>\$ 689,974</b>	<b>\$ 800,324</b>	<b>\$ 899,734</b>

Revenue Estimate					
10	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Fines, Rental, Miscellaneous					
10-00-454-00	Cemetery Lot Sales	\$ 29,700	\$ 28,750	\$ 28,750	\$ 34,025
10-00-454-01	Lot Sales Columbarium	7,800	6,850	6,850	7,800
10-00-454-02	Columbarium Engraving	1,600	1,200	1,200	1,600
10-00-490-00	Municipal Court Fines	136,268	126,840	126,840	147,859
10-00-490-01	Court Fines-Code Enforcement	-	2,282	2,282	-
10-00-491-00	Police Training Fees	6,337	4,685	4,685	7,632
10-00-492-00	Crime Victim Comp Fees	-	93	93	-
10-00-494-00	Rental Income & Land Leases	2,958	13,214	13,214	1,129
10-00-495-05	Depot - OATS Maintenance Fund	600	-	-	-
10-00-496-00	Interest Income	56,933	71,773	71,773	240,000
10-00-506-01	Animal Shelter-Memorials	5,390	10,000	10,000	8,000
10-00-506-02	Animal Shelter Donations	15,567	25,000	25,000	20,000
10-00-506-03	Animal Shltr Trooper Donations	2,360	5,000	5,000	7,500
10-00-506-05	Community Policing Donations	-	500	500	225
10-00-507-00	Miscellaneous Revenue	66,456	50,000	50,000	66,456
10-00-507-02	Misc Revenue - Weed Mowing	6,459	7,700	7,700	7,700
10-00-507-04	Misc Revenue - Blg Demo	123,031	5,000	5,000	23,564
10-00-507-07	Relief Donations Account	-	5,000	5,000	5,000
10-00-507-08	Misc Rev-Galaxy Admin Fees	-	-	-	12,773
10-00-508-00	False Alarm Fees	1,375	2,500	2,500	2,750
10-00-510-00	Misc Income - Insurance	59,701	13,863	26,909	22,575
10-00-511-00	Misc Surplus Property Sales	31,400	54,848	54,848	50,510
10-00-512-00	Misc Donations	922	7,609	7,609	6,314
10-00-513-00	Dispatch Center Lease Revenue	25,157	23,034	23,034	23,034
10-00-515-00	PD Seizure	-	6,900	6,900	2,400
10-00-540-20	Intra-Govt Svc Transportation	452,557	521,370	521,370	521,370
10-00-540-61	Intra-Govt Svc WPC	646,293	685,172	685,172	685,172
10-00-540-62	Intra-Govt Svc Water	520,143	528,292	528,292	528,292
10-00-540-65	Intra-Govt Svc Sanitation	216,872	240,474	240,474	240,474
<b>Total Fines, Rental, Miscellaneous</b>		<b>\$ 2,415,880</b>	<b>\$ 2,447,949</b>	<b>\$ 2,460,995</b>	<b>\$ 2,674,154</b>
Contributions To/From					
10-01-552-00	Contr (To) / From Park	\$ (25,000)	\$ (15,000)	\$ (15,000)	\$ (15,000)
10-01-554-00	Contr (To) / From Cap Proj 1	-	-	-	(640,234)
10-01-555-00	Contr (To) / From Cap Proj 2	-	-	-	25,620
10-01-556-00	Contr (To) / From WPC	-	(1,421,815)	(1,421,815)	(2,629,811)
10-01-556-05	Contr (To) / From Sanitation	-	-	2,500,000	-
10-01-558-00	Contr (To) From Midtown TIF	(6,007)	-	-	(4,916)
10-01-559-00	Contr (To) / From MFA Fund	(12,962)	-	-	(14,210)
10-01-561-00	Contr (To) / From Police Pens	437,650	-	-	-
10-01-599-00	Contr (To)/From Sed Redev Corp	(200,000)	-	-	-
<b>Total Transfers</b>		<b>\$ 193,681</b>	<b>\$ (1,436,815)</b>	<b>\$ 1,063,185</b>	<b>\$ (3,278,552)</b>
<b>TOTAL REVENUE</b>		<b>\$ 15,218,018</b>	<b>\$ 16,031,927</b>	<b>\$ 18,963,272</b>	<b>\$ 16,623,774</b>

## Expenditure Summary

Function:	General Government
Fund:	General
Department:	Administration
Activity:	Administration
Fund / Dept. No.:	10-05

10-05	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
<b>Personnel Services</b>					
10-05-101-00	Salaries	\$ 234,160	\$ 251,113	\$ 253,113	\$ 256,829
10-05-102-00	Overtime - Non Scheduled	248	1,545	1,545	1,569
10-05-105-00	Lagers Retirement	31,828	31,741	32,047	32,163
10-05-106-00	Social Security Medicare Taxes	17,634	19,446	19,599	19,767
10-05-107-00	Employee Insurance	20,973	20,001	20,001	21,327
10-05-107-01	Employee Insurance E A P	6,640	6,891	6,891	-
10-05-108-00	Worker's Compensation Insur	1,487	363	365	307
<b>Total Personnel Services</b>		<b>\$ 312,969</b>	<b>\$ 331,100</b>	<b>\$ 333,562</b>	<b>\$ 331,961</b>
<b>Non-Personnel Services</b>					
10-05-211-00	Car Allowance	\$ 6,518	\$ 6,500	\$ 6,500	\$ 13,000
10-05-213-00	Advertising	67,712	75,650	75,650	25,650
10-05-214-00	Printing	519	4,650	4,650	512
10-05-215-00	Postage	79	239	239	157
10-05-216-00	Telecommunications Services	12,867	13,236	13,236	12,778
10-05-217-00	Electric	4,460	4,007	4,007	3,947
10-05-224-00	General Insurance	6,716	7,274	7,274	7,876
10-05-225-00	Maintenance Agreements	481	900	900	1,050
10-05-227-00	Dues & Subscriptions	12,120	12,025	12,025	5,064
10-05-229-00	Training Travel & Meals	14,943	14,340	14,340	16,665
10-05-230-01	Legal & Accounting	190,827	230,500	285,500	343,340
10-05-230-02	Prof Fees - Other	23,764	-	-	-
10-05-230-05	Misc Professional Fees	283	5,000	5,000	5,000
10-05-237-00	Economic Development	147,400	140,000	140,000	145,000
10-05-241-02	Miscellaneous Mayor	1,857	7,000	7,000	5,375
10-05-241-03	Relief From Donations Account	-	5,000	5,000	5,000
10-05-242-00	Gasoline & Oil	1,516	1,360	1,360	4,091
10-05-244-04	Supplies Office/Janitor/Other	1,783	2,445	2,445	2,254
10-05-258-00	Safety	-	20	20	-
10-05-400-00	COVID-19 Expenses	150	500	500	-
<b>Total Non-Personnel Services</b>		<b>\$ 493,995</b>	<b>\$ 530,646</b>	<b>\$ 585,646</b>	<b>\$ 596,759</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 806,964</b>	<b>\$ 861,746</b>	<b>\$ 919,208</b>	<b>\$ 928,720</b>



### Expenditure Summary

Function: General Government  
Fund: General  
Department: Administration  
Activity: Special Projects & Capital Replacements  
Fund / Dept. No.: 10-55

10-55	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Non-Personnel Services					
10-55-258-00	Chamber Public Svc Contracts	\$ 2,000	\$ 2,000	\$ 4,500	\$ 2,500
10-55-258-03	Scott Joplin Festival	-	10,000	10,000	10,000
<b>Total Non-Personnel Services</b>		<b>\$ 2,000</b>	<b>\$ 12,000</b>	<b>\$ 14,500</b>	<b>\$ 12,500</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,000</b>	<b>\$ 12,000</b>	<b>\$ 14,500</b>	<b>\$ 12,500</b>

### Personnel Detail

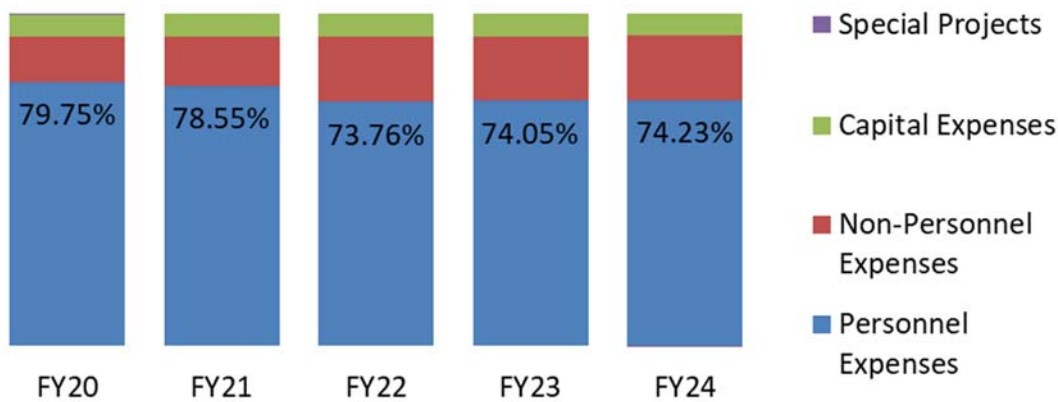
Function: General Government  
Fund: General  
Department: Administration  
Activity: Administration  
Fund / Dept. No.: 10-05

Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Elected</u>				
Mayor	9,600 / year	1	1	1
Council Member	4,800 / year	8	8	8
<b>Total Elected</b>		<u>9</u>	<u>9</u>	<u>9</u>
<u>Full-time</u>				
City Administrator		1	1	1
Executive Administrative Assistant	15	1	1	1
<b>Total Full Time</b>		<u>2</u>	<u>2</u>	<u>2</u>
<u>Part-time</u>				
<b>Total Part Time</b>		<u>0</u>	<u>0</u>	<u>0</u>

## Administration Department Performance Measurements

A good indicator of the overall relative efficiency of administration is the percentage personnel costs are to the total general fund budget. This measurement is indicative of the flexibility maintained and thereby resilience of the City’s operations. As is common in City Governments and any service type organization personnel costs represent a large share of the budget. Making these costs an important focus of the budgeting and financial management of the organization. Likewise, when reacting to downturns in revenues corresponding reductions in these costs are often disproportionately disruptive to service levels. Further since local labor markets dictate wage rates and these market forces are not always in step with the City’s revenue base, it is imperative that this percentage not increase to where the budget becomes inflexible to the point of not being able to adjust for gaps between revenue growth and market forces on wage rates without major disruptions to critical services.

General Fund Expenditures By Type



## Expenditure Summary

Function:	General Government
Fund:	General
Department:	Finance
Activity:	Accounting, Finance, Business Licenses
Fund / Dept. No.:	10-06

10-06	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Personnel Services					
10-06-101-00	Salaries	\$ 393,136	\$ 431,637	\$ 439,637	\$ 419,549
10-06-102-00	Overtime - Non Scheduled	2,009	3,105	3,105	2,010
10-06-105-00	Lagers Retirement	61,002	66,515	67,739	60,304
10-06-106-00	Social Security Medicare Taxes	28,693	33,258	33,870	32,253
10-06-107-00	Employee Insurance	51,789	61,439	61,439	59,198
10-06-108-00	Worker's Compensation Insur	3,678	622	633	500
<b>Total Personnel Services</b>		<b>\$ 540,307</b>	<b>\$ 596,576</b>	<b>\$ 606,423</b>	<b>\$ 573,814</b>
Non-Personnel Services					
10-06-213-00	Advertising	\$ 1,046	\$ 1,366	\$ 1,366	\$ 1,769
10-06-214-00	Printing	8,003	9,095	9,095	5,500
10-06-215-00	Postage	58,836	77,804	77,804	65,000
10-06-216-00	Telecommunications Services	1,989	2,049	2,049	2,700
10-06-217-00	Electric	1,952	1,843	1,843	6,300
10-06-222-04	Office Equip Repairs & Parts	-	500	500	500
10-06-224-00	General Insurance	5,218	8,423	8,423	9,650
10-06-225-00	Maintenance Agreements	36,218	67,123	148,888	78,900
10-06-227-00	Dues & Subscriptions	953	200	200	250
10-06-229-00	Training Travel & Meals	963	4,475	4,475	2,750
10-06-230-01	Legal & Accounting	17,955	18,000	37,000	18,600
10-06-230-04	Property Taxes Fees & Chgs	44,789	37,995	62,995	48,076
10-06-230-05	Misc Professional Fees	37,129	17,615	17,615	18,000
10-06-241-00	Miscellaneous	1,851	-	-	-
10-06-241-05	Credit Card Fees	131,038	137,778	137,778	130,600
10-06-244-04	Supplies Office/Janitor/Other	14,999	11,476	11,476	13,300
10-06-351-01	Equipment Lease Payments	8,624	8,610	8,610	7,668
10-06-400-00	COVID-19 Expenses	276	-	-	-
<b>Total Non-Personnel Services</b>		<b>\$ 371,839</b>	<b>\$ 404,352</b>	<b>\$ 530,117</b>	<b>\$ 409,563</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 912,146</b>	<b>\$ 1,000,928</b>	<b>\$ 1,136,540</b>	<b>\$ 983,377</b>

Expenditure Summary					
Function:	General Government				
Fund:	General				
Department:	Finance				
Activity:	Special Projects & Capital Replacements				
Fund / Dept. No.:	10-56				
10-56	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Non-Personnel Services					
10-56-351-05	Software	\$ 4,117	\$ -	\$ -	\$ -
<b>Total Non-Personnel Services</b>		<b>\$ 4,117</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 4,117</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Personnel Detail				
Function:	General Government			
Fund:	General			
Department:	Finance			
Activity:	Accounting, Finance, Business Licenses			
Fund / Dept. No.:	10-06			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Finance Director	26	1	1	1
Accounting Manager	21	1	1	1
Senior Account Technician	14	2	2	2
Accounting Technician - Utility Billing	14	1	1	1
Accounting Technician	13	1	1	1
Cashiers	12	2	2	2
<b>Total Full Time</b>		<b>8</b>	<b>8</b>	<b>8</b>
<u>Part-time</u>				
Transition Assistant		1	1	1
<b>Total Part Time</b>		<b>1</b>	<b>1</b>	<b>1</b>

## Finance Department Performance Measurements

A good indicator of the overall relative success of the finance department is the credit rating of the city. This measurement is taken by an outside independent agency and takes several things into account related to the financial health, management, and stability of the City. Although the items that make up this summary measurement are not within the direct control of the finance department, effective accounting and budgeting systems; internal controls; timely and pertinent reporting; along with leadership and effective counsel from finance provide a strong base to steer the City in the right directions that this measurement indicates.

The credit rating issued by Standard & Poor’s (S&P) was updated in February of 2018 and due to the cited strong financial management practices increased the already strong credit rating. In this upgrade they stated in their view “that management has demonstrated its competency through a history of balanced budgets, and has formalized a significant number of financial policies and practices that ensure the longevity of the practices.” The City’s most common debt structure is Certificates of Participation (COPs). S&P upgraded the City for purposes of issuance of COPs as “A+” with a “Stable” outlook. S&P also upgraded the rating of the City as an issuer of general obligation bonds (ICR) as “AA-” with a “Stable” outlook. This ICR is often the rate referred to as the City’s credit rating. In March of 2020 S&P updated the outlook for the credit ratings to “Negative” due to the unknown effects the global pandemic would have on the economy. This change in the outlook was common with all municipal credit ratings issued by S&P. In August of 2022, the ratings were affirmed and the outlook was revised back to “Stable”. According to the rating agency, “the revised outlook reflects the city’s management of expenditures during the height of the revenue decline, and the recovery and growth of revenue over the past two years”.

Standard & Poor's Bond Ratings For The City Of Sedalia																					
D	C	CC	CCC-	CCC	CCC+	B-	B	B+	BB-	BB	BB+	BBB-	BBB	BBB+	A-	A	A+	AA-	AA	AA+	AAA
Certificates Of Participation (COPs)																	A+ (Stable)				
Issuer Credit Rating (ICR)																	AA- (Stable)				

Expenditure Summary					
Function:	General Government				
Fund:	General				
Department:	City Clerk				
Activity:	Central Records, Risk Management				
Fund / Dept. No.:	10-07				
10-07	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Personnel Services					
10-07-101-00	Salaries	\$ 100,624	\$ 110,367	\$ 137,367	\$ 74,952
10-07-101-40	Salaries - Part Time	29,654	31,598	46,598	77,614
10-07-102-00	Overtime - Non Scheduled	-	-	-	368
10-07-105-00	Lagers Retirement	16,418	16,666	16,972	16,677
10-07-106-00	Social Security Medicare Taxes	9,869	10,860	11,013	11,713
10-07-107-00	Employee Insurance	12,458	13,707	13,707	12,967
10-07-108-00	Worker's Compensation Insur	815	198	201	181
10-07-110-00	Vacation Pay Unpaid	40,019	-	-	-
<b>Total Personnel Services</b>		<b>\$ 209,858</b>	<b>\$ 183,396</b>	<b>\$ 225,858</b>	<b>\$ 194,471</b>
Non-Personnel Services					
10-07-212-00	Elections	\$ 8,945	\$ 7,600	\$ 9,000	\$ 19,000
10-07-213-00	Advertising	-	527	527	330
10-07-214-00	Printing	6,390	7,500	7,500	5,975
10-07-215-00	Postage	42	90	90	100
10-07-216-00	Telecommunications Services	1,382	1,424	1,424	1,370
10-07-217-00	Electric	1,462	1,550	3,050	3,157
10-07-220-00	Leased Equipment	1,260	1,980	2,980	1,980
10-07-222-04	Office Equip Repairs & Parts	-	150	150	95
10-07-224-00	General Insurance	1,833	2,633	2,633	2,443
10-07-225-00	Maintenance Agreements	678	600	600	660
10-07-227-00	Dues & Subscriptions	264	370	370	255
10-07-229-00	Training Travel & Meals	275	1,000	1,000	2,120
10-07-230-05	Misc Professional Fees	803	750	750	750
10-07-244-04	Supplies Office/Janitor/Other	969	1,500	1,500	1,665
10-07-400-00	COVID-19 Expenses	150	-	-	-
<b>Total Non-Personnel Services</b>		<b>\$ 24,452</b>	<b>\$ 27,674</b>	<b>\$ 31,574</b>	<b>\$ 39,900</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 234,309</b>	<b>\$ 211,070</b>	<b>\$ 257,432</b>	<b>\$ 234,371</b>



Personnel Detail				
Function:	General Government			
Fund:	General			
Department:	City Clerk			
Activity:	Central Records, Risk Management			
Fund / Dept. No.:	10-07			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
City Clerk	22	1	1	1
Deputy City Clerk	19	1	1	1
<b>Total Full Time</b>		2	2	2
<u>Part-time</u>				
Switchboard Operators		2	2	2
Transition Assistant		1	1	1
<b>Total Part Time</b>		3	3	3

Expenditure Summary					
Function:	General Government				
Fund:	General				
Department:	Personnel				
Activity:	Personnel, Employee Records				
Fund / Dept. No.:	10-08				
10-08	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Personnel Services					
10-08-101-00	Salaries	\$ 134,294	\$ 134,362	\$ 136,362	\$ 143,714
10-08-105-00	Lagers Retirement	19,202	20,098	20,404	21,529
10-08-106-00	Social Security Medicare Taxes	9,990	10,049	10,202	10,765
10-08-107-00	Employee Insurance	8,437	7,012	7,012	7,862
10-08-107-01	Employee Insurance E A P	-	-	-	6,998
10-08-107-02	Employee Insurance Broker	-	-	34,000	-
10-08-108-00	Worker's Compensation Insur	82	184	186	167
<b>Total Personnel Services</b>		<b>\$ 172,005</b>	<b>\$ 171,705</b>	<b>\$ 208,167</b>	<b>\$ 191,036</b>
Non-Personnel Services					
10-08-211-00	Car Allowance	\$ -	\$ -	\$ 3,500	\$ 3,400
10-08-213-00	Advertising	1,651	2,050	5,050	2,060
10-08-214-00	Printing	40	40	40	-
10-08-215-00	Postage	66	175	175	119
10-08-216-00	Telecommunications Services	1,409	1,769	1,769	1,924
10-08-217-00	Electric	980	900	900	1,973
10-08-221-00	Small Tools & Equipment	-	2,500	2,500	-
10-08-224-00	General Insurance	1,845	2,801	2,801	2,758
10-08-225-00	Maintenance Agreements	4,179	4,180	9,180	4,400
10-08-227-00	Dues & Subscriptions	1,022	589	589	5,172
10-08-229-00	Training Travel & Meals	3,479	3,770	3,770	8,676
10-08-230-05	Misc Professional Fees	16,029	12,023	24,023	14,005
10-08-236-05	Employee Promotions	12,883	12,925	12,925	16,680
10-08-237-00	Health and Wellness	3,875	15,950	15,950	18,000
10-08-241-00	Miscellaneous	207	-	-	-
10-08-244-04	Supplies Office/Janitor/Other	2,372	3,633	3,633	1,500
10-08-258-02	Educational Stipends	1,517	1,500	1,500	1,500
10-08-400-00	COVID-19 Expenses	250	-	-	-
<b>Total Non-Personnel Services</b>		<b>\$ 51,804</b>	<b>\$ 64,804</b>	<b>\$ 88,304</b>	<b>\$ 82,167</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 223,809</b>	<b>\$ 236,509</b>	<b>\$ 296,471</b>	<b>\$ 273,203</b>

Personnel Detail				
Function:	General Government			
Fund:	General			
Department:	Personnel			
Activity:	Personnel, Employee Records			
Fund / Dept. No.:	10-08			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Personnel Director	26	1	1	1
Personnel Specialist	16	1	1	1
<b>Total Full Time</b>		2	2	2
<u>Part-time</u>				
<b>Total Part Time</b>		0	0	0

## Expenditure Summary

Function:	General Government
Fund:	General
Department:	Information Technology
Activity:	Computers, Network Engineering and Support
Fund / Dept. No.:	10-09

10-09	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
<b>Personnel Services</b>					
10-09-101-00	Salaries	\$ 103,519	\$ 168,459	\$ 171,459	\$ 172,870
10-09-102-00	Overtime - Non Scheduled	1,374	1,217	1,217	1,375
10-09-105-00	Lagers Retirement	17,097	25,960	26,419	26,764
10-09-106-00	Social Security Medicare Taxes	7,841	12,980	13,210	13,382
10-09-107-00	Employee Insurance	13,786	20,646	20,646	21,059
10-09-108-00	Worker's Compensation Insur	630	237	241	208
<b>Total Personnel Services</b>		<b>\$ 144,248</b>	<b>\$ 229,499</b>	<b>\$ 233,192</b>	<b>\$ 235,658</b>
<b>Non-Personnel Services</b>					
10-09-211-00	Auto	\$ -	\$ -	\$ -	\$ 6,800
10-09-213-00	Advertising	25	200	200	25
10-09-215-00	Postage	11	25	25	75
10-09-216-00	Telecommunications Services	2,134	2,112	2,112	2,620
10-09-217-00	Electric	980	902	902	2,763
10-09-221-00	Small Tools & Equipment	-	580	580	-
10-09-222-04	Office Equip Repairs & Parts	2,262	2,533	2,533	5,400
10-09-224-00	General Insurance	1,856	2,868	2,868	3,692
10-09-225-00	Maintenance Agreements	22,005	33,805	33,805	25,178
10-09-227-00	Dues & Subscriptions	-	-	-	10,890
10-09-229-00	Training Travel & Meals	1,305	2,700	2,700	750
10-09-230-05	Misc Professional Fees	398	42,500	42,500	-
10-09-244-04	Supplies Office/Janitor/Other	30	600	600	250
<b>Total Non-Personnel Services</b>		<b>\$ 31,005</b>	<b>\$ 88,825</b>	<b>\$ 88,825</b>	<b>\$ 58,443</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 175,254</b>	<b>\$ 318,325</b>	<b>\$ 322,017</b>	<b>\$ 294,101</b>

Expenditure Summary					
Function:	General Government				
Fund:	General				
Department:	Information Technology				
Activity:	Special Projects & Capital Replacements				
Fund / Dept. No.:	10-59				
10-59	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Capital Replacements					
10-59-351-00	Equipment	\$ 30,403	\$ 32,350	\$ 32,350	\$ 69,786
10-59-351-05	Software	577	-	54,735	-
<b>Total Capital Replacements</b>		<b>\$ 30,981</b>	<b>\$ 32,350</b>	<b>\$ 87,085</b>	<b>\$ 69,786</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 30,981</b>	<b>\$ 32,350</b>	<b>\$ 87,085</b>	<b>\$ 69,786</b>

Personnel Detail				
Function:	General Government			
Fund:	General			
Department:	Information Technology			
Activity:	Computers			
Fund / Dept. No.:	10-09			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
IT Manager	23	1	1	1
Network Technician	21		1	1
PC/Network Support Specialist	14	1	1	1
<b>Total Full Time</b>		<b>2</b>	<b>3</b>	<b>3</b>
<u>Part-time</u>				
<b>Total Part Time</b>		<b>0</b>	<b>0</b>	<b>0</b>

## Expenditure Summary

Function:	General Government
Fund:	General
Department:	Public Works
Activity:	Managment of Public Works Departments
Fund / Dept. No.:	10-10

10-10	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
10-10-101-00	Salaries	\$ 264,276	\$ 286,105	\$ 240,105	\$ 245,236
10-10-101-40	Salaries Part Time	-	-	32,200	-
10-10-102-00	Overtime - Non Scheduled	-	515	15,673	298
10-10-105-00	Lagers Retirement	43,657	43,853	44,465	37,592
10-10-106-00	Social Security Medicare Taxes	19,479	21,926	25,619	18,796
10-10-107-00	Employee Insurance	27,682	27,637	27,637	22,058
10-10-108-00	Worker's Compensation Insur	1,738	400	470	6,116
<b>Total Personnel Services</b>		<b>\$ 356,831</b>	<b>\$ 380,436</b>	<b>\$ 386,169</b>	<b>\$ 330,096</b>
Non-Personnel Services					
10-10-211-00	Car Allowance	\$ 3,409	\$ 3,400	\$ 3,400	\$ 3,400
10-10-214-00	Printing	-	95	95	95
10-10-215-00	Postage	48	32	32	22
10-10-216-00	Telecommunications Services	3,103	2,662	2,902	2,417
10-10-217-00	Electric	1,546	1,429	1,429	1,973
10-10-221-00	Small Tools & Equipment	103	600	600	152
10-10-222-02	Veh & Equip Repairs & Parts	204	250	250	500
10-10-224-00	General Insurance	4,306	5,987	5,987	7,217
10-10-225-00	Maintenance Agreements	6,122	53,847	53,847	9,022
10-10-227-00	Dues & Subscriptions	4,565	4,435	4,435	4,565
10-10-229-00	Training Travel & Meals	803	1,029	1,029	1,249
10-10-242-00	Gasoline & Oil	1,414	2,057	4,457	2,670
10-10-244-04	Supplies Office/Janitor/Other	589	900	900	900
10-10-248-02	Uniforms - Other	298	2,373	2,617	400
10-10-400-00	COVID-19 Expenses	150	-	-	-
<b>Total Non-Personnel Services</b>		<b>\$ 26,660</b>	<b>\$ 79,096</b>	<b>\$ 81,979</b>	<b>\$ 34,582</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 383,491</b>	<b>\$ 459,532</b>	<b>\$ 468,148</b>	<b>\$ 364,678</b>

Personnel Detail				
Function:	General Government			
Fund:	General			
Department:	Public Works			
Activity:	Managment of Public Works Departments			
Fund / Dept. No.:	10-10			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Public Works Director	26	1	1	1
Executive Administrative Assistant	14	1	1	1
Project Manager	18	1	2	1
Senior Engineering Technician	17	1	1	1
<b>Total Full Time</b>		4	5	4
<u>Part-time</u>				
Senior Engineering Technician		1		
<b>Total Part Time</b>		1	0	0

Expenditure Summary					
Function:	Public Safety				
Fund:	General				
Department:	Fire Protection				
Activity:	Fire Suppression, Fire Prevention, Administration				
Fund / Dept. No.:	10-12				
10-12	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Personnel Services					
10-12-101-00	Salaries	\$ 2,108,288	\$ 2,190,499	\$ 2,295,499	\$ 2,399,020
10-12-102-00	Overtime - Non Scheduled	57,971	57,996	57,996	56,734
10-12-102-02	Overtime Scheduled	-	22,500	22,500	22,500
10-12-103-00	Unemployment Taxes	-	-	-	-
10-12-104-00	Firemen's Retirement	312,227	506,516	506,516	554,173
10-12-105-00	Lagers Retirement	-	-	7,074	-
10-12-106-00	Social Security Medicare Taxes	28,789	32,487	33,110	46,054
10-12-107-00	Employee Insurance	300,323	281,797	281,797	336,183
10-12-108-00	Worker's Compensation Insur	122,663	119,454	121,747	112,168
10-12-110-00	Vacation Pay Unpaid	6,050	-	-	-
<b>Total Personnel Services</b>		<b>\$ 2,936,312</b>	<b>\$ 3,211,249</b>	<b>\$ 3,326,240</b>	<b>\$ 3,526,833</b>
Non-Personnel Services					
10-12-211-00	Car Allowance	\$ 3,409	\$ 1,700	\$ 1,700	\$ -
10-12-213-00	Advertising	\$ 88	\$ 300	\$ 300	\$ 200
10-12-214-00	Printing	172	200	200	320
10-12-215-00	Postage	113	110	110	125
10-12-216-00	Telecommunications Services	36,368	37,650	37,650	40,009
10-12-217-00	Electric	17,211	16,700	16,700	16,700
10-12-218-00	Gas	7,888	5,860	5,860	9,800
10-12-221-00	Small Tools & Equipment	37,924	8,200	8,200	25,790
10-12-222-02	Veh & Equip Repairs & Parts	38,887	23,480	38,480	25,000
10-12-222-03	Portable Equip/Repairs/Parts	3,511	5,500	5,500	4,800
10-12-222-05	Building & Grounds Maintenance	3,266	15,450	15,450	5,400
10-12-222-08	Equip - Annual Certifications	3,738	7,800	10,300	9,450
10-12-223-00	Radio Repairs & Service	670	500	500	500
10-12-224-00	General Insurance	56,050	65,883	65,883	72,506
10-12-225-00	Maintenance Agreements	603	3,680	3,680	1,200
10-12-227-00	Dues & Subscriptions	3,302	4,155	4,155	4,555
10-12-229-00	Training Travel & Meals	13,554	24,290	24,290	25,207
10-12-230-01	Legal & Accounting	14,095	3,000	3,000	4,500
10-12-230-05	Misc Professional Fees	3,038	8,000	8,000	9,000
10-12-242-00	Gasoline & Oil	19,293	14,000	39,000	30,000
10-12-243-00	Tires & Tubes	5,809	6,640	6,640	7,900
10-12-244-04	Supplies Office/Janitor/Other	6,047	6,100	6,100	6,100
10-12-244-05	Supplies - Fire Prevention	1,039	7,600	7,600	5,000
10-12-244-06	Medical Supplies	2,392	3,000	3,000	3,000
10-12-244-11	Supplies - Hazardous Materials	787	700	700	650
10-12-248-00	Uniforms	7,920	9,900	9,900	9,330
10-12-248-01	Uniforms Equip Charge/Reimb	4,942	5,440	5,440	4,875
10-12-400-00	COVID-19 Expenses	937	1,000	1,000	300
<b>Total Non-Personnel Services</b>		<b>\$ 293,056</b>	<b>\$ 286,839</b>	<b>\$ 329,339</b>	<b>\$ 322,217</b>
<b>TOTAL EXPENDITURES</b>		<b>\$3,229,368</b>	<b>\$3,498,088</b>	<b>\$3,655,578</b>	<b>\$3,849,049</b>



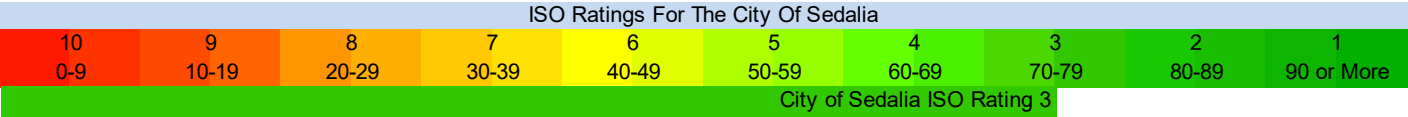
Expenditure Summary					
Function:	Public Safety				
Fund:	General				
Department:	Fire Protection				
Activity:	Special Projects & Capital Replacements				
Fund / Dept. No.:	10-62				
10-62	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Capital Replacements					
10-62-351-00	Equipment	\$ 168,672	\$ 90,200	\$ 103,911	\$ 113,915
10-62-351-10	Vehicles	34,000	40,000	76,391	86,000
10-62-353-50	Furniture & Fixtures	14,715	12,600	12,600	-
<b>Total Capital Replacements</b>		<b>\$ 217,387</b>	<b>\$ 142,800</b>	<b>\$ 192,902</b>	<b>\$ 199,915</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 217,387</b>	<b>\$ 142,800</b>	<b>\$ 192,902</b>	<b>\$ 199,915</b>

Personnel Detail				
Function:	Public Safety			
Fund:	General			
Department:	Fire Protection			
Activity:	Fire Suppression, Fire Prevention, Administration			
Fund / Dept. No.:	10-12			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Fire Chief	26	1	1	1
Deputy Fire Chief	25	1	1	1
Battalion Chief	F25	3	3	3
Fire Captain	F20	6	6	6
Fire Inspector	17	2	2	2
Fire Driver / Engineer	F15	12	12	12
Firefighter	F10	18	18	18
<b>Total Full Time</b>		<b>43</b>	<b>43</b>	<b>43</b>
<u>Part-time</u>				
<b>Total Part Time</b>		<b>0</b>	<b>0</b>	<b>0</b>

## Fire Protection Department Performance Measurements

A good indicator of the overall relative success of the fire protection department is the ISO rating of the city. This measurement is taken by an outside independent agency and takes several things into account related to the successful protection of the citizens from the hazards of fires. Indicative of the importance of this rating is the fact that this rating is generated for insurance companies to use to set the policy premiums for casualty insurance. Therefore, the better the rating the City receives the better protected the insurance companies believe that the citizens are and therefore the lower their insurance premiums. Although the items that make up this summary measurement are not entirely within the direct control of the fire department, effective procedures, training, the right well maintained equipment, and dedicated personnel have a tremendous effect on the measurements that make up this rating.

ISO calculates the score based on a scale relating to an overall score from 0 to 105.5 points earned in each section. The point total is translated into a summary rating with 1 being the best and 10 being the worst. The City’s rating was last reviewed in late 2017 to early 2018 and received a rating of 3. Since the rating agency has been trying to stay on a 5-year update rotation and is working to reduce that to 3 years, we anticipate that the city will be reviewed again soon. Further, since the Fire Department has made several major improvements in areas that are measured in this rating, we anticipate that the City’s score may improve.



Expenditure Summary					
Function:	Public Safety				
Fund:	General				
Department:	Law Enforcement				
Activity:	Administration, Police Operations				
Fund / Dept. No.:	10-13				
10-13	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Personnel Services					
10-13-101-00	Salaries	\$ 2,509,902	\$ 2,784,785	\$ 2,837,785	\$ 3,132,034
10-13-101-40	Salaries - Part Time	1,007	1,733	1,733	-
10-13-101-60	Salaries - Seasonal	8,020	11,568	11,568	1,388
10-13-102-00	Overtime - Non Scheduled	50,685	84,994	84,994	76,413
10-13-104-02	Police Retirement - Legacy Pla	545,908	545,908	545,908	545,908
10-13-105-00	Lagers Retirement	405,176	493,757	502,979	532,005
10-13-106-00	Social Security Medicare Taxes	189,271	218,260	222,315	242,643
10-13-107-00	Employee Insurance	340,421	353,227	353,227	404,384
10-13-108-00	Worker's Compensation Insur	92,552	91,600	93,257	86,451
<b>Total Personnel Services</b>		<b>\$ 4,142,942</b>	<b>\$ 4,585,831</b>	<b>\$ 4,653,764</b>	<b>\$ 5,021,227</b>
Non-Personnel Services					
10-13-213-00	Advertising	\$ 450	\$ 2,080	\$ 2,080	\$ 1,000
10-13-214-00	Printing	2,480	2,335	2,335	2,185
10-13-215-00	Postage	1,828	1,375	1,375	1,575
10-13-216-00	Telecommunications Services	31,547	28,356	28,356	28,470
10-13-217-00	Electric	56,651	46,000	46,000	38,200
10-13-218-00	Gas	4,071	1,700	1,700	2,500
10-13-220-00	Leased Equipment	220	270	270	380
10-13-221-00	Small Tools & Equipment	3,703	4,025	4,025	3,480
10-13-222-02	Veh & Equip Repairs & Parts	31,095	28,600	78,838	30,500
10-13-222-04	Office Equip Repairs & Parts	-	-	-	3,200
10-13-222-05	Building & Grounds Maintenance	-	-	-	1,500
10-13-223-00	Radio Repairs & Service	8,425	30,000	43,975	19,580
10-13-224-00	General Insurance	121,053	88,673	88,673	92,499
10-13-225-00	Maintenance Agreements	147,298	154,362	154,362	159,744
10-13-227-00	Dues & Subscriptions	19,635	20,921	20,921	25,929
10-13-229-00	Training Travel & Meals	47,001	41,260	41,260	63,505
10-13-230-01	Legal & Accounting	15,685	8,000	8,000	15,325
10-13-230-05	Misc Professional Fees	5,753	11,430	11,430	9,730
10-13-236-02	Training & Ed Ammo & Supplies	6,567	15,296	15,296	16,234
10-13-238-00	Dispatch & Emergency Mgmt	327,932	329,868	329,868	329,868
10-13-242-00	Gasoline & Oil	82,348	68,680	98,680	73,680
10-13-243-00	Tires & Tubes	9,828	8,000	8,000	9,500
10-13-244-04	Supplies Office/Janitor/Other	12,857	11,074	11,074	11,674
10-13-244-05	Misc Evidence Supplies	12,989	8,300	8,300	6,200
10-13-248-00	Uniforms	8,783	11,650	11,650	11,450
10-13-251-01	Canine Expense	13,711	11,320	11,320	10,840
10-13-255-00	Special Investigations	960	4,900	4,900	4,900
10-13-255-02	Community Policing	3,432	4,250	4,250	11,900
10-13-400-00	COVID-19 Expenses	750	-	-	-
<b>Total Non-Personnel Services</b>		<b>\$ 977,051</b>	<b>\$ 942,725</b>	<b>\$ 1,036,937</b>	<b>\$ 985,548</b>
Other Expenditures					
10-13-802-00	D.A.R.E. - Receipts	\$ (15,039)	\$ (10,000)	\$ (10,000)	\$ (20,000)
10-13-803-00	D.A.R.E. - Disbursements	9,015	7,000	7,000	8,500
10-13-812-01	Grant Jag Sed/Pettis	12,844	13,400	13,400	5,400
<b>Total Other Expenditures</b>		<b>\$ 6,820</b>	<b>\$ 10,400</b>	<b>\$ 10,400</b>	<b>\$ (6,100)</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 5,126,814</b>	<b>\$ 5,538,956</b>	<b>\$ 5,701,102</b>	<b>\$ 6,000,675</b>

### Expenditure Summary

Function: Public Safety  
 Fund: General  
 Department: Law Enforcement  
 Activity: Special Projects & Capital Replacements  
 Fund / Dept. No.: 10-63

10-63	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Capital Replacements					
10-63-351-00	Equipment	\$ 106,667	\$ 112,177	\$ 122,845	\$ 297,627
10-63-351-10	Vehicles	85,787	151,828	322,424	206,926
<b>Total Capital Replacements</b>		<b>\$ 192,454</b>	<b>\$ 264,005</b>	<b>\$ 445,269</b>	<b>\$ 504,553</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 192,454</b>	<b>\$ 264,005</b>	<b>\$ 445,269</b>	<b>\$ 504,553</b>

### Personnel Detail

Function: Public Safety  
 Fund: General  
 Department: Law Enforcement  
 Activity: Administration, Police Operations  
 Fund / Dept. No.: 10-13

Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Police Chief	26	1	1	1
Police Commander	P20	3	4	4
Sergeant	P15	7	7	7
Detective	P12	2	2	2
Corporal	P12	5	5	5
Police Officer	P10	31	30	30
Chief Administrative Officer	19	1	1	1
Records Manager	19	1	1	1
Fleet Mechanic	13		1	1
Community Services Officer	11	1	1	1
Records Technician	11	3	3	3
Senior Building Services Worker			1	1
<b>Total Full Time</b>		<b>55</b>	<b>57</b>	<b>57</b>
<u>Part-time</u>				
Crossing Guard		2	2	2
Reserve Police Officer		2	2	2
<b>Total Part Time</b>		<b>2</b>	<b>2</b>	<b>2</b>

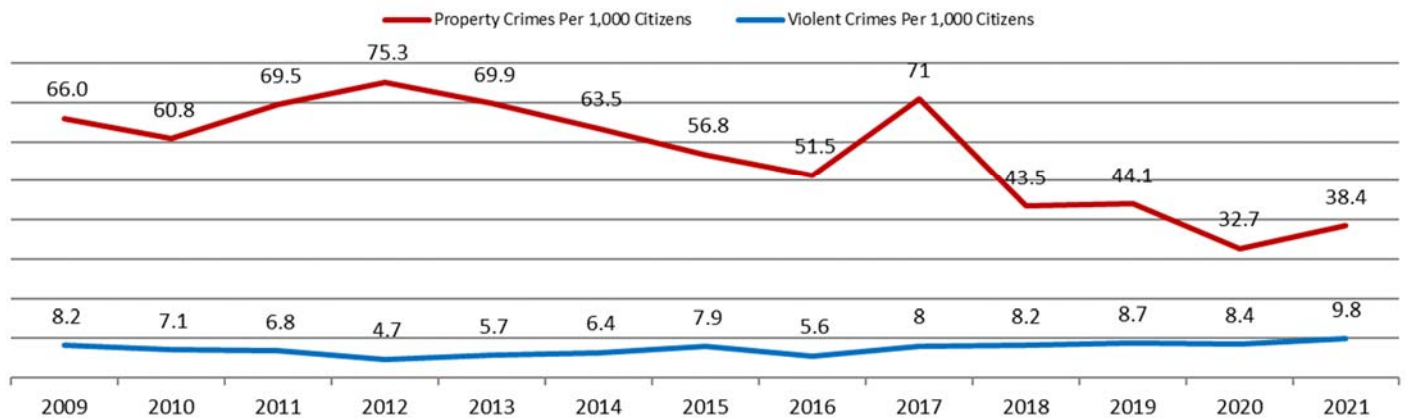
Moved Fleet Mechanic From Fleet Maintenance  
 Moved Senior Building Services Worker From Building Maintenance

## Law Enforcement Department Performance Measurements

Since the primary focus of the law enforcement or police department is to protect the citizens from criminal actions, a good indicator of the overall relative success of the department is the crime rate of the City. The Federal Bureau of Investigations (FBI) maintains a database of many statistics of reported crimes for numerous service areas throughout the United States. This database is often used to compare the relative safety or chances of becoming a victim of a crime for different locations throughout the United States. This is another reason that it is important for the City to monitor these same statistics.

Although the activities of any police department will not stop people from committing crimes, many of their activities are aimed at detouring crimes over the long run. Likewise, the raw crime rate as published by the FBI does not come close to measuring all the efforts and the success of those sworn to protect and to serve the citizens of the City. Further, the time lag of the availability of this data does not facilitate creating actionable goals based on it. The internal police command staff utilize much more detailed and better measurements of the proactive steps law enforcement uses to deter crimes from happening, and to protect its citizens by coming to their aide in their time of need. Therefore, this data is presented here for a historical context with like data other communities use.

### Reported Crime Rate



## Expenditure Summary

Function:	Community Development
Fund:	General
Department:	Community Development
Activity:	Planning/Zoning, Code Enforcement
Fund / Dept. No.:	10-16

10-16	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
<b>Personnel Services</b>					
10-16-101-00	Salaries	\$ 463,780	\$ 510,150	\$ 520,150	\$ 565,253
10-16-102-00	Overtime - Non Scheduled	240	500	500	411
10-16-105-00	Lagers Retirement	73,494	77,288	78,818	86,546
10-16-106-00	Social Security Medicare Taxes	34,553	38,644	39,409	43,274
10-16-107-00	Employee Insurance	71,255	68,723	68,723	76,099
10-16-108-00	Worker's Compensation Insur	13,102	11,492	11,742	11,188
<b>Total Personnel Services</b>		<b>\$ 656,424</b>	<b>\$ 706,797</b>	<b>\$ 719,342</b>	<b>\$ 782,771</b>
<b>Non-Personnel Services</b>					
10-16-211-00	Car Allowance	\$ 6,819	\$ 6,800	\$ 6,800	\$ 10,200
10-16-213-00	Advertising	3,778	3,165	3,165	3,165
10-16-213-05	Promotional - State Fair Booth	2,806	2,500	2,500	3,800
10-16-214-00	Printing	422	510	510	150
10-16-215-00	Postage	993	1,500	1,500	250
10-16-215-01	Postage - Code Enforcement	12,373	3,000	3,000	4,800
10-16-216-00	Telecommunications Services	11,014	11,108	11,108	11,842
10-16-217-00	Electric	3,400	3,157	3,157	9,472
10-16-221-00	Small Tools & Equipment	323	350	350	350
10-16-222-02	Veh & Equip Repairs & Parts	3,940	1,450	1,450	1,840
10-16-224-00	General Insurance	9,459	13,097	13,097	15,109
10-16-225-00	Maintenance Agreements	17,895	24,939	24,939	11,931
10-16-227-00	Dues & Subscriptions	2,214	1,896	1,896	2,121
10-16-229-00	Training Travel & Meals	12,780	12,875	12,875	16,750
10-16-229-02	Training Travel & Meals - CLG	1,418	630	630	1,420
10-16-230-01	L&P Community Development	4,441	-	-	10,260
10-16-230-03	L&P Code Enforcement	25,762	5,000	5,000	18,600
10-16-230-05	Professional Fees	26,031	128,000	128,000	128,000
10-16-241-00	Miscellaneous	536	-	-	-
10-16-241-05	Credit Card Fees	-	420	420	-
10-16-242-00	Gasoline & Oil	8,089	6,180	6,180	9,700
10-16-243-00	Tires & Tubes	1,484	720	720	720
10-16-244-04	Supplies Office/Janitor/Other	11,138	11,900	11,900	11,300
10-16-400-00	COVID-19 Expenses	200	-	-	-
<b>Total Non-Personnel Services</b>		<b>\$ 167,315</b>	<b>\$ 239,197</b>	<b>\$ 239,197</b>	<b>\$ 271,781</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 823,739</b>	<b>\$ 945,994</b>	<b>\$ 958,539</b>	<b>\$ 1,054,552</b>

Expenditure Summary					
Function:		Community Development			
Fund:		General			
Department:		Community Development			
Activity:		Special Projects & Capital Replacements			
Fund / Dept. No.:		10-66			
10-66	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Non-Personnel Services					
10-66-230-02	Professional Fees-Other	\$ 15,781	\$ 85,000	\$ 85,000	\$ 70,000
10-66-230-10	Demolitions	52,829	300,000	300,000	100,000
10-66-230-16	Demolition & Mowing Lien Fees	672	-	-	-
<b>Total Non-Personnel Services</b>		<b>\$ 69,282</b>	<b>\$ 385,000</b>	<b>\$ 385,000</b>	<b>\$ 170,000</b>
Capital Replacements					
10-66-351-10	Vehicles	\$ 47,006	\$ -	\$ -	\$ -
10-66-352-00	Land	10,888	-	-	-
<b>Total Capital Replacements</b>		<b>\$ 57,894</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 127,176</b>	<b>\$ 385,000</b>	<b>\$ 385,000</b>	<b>\$ 170,000</b>

Personnel Detail				
Function:		Community Development		
Fund:		General		
Department:		Community Development		
Activity:		Planning/Zoning, Code Enforcement		
Fund / Dept. No.:		10-16		
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Community Development Director	24	1	1	1
Chief Building Official	21	1	1	1
Planner	17	1	1	1
Building Inspector	16	2	2	2
Code Enforcement Officer	15	5	5	5
Administrative Assistant	12	1	1	1
<b>Total Full Time</b>		<b>11</b>	<b>11</b>	<b>11</b>
<u>Part-time</u>				
PT Service Worker		1	1	1
<b>Total Part Time</b>		<b>1</b>	<b>1</b>	<b>1</b>

### Expenditure Summary

Function:	General Government
Fund:	General
Department:	Building Maintenance
Activity:	City Facility Maintenance
Fund / Dept. No.:	10-17

10-17	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Personnel Services					
10-17-101-00	Salaries	\$ 174,445	\$ 219,504	\$ 225,504	\$ 194,690
10-17-102-00	Overtime - Non Scheduled	942	1,500	1,500	1,096
10-17-105-00	Lagers Retirement	25,422	33,098	34,016	28,850
10-17-106-00	Social Security Medicare Taxes	11,872	16,869	17,328	14,978
10-17-107-00	Employee Insurance	34,762	41,086	41,086	37,695
10-17-108-00	Worker's Compensation Insur	7,154	7,784	7,995	5,872
<b>Total Personnel Services</b>		<b>\$ 254,596</b>	<b>\$ 319,840</b>	<b>\$ 327,429</b>	<b>\$ 283,180</b>
Non-Personnel Services					
10-17-213-00	Advertising	\$ 82	\$ -	\$ -	\$ -
10-17-216-00	Telecommunications Services	4,413	3,947	3,947	4,751
10-17-217-00	Electric	5,816	5,568	6,568	5,825
10-17-218-00	Gas	3,164	2,329	3,829	3,685
10-17-221-00	Small Tools & Equipment	2,950	1,900	1,900	1,000
10-17-222-02	Veh & Equip Repairs & Parts	763	3,033	3,033	6,033
10-17-222-05	Building & Grounds Maintenance	57,644	33,985	48,985	45,776
10-17-224-00	General Insurance	13,786	18,496	22,496	22,025
10-17-225-00	Maintenance Agreements	6,374	7,368	17,368	7,138
10-17-241-00	Miscellaneous	59	-	-	-
10-17-242-00	Gasoline & Oil	4,695	3,807	6,307	3,948
10-17-243-00	Tires & Tubes	-	1,200	1,200	-
10-17-244-04	Supplies Office/Janitor/Other	10,470	7,812	9,812	9,538
10-17-248-00	Uniforms	535	1,100	4,100	1,100
10-17-400-00	COVID-19 Expenses	50	-	-	-
<b>Total Non-Personnel Services</b>		<b>\$ 110,801</b>	<b>\$ 90,545</b>	<b>\$ 129,545</b>	<b>\$ 110,819</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 365,397</b>	<b>\$ 410,385</b>	<b>\$ 456,974</b>	<b>\$ 393,999</b>



Expenditure Summary					
Function:	General Government				
Fund:	General				
Department:	Building Maintenance				
Activity:	Special Projects & Capital Replacements				
Fund / Dept. No.:	10-67				
10-67	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Capital Replacements					
10-67-234-00	Debt Service	\$ 30,898	\$ 30,898	\$ 30,898	\$ 30,848
10-67-351-00	Equipment	-	6,500	6,500	-
10-67-351-10	Vehicles	-	-	39,000	-
10-67-353-00	Buildings	-	29,000	29,000	35,000
<b>Total Capital Replacements</b>		<b>\$ 30,898</b>	<b>\$ 66,398</b>	<b>\$ 105,398</b>	<b>\$ 65,848</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 30,898</b>	<b>\$ 66,398</b>	<b>\$ 105,398</b>	<b>\$ 65,848</b>

Personnel Detail				
Function:	General Government			
Fund:	General			
Department:	Building Maintenance			
Activity:	City Facility Maintenance			
Fund / Dept. No.:	10-17			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Building Maintenance Supervisor	16	1	1	1
Building Maintenance Worker	11	3	3	3
Senior Building Services Worker	9	1		
Building Services Worker	8	1	1	1
<b>Total Full Time</b>		6	5	5
<u>Part-time</u>				
<b>Total Part Time</b>		0	0	0
Moved Senior Building Services Worker To Police				

### Expenditure Summary

Function:	General Government
Fund:	General
Department:	Cemetery
Activity:	Property Maintenance, Burial Service
Fund / Dept. No.:	10-19

10-19	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
<b>Personnel Services</b>					
10-19-101-00	Salaries	\$ 219,097	\$ 202,412	\$ 227,412	\$ 213,500
10-19-101-60	Salaries - Seasonal	23,599	12,175	12,175	13,676
10-19-102-00	Overtime - Non Scheduled	3,913	3,250	3,250	4,111
10-19-105-00	Lagers Retirement	33,270	31,381	32,146	33,294
10-19-106-00	Social Security Medicare Taxes	18,146	16,664	17,047	17,693
10-19-107-00	Employee Insurance	25,872	27,201	27,201	38,756
10-19-108-00	Worker's Compensation Insur	10,938	7,618	7,803	10,285
10-19-110-00	Vacation Pay Unpaid	12,988	-	-	-
<b>Total Personnel Services</b>		<b>\$ 347,822</b>	<b>\$ 300,702</b>	<b>\$ 327,034</b>	<b>\$ 331,316</b>
<b>Non-Personnel Services</b>					
10-19-213-00	Advertising	\$ 155	\$ 150	\$ 150	\$ 155
10-19-214-00	Printing	440	700	700	700
10-19-215-00	Postage	69	75	75	75
10-19-216-00	Telecommunications Services	3,768	3,527	4,527	3,696
10-19-217-00	Electric	2,405	2,400	2,400	2,400
10-19-218-00	Gas	3,420	2,400	5,400	2,916
10-19-221-00	Small Tools & Equipment	2,511	3,300	3,300	2,000
10-19-222-02	Veh & Equip Repairs & Parts	2,996	2,500	3,250	3,000
10-19-222-05	Building & Grounds Maintenance	1,933	1,800	1,800	2,781
10-19-224-00	General Insurance	7,079	8,726	8,726	8,387
10-19-241-05	Credit Card Fees	1,208	1,270	1,270	1,332
10-19-242-00	Gasoline & Oil	11,654	9,000	12,000	12,000
10-19-243-00	Tires & Tubes	846	2,000	2,000	1,600
10-19-244-04	Supplies Office/Janitor/Other	394	500	500	825
10-19-246-02	Lots Bought Back	850	900	900	850
10-19-248-00	Uniforms	711	750	750	715
10-19-400-00	COVID-19 Expenses	150	-	-	-
<b>Total Non-Personnel Services</b>		<b>\$ 40,589</b>	<b>\$ 39,998</b>	<b>\$ 47,748</b>	<b>\$ 43,432</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 388,411</b>	<b>\$ 340,700</b>	<b>\$ 374,782</b>	<b>\$ 374,748</b>

Expenditure Summary					
Function:	General Government				
Fund:	General				
Department:	Cemetery				
Activity:	Special Projects & Capital Replacements				
Fund / Dept. No.:	10-69				
10-69	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Capital Replacements					
10-69-351-00	Equipment	\$ 6,904	\$ -	\$ -	\$ 12,500
10-69-351-10	Vehicles	-	-	-	35,000
10-69-352-01	Land Improvements	3,782	21,500	24,500	-
<b>Total Capital Replacements</b>		<b>\$ 10,686</b>	<b>\$ 21,500</b>	<b>\$ 24,500</b>	<b>\$ 47,500</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 10,686</b>	<b>\$ 21,500</b>	<b>\$ 24,500</b>	<b>\$ 47,500</b>

Personnel Detail				
Function:	General Government			
Fund:	General			
Department:	Cemetery			
Activity:	Property Maintenance, Burial Service			
Fund / Dept. No.:	10-19			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Cemetery Director	17	1	1	1
Crew Leader	16	1	1	1
Equipment Operator	11	3	3	3
<b>Total Full Time</b>		<b>5</b>	<b>5</b>	<b>5</b>
<u>Part-time</u>				
Laborer - seasonal		2	2	2
<b>Total Part Time</b>		<b>2</b>	<b>2</b>	<b>2</b>

Expenditure Summary					
Function:	Public Works				
Fund:	General				
Department:	Vehicle Maintenance				
Activity:	Vehicle Repair, Maintenance				
Fund / Dept. No.:	10-20				
10-20	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Personnel Services					
10-20-101-00	Salaries	180,122	194,999	199,999	167,319
10-20-102-00	Overtime - Non Scheduled	2,625	750	750	2,741
10-20-105-00	Lagers Retirement	27,388	29,950	30,715	26,019
10-20-106-00	Social Security Medicare Taxes	13,742	14,975	15,357	13,009
10-20-107-00	Employee Insurance	27,341	27,477	27,477	14,233
10-20-108-00	Worker's Compensation Insur	5,153	7,520	7,713	3,762
<b>Total Personnel Services</b>		<b>\$ 256,371</b>	<b>\$ 275,671</b>	<b>\$ 282,011</b>	<b>\$ 227,083</b>
Non-Personnel Services					
10-20-213-00	Advertising	125	125	125	125
10-20-214-00	Printing	112	429	429	75
10-20-215-00	Postage	-	5	5	5
10-20-216-00	Telecommunications Services	1,535	1,528	1,528	1,542
10-20-217-00	Electric	5,757	5,643	5,643	6,255
10-20-218-00	Gas	3,219	1,892	1,892	4,515
10-20-220-00	Leased Equipment	597	796	796	876
10-20-221-00	Small Tools & Equipment	6,653	6,860	6,860	5,340
10-20-222-02	Veh & Equip Repairs & Parts	8,311	6,000	6,000	6,000
10-20-222-05	Building & Grounds Maintenance	2,521	2,443	2,443	2,520
10-20-224-00	General Insurance	7,882	8,168	8,168	8,938
10-20-225-00	Maintenance Agreements	9,569	13,053	13,053	9,570
10-20-229-00	Training Travel & Meals	19	1,300	1,300	1,900
10-20-230-01	Legal and Accounting	193	-	-	-
10-20-242-00	Gasoline & Oil	25,329	27,085	27,085	22,484
10-20-243-00	Tires & Tubes	1,245	1,235	1,235	2,275
10-20-244-04	Supplies Office/Janitor/Other	1,015	910	910	1,015
10-20-248-00	Uniforms	6,644	7,771	7,771	7,141
10-20-248-02	Uniforms - Other	742	700	700	700
10-20-400-00	COVID-19 Expenses	50	-	-	-
10-20-803-00	Hazardous Tires, Oil, Etc	125	650	650	462
<b>Total Non-Personnel Services</b>		<b>\$ 81,641</b>	<b>\$ 86,593</b>	<b>\$ 86,593</b>	<b>\$ 81,738</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 338,012</b>	<b>\$ 362,264</b>	<b>\$ 368,604</b>	<b>\$ 308,821</b>

### Expenditure Summary

Function: Public Works  
Fund: General  
Department: Vehicle Maintenance  
Activity: Special Projects & Capital Replacements  
Fund / Dept. No.: 10-90

10-90	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Capital Replacements					
10-90-351-00	Equipment	\$ 5,700	\$ 27,303	\$ 27,303	\$ -
<b>Total Capital Replacements</b>		<b>\$ 5,700</b>	<b>\$ 27,303</b>	<b>\$ 27,303</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 5,700</b>	<b>\$ 27,303</b>	<b>\$ 27,303</b>	<b>\$ -</b>

### Personnel Detail

Function: Public Works  
Fund: General  
Department: Vehicle Maintenance  
Activity: Vehicle Repair, Maintenance  
Fund / Dept. No.: 10-20

Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Lead Mechanic	15	1	1	1
Mechanic	13	4	3	3
<b>Total Full Time</b>		5	4	4
<u>Part-time</u>				
<b>Total Part Time</b>		0	0	0

One Mechanic Moved To Police Department

## Expenditure Summary

Function:	Public Safety
Fund:	General
Department:	Animal Control & Shelter
Activity:	Animal Shelter and Animal Control Services
Fund / Dept. No.:	10-21

10-21	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
<b>Personnel Services</b>					
10-21-101-00	Salaries	\$ 171,012	\$ 191,903	\$ 196,903	\$ 194,908
10-21-101-40	Salaries - Part Time	1,699	-	-	-
10-21-101-45	Salaries & Bene - Empl Agency	7,500	-	-	3,000
10-21-102-00	Overtime - Non Scheduled	4,725	2,555	2,555	4,130
10-21-105-00	Lagers Retirement	26,545	27,566	28,331	30,659
10-21-106-00	Social Security Medicare Taxes	12,581	15,446	15,828	15,330
10-21-107-00	Employee Insurance	35,657	34,043	34,043	40,215
10-21-108-00	Worker's Compensation Insur	3,337	2,984	3,058	2,517
<b>Total Personnel Services</b>		<b>\$ 263,056</b>	<b>\$ 274,498</b>	<b>\$ 280,719</b>	<b>\$ 290,759</b>
<b>Non-Personnel Services</b>					
10-21-213-00	Advertising	\$ 48	\$ 120	\$ 120	\$ 175
10-21-214-00	Printing	677	1,400	1,400	970
10-21-215-00	Postage	128	150	150	150
10-21-216-00	Telecommunications Services	12,459	20,520	20,520	12,525
10-21-217-00	Electric	9,603	8,500	8,500	4,565
10-21-218-00	Gas	8,744	6,500	6,500	10,500
10-21-221-00	Small Tools & Equipmen	256	4,049	4,049	5,000
10-21-222-02	Veh & Equip Repairs & Parts	204	353	353	4,160
10-21-222-05	Building & Grounds Maintenance	1,556	2,740	2,740	1,960
10-21-224-00	General Insurance	5,722	6,789	6,789	9,266
10-21-225-00	Maintenance Agreements	2,526	3,220	3,220	4,173
10-21-227-00	Dues & Subscriptions	445	380	380	450
10-21-229-00	Training Travel & Meals	1,602	3,400	3,400	3,400
10-21-230-01	Legal and Accounting	1,825	1,000	1,000	5,500
10-21-230-16	Prof Srvs - Spay & Neutering	17,378	21,500	21,500	28,000
10-21-230-17	Prof Services - Euthanasia	472	250	250	500
10-21-230-18	Prof Srvcs - Veterinary Visits	8,500	9,800	9,800	11,500
10-21-241-05	Credit Card Fees	1,175	1,800	1,800	1,900
10-21-242-00	Gasoline & Oil	3,653	2,500	2,500	5,150
10-21-243-00	Tires & Tubes	-	600	600	1,200
10-21-244-38	Supplies - Animal Food	649	1,000	1,000	1,100
10-21-244-39	Supplies - Animal Medications	21,911	21,000	21,000	23,000
10-21-244-40	Sply - Cat Litter & Other Anim	2,487	3,820	3,820	4,850
10-21-244-41	Supplies - Janitorial	2,381	3,000	3,000	3,000
10-21-244-42	Supplies - Office	1,511	2,500	2,500	2,750
10-21-248-02	Uniforms - Other	684	1,000	1,000	1,150
10-21-351-00	Equipment	443	-	-	1,300
10-21-400-00	COVID-19 Expenses	206	500	500	-
<b>Total Non-Personnel Services</b>		<b>\$ 107,245</b>	<b>\$ 128,391</b>	<b>\$ 128,391</b>	<b>\$ 148,194</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 370,301</b>	<b>\$ 402,888</b>	<b>\$ 409,110</b>	<b>\$ 438,953</b>

### Expenditure Summary

Function: Public Works  
Fund: General  
Department: Animal Services  
Activity: Special Projects & Capital Replacements  
Fund / Dept. No.: 10-91

10-91	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Capital Replacements					
10-91-234-00	Debt Service	-	-	-	-
10-91-351-00	Equipment	-	-	-	-
10-91-351-01	Equipment Lease Payments	-	-	-	-
10-91-351-05	Software	-	-	-	-
10-91-351-10	Vehicles	\$ 147,882	\$ 65,000	\$ 65,000	\$ -
10-91-352-00	Land	-	-	-	-
10-91-352-01	Land Improvements	-	-	-	24,500
10-91-352-05	Tree Management	-	-	-	-
10-91-353-00	Buildings	-	15,000	15,000	-
10-91-353-50	Furniture & Fixtures	-	-	-	-
<b>Total Capital Replacements</b>		<b>\$ 147,882</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 24,500</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 147,882</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 24,500</b>

### Personnel Detail

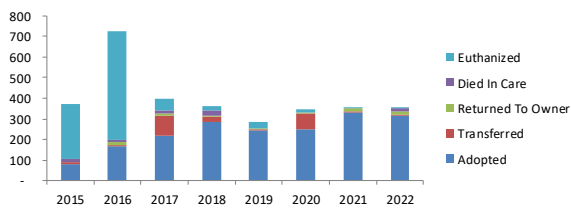
Function: Public Safety  
Fund: General  
Department: Animal Control & Shelter  
Activity: Animal Shelter and Animal Control Services  
Fund / Dept. No.: 10-21

Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Animal Service Manager	17	1	1	1
Animal Control Officer	12	1	1	1
Animal Care Attendant	11	3	3	3
<b>Total Full Time</b>		5	5	5
<u>Part-time</u>				
Animal Care Attendant		1	1	1
<b>Total Part Time</b>		1	1	1

## Animal Control and Shelter Department Performance Measurements

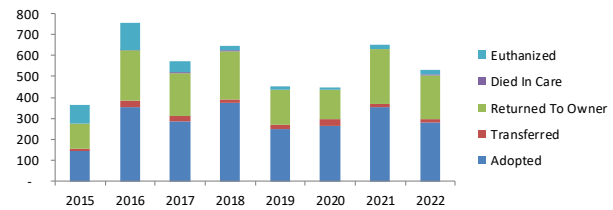
The major functions of the animal control and shelter department center on public safety by safeguarding its citizens from animals along with the humane treatment of the animals. Due to the generous donation of a new facility in 2016 the City has been able to tremendously improve the handling of and care for animals in the community. Likewise, the department has taken several major steps to improve the quality of life and adoption rates of pets. Regrettably though the department must balance the protection of the citizens as well as other animals when it comes to vicious or diseased animals, and it does not take this responsibility lightly. The laudable goal of the department is to strive to eliminate the need for any animal to be euthanized and to place all animals in a loving and healthy environment where animals and the citizens of the community comingling in an enjoyable and healthy manner. Therefore, in order to measure the relative success of the department, the adoption and euthanasia rates will be tracked.

**Sedalia Animal Shelter  
Cats Cared For**



Cats	2015	2016	2017	2018	2019	2020	2021	2022
Adopted	81	167	217	283	244	249	329	313
Transferred	9	7	100	28	5	75	5	8
Returned To Owner	1	12	10	6	7	8	16	16
Died In Care	16	13	16	23				14
Euthanized	263	527	52	22	27	14	8	8

**Sedalia Animal Shelter  
Dogs Cared For**



Dogs	2015	2016	2017	2018	2019	2020	2021	2022
Adopted	145	352	285	373	249	265	353	282
Transferred	11	31	25	19	23	30	16	13
Returned To Owner	117	239	206	228	165	141	261	208
Died In Care	0	2	2	3				5
Euthanized	88	131	55	21	16	11	22	23



## Expenditure Summary

Function:	General Government
Fund:	General
Department:	Municipal Court
Activity:	Municipal Law Adjudication
Fund / Dept. No.:	10-22

10-22	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Personnel Services					
10-22-101-00	Salaries	\$ 2,280	\$ -	\$ -	\$ -
10-22-106-00	Social Security Medicare Taxes	174	-	-	-
10-22-108-00	Worker's Compensation Insur	(39)	-	-	-
<b>Total Personnel Services</b>		<b>\$ 2,415</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Non-Personnel Services					
10-22-217-00	Electric	\$ 1,325	\$ -	\$ -	\$ -
10-22-230-12	Prof Fees - Public Defender	4,500	3,000	3,000	4,500
<b>Total Non-Personnel Services</b>		<b>\$ 5,825</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 4,500</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 8,240</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 4,500</b>

Note: Municipal Court functions were transferred to the Circuit Court in January of 2021.

## Capital Improvement Projects Fund II (15)

### Revenues & Expenditures

Revenue Estimate					
15	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Local Taxes					
15-00-408-00	Sales Tax	\$ 1,622,293	\$ 1,680,537	\$ 1,680,537	\$ 1,704,015
15-00-408-02	Sales Tax - Cap Improv - II	1,570,554	1,626,919	1,626,919	1,759,363
15-00-408-04	Sales Tax - County Share	365,400	365,400	365,400	365,400
15-00-408-05	Use Taxes - CIP I	133,803	132,801	132,801	150,717
15-00-408-06	Use Taxes - CIP II	133,803	132,801	132,801	150,717
<b>Total Local Taxes</b>		<b>\$ 3,825,852</b>	<b>\$ 3,938,458</b>	<b>\$ 3,938,458</b>	<b>\$ 4,130,212</b>
State Taxes, Miscellaneous Grants					
15-00-435-00	Airport Grants	\$ 180,035	\$ 690,353	\$ 690,353	\$ 189,000
15-00-435-01	MODOT Joint Proj Participation	-	650,000	650,000	650,000
15-00-439-00	CDBG - Pass Through	139,266	500,000	500,000	500,000
15-00-446-00	Railroad Spur Grant	640,327	1,530,208	1,530,208	1,538,314
15-00-449-00	Other Grant Revenue	-	-	12,000	690,234
<b>Total Intergovernmental</b>		<b>\$ 959,628</b>	<b>\$ 3,370,561</b>	<b>\$ 3,382,561</b>	<b>\$ 3,567,548</b>
Other					
15-00-496-00	Interest Income	\$ 1,818	\$ 2,895	\$ 2,895	\$ 40,842
15-00-507-00	Miscellaneous Revenue	173,542	-	178,497	-
15-00-507-05	MODOT Streetscape	50,594	-	-	-
15-00-514-03	HCC Participation - Heckart	-	578,263	578,263	566,213
15-00-514-04	HCC Participation Sedalia 200	-	646,000	646,000	646,000
<b>Total Other</b>		<b>\$ 225,954</b>	<b>\$ 1,227,158</b>	<b>\$ 1,405,654</b>	<b>\$ 1,253,055</b>
Contributions To / From					
15-01-550-00	Contr (To) / From General Fund	\$ -	\$ -	\$ -	\$ 640,234
15-01-550-05	Contr (To) / From Transp Fund	2,409,400	500,000	500,000	500,000
15-01-551-00	Contr (To) / From Library Fund	100,553	-	-	-
15-01-552-00	Contr (To) / From Park	725,313	738,138	738,138	750,163
15-01-556-00	Contr (To) / From WPCF	281,212	126,590	126,590	150,478
15-01-558-00	Contr (To) From Midtown TIF	671,846	262,793	262,793	(1,900)
15-01-559-00	Contr (To) / From MFA Fund	(6,481)	-	-	(6,481)
<b>Total Contributions To / From</b>		<b>\$ 4,181,842</b>	<b>\$ 1,627,520</b>	<b>\$ 1,627,520</b>	<b>\$ 2,032,494</b>
<b>TOTAL REVENUE</b>		<b>\$ 9,193,275</b>	<b>\$10,163,696</b>	<b>\$10,354,193</b>	<b>\$ 10,983,308</b>

### Expenditure Summary

Function: Public Works  
 Fund: Capital Projects II  
 Department: Capital Improvements  
 Activity: Two 1/4% Capital Improvements, Sales Tax  
 Fund / Dept. No.: 15-32

15-32	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
<b>Non-Personnel Services</b>					
15-32-213-00	Advertising	\$ -	\$ 300	\$ 300	\$ 500
15-32-230-01	Legal & Accounting	7,586	5,850	5,850	6,045
15-32-230-02	Prof Fees Engineering	46,611	80,000	92,000	89,800
15-32-234-00	Debt Service on COP's	3,344,222	3,270,718	3,270,718	3,270,349
15-32-235-00	Fiscal Agent Fees	2,500	5,250	5,250	3,500
<b>Total Non-Personnel Services</b>		<b>\$ 3,400,919</b>	<b>\$ 3,362,118</b>	<b>\$ 3,374,118</b>	<b>\$ 3,370,194</b>
<b>Capital Improvements</b>					
15-32-350-00	CDBG Pass Through	\$ 139,266	\$ -	\$ -	\$ -
15-32-353-05	City Gateways	380	-	-	-
15-32-353-25	Fire Capital Equipment	260,013	1,510,100	1,510,100	1,754,755
15-32-353-31	Railroad Spur	658,994	1,501,889	1,501,889	1,538,314
15-32-353-32	Rail Spur - Maintenance	-	-	178,497	20,000
15-32-353-33	Parking Lot Improve- Downtown	53,163	-	-	-
15-32-353-34	Street Scape	17,576	250,000	250,000	-
15-32-353-36	Storm Drainage Project	289,337	665,125	665,125	1,288,319
15-32-353-37	Sidewalk Replacement Project	472,041	1,100,000	1,144,030	1,147,571
15-32-353-41	Other Capital Projects	933,922	61,000	61,000	-
15-32-353-42	Community Center	11,836,322	-	-	-
15-32-353-62	Various Street Imprv Projects	625,983	3,196,000	3,151,970	3,074,000
15-32-435-00	Airport Grant Funded Expend	211,131	730,023	730,023	210,000
<b>Total Capital Improvements</b>		<b>\$ 15,498,129</b>	<b>\$ 9,014,137</b>	<b>\$ 9,192,634</b>	<b>\$ 9,032,959</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 18,899,048</b>	<b>\$ 12,376,255</b>	<b>\$ 12,566,752</b>	<b>\$ 12,403,153</b>

## Transportation Fund (20)

### Revenues & Expenditures

Revenue Estimate					
20	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Local Taxes					
20-00-408-01	Sales Tax - Transportation	\$ 3,054,608	\$ 3,156,235	\$ 3,212,235	\$ 3,410,300
20-00-408-06	Use Taxes - Transportation	267,608	265,607	295,607	301,304
<b>Total Local Taxes</b>		<b>\$ 3,322,216</b>	<b>\$ 3,421,842</b>	<b>\$ 3,507,842</b>	<b>\$ 3,711,604</b>
Intergovernmental					
20-00-425-00	State Gasoline Taxes	\$ 617,092	\$ 597,960	\$ 697,960	\$ 714,741
20-00-426-00	State Vehicle Sales Taxes	219,061	237,904	237,904	229,664
20-00-427-00	State Vehicle Fee Increases	102,526	107,427	107,427	106,193
20-00-444-00	TRIM Grant	10,000	10,000	10,000	10,000
20-00-449-00	Other Grant Revenue	-	-	-	200,000
<b>Total Intergovernmental</b>		<b>\$ 948,678</b>	<b>\$ 953,291</b>	<b>\$ 1,053,291</b>	<b>\$ 1,260,598</b>
Service Fees					
20-00-455-00	Airport Fees	\$ 4,302	\$ 5,450	\$ 5,450	\$ 4,990
20-00-455-01	Aircraft Maintenance Revenue	83,154	65,500	65,500	91,950
20-00-455-02	Aircraft Maint Part Sales	14,717	35,000	50,000	70,000
20-00-456-00	Airport Fuel Sales	311,081	300,000	360,000	368,000
20-00-456-02	Airport Oil Sales	1,439	2,500	2,500	1,680
<b>Total Service Charges</b>		<b>\$ 414,693</b>	<b>\$ 408,450</b>	<b>\$ 483,450</b>	<b>\$ 536,620</b>
Rental and Miscellaneous					
20-00-494-00	Rental Income & Land Leases	\$ 58,897	\$ 75,101	\$ 75,101	\$ 54,901
20-00-495-00	Rental Income Hangar	63,410	71,200	71,200	70,000
20-00-496-00	Interest Income	7,707	7,134	7,134	15,490
20-00-507-00	Misc Revenue	3,752	13,730	13,730	3,752
20-00-510-00	Misc Income	2,758	4,000	4,000	5,000
20-00-511-00	Misc Surplus Property Sales	-	12,000	12,000	5,000
<b>Total Other</b>		<b>\$ 136,524</b>	<b>\$ 183,165</b>	<b>\$ 183,165</b>	<b>\$ 154,143</b>
Contributions To / From					
20-01-554-00	Contr (To) / From Cap Proj 1	\$ (1,909,400)	\$ -	\$ -	\$ -
20-01-555-00	Contr (To) / From Cap Proj 2	(500,000)	(500,000)	(500,000)	(500,000)
20-01-558-00	Contr (To)/ From Midtown TIF	(3,004)	-	-	(2,722)
<b>Total Contributions To / From</b>		<b>\$ (2,412,404)</b>	<b>\$ (500,000)</b>	<b>\$ (500,000)</b>	<b>\$ (502,722)</b>
<b>TOTAL REVENUE</b>		<b>\$ 2,409,708</b>	<b>\$ 4,466,748</b>	<b>\$ 4,727,748</b>	<b>\$ 5,160,243</b>

## Expenditure Summary

Function:	Airport
Fund:	Transportation
Department:	Airport
Activity:	Airport Maintenance, Fuel Sales
Fund / Dept. No.:	20-11

20-11	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
<b>Personnel Services</b>					
20-11-101-00	Salaries	\$ 93,353	\$ 142,659	\$ 145,659	\$ 186,490
20-11-101-40	Salaries - Part Time	16,506	17,450	17,450	18,409
20-11-102-00	Overtime - Non Scheduled	268	500	500	603
20-11-105-00	Lagers Retirement	21,935	21,781	22,240	23,031
20-11-106-00	Social Security Medicare Taxes	8,187	12,287	12,516	13,056
20-11-107-00	Employee Insurance	8,585	13,003	13,003	15,489
20-11-108-00	Worker's Compensation Insur	6,452	8,846	9,012	7,989
<b>Total Personnel Services</b>		<b>\$ 155,286</b>	<b>\$ 216,526</b>	<b>\$ 220,380</b>	<b>\$ 265,067</b>
<b>Non-Personnel Services</b>					
20-11-213-00	Advertising	\$ 61	\$ 400	\$ 400	\$ 1,400
20-11-214-00	Printing	-	1,200	1,200	1,400
20-11-215-00	Postage	200	50	50	100
20-11-216-00	Telecommunications Services	13,813	13,731	13,731	14,150
20-11-217-00	Electric	17,048	16,153	16,153	18,035
20-11-218-00	Gas	5,426	2,500	2,500	4,800
20-11-221-00	Small Tools & Equipment	3,999	3,144	3,144	3,975
20-11-222-02	Veh & Equip Repairs & Parts	2,880	4,122	4,122	3,700
20-11-222-04	Office Equip Repairs & Parts	148	-	-	-
20-11-222-05	Building & Grounds Maintenance	13,429	18,841	18,841	17,991
20-11-222-10	Fuel Equipment Repairs & Mtc	4,396	32,500	32,500	31,500
20-11-224-00	General Insurance	37,434	32,639	32,639	35,876
20-11-227-00	Dues & Subscriptions	5,570	6,832	6,832	7,257
20-11-229-00	Training Travel & Meals	370	1,595	1,595	4,735
20-11-230-01	Legal and Accounting	1,855	2,700	2,700	1,855
20-11-241-05	Credit Card Fees	-	12,285	12,285	12,285
20-11-242-00	Gasoline & Oil	3,014	3,750	3,750	5,140
20-11-244-04	Supplies Office/Janitor/Other	831	2,010	2,010	1,970
20-11-244-07	Program Supplies	1,050	2,478	2,478	2,478
20-11-246-00	Cost Of Aviation Fuel Sold	224,443	210,000	290,000	265,513
20-11-246-01	Cost Of Catering Sales	311	500	500	200
20-11-246-02	Cost of Aviation Parts Sales	41,870	26,250	51,250	59,500
20-11-246-03	Cost Of Aviation Oil Sold	1,157	-	-	-
20-11-248-00	Uniforms	96	1,763	1,763	2,301
20-11-400-00	COVID-19 Expenses	50	-	-	-
<b>Total Non-Personnel Services</b>		<b>\$ 379,449</b>	<b>\$ 395,443</b>	<b>\$ 500,443</b>	<b>\$ 496,160</b>
<b>Intra-Government</b>					
20-11-540-10	Intra-Govt Svc From Gen Fund	\$ 51,984	\$ 60,827	\$ 60,827	\$ 60,827
<b>Total Intra-Government</b>		<b>\$ 51,984</b>	<b>\$ 60,827</b>	<b>\$ 60,827</b>	<b>\$ 60,827</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 586,719</b>	<b>\$ 672,796</b>	<b>\$ 781,650</b>	<b>\$ 822,054</b>

### Expenditure Summary

Function: Public Works  
Fund: Transportation  
Department: Airport  
Activity: Special Projects & Capital Replacements  
Fund / Dept. No.: 20-61

20-61	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Capital Replacements					
20-61-351-00	Equipment	\$ 6,647	\$ 4,934	\$ 4,934	\$ -
<b>Total Capital Replacements</b>		<b>\$ 6,647</b>	<b>\$ 4,934</b>	<b>\$ 4,934</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 6,647</b>	<b>\$ 4,934</b>	<b>\$ 4,934</b>	<b>\$ -</b>

### Personnel Detail

Function: Airport  
Fund: Transportation  
Department: Airport  
Activity: Airport Maintenance, Fuel Sales  
Fund / Dept. No.: 20-11

Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Airport Director	21	1	1	1
Aircraft Mechanic	16	1	1	1
Airport Attendants	14	1	1	1
<b>Total Full Time</b>		<b>3</b>	<b>3</b>	<b>3</b>
<u>Part-time</u>				
Aircraft Mechanic			1	1
Airport Attendant		1	1	1
<b>Total Part Time</b>		<b>1</b>	<b>2</b>	<b>2</b>

Expenditure Summary					
Function:	Public Works				
Fund:	Transportation				
Department:	Street				
Activity:	Street Maintenance, Storm Sewers				
Fund / Dept. No.:	20-14				
20-14	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Personnel Services					
20-14-101-00	Salaries	\$ 654,346	\$ 761,486	\$ 781,986	\$ 815,077
20-14-102-00	Overtime - Non Scheduled	34,120	19,998	19,998	19,184
20-14-103-00	Unemployment Taxes	(827)	-	-	-
20-14-105-00	Lagers Retirement	98,544	119,548	122,684	127,441
20-14-106-00	Social Security Medicare Taxes	49,994	59,783	61,352	63,821
20-14-107-00	Employee Insurance	118,995	135,936	135,936	135,688
20-14-108-00	Worker's Compensation Insur	36,837	42,773	43,943	40,449
<b>Total Personnel Services</b>		<b>\$ 992,008</b>	<b>\$ 1,139,525</b>	<b>\$ 1,165,900</b>	<b>\$ 1,201,660</b>
Non-Personnel Services					
20-14-213-00	Advertising	\$ 383	\$ 1,050	\$ 1,050	\$ 1,050
20-14-214-00	Printing	695	700	700	725
20-14-215-00	Postage	17	25	25	5
20-14-216-00	Telecommunications Services	10,737	11,098	11,098	12,043
20-14-217-00	Electric	8,897	8,920	8,920	9,346
20-14-217-01	Electric Street Lights	424,232	427,196	427,196	452,331
20-14-218-00	Gas	8,064	5,671	5,671	9,604
20-14-220-00	Leased Equipment	-	1,800	1,800	1,800
20-14-221-00	Small Tools & Equipment	5,016	10,975	10,975	10,075
20-14-222-02	Veh & Equip Repairs & Parts	114,429	89,482	124,482	101,880
20-14-222-04	Office Equip Repairs & Parts	-	-	-	100
20-14-222-05	Building & Grounds Maintenance	12,517	5,225	5,225	6,675
20-14-222-06	Tree Trim Grind & Removal	61,775	69,340	125,408	109,275
20-14-222-09	Signal & Street Light R&M Svcs	848	3,925	3,925	3,200
20-14-223-00	Radio Repairs & Service	-	788	788	-
20-14-224-00	General Insurance	46,737	52,229	52,229	55,801
20-14-225-00	Maintenance Agreements	4,205	10,068	10,068	9,815
20-14-229-00	Training Travel & Meals	171	29,800	29,800	21,625
20-14-230-01	Legal and Accounting	3,273	2,800	2,800	5,600
20-14-230-02	Prof Fees - Other	393	800	800	250,002
20-14-230-04	Utility Locates	3,981	3,000	48,000	24,500
20-14-231-00	Storm Sewers	3,434	4,000	4,000	5,000
20-14-236-05	Employee Promotions	372	450	450	450
20-14-239-00	Transit Services	37,500	25,000	25,000	25,000
20-14-242-00	Gasoline & Oil	47,904	80,000	80,000	98,630
20-14-243-00	Tires & Tubes	9,728	11,075	11,075	20,000
20-14-244-04	Supplies Office/Janitor/Other	4,988	4,801	4,801	5,000
20-14-244-07	Supplies-Street & Constr Mat	173,278	232,500	232,500	269,600
20-14-248-00	Uniforms	12,852	15,760	15,760	16,087
20-14-248-02	Safety	840	3,800	3,800	3,800
20-14-400-00	COVID-19 Expenses	350	-	-	-
<b>Total Non-Personnel Services</b>		<b>\$ 997,617</b>	<b>\$ 1,112,278</b>	<b>\$ 1,248,346</b>	<b>\$ 1,529,020</b>
Intra-Government					
20-14-540-10	Intra-Govt Svc From Gen Fund	\$ 379,143	\$ 439,798	\$ 439,798	\$ 439,798
<b>Total Intra-Government</b>		<b>\$ 379,143</b>	<b>\$ 439,798</b>	<b>\$ 439,798</b>	<b>\$ 439,798</b>
<b>TOTAL EXPENDITURES</b>		<b>\$2,368,767</b>	<b>\$2,691,601</b>	<b>\$2,854,044</b>	<b>\$3,170,477</b>

Expenditure Summary					
Function:	Public Works				
Fund:	Transportation				
Department:	Street				
Activity:	Special Projects & Capital Replacements				
Fund / Dept. No.:	20-64				
20-64	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Capital Replacements					
20-64-351-00	Equipment	\$ 136,917	\$ 1,115,374	\$ 1,115,374	\$ 725,900
20-64-351-01	Equipment Lease Payments	38,784	58,278	58,278	21,253
20-64-351-10	Vehicles	-	28,500	28,500	68,000
20-64-352-01	Land Improvements	-	146,728	146,728	54,500
20-64-353-00	Buildings	-	80,000	80,000	80,000
<b>Total Capital Replacements</b>		<b>\$ 175,701</b>	<b>\$ 1,428,880</b>	<b>\$ 1,428,880</b>	<b>\$ 949,653</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 175,701</b>	<b>\$ 1,428,880</b>	<b>\$ 1,428,880</b>	<b>\$ 949,653</b>

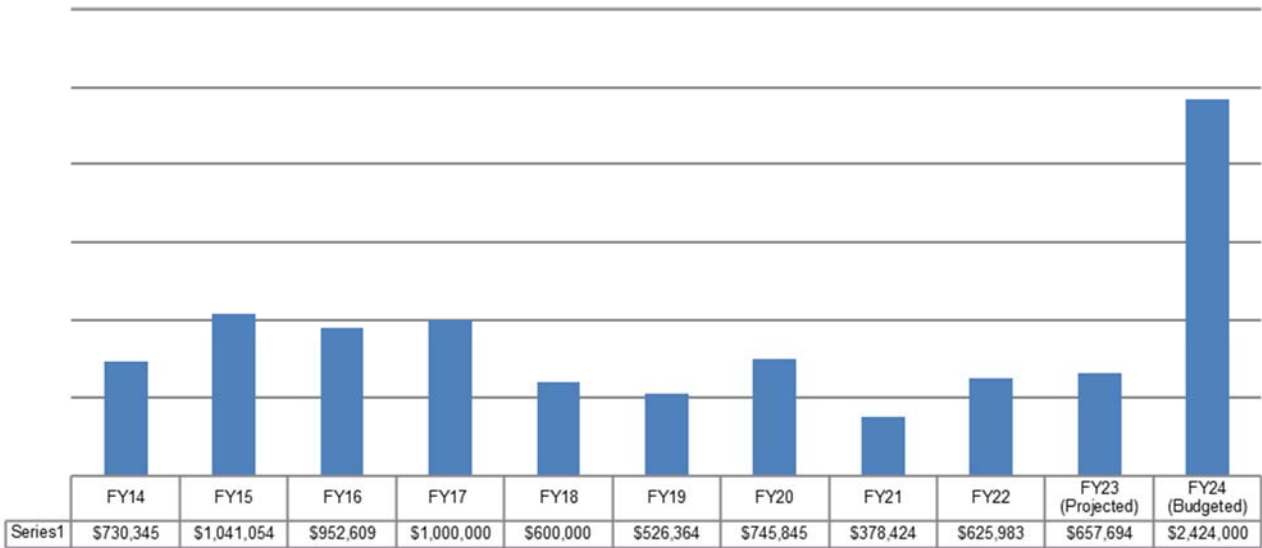
Personnel Detail				
Function:	Public Works			
Fund:	Transportation			
Department:	Street			
Activity:	Street Maintenance, Storm Sewers			
Fund / Dept. No.:	20-14			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Operations Manager	20	1	1	1
Crew Supervisor	16	3	3	3
Program Specialist	14	1	1	1
Equipment Operator II	14	6	6	6
Equipment Operator I	11	7	7	7
Maintenance Technician	11	1	1	1
Public Works Maintenance Operator	11	1	1	1
<b>Total Full Time</b>		<b>20</b>	<b>20</b>	<b>20</b>
<u>Part-time</u>				
Laborer - seasonal		0	0	0
<b>Total Part Time</b>		<b>0</b>	<b>0</b>	<b>0</b>



## Street Department Performance Measurements

The major function of the street department centers on the provision of safe and efficient roadways and sidewalks. The street department also oversees and manages the funding allocated in the capital improvement funds related to the provision of roads, sidewalks, and storm water runoff of the roads. The City Council during its strategic planning process directed more resources towards repairing and improving the streets in the city for FY15 through FY17 and then again for FY20. In FY21 funds were allocated more towards storm water improvements and sidewalks. For FY22 funding was again allocated to complete resurfacing projects. In this budget some larger projects were included with cost sharing anticipated in partnership with the Missouri Department of Transportation. Further, the street department has used technological advances along with increased in-house capabilities to increase its ability to stretch available dollars further to improve the roadways. Improved processes in the areas such as chip and seal, reclamation and mill and overlay, along with the department managing the blend of the different processes to match the right solution to the right problem have been keys to utilizing the increased funding to accomplishing the successes of the department. Further, a 3/4-Million-dollar allocation was made in the street department capital budget to purchase the equipment to bring larger mill and overlay projects in-house in FY23. This has greatly improved our ability to stretch capital improvement dollars further, as well as, making the scheduling of projects less dependent on outside contractors’ scheduling conflicts.

Capital Improvements Allocation For Streets



## Expenditure Summary

Function:	Public Works
Fund:	Transportation
Department:	Alley & ROW Maintenance
Activity:	Alley and Right of Way Maintenance, Mowing
Fund / Dept. No.:	20-23

20-23	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
<b>Personnel Services</b>					
20-23-101-00	Salaries	\$ 92,104	\$ 123,396	\$ 126,396	\$ 139,449
20-23-101-60	Salaries - Seasonal	4,223	-	-	-
20-23-102-00	Overtime - Non Scheduled	4,499	6,000	6,000	4,111
20-23-105-00	Lagers Retirement	13,200	19,797	20,256	21,964
20-23-106-00	Social Security Medicare Taxes	7,128	9,899	10,128	10,982
20-23-107-00	Employee Insurance	17,569	28,080	28,080	28,231
20-23-108-00	Worker's Compensation Insur	4,685	8,856	9,064	8,058
<b>Total Personnel Services</b>		<b>\$ 143,408</b>	<b>\$ 196,028</b>	<b>\$ 199,925</b>	<b>\$ 212,795</b>
<b>Non-Personnel Services</b>					
20-23-213-00	Advertising	\$ 155	\$ 107	\$ 107	\$ 107
20-23-216-00	Telecommunications Services	293	293	293	585
20-23-221-00	Small Tools & Equipment	2,587	1,010	1,010	990
20-23-222-02	Veh & Equip Repairs & Parts	14,026	6,000	6,000	5,400
20-23-224-00	General Insurance	4,601	5,759	5,759	4,705
20-23-242-00	Gasoline & Oil	6,575	6,518	6,518	8,000
20-23-243-00	Tires & Tubes	1,069	1,100	1,100	1,800
20-23-244-04	Supplies Office/Janitor/Other	15	61	61	65
20-23-244-07	Supplies-Operating Materials	3,410	7,000	7,000	1,800
20-23-248-00	Uniforms	1,132	2,137	2,137	2,137
20-23-248-02	Uniforms Other	104	400	400	500
20-23-400-00	COVID-19 Expenses	100	-	-	-
<b>Total Non-Personnel Services</b>		<b>\$ 34,066</b>	<b>\$ 30,384</b>	<b>\$ 30,384</b>	<b>\$ 26,088</b>
<b>Intra-Government</b>					
20-23-540-10	Intra-Govt Svc From Gen Fund	\$ 21,430	\$ 20,745	\$ 20,745	\$ 20,745
<b>Total Intra-Government</b>		<b>\$ 21,430</b>	<b>\$ 20,745</b>	<b>\$ 20,745</b>	<b>\$ 20,745</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 198,904</b>	<b>\$ 247,157</b>	<b>\$ 251,054</b>	<b>\$ 259,628</b>

### Expenditure Summary

Function: Public Works  
 Fund: Transportation  
 Department: Alley & ROW Maintenance  
 Activity: Special Projects & Capital Replacements  
 Fund / Dept. No.: 20-93

20-93	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Capital Replacements					
20-93-351-00	Equipment	\$ 6,701	\$ 16,200	\$ 17,200	\$ -
<b>Total Capital Replacements</b>		<b>\$ 6,701</b>	<b>\$ 16,200</b>	<b>\$ 17,200</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 6,701</b>	<b>\$ 16,200</b>	<b>\$ 17,200</b>	<b>\$ -</b>

### Personnel Detail

Function: Public Works  
 Fund: Transportation  
 Department: Alley & ROW Maintenance  
 Activity: Alley and Right of Way Maintenance, Mowing  
 Fund / Dept. No.: 20-23

Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Equipment Operator II	14	2	2	2
Laborer	8	2	2	2
<b>Total Full Time</b>		4	4	4
<u>Part-time</u>				
Laborer - seasonal				
<b>Total Part Time</b>		0	0	0

### Expenditure Summary

Function:	Public Works
Fund:	Transportation
Department:	Train Depot
Activity:	Management of Train Depot
Fund / Dept. No.:	20-24

20-24	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Non-Personnel Services					
20-24-217-00	Electric	\$ 5,987	\$ -	\$ 4,000	\$ 4,328
20-24-218-00	Gas	1,053	-	1,500	1,855
20-24-222-05	Buildings & Grounds Maintenan	1,589	-	12,000	1,000
20-24-224-00	General Insurance	2,173	-	-	2,173
20-24-225-00	Maintenance Agreements	2,838	-	5,000	5,120
20-24-244-04	Supplies Office/Janitor/Other	1,649	-	1,000	1,000
<b>Total Non-Personnel Services</b>		<b>\$ 15,288</b>	<b>\$ -</b>	<b>\$ 23,500</b>	<b>\$ 15,476</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 15,288</b>	<b>\$ -</b>	<b>\$ 23,500</b>	<b>\$ 15,476</b>

## Library Fund (22)

### Revenues & Expenditures

Revenue Estimate					
22	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Local Taxes					
22-00-401-00	Real Estate Property Taxes	\$ 382,575	\$ 403,432	\$ 403,432	\$ 393,640
22-00-401-01	Real Estate Prop Tax Temp	111,351	117,209	117,209	114,364
22-00-402-00	Personal Property Taxes	111,149	97,306	97,306	137,934
22-00-402-01	Personal Property Tax Temp	32,351	28,270	28,270	40,074
22-00-403-00	County Surcharges	40,668	52,250	52,250	40,670
22-00-403-01	County Surtax - Temp	12,076	15,500	15,500	12,075
22-00-405-00	Payment in-Lieu-Of Taxes	1,147	1,025	1,025	1,170
22-00-405-01	Payment In-Lieu-Of Taxes-Temp	333	310	310	340
22-00-406-00	Railroad & Utilities Taxes	25,384	26,300	26,300	27,540
22-00-406-01	Railroad & Utilities Temp	7,375	7,816	7,816	8,160
22-00-407-00	Financial Institution Tax	10,513	3,675	3,675	5,000
<b>Total Local Taxes</b>		<b>\$ 734,924</b>	<b>\$ 753,093</b>	<b>\$ 753,093</b>	<b>\$ 780,967</b>
Intergovernmental					
22-00-431-00	LSTA Grant Receipts	\$ 3,108	\$ -	\$ -	\$ -
22-00-432-00	Grant	3,282	-	-	-
22-00-433-00	State Public Library Aid	10,055	8,850	8,850	10,055
22-00-434-00	State Performer Tax - Books	2,891	2,700	2,700	3,000
<b>Total Intergovernmental</b>		<b>\$ 19,336</b>	<b>\$ 11,550</b>	<b>\$ 11,550</b>	<b>\$ 13,055</b>
Service Fees					
22-00-468-00	Library Fees	\$ 7,791	\$ 3,000	\$ 3,000	\$ 4,500
<b>Total Service Fees</b>		<b>\$ 7,791</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 4,500</b>
Other					
22-00-496-00	Interest Income	\$ 4,957	\$ 2,700	\$ 2,700	\$ 10,000
22-00-507-00	Miscellaneous Revenue	61	-	-	-
22-01-550-99	Contr (To)/From CP2	(100,553)	-	-	-
<b>Total Other</b>		<b>\$ (95,535)</b>	<b>\$ 2,700</b>	<b>\$ 2,700</b>	<b>\$ 10,000</b>
<b>TOTAL REVENUE</b>		<b>\$ 666,515</b>	<b>\$ 770,343</b>	<b>\$ 770,343</b>	<b>\$ 808,522</b>

Expenditure Summary					
Function:	Library Services				
Fund:	Library Services				
Department:	Library				
Activity:	Book Loans, Outreach Activities, Education				
Fund / Dept. No.:	22-35				
22-35	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Personnel Services					
22-35-101-00	Salaries	\$ 242,044	\$ 259,767	\$ 228,500	\$ 275,900
22-35-101-40	Salaries - Part Time	35,396	39,892	86,623	59,200
22-35-103-00	Unemployment Taxes	456	-	-	-
22-35-105-00	Lagers Retirement	52,993	68,840	53,500	61,000
22-35-106-00	Social Security Medicare Taxes	20,829	22,924	22,500	26,000
22-35-107-00	Employee Insurance	36,665	43,200	43,500	45,000
22-35-108-00	Worker's Compensation Insur	2,824	2,500	2,500	3,000
22-35-110-00	Vacation Pay Unpaid	699	-	-	-
<b>Total Personnel Services</b>		<b>\$ 391,906</b>	<b>\$ 437,123</b>	<b>\$ 437,123</b>	<b>\$ 470,100</b>
Non-Personnel Services					
22-35-213-00	Advertising	\$ 620	\$ 1,085	\$ 1,085	\$ 920
22-35-214-00	Printing	177	350	350	1,175
22-35-215-00	Postage	1,316	1,550	1,550	1,650
22-35-216-00	Telecommunications Services	2,217	2,575	2,575	2,135
22-35-217-00	Electric	9,353	12,000	12,000	11,500
22-35-218-00	Gas	4,425	6,000	6,000	5,300
22-35-219-00	Water	931	1,200	1,200	1,270
22-35-221-00	Small Tools & Equipment	-	50	50	50
22-35-222-04	Office Equip Repairs & Parts	-	50	50	135
22-35-222-05	Building & Grounds Maintenance	9,027	10,000	10,000	14,000
22-35-224-00	General Insurance	23,770	25,000	25,000	30,300
22-35-225-00	Maintenance Agreements	17,296	15,000	15,000	13,500
22-35-227-00	Dues & Subscriptions	1,064	1,250	1,250	1,400
22-35-229-00	Training Travel & Meals	712	1,000	1,000	1,865
22-35-230-01	Legal & Accounting	2,555	2,000	2,000	3,500
22-35-230-04	Property Taxes Fees & Chgs	21,326	24,000	24,000	30,000
22-35-234-00	COP Debt Service	(0)	102,664	102,664	101,550
22-35-241-00	Miscellaneous	4,194	5,000	5,000	5,500
22-35-242-00	Gasoline & Oil	42	150	150	90
22-35-244-01	Supplies - Binding	55	200	200	200
22-35-244-02	Supplies- Periodicals	4,283	5,500	5,500	3,200
22-35-244-03	Supplies - Books	40,126	45,000	45,000	40,000
22-35-244-04	Supplies Office/Janitor/Other	3,991	3,500	3,500	4,900
22-35-244-05	Supplies - Library	1,967	2,000	2,000	4,100
22-35-244-06	Supplies - Janitor	2,123	2,500	2,500	1,900
22-35-244-07	Supplies - Computer Software	28,119	40,000	40,000	35,000
22-35-244-08	Supplies - Childrens Dept	2,849	5,000	2,500	4,500
22-35-244-09	Supplies - Adult Services	-	-	2,500	2,500
22-35-245-00	Audio Visual Aids	2,926	3,000	3,000	2,400
22-35-260-06	Performer Tax - Books	2,891	2,700	2,700	3,000
<b>Total Non-Personnel Services</b>		<b>\$ 188,355</b>	<b>\$ 320,324</b>	<b>\$ 320,324</b>	<b>\$ 327,540</b>
Capital Improvements					
22-35-351-00	Equipment	\$ 1,802	\$ 1,000	\$ 1,000	\$ 1,882
22-35-351-01	Equipment - Computers	4,573	10,000	10,000	2,000
22-35-353-00	Imp - Bldg Repair Exterior	-	948	948	1,500
22-35-353-01	Imp- Bldg Repair Interior	-	948	948	4,000
22-35-353-02	Imp	31,245	-	-	1,500
22-35-400-00	COVID-19 Expenses	200	-	-	-
22-35-400-40	COVID-19 Expenses	100	-	-	-
<b>Total Capital Improvements</b>		<b>\$ 37,921</b>	<b>\$ 12,896</b>	<b>\$ 12,896</b>	<b>\$ 10,882</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 618,181</b>	<b>\$ 770,343</b>	<b>\$ 770,343</b>	<b>\$ 808,522</b>

Personnel Detail				
Function:	Library Services			
Fund:	Library Services			
Department:	Library			
Activity:	Book Loans, Outreach Activities, Education Program			
Fund / Dept. No.:	22-35			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Library Director	L5	1	1	1
Adult Services Librarian	L3	1	1	1
Children's Librarian	L3	1	1	1
Technical Services Librarian	L3	1	1	1
Office Manager	L4	1	1	1
Library Circulation Supervisor	L3	1	1	1
Custodian	L2	1	1	1
<b>Total Full Time</b>		7	7	7
<u>Part-time</u>				
Library Assistant / Clerk		6	6	6
<b>Total Part Time</b>		6	6	6

## Parks & Recreation Fund (23)

### Revenues & Expenditures

Revenue Estimate					
23	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Local Taxes					
23-00-401-00	Real Estate Property Taxes	\$ 339,384	\$ 346,172	\$ 346,172	\$ 354,763
23-00-402-00	Personal Property Taxes	108,687	110,861	110,861	143,270
23-00-403-00	County Surcharges	28,905	38,322	38,322	40,213
23-00-405-00	Payment in-Lieu-Of Taxes	807	745	745	807
23-00-406-00	Railroad & Utilities Taxes	20,304	20,148	20,148	22,578
23-00-408-00	Sales Tax - Park Imprv	3,144,052	3,184,407	3,311,407	3,512,440
23-00-408-05	Use Taxes - Parks & Stormwater	267,156	258,143	295,143	300,955
<b>Total Local Taxes</b>		<b>\$ 3,909,296</b>	<b>\$ 3,958,798</b>	<b>\$ 4,122,798</b>	<b>\$ 4,375,026</b>
Service Charges					
23-00-469-00	Swimming Pool Receipts	\$ 173,516	\$ 175,000	\$ 175,000	\$ 227,000
23-00-469-02	Concession Sales	81,126	85,000	85,000	51,000
23-00-470-00	Recreation Class Fees	369,731	952,250	952,250	876,245
23-00-471-00	Athletic League Fees	25,961	91,000	91,000	48,000
23-00-472-00	Rental Fees	46,291	207,650	207,650	207,650
23-00-475-00	Stadium User Fees	15,000	15,000	15,000	-
23-00-478-00	MPRA Tickets	592	3,000	3,000	3,000
<b>Total Service Charges</b>		<b>\$ 712,217</b>	<b>\$ 1,528,900</b>	<b>\$ 1,528,900</b>	<b>\$ 1,412,895</b>
Other					
23-00-496-00	Interest Income	\$ 13,583	\$ 20,814	\$ 20,814	\$ 51,355
23-00-507-00	Miscellaneous Revenue	4,561	15,000	15,000	15,000
23-00-514-00	Contributions	42,293	140,000	140,000	40,000
<b>Total Other</b>		<b>\$ 60,436</b>	<b>\$ 175,814</b>	<b>\$ 175,814</b>	<b>\$ 106,355</b>
Contributions To/From					
23-01-550-00	Contr (To) / From General Fund	25,000	15,000	15,000	15,000
23-01-555-00	Heckart Community Center Pymts	(725,313)	(738,138)	(738,138)	(750,163)
23-01-556-00	Contr (To) / From WPC	(281,212)	(126,590)	(126,590)	(150,478)
23-01-558-00	Contr (To)/ From Midtown TIF	(3,004)	-	-	(1,509)
23-01-558-01	Contr (To)/ From Galaxy TIF	-	-	-	(17,072)
<b>Total Contributions To/From</b>		<b>\$ (984,528)</b>	<b>\$ (849,728)</b>	<b>\$ (849,728)</b>	<b>\$ (904,222)</b>
<b>TOTAL REVENUE</b>		<b>\$ 3,697,420</b>	<b>\$ 4,813,785</b>	<b>\$ 4,977,785</b>	<b>\$ 4,990,055</b>



## Expenditure Summary

Function:	Parks & Recreation
Fund:	Park
Department:	Park
Activity:	Park Maintenance, Recreation, Supervision
Fund / Dept. No.:	23-40

23-40	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Personnel Services					
23-40-101-00	Salaries	\$ 807,186	\$ 1,210,564	\$ 1,135,542	\$ 1,306,015
23-40-101-40	Salaries - Part Time	203,663	505,095	762,401	804,220
23-40-101-50	Salaries - Recreation	42,433	67,501	58,660	64,000
23-40-101-60	Salaries - Seasonal	160,655	421,275	192,832	207,652
23-40-102-00	Overtime - Non Scheduled	34,129	31,272	64,661	26,000
23-40-102-60	Overtime - Seasonal	-	-	350	1,000
23-40-103-00	Unemployment Taxes	42	3,987	1,000	2,500
23-40-105-00	Lagers Retirement	126,855	154,686	163,243	174,965
23-40-106-00	Social Security Medicare Taxes	90,542	103,476	165,877	172,861
23-40-107-00	Employee Insurance	136,056	150,150	180,726	188,247
23-40-108-00	Worker's Compensation Insur	40,946	40,486	51,462	58,713
<b>Total Personnel Services</b>		<b>\$ 1,642,505</b>	<b>\$ 2,688,492</b>	<b>\$ 2,776,753</b>	<b>\$ 3,006,173</b>
Non-Personnel Services					
23-40-211-00	Car Allowance	\$ 11,614	\$ 11,700	\$ 11,700	\$ 11,700
23-40-213-00	Advertising	37,479	40,150	44,421	35,000
23-40-214-00	Printing	492	2,000	1,000	1,000
23-40-215-00	Postage	6,311	4,500	7,067	7,500
23-40-216-00	Telecommunications Services	23,169	28,821	31,256	20,175
23-40-217-00	Electric	182,717	348,250	331,291	338,000
23-40-218-00	Gas	30,108	50,277	44,527	48,318
23-40-219-00	Water	47,228	112,496	83,331	87,000
23-40-220-00	Leased Equipment	28,999	18,175	39,977	25,000
23-40-221-00	Small Tools & Equipment	18,382	16,000	22,536	12,000
23-40-222-02	Veh & Equip Repairs & Parts	13,282	13,000	28,476	18,500
23-40-222-04	Office Equip Repairs & Parts	606	2,500	2,000	2,500
23-40-222-05	Building & Grounds Maintenance	100,289	80,000	85,000	70,000
23-40-222-07	Pool Maintenance & Repairs	15,522	30,000	25,000	15,000
23-40-223-00	Radio Repairs & Service	1,200	1,500	750	500
23-40-224-00	General Insurance	47,925	99,002	130,000	102,350
23-40-225-00	Maintenance Agreements	2,489	3,300	8,000	8,300
23-40-227-00	Dues & Subscriptions	42,708	15,600	27,996	25,000
23-40-228-00	Concessions	46,256	45,000	30,000	30,000
23-40-229-00	Training Travel & Meals	13,808	18,000	20,000	15,000
23-40-230-00	Legal & Professional Fees	245	-	-	-
23-40-230-01	Legal & Accounting	4,069	3,500	4,500	4,500
23-40-230-04	Property Taxes Fees & Chgs	14,670	13,218	17,567	17,766
23-40-230-07	L&P Security Service	12,415	19,043	12,940	12,000
23-40-241-00	Miscellaneous	15	1,000	1,500	1,000
23-40-241-05	Credit Card Fees	5,065	5,800	23,058	22,000
23-40-242-00	Gasoline & Oil	32,308	27,525	43,759	36,000
23-40-243-00	Tires & Tubes	3,586	4,500	2,000	2,500

### Expenditure Summary

Function:	Parks & Recreation
Fund:	Park
Department:	Park
Activity:	Park Maintenance, Recreation, Supervision
Fund / Dept. No.:	23-40

23-40	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
23-40-244-41	Supplies - Janitor	31,292	31,955	43,883	36,000
23-40-244-42	Supplies - Office	19,997	12,000	36,903	12,000
23-40-244-43	Supplies - Pool Chemicals	46,705	107,522	105,000	105,000
23-40-244-44	Supplies - Shop	5,210	8,000	5,000	4,000
23-40-244-45	Supplies - Recreation	49,110	29,300	28,000	25,000
23-40-244-46	Supplies - Landscape	11,830	14,000	12,000	12,000
23-40-244-47	Supplies - Turf Management	28,716	36,250	30,000	25,250
23-40-244-48	Supplies - Site Amenities	35,364	37,250	24,000	12,000
23-40-244-49	Supplies - Ballfields Material	16,348	18,750	15,000	13,500
23-40-244-50	Supplies - Trees	11,456	14,000	12,500	10,000
23-40-244-51	Supplies - Ballfield Lights	2,915	10,000	5,000	5,000
23-40-244-52	Supplies - Pool	24,530	21,450	29,000	26,450
23-40-248-00	Uniforms	10,852	11,000	15,000	14,000
23-40-254-42	Special Events	116,115	85,000	90,000	55,000
23-40-254-47	Officials Adult Volleyball	7,680	12,720	10,000	12,720
23-40-254-48	Officials Adult Softball	24,347	35,000	18,500	20,000
23-40-254-50	Youth Sports/Camps	39,808	50,000	50,000	50,000
23-40-254-51	MPRA Ticket Sales	592	3,000	2,100	3,000
23-40-254-52	Sports Supplies	57,739	52,500	82,000	55,000
23-40-254-53	Fitness/Wellness	22,629	24,000	26,500	24,000
23-40-400-00	COVID-19 Expenses	1,062	-	-	-
<b>Total Non-Personnel Services</b>		<b>\$ 1,307,257</b>	<b>\$ 1,628,554</b>	<b>\$ 1,720,038</b>	<b>\$ 1,488,529</b>
Capital Improvements					
23-40-351-00	Equipment	\$ 27,780	\$ 85,100	\$ 109,000	\$ 65,000
23-40-353-00	Imprv Special Projects	1,176,652	615,000	615,000	500,000
<b>Total Capital Improvements</b>		<b>\$ 1,204,432</b>	<b>\$ 700,100</b>	<b>\$ 724,000</b>	<b>\$ 565,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 4,154,194</b>	<b>\$ 5,017,146</b>	<b>\$ 5,220,791</b>	<b>\$ 5,059,702</b>

Personnel Detail				
Function:	Parks & Recreation			
Fund:	Park			
Department:	Park			
Activity:	Park Maintenance, Recreation, Supervision			
Fund / Dept. No.:	23-40			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Parks & Recreation Director	26	1	1	1
Parks Superintendent	22	1	1	1
Assistant Parks Superintendent	21	1	1	1
Project Manager	20	1	1	1
Recreation Superintendent	22	1	1	1
Recreation Supervisor - Sports	17	1	1	1
Customer Service Supervisor	17	1	1	1
Special Events & Marketing Manager	20	1	1	1
Fitness & Wellnes Coordinator	17	1	1	1
IT & Esports Coordinator	15	1	1	1
Executive Administrative Assistant	14	1	1	1
Administrative Assistant	12	1	1	1
Park Maintenance Tech II	12	3	3	3
Park Maintenance Tech I	11	2	2	2
Custodian	11	1	1	1
Grounds Keeper	13	2	2	2
Landscape Supervisor / Arborist	17	1	1	1
Field Supervisor	17	1	1	1
Maint. Supervisor of Community Ctr.	17	1	1	1
Aquatics Manager	20	1	1	1
Maint. Supervisor of Parks & Grounds	17	1	1	1
Maint. Supervisor of Sports Facilities	17	1	1	1
<b>Total Full Time</b>		26	26	26
<u>Part-time</u>				
Pool & Concession Employees		79	79	79
Community Center Attendants		34	34	34
Recreation & Fitness Instructors		16	16	16
Custodian		7	7	7
Landscaper		1	1	1
Maintenance - seasonal		3	3	3
Security		2	2	2
<b>Total Part Time</b>		142	142	142

## Central Business & Cultural Fund (24)

### Revenues & Expenditures

Revenue Estimate					
24	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
<b>Local Taxes</b>					
24-00-401-00	Real Estate Property Taxes	\$ 41,178	\$ 41,590	\$ 41,590	\$ 41,726
24-00-407-00	Financial Institution Taxes	2,290	-	-	-
24-00-496-00	Interest Income	376	348	348	2,105
24-00-507-00	Miscellaneous Revenue	700	700	700	-
<b>Total Local Taxes</b>		<b>\$ 44,543</b>	<b>\$ 42,638</b>	<b>\$ 42,638</b>	<b>\$ 43,831</b>
<b>TOTAL REVENUE</b>		<b>\$ 44,543</b>	<b>\$ 42,638</b>	<b>\$ 42,638</b>	<b>\$ 43,831</b>

Expenditure Summary					
Function:					
Fund: Central Business & Cultural District					
Department:					
Activity: Downtown Improvements					
Fund / Dept. No.: 24-45					
24-45	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Non-Personnel Services					
24-45-222-05	Building & Grounds Maintenance	\$ 335	\$ 9,500	\$ 9,500	\$ 1,500
24-45-230-01	Legal & Accounting	399	400	400	400
24-45-230-04	Property Taxes Fees & Chgs	1,315	1,200	1,200	1,200
24-45-241-01	Downtown Facade Program	-	75,000	75,000	75,000
24-45-353-01	Murals	425	-	-	-
24-45-353-02	Other Program Exp	13,010	40,000	40,000	20,600
<b>Total Non-Personnel Services</b>		<b>\$ 15,484</b>	<b>\$ 126,100</b>	<b>\$ 126,100</b>	<b>\$ 98,700</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 15,484</b>	<b>\$ 126,100</b>	<b>\$ 126,100</b>	<b>\$ 98,700</b>

## Fire Fighter Academy Fund (25)

### Revenues & Expenditures

Revenue Estimate					
25	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Service Charges					
25-00-473-00	Fire Fighter I & II Tuition	\$ 11,400	\$ 22,500	\$ 22,500	\$ 20,400
<b>Total Service Charges</b>		<b>\$ 11,400</b>	<b>\$ 22,500</b>	<b>\$ 22,500</b>	<b>\$ 20,400</b>
Other					
25-00-496-00	Interest Income	\$ 39	\$ 38	\$ 38	\$ 80
25-00-507-00	Miscellaneous Revenue	16	-	-	-
<b>Total Other</b>		<b>\$ 55</b>	<b>\$ 38</b>	<b>\$ 38</b>	<b>\$ 80</b>
<b>TOTAL REVENUE</b>		<b>\$ 11,455</b>	<b>\$ 22,538</b>	<b>\$ 22,538</b>	<b>\$ 20,480</b>

Expenditure Summary					
Function:					
Fund: Fire Fighter Academy					
Department:					
Activity: Fire Fighter I & II Classes					
Fund / Dept. No.: 25-12					
25-12	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Personnel Services					
25-12-101-00	Salaries	\$ 3,250	\$ 8,000	\$ 8,000	\$ 6,200
25-12-106-00	Social Security Medicare Taxes	46	116	116	90
25-12-107-00	Employee Insurance	240	-	-	383
25-12-108-00	Worker's Compensation Insur	183	543	543	421
<b>Total Personnel Services</b>		<b>\$ 3,718</b>	<b>\$ 8,659</b>	<b>\$ 8,659</b>	<b>\$ 7,094</b>
Non-Personnel Services					
25-12-213-00	Advertising	\$ -	\$ 100	\$ 100	\$ -
25-12-221-00	Small Tools & Equipment	2,200	8,500	12,500	19,000
25-12-229-00	Training Travel & Meals	-	300	300	125
25-12-230-05	Misc Professional Fees	256	1,000	1,000	800
25-12-230-06	Professional Fees - Evaluators	700	1,500	1,500	1,500
25-12-244-04	Supplies Office/Janitor/Other	-	50	50	50
25-12-244-12	Textbooks & Manuals	760	1,650	1,650	1,440
25-12-248-00	Uniforms	-	315	315	360
<b>Total Non-Personnel Services</b>		<b>\$ 3,916</b>	<b>\$ 13,415</b>	<b>\$ 17,415</b>	<b>\$ 23,275</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 7,634</b>	<b>\$ 22,074</b>	<b>\$ 26,074</b>	<b>\$ 30,369</b>

## Midtown Special Allocation Fund (50)

### Revenues & Expenditures

Revenue Estimate					
50	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Local Taxes					
50-00-401-00	Incremental Real Property Tax	\$ 234,931	\$ 237,280	\$ 237,280	\$ 268,543
50-00-408-00	Incremental Sales Tax	(1)	-	-	-
50-00-408-01	Incremental Sales Tax - County	3,004	-	-	-
<b>Total Local Taxes</b>		<b>\$ 237,934</b>	<b>\$ 237,280</b>	<b>\$ 237,280</b>	<b>\$ 268,543</b>
Other					
50-00-496-00	Interest Income	\$ 1,354	\$ 1,707	\$ 1,707	\$ 1,543
<b>Total Other</b>		<b>\$ 1,354</b>	<b>\$ 1,707</b>	<b>\$ 1,707</b>	<b>\$ 1,543</b>
Contributions To / From					
50-01-550-00	Contr (To)/ From General Fund	\$ 7,508	\$ -	\$ -	\$ 4,916
50-01-550-05	Contr (To)/ From Transportatio	3,004	-	-	2,722
50-01-552-00	Contr (To)/ From Park Fund	3,004	-	-	1,509
50-01-554-00	Contr (To) / From Capital Proj	(676,350)	(262,793)	(262,793)	1,900
<b>Total Contributions To / From</b>		<b>\$ (662,834)</b>	<b>\$ (262,793)</b>	<b>\$ (262,793)</b>	<b>\$ 11,047</b>
<b>TOTAL REVENUE</b>		<b>\$ (423,546)</b>	<b>\$ (23,805)</b>	<b>\$ (23,805)</b>	<b>\$ 281,133</b>

Expenditure Summary					
Function:		Community Dev. - Downtown Redevelopment			
Fund:		Midtown Special Allocation Fund			
Department:					
Activity:		Downtown Redevelopment / Improvement			
Fund / Dept. No.:		50-80			
50-80	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Non-Personnel Services					
50-80-230-04	Property Taxes Fees & Chgs	\$ 6,930	\$ 2,607	\$ 9,107	\$ 8,872
<b>Total Non-Personnel Services</b>		<b>\$ 6,930</b>	<b>\$ 2,607</b>	<b>\$ 9,107</b>	<b>\$ 8,872</b>
Capital Improvements					
50-80-351-01	Liberty Center Project	\$ -	\$ -	\$ -	\$ 200,000
50-80-351-04	Lamy Building Project Distribu	40,183	-	42,000	49,551
<b>Total Capital Improvements</b>		<b>\$ 40,183</b>	<b>\$ -</b>	<b>\$ 42,000</b>	<b>\$ 249,551</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 47,113</b>	<b>\$ 2,607</b>	<b>\$ 51,107</b>	<b>\$ 258,423</b>

## The Crossings Community Improvement Fund (51)

### Revenues & Expenditures

Revenue Estimate					
51	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Local Taxes					
51-00-408-00	Sales Tax	\$ 31,342	\$ -	\$ -	\$ 30,748
<b>Total Local Taxes</b>		<b>\$ 31,342</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,748</b>
<b>TOTAL REVENUE</b>		<b>\$ 31,342</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,748</b>

Expenditure Summary					
Function:		Community Dev. - Downtown Redevelopment			
Fund:		The Crossings CID Special Allocation Fund			
Department:					
Activity:		Crossings Shopping Center Development			
Fund / Dept. No.:		51-81			
51-81	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Non-Personnel Services					
51-82-258-00	CID Reimburse Expenses	\$ -	\$ -	\$ 90,000	\$ 125,897
<b>Total Non-Personnel Services</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,000</b>	<b>\$ 125,897</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,000</b>	<b>\$ 125,897</b>

## Galaxy West Special Allocation Fund (52)

### Revenues & Expenditures

Revenue Estimate					
52	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Local Taxes					
52-00-401-00	Property Tax	\$ 22,207	\$ 22,207	\$ 22,207	\$ 22,207
52-00-408-00	CID Sales and Use Tax	16,413	-	-	76,147
52-00-408-01	Incremental Sales Tax	25	-	-	-
<b>Total Local Taxes</b>		<b>\$ 38,645</b>	<b>\$ 22,207</b>	<b>\$ 22,207</b>	<b>\$ 98,354</b>
Contributions To / From					
52-01-552-00	Contr (To)/From Park Fund	\$ -	\$ -	\$ -	\$ 17,072
<b>Total Contributions To / From</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,072</b>
<b>TOTAL REVENUE</b>		<b>\$ 38,645</b>	<b>\$ 22,207</b>	<b>\$ 22,207</b>	<b>\$ 115,426</b>

Expenditure Summary					
Function:		Community Dev. - Downtown Redevelopment			
Fund:		Galaxy West Special Allocation Fund			
Department:					
Activity:		Galaxy West Redevelopment			
Fund / Dept. No.:		52-82			
52-82	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Non-Personnel Services					
52-82-230-04	Property Taxes Fees & Chgs	\$ 655	\$ -	\$ -	\$ -
52-82-257-00	Administration Fees	-	-	14,200	11,788
52-82-258-00	CID Reimburse Expenses	-	-	37,000	30,716
52-82-259-00	TIF Reimburse Cost	-	-	183,000	151,918
<b>Total Non-Personnel Services</b>		<b>\$ 655</b>	<b>\$ -</b>	<b>\$ 234,200</b>	<b>\$ 194,422</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 655</b>	<b>\$ -</b>	<b>\$ 234,200</b>	<b>\$ 194,422</b>



## Break Time Sales Tax Sharing Fund (53)

### Revenues & Expenditures

Revenue Estimate					
53	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Contributions To / From					
53-01-550-00	Fund Transfer In (Out) - Gener	\$ 12,962	\$ -	\$ -	\$ 14,210
53-01-551-00	Fund Transfer In (Out) - CapPr	6,481	-	-	6,481
53-01-552-00	Fund Transfer In (Out) - Water	(47,030)	-	-	-
<b>Total Contributions To / From</b>		<b>\$ (27,587)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,691</b>
<b>TOTAL REVENUE</b>		<b>\$ (27,587)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,691</b>

Expenditure Summary					
Function:		Community Dev. - Downtown Redevelopment			
Fund:		MFA Special Allocation Fund			
Department:					
Activity:		MFA Development			
Fund / Dept. No.:		53-83			
53-83	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Non-Personnel Services					
53-83-258-00	Sales Tax Sharing Expense	\$ 19,443	\$ -	\$ 22,000	\$ 20,691
<b>Total Non-Personnel Services</b>		<b>\$ 19,443</b>	<b>\$ -</b>	<b>\$ 22,000</b>	<b>\$ 20,691</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 19,443</b>	<b>\$ -</b>	<b>\$ 22,000</b>	<b>\$ 20,691</b>

## Lamy Project Sales Tax Sharing & TIF Fund (54)

### Revenues & Expenditures

Revenue Estimate					
54	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Local Taxes					
54-01-554-00	Contr (To)/ From Capital Impro	\$ -	\$ -	\$ -	\$ 43,297
<b>Total Local Taxes</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,297</b>
<b>TOTAL REVENUE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,297</b>

Expenditure Summary					
Function:		Community Dev. - Downtown Redevelopment			
Fund:		Lamy Special Allocation Fund			
Department:					
Activity:		Lamy Redevelopment			
Fund / Dept. No.:		54-54			
54-54	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Non-Personnel Services					
54-54-259-00	Infrastructure Reimbursement	\$ 43,297	\$ -	\$ -	\$ 43,297
<b>Total Non-Personnel Services</b>		<b>\$ 43,297</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,297</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 43,297</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,297</b>

## Water Pollution Control Fund (61)

### Revenues & Expenditures

Revenue Estimate					
61	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Service Charges					
61-00-460-00	Sanitary Sewer Charges	\$ 5,940,212	\$ 6,619,628	\$ 6,619,628	\$ 7,253,623
61-00-461-00	Sewer Connection Fees	-	-	75,000	-
61-00-463-00	Compost	12,726	26,504	26,504	28,454
61-00-467-00	Liquid Waste Hauler Permit	45,480	59,675	59,675	45,449
<b>Total Service Charges</b>		<b>\$ 5,998,418</b>	<b>\$ 6,705,807</b>	<b>\$ 6,780,807</b>	<b>\$ 7,327,526</b>
Other					
61-00-496-00	Interest Income	\$ 15,240	\$ 25,037	\$ 25,037	\$ 91,395
61-00-496-05	Interest Income Sales Tax	2,531	-	-	-
61-00-496-06	Interest Income COP '10 DS	1,063	1,237	1,237	-
61-00-507-00	Miscellaneous Revenue	(8,569)	11,000	11,000	87,095
<b>Total Other</b>		<b>\$ 10,265</b>	<b>\$ 37,274</b>	<b>\$ 37,274</b>	<b>\$ 178,490</b>
Contributions To / From					
61-01-550-00	Contr (To) / From General Fund	\$ -	\$ 1,130,315	\$ 1,130,315	\$ 1,961,868
<b>Total Contributions To / From</b>		<b>\$ -</b>	<b>\$ 1,130,315</b>	<b>\$ 1,130,315</b>	<b>\$ 1,961,868</b>
<b>TOTAL REVENUE</b>		<b>\$ 6,008,683</b>	<b>\$ 7,873,396</b>	<b>\$ 7,948,396</b>	<b>\$ 9,467,884</b>

## Expenditure Summary

Function: Health  
 Fund: Water Pollution Control  
 Department: Operations  
 Activity: Wastewater Collection and Treatment  
 Fund / Dept. No.: 61-50

61-50	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
<b>Personnel Services</b>					
61-50-101-00	Salaries	\$ 529,982	\$ 684,542	\$ 703,542	\$ 768,346
61-50-101-10	Salaries - Stand By	14,534	-	-	-
61-50-102-00	Overtime - Non Scheduled	35,544	29,998	29,998	38,367
61-50-103-00	Unemployment Taxes	1,888	-	-	-
61-50-105-00	Lagers Retirement	918,393	109,324	112,231	117,535
61-50-106-00	Social Security Medicare Taxes	43,450	54,662	56,116	61,714
61-50-107-00	Employee Insurance	88,945	114,634	114,634	117,370
61-50-108-00	Worker's Compensation Insur	19,603	25,738	26,422	24,616
61-50-110-00	Vacation Pay Unpaid	(2,361)	-	-	-
<b>Total Personnel Services</b>		<b>\$ 1,649,977</b>	<b>\$ 1,018,898</b>	<b>\$ 1,042,943</b>	<b>\$ 1,127,947</b>
<b>Non-Personnel Services</b>					
61-50-213-00	Advertising	\$ 1,580	\$ 2,600	\$ 2,600	\$ 1,800
61-50-214-00	Printing	2,203	2,500	2,500	2,500
61-50-215-00	Postage	797	1,900	1,900	2,000
61-50-216-00	Telecommunications Services	14,829	11,074	11,074	15,801
61-50-217-00	Electric Muny Bldg	413	-	-	543
61-50-217-70	Electric North Plant	27,481	30,892	30,892	32,708
61-50-217-71	Electric Central Plant	149,316	160,429	160,429	160,429
61-50-217-72	Electric Southeast Plant	135,121	130,594	130,594	122,930
61-50-217-73	Electric Pump Stations	41,261	33,865	33,865	45,960
61-50-217-74	Electric Shop	3,499	3,513	3,513	3,894
61-50-217-76	Electric WPC Compost	4,632	7,184	7,184	6,103
61-50-218-70	Gas North Plant	4,465	3,071	3,071	4,515
61-50-218-71	Gas Central Plant	4,491	3,359	3,359	4,000
61-50-218-73	Gas Pump Stations	384	318	318	429
61-50-218-74	Gas Shop	3,278	2,809	2,809	1,915
61-50-218-75	Gas Laboratory	728	568	568	668
61-50-218-77	Gas-Plaza Pump Station	272	318	318	298
61-50-221-00	Small Tools & Equipment	2,389	21,910	21,910	15,750
61-50-222-02	Veh & Equip Repairs & Parts	33,827	37,146	37,146	41,391
61-50-222-05	Building & Grounds Maintenance	1,742	980	980	980
61-50-222-70	Repairs North Plant	17,156	31,600	91,600	45,600
61-50-222-71	Repairs Central Plant	95,171	52,030	143,361	84,530
61-50-222-72	Repairs Southeast Plant	21,304	40,448	55,448	39,696
61-50-222-73	Repairs Pump Stations	93,652	98,950	98,950	115,650
61-50-222-74	Repairs Collection System	4,982	23,600	23,600	26,000
61-50-222-75	Repairs Laboratory	115	565	565	800
61-50-222-76	Repairs - Compost	4,238	6,700	6,700	6,700
61-50-224-00	General Insurance	62,515	70,599	70,599	75,413

## Expenditure Summary

Function: Health  
 Fund: Water Pollution Control  
 Department: Operations  
 Activity: Wastewater Collection and Treatment  
 Fund / Dept. No.: 61-50

61-50	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
61-50-225-00	Maintenance Agreements	38,527	21,090	21,090	28,540
61-50-227-00	Dues & Subscriptions	110	110	110	750
61-50-229-00	Training Travel & Meals	861	8,200	8,200	11,000
61-50-230-01	Legal & Accounting	10,843	51,655	51,655	51,655
61-50-230-02	Prof Fees Allilance Water Res	214,009	218,376	218,376	234,960
61-50-230-03	Tree Grinding	60,000	60,000	60,000	45,000
61-50-230-04	Utility Locates	18,675	15,737	15,737	30,066
61-50-230-05	Misc Prof Fees - Lab Analysis	47,258	42,000	42,000	60,000
61-50-230-06	Root Control	23,677	25,000	25,000	25,000
61-50-230-07	Sludge Hauling	-	-	40,000	-
61-50-234-00	COP 2019 Interest Expenses	975,703	1,021,100	1,021,100	992,600
61-50-236-00	Fiscal Agent Fees COP 2019	1,250	1,250	1,250	1,250
61-50-240-00	Depreciation Expense	2,493,134	2,739,511	2,739,511	2,739,511
61-50-240-01	Asset Disposal Expense	4,794	-	-	-
61-50-241-00	Miscellaneous	39,045	38,934	38,934	38,934
61-50-242-00	Gasoline & Oil	42,342	28,005	93,005	35,000
61-50-243-00	Tires & Tubes	2,826	3,560	3,560	4,600
61-50-244-04	Supplies Office/Janitor/Other	1,808	3,608	3,608	3,608
61-50-244-70	Supplies - North Plant	1,857	5,193	5,193	9,000
61-50-244-71	Supplies - Central Plant	2,456	20,000	20,000	30,000
61-50-244-72	Supplies - Southeast Plant	1,587	22,000	22,000	37,000
61-50-244-73	Supplies - Pump Station	299	1,000	1,000	1,000
61-50-244-74	Supplies-Collection System	2,020	5,975	5,975	6,025
61-50-244-75	Supplies - Laboratory	3,471	6,084	6,084	11,500
61-50-244-76	Supplies - Compost	286	680	680	680
61-50-248-00	Uniforms	10,471	14,009	14,009	12,460
61-50-248-02	Uniforms Other	744	-	-	-
61-50-252-01	Permit Fees	346	11,250	11,250	14,149
61-50-252-03	Bad Debts	-	3,750	3,750	-
61-50-258-00	Safety	6,288	10,000	10,000	9,650
61-50-400-00	COVID-19 Expenses	125	-	-	-
61-50-500-00	Investment in FA	989,078	-	-	-
61-50-540-10	Intra-Govt Svc From Gen Fund	646,293	685,172	685,172	685,172
<b>Total Non-Personnel Services</b>		<b>\$ 6,372,024</b>	<b>\$ 5,842,771</b>	<b>\$ 6,114,102</b>	<b>\$ 5,978,113</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 8,022,000</b>	<b>\$ 6,861,669</b>	<b>\$ 7,157,045</b>	<b>\$ 7,106,061</b>

### Capital Budget Summary

Function:	Health				
Fund:	Water Pollution Control				
Department:					
Activity:	Capital Projects				
Fund / Dept. No.:	61-51				
61-51	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Non-Personnel Services					
61-51-230-02	L&P Fees - Other	\$ 111,530	\$ 500,000	\$ 500,000	\$ 2,400,000
61-51-234-00	Debt Service	-	1,425,000	1,425,000	1,485,000
<b>Total Non-Personnel Services</b>		<b>\$ 111,530</b>	<b>\$ 1,925,000</b>	<b>\$ 1,925,000</b>	<b>\$ 3,885,000</b>
Capital Improvements					
61-51-351-00	Equipment	\$ 37,093	\$ 224,605	\$ 272,172	\$ 200,095
61-51-351-01	Equipment Lease Payments	(0)	43,456	43,456	27,525
61-51-352-01	Land Improvements	-	9,492	9,492	125,000
61-51-352-10	Sewer Collection System	(4,794)	913,155	1,203,155	2,302,818
61-51-353-03	Collection Systems Repair	-	174,438	174,438	-
61-51-353-50	Treatment Plant Upgrades	(1,235,607)	3,758,115	3,758,115	2,600,000
<b>Total Capital Improvements</b>		<b>\$ (1,203,309)</b>	<b>\$ 5,123,261</b>	<b>\$ 5,460,828</b>	<b>\$ 5,255,437</b>
<b>TOTAL EXPENDITURES</b>		<b>\$(1,091,779)</b>	<b>\$ 7,048,261</b>	<b>\$ 7,385,828</b>	<b>\$ 9,140,437</b>

### Personnel Detail

Function:	Health			
Fund:	Water Pollution Control			
Department:	Operations			
Activity:	Wastewater Collection and Treatment			
Fund / Dept. No.:	61-50			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Collection System Foreman	18	1	1	1
Crew Supervisor	16	2	2	2
Pre-Treatment / Stormwater Coordinator	15	1	1	1
Wastewater Plant Operator II	14	1	1	1
Compost Operator	12	1	1	1
Equipment Operator II	14	1.5	1.5	1.5
Lab Technician	14	1	1	1
Wastewater Plant Operator I	12	6	6	6
Equipment Operator I	11	4	4	4
Laborer	8	0.5	0.5	0.5
<b>Total Full Time</b>		<b>19</b>	<b>19</b>	<b>19</b>
<u>Part-time</u>				
<b>Total Part Time</b>		<b>0</b>	<b>0</b>	<b>0</b>

## Water Department Fund (62)

### Revenues & Expenditures

Revenue Estimate					
62	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Service Charges					
62-00-460-00	Water Usage Charges	\$ 4,810,811	\$ 5,012,230	\$ 5,012,230	\$ 5,330,498
62-00-460-01	Penalties	61,813	12,000	12,000	40,997
62-00-460-02	Disconnect and Reconnect Fee	4,645	155	155	30,985
62-00-461-00	Water Connection Fees	28,596	40,000	40,000	180,000
62-00-462-00	Sprinkler Installation	8,544	3,000	3,000	12,000
62-00-463-00	Customer Reimbursement	3,147	3,130	3,130	2,213
62-00-464-00	Bulk Water Sales	119	-	-	-
62-00-494-00	Samples	1,840	1,760	1,760	1,985
<b>Total Service Charges</b>		<b>\$ 4,919,515</b>	<b>\$ 5,072,275</b>	<b>\$ 5,072,275</b>	<b>\$ 5,598,678</b>
Other					
62-00-495-00	Rental Income	\$ 150,153	\$ 137,258	\$ 137,258	\$ 160,868
62-00-496-00	Interest Income	1,288	873	873	4,079
62-00-505-00	Returned Check Fees	5,470	1,160	1,160	6,434
62-00-507-00	Miscellaneous Revenue	197,582	18,000	18,000	3,294
62-00-507-01	Merchandise, Job, And Contrac	-	-	-	30,000
62-00-511-00	Misc Surplus Property Sales	124,950	-	-	-
<b>Total Other</b>		<b>\$ 479,443</b>	<b>\$ 157,291</b>	<b>\$ 157,291</b>	<b>\$ 204,676</b>
Contributions To / From					
62-01-550-00	Cont (To) From General Fund	\$ -	\$ 291,500	\$ 291,500	\$ 667,943
<b>Total Contributions To / From</b>		<b>\$ -</b>	<b>\$ 291,500</b>	<b>\$ 291,500</b>	<b>\$ 667,943</b>
<b>TOTAL REVENUE</b>		<b>\$ 5,398,957</b>	<b>\$ 5,521,066</b>	<b>\$ 5,521,066</b>	<b>\$ 6,471,297</b>

## Expenditure Summary

Function: Health  
 Fund: Water  
 Department: Water  
 Activity: Water Distribution  
 Fund / Dept. No.: 62-72

62-72	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
<b>Personnel Services</b>					
62-72-101-00	Salaries	\$ 609,537	\$ 691,818	\$ 709,818	\$ 841,258
62-72-101-10	Salaries-Stand By	11,470	-	-	-
62-72-102-00	Overtime	44,454	49,996	66,173	46,589
62-72-103-00	Unemployment Taxes	2,236	-	-	-
62-72-105-00	Lagers Retirement	42,240	113,497	116,251	174,996
62-72-106-00	Social Security Medicare Taxes	49,279	56,749	59,363	67,908
62-72-107-00	Employee Insurance	107,322	121,289	121,289	156,821
62-72-108-00	Workers Compensation Insurance	23,104	23,400	24,495	26,559
62-72-110-00	Vacation Pay Unpaid	(10,511)	-	-	-
<b>Total Personnel Services</b>		<b>\$ 879,130</b>	<b>\$ 1,056,750</b>	<b>\$ 1,097,389</b>	<b>\$ 1,314,130</b>
<b>Non-Personnel Services</b>					
62-72-213-00	Advertising	\$ 1,005	\$ 1,615	\$ 1,615	\$ 1,800
62-72-214-00	Printing	122	2,000	2,000	3,500
62-72-215-00	Postage	91	135	135	450
62-72-216-00	Telecommunications Services	5,502	3,842	3,842	5,377
62-72-217-00	Electric-Muny Bldg	1,767	-	-	-
62-72-217-70	Electric-Filtration Plants	234,520	190,693	190,693	250,168
62-72-217-71	Electric-Spring Fork Lake	285	264	264	300
62-72-217-72	Electric-Water Tower Main St.	924	919	919	964
62-72-217-73	Electric-Water Tower Road	1,898	2,542	2,542	46
62-72-217-75	Electric-Wells	142,234	129,422	129,422	140,634
62-72-218-00	Gas	579	855	855	-
62-72-218-70	Gas-Filtration Plants	13,315	9,185	9,185	16,992
62-72-218-75	Gas-Wells	2,866	2,304	2,304	3,645
62-72-221-00	Small Tools & Equipment	3,731	2,530	2,530	3,430
62-72-222-02	Veh & Equip Repairs & Parts	9,411	18,500	18,500	71,900
62-72-222-04	Office Equip Repairs & Parts	89	-	-	-
62-72-222-05	Building & Ground Maintenance	8,834	5,750	5,750	3,750
62-72-222-70	Repairs-Filtration Plants	15,059	58,000	58,000	58,000
62-72-222-71	Repairs-Spring Fork Lake	405	1,000	1,000	-
62-72-222-72	Repairs-Water Tower Main St	-	3,750	3,750	19,745
62-72-222-73	Repairs-Water Tower Road	3,199	3,000	3,000	-
62-72-222-74	Repairs-Waterloo Tank	1,700	8,900	8,900	3,400
62-72-222-75	Repairs-Wells	23,216	11,700	11,700	24,700
62-72-222-76	Repairs-Distribution System	43,131	168,628	168,628	200,000
62-72-224-00	General Insurance	48,307	51,349	51,349	56,630
62-72-225-00	Maintenance Agreement	28,545	29,472	29,472	30,022
62-72-227-00	Dues & Subscriptions	334	880	880	930
62-72-229-00	Training Travel & Meals	2,000	2,400	2,400	6,000
62-72-230-01	Legal & Accounting	14,448	15,000	15,000	15,000
62-72-230-02	Professional Fees	9,967	10,000	10,000	10,000
62-72-230-04	Utility Locates	33,223	32,376	32,376	50,000
62-72-230-05	Misc Prof Fees-Lab Analysis	254	636	636	636
62-72-230-06	Miscellaneous Expense	3,413	-	-	629



### Expenditure Summary

Function: Health  
 Fund: Water  
 Department: Water  
 Activity: Water Distribution  
 Fund / Dept. No.: 62-72

62-72	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
62-72-234-00	Interest Expense - Upsize Loan	6,099	4,379	4,379	2,586
62-72-234-04	Interest Expense Capital Lease	465,726	488,001	488,001	458,678
62-72-235-00	Fiscal Agent Fees	1,250	1,326	1,326	1,250
62-72-240-00	Depreciation Expense	748,082	796,863	796,863	796,863
62-72-241-00	Amortization Expense	6,430	-	-	-
62-72-242-00	Gasoline & Oil	31,563	28,946	30,746	37,770
62-72-243-00	Tires & Tubes	3,188	4,200	4,200	6,600
62-72-244-04	Supplies Office, Janitor Other	706	310	310	879
62-72-244-07	Supplies-Construction Material	59,688	72,000	72,000	72,000
62-72-244-70	Supplies-Filtration Plants	57,870	72,000	72,000	132,000
62-72-244-72	Supplies-Water Tower Main St.	-	500	500	500
62-72-244-73	Supplies-Water Tower Road	170	1,900	1,900	1,900
62-72-244-74	Supplies-Waterloo Tank	-	500	500	500
62-72-244-75	Supplies-Wells	1,108	2,170	2,170	4,375
62-72-244-76	Supplies-Distribution System	41,584	-	-	-
62-72-244-77	Supplies-Laboratory	22,590	32,000	32,000	32,000
62-72-244-78	Supplies-Meters	53,900	72,750	72,750	86,935
62-72-248-70	Uniforms-Filtration Plant	4,742	4,800	4,800	4,920
62-72-248-76	Uniforms-Distribution System	4,742	4,800	4,800	4,920
62-72-252-01	Permit Fees	260	276	276	676
62-72-252-03	Bad Debts	-	10,000	10,000	1,415
62-72-258-00	Safety	1,601	6,650	6,650	8,162
62-72-400-00	COVID 19 Expenses	250	-	-	-
62-72-540-10	Intra-Govt Svc From Gen Fund	520,143	528,292	528,292	528,292
<b>Total Non-Personnel Services</b>		<b>\$ 2,686,067</b>	<b>\$ 2,900,310</b>	<b>\$ 2,902,110</b>	<b>\$ 3,161,869</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 3,565,197</b>	<b>\$ 3,957,059</b>	<b>\$ 3,999,499</b>	<b>\$ 4,476,000</b>

Expenditure Summary					
Function:	Water				
Fund:	Water Department				
Department:					
Activity:	Capital Projects				
Fund / Dept. No.:	62-73				
62-73	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Non-Personnel Services					
62-73-234-00	Debt Service	\$ 50,775	\$ 1,173,422	\$ 1,173,422	\$ 1,203,856
<b>Total Non-Personnel Services</b>		<b>\$ 50,775</b>	<b>\$ 1,173,422</b>	<b>\$ 1,173,422</b>	<b>\$ 1,203,856</b>
Capital Improvements					
62-73-351-00	Equipment	\$ (3,540)	\$ 522,200	\$ 540,706	\$ 271,634
62-73-352-01	Land Improvements	-	-	-	250,000
62-73-353-00	COP 2018 Water Project	9,653	-	-	-
62-73-353-01	Filtration Plants	-	50,500	50,500	131,280
62-73-353-02	Distribution System	163,343	2,578,052	2,546,645	1,332,783
62-74-520-00	Contr To MFA Agree (53)	(47,030)	-	-	-
<b>Total Capital Expenditures</b>		<b>\$ 122,427</b>	<b>\$ 3,150,752</b>	<b>\$ 3,137,851</b>	<b>\$ 1,985,697</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 173,202</b>	<b>\$ 4,324,174</b>	<b>\$ 4,311,273</b>	<b>\$ 3,189,553</b>

Personnel Detail				
Function:	Public Works			
Fund:	Water Department			
Department:	Operations			
Activity:	Water Distribution			
Fund / Dept. No.:	62-72			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
Full-time				
Senior Operations Technician	20	1	1	1
Filtration Plant Chief Operator	19	1	1	1
Service Technician	16	2	2	2
Filtration Plant Operator III	15	1	1	1
Equipment Operator III	16	1	1	1
Filtration Plant Operator II	14	2	2	2
Filtration Plant Operator I	13	2	2	2
Maintenance Technician	11	2	2	2
Equipment Operator I	11	6	6	6
<b>Total Full Time</b>		<b>18</b>	<b>18</b>	<b>18</b>
Part-time				
<b>Total Part Time</b>		<b>0</b>	<b>0</b>	<b>0</b>

## Sanitation Solid Waste Fund (65)

### Revenues & Expenditures

Revenue Estimate					
65	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Intergovernmental					
65-00-430-00	Recycling Grants	\$ 15,570	\$ -	\$ -	\$ -
<b>Total Intergovernmental TRF</b>		<b>\$ 15,570</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Service Charges					
65-00-451-00	Sanitation Fees	\$ 1,724,669	\$ 1,968,980	\$ 1,968,980	\$ 2,000,420
65-00-451-10	Sanitation Fees - Commercial	56,953	24,000	24,000	57,244
65-00-451-50	Non-Resident Recycling Fee	16,861	8,000	8,000	16,350
<b>Total Service Charges</b>		<b>\$ 1,798,483</b>	<b>\$ 2,000,980</b>	<b>\$ 2,000,980</b>	<b>\$ 2,074,014</b>
Other					
65-00-496-00	Interest Income	\$ (5,698)	\$ -	\$ -	\$ (28,258)
65-00-507-00	Miscellaneous Revenue	49,854	48,934	48,934	43,647
<b>Total Other</b>		<b>\$ 44,156</b>	<b>\$ 48,934</b>	<b>\$ 48,934</b>	<b>\$ 15,389</b>
Contributions To / From					
65-01-550-00	Contr (To) / From General Fund	\$ -	\$ -	\$ 2,500,000	\$ -
<b>Total Contributions To / From</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500,000</b>	<b>\$ -</b>
<b>TOTAL REVENUE</b>		<b>\$ 1,858,210</b>	<b>\$ 2,049,914</b>	<b>\$ 4,549,914</b>	<b>\$ 2,089,403</b>

### Expenditure Summary

Function: Public Works  
 Fund: Sanitation Solid Waste  
 Department: Sanitation  
 Activity: Trash Removal  
 Fund / Dept. No.: 65-15

65-15	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
<b>Personnel Services</b>					
65-15-101-00	Salaries	\$ 417,474	\$ 494,687	\$ 508,187	\$ 539,317
65-15-102-00	Overtime - Non Scheduled	12,439	9,999	9,999	8,362
65-15-105-00	Lagers Retirement	782,970	78,773	80,838	83,878
65-15-106-00	Social Security Medicare Taxes	33,224	39,386	40,419	41,939
65-15-107-00	Employee Insurance	80,120	88,629	88,629	87,960
65-15-108-00	Worker's Compensation Insur	47,241	40,977	42,090	37,936
65-15-110-00	Vacations Unpaid	3,142	-	-	-
<b>Total Personnel Services</b>		<b>\$ 1,376,610</b>	<b>\$ 752,451</b>	<b>\$ 770,162</b>	<b>\$ 799,391</b>
<b>Non-Personnel Services</b>					
65-15-213-00	Advertising	\$ -	\$ 106	\$ 106	\$ 579
65-15-214-00	Printing	747	748	748	700
65-15-215-00	Postage	1	2	2	5
65-15-216-00	Telecommunications Services	5,228	5,202	5,202	5,289
65-15-217-00	Electric	1,132	1,126	1,126	1,126
65-15-218-00	Gas	5,703	4,276	7,776	7,062
65-15-221-00	Small Tools & Equipment	66	330	330	330
65-15-222-02	Veh & Equip Repairs & Parts	60,459	60,000	63,000	51,200
65-15-222-05	Building & Grounds Maintenance	691	2,179	2,179	1,300
65-15-224-00	General Insurance	30,694	32,938	32,938	35,619
65-15-229-00	Training Travel & Meals	119	334	334	2,500
65-15-230-01	Legal & Accounting	7,431	4,142	10,642	4,142
65-15-234-04	Interest Expense Capital Lease	14,445	21,615	21,615	2,537
65-15-240-00	Depreciation Expense	226,478	200,000	200,000	226,478
65-15-242-00	Gasoline & Oil	69,449	65,529	135,529	105,289
65-15-243-00	Tires & Tubes	11,708	13,600	13,600	15,000
65-15-244-04	Supplies Office/Janitor/Other	2,349	2,280	2,280	2,072
65-15-248-00	Uniforms	5,958	7,000	7,000	7,072
65-15-248-02	Uniforms Other	2,632	2,875	2,875	2,875
65-15-253-00	Landfill Charges	346,943	366,849	366,849	378,697
65-15-253-01	State Landfill Fees	20,335	22,794	22,794	23,822
65-15-253-20	Landfill Charges - Recycling	1,407	2,814	2,814	3,547
65-15-253-21	State Landfill Fees - Recy	(335)	-	-	-
65-15-253-22	Landfill Recycling Credits	600	(490)	(490)	-
65-15-400-00	COVID-19 Expenses	141	-	-	-
65-15-540-10	Intra-Govt Svc From Gen Fund	216,872	240,474	240,474	240,474
65-15-803-00	Hazardous Tires, Oil, Etc	-	1,250	1,250	1,500
<b>Total Non-Personnel Services</b>		<b>\$ 1,031,255</b>	<b>\$ 1,057,974</b>	<b>\$ 1,140,974</b>	<b>\$ 1,119,214</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,407,864</b>	<b>\$ 1,810,425</b>	<b>\$ 1,911,136</b>	<b>\$ 1,918,605</b>

### Capital Budget Summary

Function: Public Works  
 Fund: Sanitation Solid Waste  
 Department: Sanitation  
 Activity: Capital Expenditures  
 Fund / Dept. No.: 65-51

65-51	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Capital Improvements					
65-51-351-00	Equipment	\$ -	\$ 187,000.00	\$ 187,000.00	\$ 115,000.00
65-51-351-01	Equipment Lease Payments	5,498.79	297,269.70	297,269.70	193,332.30
65-51-351-87	Containers	-	9,000.00	9,000.00	9,000.00
<b>Total Capital Improvements</b>		<b>\$ 5,499</b>	<b>\$ 493,270</b>	<b>\$ 493,270</b>	<b>\$ 317,332</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 5,499</b>	<b>\$ 493,270</b>	<b>\$ 493,270</b>	<b>\$ 317,332</b>

### Personnel Detail

Function: Public Works  
 Fund: Sanitation Solid Waste  
 Department: Sanitation  
 Activity: Trash Removal  
 Fund / Dept. No.: 65-15

Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Sanitation Superintendent	19	1	1	1
Crew Supervisor	16	1	1	1
Administrative Assistant	12	1	1	1
Equipment Operator II	14	7.5	7.5	7.5
Laborer	8	2.5	2.5	2.5
<b>Total Full Time</b>		<b>13</b>	<b>13</b>	<b>13</b>
<u>Part-time</u>				
<b>Total Part Time</b>		<b>0</b>	<b>0</b>	<b>0</b>

## Fiduciary Funds (82, 83 & 84)

### Revenues & Expenditures

Revenue Estimate					
Fund	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
<b>82 FIRE PENSION FUND</b>					
Local Taxes					
82-00-401-00	Real Estate Property Taxes	\$ 101,465	\$ 102,000	\$ 102,000	\$ 102,000
82-00-402-00	Personal Property Taxes	32,494	32,000	32,000	35,000
82-00-403-00	County Surcharges	8,640	11,500	11,500	11,500
82-00-405-00	Payment in-Lieu-Of Taxes	241	250	250	250
82-00-406-00	Railroad & Utilities Taxes	6,070	6,200	6,200	6,200
<b>Total Local Taxes</b>		<b>\$ 148,911</b>	<b>\$ 151,950</b>	<b>\$ 151,950</b>	<b>\$ 154,950</b>
Other					
82-00-496-00	Interest Income Investment	\$ 174,616	\$ 167,000	\$ 167,000	\$ 170,000
82-00-497-00	Unrealized Gain/Loss	303,214	1,500,000	1,500,000	1,500,000
82-00-500-00	Employer Contribution	311,134	100,000	100,000	-
82-00-507-00	Miscellaneous Revenue	21,741	14,000	14,000	14,000
<b>Total Other</b>		<b>\$ 810,705</b>	<b>\$ 1,781,000</b>	<b>\$ 1,781,000</b>	<b>\$ 1,684,000</b>
<b>Total Fire Pension Fund</b>		<b>\$ 959,617</b>	<b>\$ 1,932,950</b>	<b>\$ 1,932,950</b>	<b>\$ 1,838,950</b>
<b>83 POLICE PENSION FUND</b>					
Contributions To / From					
83-01-550-00	Contr (To) / From General Fund	\$ (437,650)	\$ -	\$ -	\$ -
<b>Total Contributions To / From</b>		<b>\$ (437,650)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Police Pension</b>		<b>\$ (437,650)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>84 Redevelopment Corporation</b>					
Contributions To / From					
84-00-550-00	Contr (To)/From General	\$ 200,000	\$ -	\$ -	\$ -
<b>Total Contributions To / From</b>		<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Redevelopment Corp.</b>		<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUE - PERPETUAL FUND</b>		<b>\$ 721,966</b>	<b>\$ 1,932,950</b>	<b>\$ 1,932,950</b>	<b>\$ 1,838,950</b>

Expenditure Summary					
Function:	Trust Funds				
Fund:	Fire Retirement / Police Retirement / Redevelopment				
Department:					
Activity:	Trust Fund Management				
Fund / Dept. No.:	82-60 / 83-65 / 84-84				
82-60	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Non-Personnel Services					
82-60-224-01	Disability Insurance	\$ 37,124	\$ 38,000	\$ 38,000	\$ -
82-60-230-04	Property Taxes Fees & Chgs	8,307	4,600	4,600	4,700
82-60-235-00	Fiscal Agent Fees	57,654	58,000	58,000	58,000
82-60-241-00	Miscellaneous	23,250	19,500	19,500	18,300
82-60-249-00	Pension Expenses	788,636	777,786	827,786	765,030
82-60-250-00	Pension Refunds	-	2,000	2,000	-
<b>Total Non-Personnel Services</b>		<b>\$ 914,971</b>	<b>\$ 899,886</b>	<b>\$ 949,886</b>	<b>\$ 846,030</b>
<b>TOTAL FIRE PENSION FUND</b>		<b>\$ 914,971</b>	<b>\$ 899,886</b>	<b>\$ 949,886</b>	<b>\$ 846,030</b>
83-65	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Non-Personnel Services					
<b>Total Non-Personnel Services</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL POLICE PENSION FUND</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
84-84	Description	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Final Budget	FY 2024 Adopted Budget
Non-Personnel Services					
84-84-230-01	Legal & Accounting	\$ 320	\$ -	\$ 1,000	\$ -
84-84-230-05	Other Professional Fees	3,312	-	7,000	-
<b>Total Non-Personnel Services</b>		<b>\$ 3,632</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ -</b>
<b>TOTAL REDEVELOPMENT FUND</b>		<b>\$ 3,632</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ -</b>