

CITY OF SALEM

FISCAL YEAR 2024 BUDGET INTRODUCTION

PRESENTED IS A BALANCED FY 2024 BUDGET

Fiscal Year 2024 is a $17M budget.

This is a 17% increase from the FY 2023 budget.

When looking at expenditures, not including inflationary and other factors noted later, GRANT FUNDED projects account for 28% of the increase between the current estimated year end and this new budget (20% of FY 24 expenditures).

On the revenue side, increases in revenues are largely accounted for by the increase in Grant Revenues and the addition of roughly ½ a year of the additional 1% General Revenue Sales Tax approved by voters in April of this year.

Budget Introduction

Salem MISSOURI Catch the Current

FY 2024 RESERVE FUNDS AND TRANSFERS

With the exceptions of transfers adding to Reserve Balances per the City's Reserve Fund policy and General Fund transfers to funds without an independent revenue stream, there is but one transfer between funds:

> **As promised during the Additional 1% Sales Tax presentations to the public earlier this year, the transfer from the Electric Fund to the General Fund is included as a reduction from the previous budget year (FY '23 - $900k to FY '24 - $600k).**

Budget Introduction

Reserve Fund Balance Policy – while this policy is specifically for Utility Funds, staff has taken the stance that it is good to apply to all city funds.

Introduction

The establishment and maintenance of adequate reserve balances allow the City financial flexibility and security. Reserve fund balances provide the means to handle economic uncertainties, local disasters and other unanticipated financial hardships:

Minimum Fund Balances

1. The City will strive to maintain electric, water, and sewer reserve fund balances of at least 25% of the prior completed fiscal year's actual expenditures for the respective department.
2. The City's annual budget shall include budgeted transfers to reserve fund balances of at least 5% of the prior completed fiscal year's actual expenditures for the respective department. Budgeted transfers to reserve fund balances will be made quarterly with the 4th quarter installment amounts determined by the City's financial condition.

Spending From Reserve Fund Balances

1. A simple majority of the full Board of Aldermen may approve expenditures from reserve fund balances.

Previous year's balances:

There are two instances of using previous year's ending balances for specific purchases and improvements (not for operations but for capital improvements):

1. On 5/22/23 the Parks and Recreation Board recommended approval of the Parks and Recreation FY '24 budget with use of prior year's balances for purchase of a new pickup.
2. On 6/1/23 the Airport Board recommended approval of the Airport FY '24 budget with use of prior year's balances for local grant match funds for the T-Hangar Construction project and upgrades to the Pilot's lounge.

**These two funds do not have specific, separate Reserve Funds.

NOTES

Increases budget wide:

1. 10% increase in fuel.

2. 10% increase in utilities

Cost to purchase the power for electric utility - this then impacts all department budgets for their individual utility expenses.

3. Supplies & Materials cost increases plus delays or difficulty finding what is needed.

4. 4% Cost of Living Increase for all City Employees

NOTES

In order to prepare this budget, it was necessary for staff to make a series of assumptions based upon conversations and a public workshop with the current Mayor and Board of Aldermen over the past 7 months. Discussions about Employee Retention and Recruitment which relate to the first 4 items, has been a topic among the City's Elected Officials for the past 3 years.

The following assumptions are included in the proposed budget:

1. Adoption of New Personnel Policy and Leave Amounts
2. Approval of New Employee Health Insurance Proposal
3. Pay Schedule Adjustments
4. Cost Of Living Adjustment (COLA)
5. Changes to the Process for Community Support

ASSUMPTIONS

1. Adoption of New Personnel Policy and Leave Amounts

- The Draft Personnel Policy has been submitted to the Board for review.
- Leave amounts have been adjusted as follows, per Dec, 2022 Workshop discussions:

		Years Of Employment	Per Week Accrual Rate (In Hours)	Annual Accrual	Total Accrual
Sick Leave:	**Current**	1-10 years	.77	5 days	30 days
		10 +	1.54	10 days	
	Proposed	Up to 1 (one)	.92	6 days	30 days
		2 (two) + years	1.85	12 days	
Vacation	**Current**	< 2	.77	5 (40 hours)	2 Xs amount earned in previous yr
		2 but less than 10	1.54	10 (80 hrs)	
		10 +	2.31	15 (120 hrs)	
	Proposed	Up to 1 (one)	.77	5 (40 hrs)	2 Xs amount earned in previous yr
		2 (two) through 4 (four)	1.54	10 (80 hrs)	
		5 (five) through 9 (nine)	2.31	15 (120 hrs)	
		10 (ten) through 14 (fourteen)	2.77	18 (144 hrs)	
		15 (fifteen)+ years	3.08	20 (160 hrs)	

- Also includes the addition of 2 Personal Days/year.

ASSUMPTIONS

2. Approval of New Employee Health Insurance Proposal

- With Board consent and approval, the City has in recent years, covered $550/employee/month for employee's health insurance. Any premium or costs not covered are at employee's expense.
- The health insurance proposal for the upcoming year (to be before the Board on June 27) is a reduction in cost to the City for coverage to $535/employee/month. This results in a savings of roughly $11k for the year.
- During the December, 2022 Workshop for Employee Benefits, it was requested that quotes/costs for Employee Short Term Disability be explored. The new Health Insurance Proposal includes such a policy to cover all eligible employees for roughly $12k for the year.

For preparation of the draft budget, staff has assumed approval of the above referenced Health Insurance proposal and costs.

ASSUMPTIONS

Salem MISSOURI Catch the Current

3. Pay Schedule Adjustments
   - One position adjusted to maintain the changing minimum wage as starting pay.
   - Benchmarked position pay to the Missouri Municipal League (MML) survey for Cities between 4-5,000 population (kicked out those with numbers higher and lower than the main group) – MML Survey January, 2023
   - For position pay that was lower than the MML Avg, used a 13% reduction factor based on the % Dent County wages are lower than counties with above referenced comparable cities.
   - In the following slides the proposed adjustments are in blue below the line in question.

ASSUMPTIONS

Classification & Salary Schedule
FY 2023-2024

COLA is based on CPI for last 12 months through April 2023

https://www.bls.gov/regions/mountain-plains/news-release/consumerpriceindex_stlouis.htm - 1.000 Salary Mid Range Adjustments to within 13% of MML Avg ***

	Rolla per MML Wage Survey 2023	MML Wage Survey January 2023 Data *	Range 1	2	3	4	5	6	7	8	9	10	Column J as % of MML***
Custodian - $12/hr minimum wage effective 1/1/23			11.14	11.49	11.84	12.19	12.54	12.90	13.25	13.60	13.95	14.37	
**Custodian - bring to minimum 8% (1/1/24 increase to $12.36)			12.03	12.41	12.79	13.17	13.55	13.93	14.31	14.69	15.07	15.52	
Dispatcher	21.52	16.71	12.11	12.65	13.19	13.73	14.27	14.81	15.36	15.90	16.44	16.93	0.85
** Dispatcher 2%			12.35	12.90	13.45	14.01	14.56	15.11	15.66	16.22	16.77	17.27	0.87
Laborer	16.93	16.33	12.29	12.68	13.07	13.45	13.84	14.23	14.62	15.01	15.39	15.85	0.85
** Laborer 2.5% - folded Light Equipment Operator and Tree Trimmers into this line, no MML comparables for these (bottom had a .89 and top a 1.46 difference)			12.60	12.99	13.39	13.79	14.19	14.59	14.98	15.38	15.78	16.25	0.87
Animal Control / Nuisance Enforcement	16.93	16.01	13.71	14.14	14.57	15.00	15.43	15.86	16.30	16.73	17.16	17.67	0.96
Heavy Equipment Operator	21.66	17.88	14.05	14.66	15.28	15.89	16.51	17.13	17.74	18.36	18.97	19.54	0.92
Utility Clerk		17.11	14.38	14.83	15.28	15.74	16.19	16.64	17.09	17.55	18.00	18.54	0.95
Patrolman	24.82	21.6	14.99	15.51	16.03	16.54	17.06	17.58	18.09	18.61	19.13	19.70	0.79
** Patrolman 10%			16.49	17.06	17.63	18.20	18.77	19.33	19.90	20.47	21.04	21.67	0.87
Utility Supervisor			15.74	16.23	16.73	17.22	17.72	18.21	18.71	19.20	19.70	20.29	
Administrative Secretary	20.49	16.77	15.74	16.42	17.11	17.80	18.48	19.17	19.86	20.54	21.23	21.86	1.10
Apprentice Lineman			15.79	16.29	16.78	17.28	17.77	18.27	18.76	19.26	19.75	20.34	
Supervisor			16.26	17.02	17.78	18.54	19.30	20.06	20.82	21.58	22.34	23.01	
Corporal			16.76	17.34	17.92	18.50	19.08	19.66	20.24	20.82	21.40	22.04	
Detective	27.3	24.47	16.76	17.29	17.82	18.34	18.87	19.40	19.93	20.45	20.98	21.61	0.77
** Detective 12.5%			18.86	19.45	20.04	20.64	21.23	21.82	22.42	23.01	23.61	24.31	0.87
Mechanic	21.66	19.48	17.14	17.67	18.21	18.75	19.29	19.82	20.36	20.90	21.44	22.08	0.99
Sergeant	30.03	26.35	17.24	17.84	18.44	19.03	19.63	20.22	20.82	21.41	22.01	22.67	0.74
** Sergeant 16.5%			20.09	20.78	21.48	22.17	22.87	23.56	24.25	24.95	25.64	26.41	0.87
Building Inspector / Nuisance Enforcement	23.82	22.06	17.51	18.27	19.02	19.77	20.52	21.27	22.03	22.78	23.53	24.24	0.93
Electric Lineman		23.55	17.78	18.61	19.45	20.28	21.11	21.94	22.77	23.60	24.43	25.16	0.90
Lieutenant		31.44	18.03	18.86	19.69	20.52	21.36	22.19	23.02	23.85	24.68	25.42	0.68
** Lieutenant 28%			23.08	24.14	25.21	26.27	27.34	28.40	29.46	30.53	31.59	32.54	0.87
Leadman Foreman		26.67	18.06	19.38	20.69	22.00	23.31	24.63	25.94	27.25	28.56	29.42	0.87

Management (Salary - Exempt)

Major/ Police Chief	46.07	32.36	21.05	21.78	22.50	23.23	23.96	24.68	25.41	26.14	26.86	27.67	0.74
** Police Chief 18%			24.84	25.70	26.55	27.41	28.27	29.13	29.98	30.84	31.70	32.65	0.87
Department Heads			21.26	22.56	23.86	25.16	26.46	27.76	29.06	30.36	31.66	32.61	
Treasurer (Treasurer fit for population size, but larger Citys	43.92	23.17	23.76	24.91	26.07	27.22	28.37	29.53	30.68	31.83	32.98	33.97	1.22
City Clerk	24.79	26.72	20.20	21.18	22.16	23.14	24.12	25.10	26.08	27.06	28.04	28.88	0.90
Economic Development	21.63	26.37	25.38	26.50	27.62	28.73	29.85	30.96	32.08	33.19	34.31	35.34	1.13
Public Works	48.31	30.87	25.89	27.17	28.45	29.73	31.02	32.30	33.58	34.86	36.14	37.22	1.00
City Engineer	36.94	39.81	26.84	28.67	30.50	32.33	34.16	35.99	37.82	39.65	41.48	42.72	0.86
** City Engineer 1%			27.11	28.96	30.80	32.65	34.50	36.35	38.20	40.04	41.89	43.15	0.87
City Administrator	56.49	33.45	34.20	35.10	36.01	36.95	37.90	38.85	39.80	40.79	41.78	43.04	1.13

Pay rates reflect all add-ons to pay such as CDL, Certifications, meeting attendence, etc.

*Note - Used MML data from populations between 3,999 and 5,000 and averaged; excluding communities that skew the numbers significantly high or low.

4. Cost Of Living Adjustment (COLA)

- 4% COLA – based on the Consumer Price Index (CPI) for the St. Louis Area as of April, 2023 of 4.2% over the previous 12 months US Bureau of Labor Statistics, Mountain-Plains Information Office

For preparation of the draft budget, staff has assumed approval of the above Pay Schedule and COLA.

<u>Community Comparisons:</u>

Average City of Salem Employee Wage 6/2023 – 37,503

Average Dent County Wage through 6/30/2023 - $34,000 MO Department of Economic Development

Median Household Income Salem - $31,575 2021 American Community Survey, US Census Bureau

Median Household Income Dent County - $45,700 2021 American Community Survey, US Census Bureau

Median Household Income Missouri - $61,847 2021 American Community Survey, US Census Bureau

ASSUMPTIONS

5. Changes to the Process for Community Support

- Community Support is a donation to a non-profit entity or other organization, to support the entity and its efforts without a specific contracted service.
- Propose the creation of a “Community Support” line in the budget that is funded after all the needs of city operations, capital investments, reserve policies and obligations have been met.
- Non-profit and civic organizations would then have the opportunity to apply to the City for support, and each year the Board of Aldermen would make decisions about which applications they choose to fund for the current year.
- This eliminates standing line items in the city budget for specific entities and allows the priorities and preferences of each Board of Aldermen to be addressed.

For preparation of the draft budget, staff has deleted the individual line items and assumed the inclusion of a $20,000 balance in the Community Support line.

ASSUMPTIONS

CITY OF SALEM
REQUEST FOR FUNDING APPLICATION
CITY ALDERMEN COMMUNITY SUPPORT FUNDS

TO:

CITY OF SALEM
FINANCE DEPARTMENT
400 N. IRON, ST.
SALEM, MO 65560
or
finance@salemmo.com

Agreement with City must be current (if applicable). Documents to be included with Funding Application:

- Board of Directors and Key Staff
- Certificate of Insurance must be current (if applicable)
- Most recent audited financial statement
- Provide a copy of the most recent tax form filed with the IRS by your Organization (e.g., Form 990)
- Explanation of tax-exempt revocation (if applicable)

Additional documents to be included with Funding Application if this is organization's first funding request or if the city does not currently have these documents on file:

- Organization By Laws
- IRS Non-Profit Status Letter
- W-9 (information provided on this document will control to who and where funds are issued if granted by the Board of Aldermen)

If your entity does not have any of the above documents, a funding request may still be submitted and may be considered for funding by the Aldermen. If funded, disbursement of funds may be on a reimbursement basis upon submittal of satisfactory documentation of expenditures or the city may administer funds on behalf of the entity.

If your entity received funding during the previous fiscal year (July to June), has your entity provided a report to the Board of Aldermen? If not, a report must be provided prior to consideration of a new funding request. To schedule your presentation to the Board or provide a written report, please contact Tammy Koller, City Clerk, 729-5211, cityclerk@salemmo.com.

Upon receipt of the funding application, the request will be included with the next scheduled Alderman meeting. The entity will be advised of the date of the meeting to present the funding request and must be available to address Board questions. If funding is approved, the entity must request the disbursement of funds in writing. The request for disbursement should be submitted to Stacey Houston, Finance Director, City of Salem, 400 N. Iron St., Salem, MO 65560 or finance@salemmo.com.

To be included in the annual budget process, applications must be received by August 31, 2023 and by April 30th thereafter.

Questions? Please contact Stacey Houston, Finance Director, 573-729-4811 or finance@salemmo.com

CITY OF SALEM
REQUEST FOR FUNDING APPLICATION
CITY ALDERMEN COMMUNITY SUPPORT FUNDS

Today's Date:	
Organization Name:	
Name of Project/Program/Event:	

FUNDING REQUEST INFORMATION

Describe the need for the funding:

Describe how funding would be utilized:

Location of project site (maps may be attached):

How will success of the project be measured?

Total Amount Requested: Minimum Amount to make project: Date Funding Required:

Can project be phased? If so, describe the phases including timelines.

PROJECT TYPE	START DATE	END DATE	AMOUNT REQUESTED	+	MATCHING FUNDS	=	TOTAL PROJECT BUDGET
Construction/Renovation							
Design/Engineering							
Equipment							
Vehicle							
Special Program or Event – attach detailed description, budget and marketing materials/brochures for program or event							
			TOTALS				

CITY OF SALEM
REQUEST FOR FUNDING APPLICATION
CITY ALDERMEN COMMUNITY SUPPORT FUNDS

REPRESENTATION

I, _____, as _____, have the authority to submit this funding request on behalf of _____, and certify that all information submitted is factual, accurate and complete to fullest extent of my knowledge. If funding is granted, a project report is required to be submitted to the Board of Aldermen.

Signature Date

Please note - future funding requests may not be considered by the Board of Aldermen if project/service report for prior funding has not been completed in a timely manner.

CITY OF SALEM
REQUEST FOR FUNDING APPLICATION
CITY ALDERMEN COMMUNITY SUPPORT FUNDS

ORGANIZATION INFORMATION

Organization Legal Name:		Website:	
Organization Main Address:	City:	State:	ZIP Code:
Organization Mailing Address:	City:	State:	ZIP Code:
Principal Contact:		Phone Number:	Fax Number:
Title:		Email Address:	
Chief Executive Officer (or equivalent):		Phone Number:	Fax Number:
Title:		Email Address:	

What Type of Service does the Organization Provide (Check all that apply)				Educational	Child Care	Youth Services
Housing / Homeless	Senior Services	Substance Abuse Prevention	Recreation	Economic Development	Community Event	[Other]

EIN/Taxpayer ID Number:	Indicate Tax Status of Organization (include IRS letter of determination):	Has the Organization's tax-exempt status been revoked in the past five years? If yes, attach explanation

Briefly describe mission, history and principal programs and activities of the Organization:

Has entity received funding from the City of Salem previously? If so, when, amount received and how funds were used:

How many paid full-time equivalents does the Organization have?	How many paid part-time equivalents does the Organization have?
Are Organization services and/or programs available to all residents of the City of Salem? If no or restricted, please explain.	Are fees charged for services?
Is membership in the Organization required to participate in any of the Organization programs or to be a recipient of Organization services?	Have other organizations, firms, individuals provided or will provide funds or services for this project? If yes, please describe.



Fiscal Year 2024 Proposed Budget

6/22/2023

TOTAL ALL FUNDS	Estimated Beginning Balance		2023-2024 Proposed Revenues	2023-2024 Proposed Expenses	2023-2024 Proposed Xfers In	2023-2024 Proposed Xfers Out	2023-2024 Ending Fund Balance
100-GENERAL FUND	469,743		2,838,354	3,115,096	600,000	153,268	639,733
120-EMERGENCY FUND	39,002		31				39,033
130-POST COMMISSION	1,257		500	500			1,257
201-SPECIAL STREET	396,218		186,000	157,520			424,698
210-PARK & RECREATION	473,886		674,311	673,282		25,000	449,915
220-POLICE DEPT.LAW ENF.FUND	3,337		600	600			3,337
230-OFFICERS TRAINING FUND	1,223		250	250			1,223
240-FIREWORKS FUND	2,106		-	-	-		2,106
250-INMATE SECURITY FUND	1,235		150	-			1,385
255-CHDC GRANT FUNDS	0		-	-			0
260-LOCAL LAW ENF. GRANT FUND	5		-	-			5
265-DELTA REGIONAL GRANT	-						-
270-PROTEST ACCOUNT	-						0
280-CDBG STORMWATER GRANT	-						0
290-BUILDING PERMIT FUND	13,206		11,700	43,224	31,524		13,206
299-POLICE CONTRIBUTION FUND	440		-	-			440
301-CAPITAL IMP SALES TAX	767,340		1,098,518	1,085,715	25,000	-	805,143
501-ELECTRIC FUND	295,909		7,334,269	6,171,957	-	1,144,926	313,295
502-ELECTRIC D & R FUND	76,697		100				76,797
503-ELECTRIC RESERVE FUND	750,421		200	102,500	544,926	-	1,193,047
510-WATER FUND	679,805		945,967	904,239	-	41,155	680,379
511-WATER D & R FUND	206,255		1,000	-		-	207,255
512-WATER RESERVE	696,478		778,549	1,029,843	41,155	-	486,338
520-SEWER FUND	208,426		1,193,627	1,054,661	-	67,408	279,984
521-SEWER D & R	177,808		236	-	-	-	178,044
522-SEWER RESERVE FUND	106,583		892,084	970,855	67,408		95,220
530-SANITATION	51,945		365,416	361,850			55,511
540-CEMETERY FUND	10,224		18,050	139,793	121,743		10,224
550-LANDFILL	399,800		1,000	-			400,800
560-AIRPORT FUND	191,557		783,154	847,775	-		126,936
601-INSURANCE CONTINGENCY	140,910		120	-			141,030
701-UTILITY DEPOSIT FUND	468,755		376	-			469,131
702-CEMETERY ENDOWMENT FUND	614,038		242				614,280
703-ECONOMIC DEVELOPMENT	19,321		586,733	555,152	-		50,902
	7,263,929		**17,711,536**	**17,214,813**	**1,431,756**	**1,431,756**	**7,760,653**

All Fund Revenue and Expenditures

The FY2024 All Funds budget is in surplus of $496,723 dollars. The FY2024 All Funds revenues are expected to increase by $3,097,910 and expenditures to increase by $2,950,942 over FY2023 Budget. The City of Salem will receive grant revenues of $3,343,500 and grant expenditures of $3,461,500 in FY2024

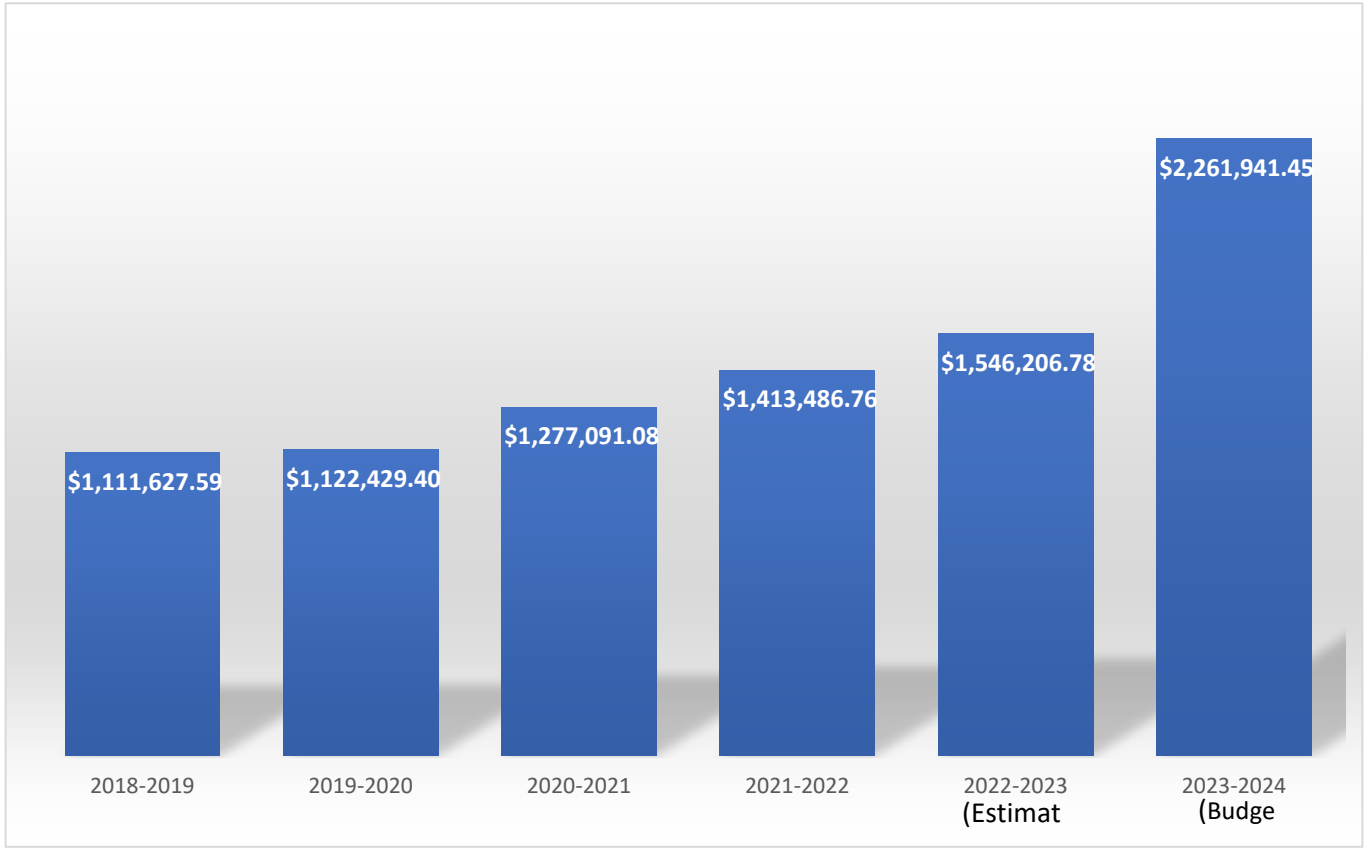
YEAR	REVENUES	EXPENSES	REVENUES OVER (UNDER) EXPENDITURES
2020-2021 ACTUALS	$ 11,743,844	$ 11,407,841	$ 336,003
2021-2022 ACTUALS	$ 12,694,866	$ 13,162,245	$ (467,379)
2022-2023 BUDGET	$ 14,613,626	$ 14,263,871	$ 349,755
2022-2023 ESTIMATE	$ 14,356,190	$ 12,413,971	$ 1,942,219
2023-2024 PROPOSED	$ 17,711,536	$ 17,214,813	$ 496,723

GENERAL FUND TOTALS

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
REVENUES	$ 1,719,364	$ 1,886,532	$ 2,472,835	$ 2,326,421	$ 2,690,449	$ 2,838,354	$ 511,933
EXPENDITURES	$ 2,703,783	$ 2,764,789	$ 2,857,142	$ 2,963,672	$ 2,834,110	$ 3,115,096	$ 151,425
OTHER SOURCES	$ 738,010	$ 1,340,000	$ 638,510	$ 977,396	$ 750,000	$ 600,000	$ (377,396)
OTHER USES	$ 189,241	$ 208,260	$ 249,839	$ 340,146	$ 247,633	$ 153,268	$ (186,878)
TOTAL REVENUES OVER (UNDER) EXPENDITURES	$ (435,650)	$ 253,483	$ 4,364	$ (0)	$ 358,707	$ 169,990	$ 169,990
					Beginning Fund Balance	$ 469,743	
				(25% Reserve Goal)	$ 714,285		
				Ending Fund Balance	$ (74,552)	$ 639,733	

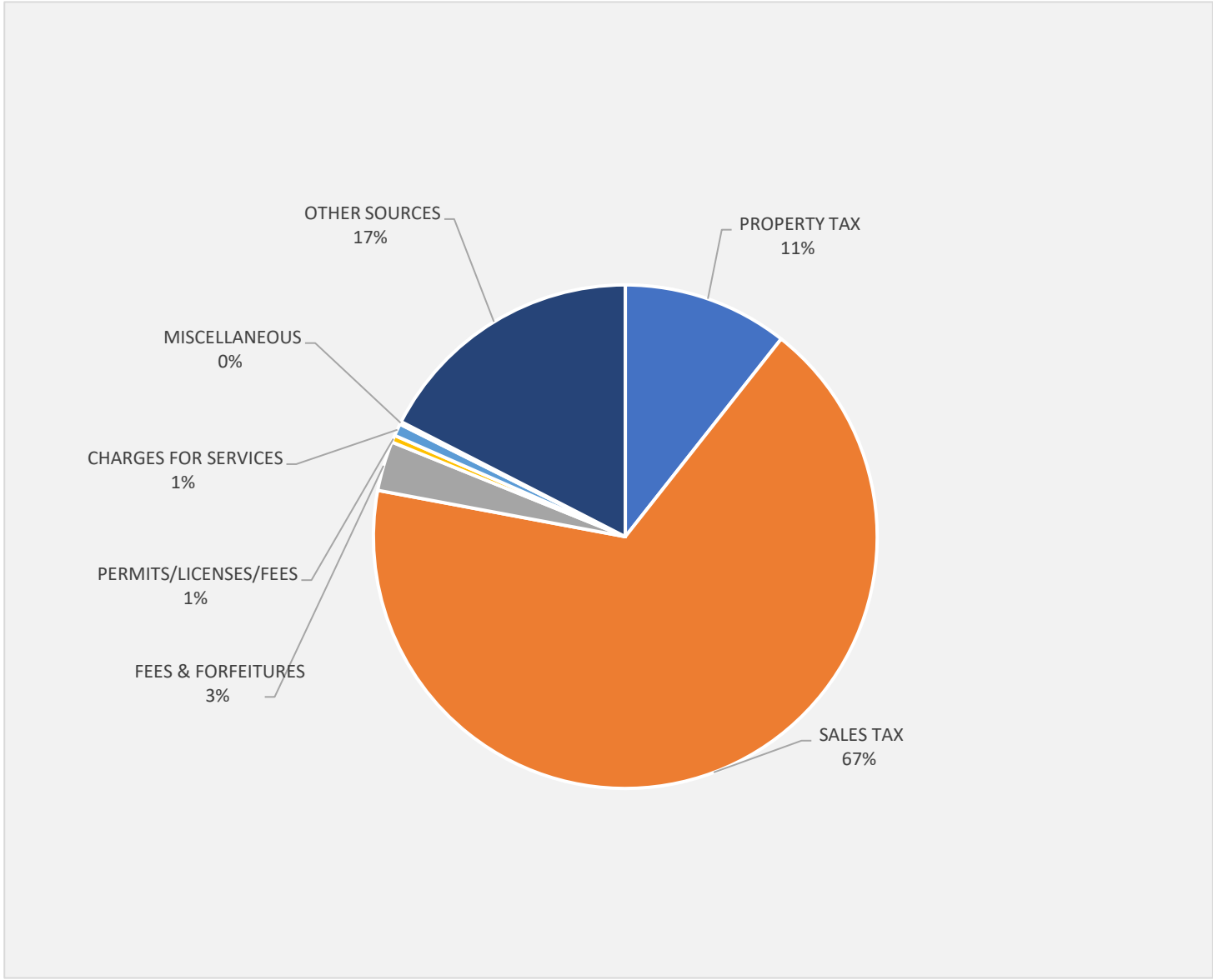
GENERAL FUND SALES TAX

The City currently collects a 1% sales tax that was passed and approved by the majority of voters in 1980. In April 2023 voters approved to increase the City's sales tax to 2%, which will take effect in October 2023.



General Fund Revenue Source

The General Fund is the primary operating fund of the City. It is used to account for all activities except those legally or administratively
required to be accounted for in other funds. Primary sources of revenue are Sales Tax, Property Tax, Other Sources, Fees & Forfeitures, Permits/Licenses/Fees, Charges for Services.



GENERAL FUND REVENUES

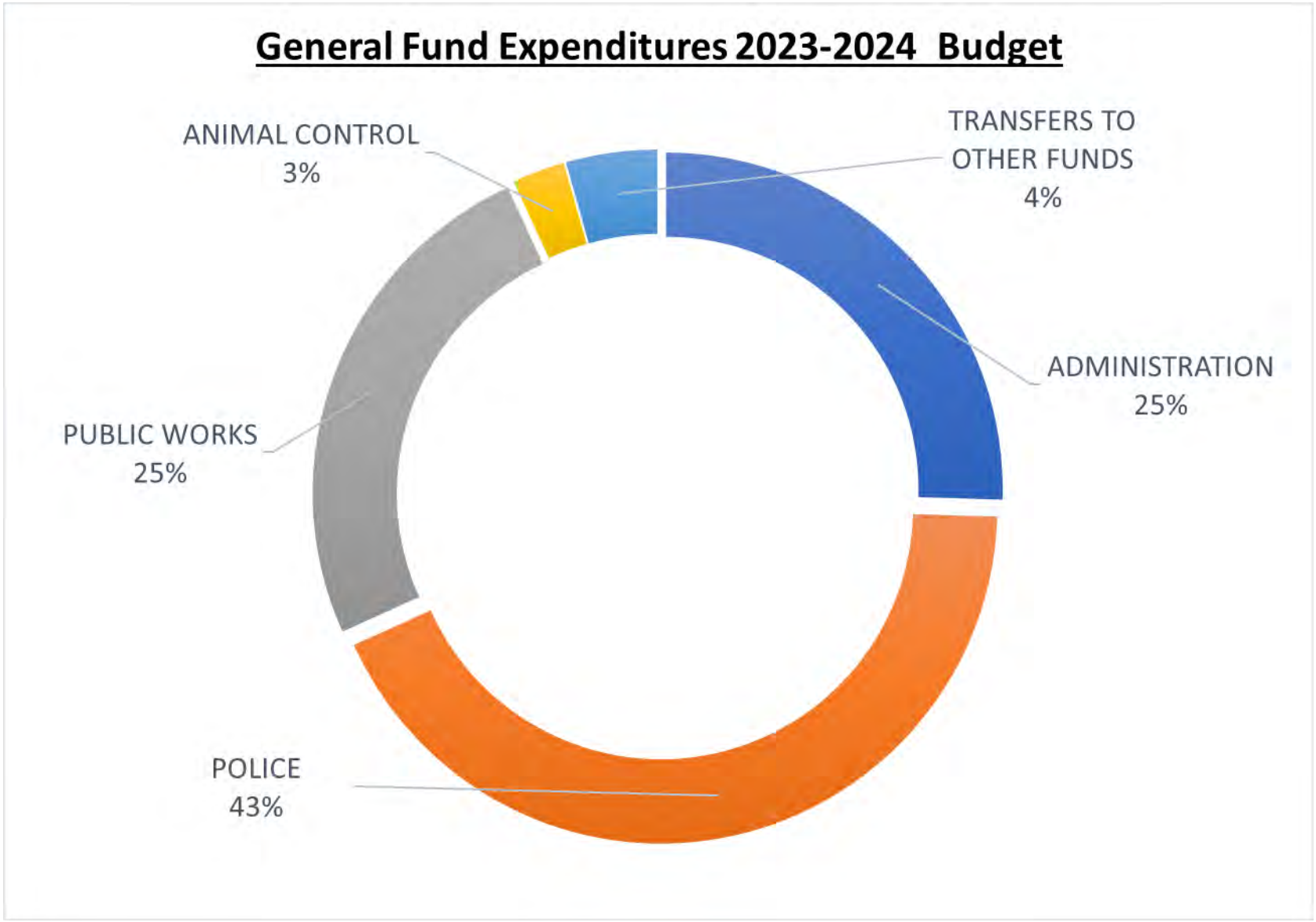
	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
REVENUE SUMMARY							
PROPERTY TAX	$ 337,605	$ 343,701	$ 351,958	$ 333,000	$ 372,568	$ 365,215	$ 32,215
SALES TAX	$ 1,178,683	$ 1,331,533	$ 1,466,354	$ 1,302,600	$ 1,602,172	$ 2,314,941	$ 1,012,341
FEES & FORFEITURES	$ 133,320	$ 121,378	$ 120,708	$ 114,500	$ 129,987	$ 109,500	$ (5,000)
PERMITS/LICENSES/FEES	$ 14,139	$ 15,461	$ 16,702	$ 12,600	$ 15,411	$ 15,600	$ 3,000
OTHER	$ 34,941	$ 3,569	$ 506,795	$ 491,509	$ 501,074	$ -	$ (491,509)
CHARGES FOR SERVICES	$ 16,100	$ 34,425	$ 6,900	$ 52,200	$ 52,562	$ 27,000	$ (25,200)
MISCELLANEOUS	$ 4,576	$ 36,465	$ 3,417	$ 2,304	$ 16,675	$ 6,098	$ 3,794
RESERVES FROM PRIOR YEAR	$ -	$ -	$ -	$ 17,708	$ -	$ -	$ (17,708)
TOTAL REVENUES	**$ 1,719,364**	**$ 1,886,532**	**$ 2,472,835**	**$ 2,326,421**	**$ 2,690,449**	**$ 2,838,354**	**$ 511,933**

GENERAL FUND EXPENDITURES

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
ANIMAL CONTROL	$ 56,289	$ 68,036	$ 67,620	$ 69,760	$ 73,354	$ 83,063	$ 13,303
CITY ATTORNEY	$ 31,871	$ 28,966	$ 27,000	$ 28,000	$ 28,005	$ 28,005	$ 5
CITY CLERK	$ 87,630	$ 102,156	$ 87,895	$ 86,693	$ 74,911	$ 84,944	$ (1,749)
CITY COLLECTOR	$ 18,812	$ 19,382	$ 19,476	$ 19,750	$ 19,750	$ 20,750	$ 1,000
CITY TREASURER	$ 180	$ 2,403	$ 2,377	$ 2,552	$ 501	$ 130	$ (2,422)
CIVIL DEFENSE	$ 112	$ -	$ 1,150	$ 250	$ -	$ 250	$ -
FREEDOM ACTIVITY CENTER	$ 26,373	$ 39,948	$ 38,251	$ 46,339	$ 48,998	$ 53,101	$ 6,762
MAINTENANCE (Mechanic)	$ 72,467	$ 73,110	$ 69,918	$ 85,356	$ 75,776	$ 90,959	$ 5,603
SIDEWALK CONSTRUCTION	$ 47,781	$ 56,688	$ 57,375	$ 70,539	$ 60,342	$ 73,051	$ 2,512
MAYOR/BOARD	$ 39,205	$ 43,612	$ 44,719	$ 46,731	$ 42,914	$ 46,421	$ (310)
MUNICIPAL COURT	$ 21,946	$ 14,243	$ 8,904	$ 21,956	$ 13,818	$ 22,684	$ 728
NON-DEPARTMENTAL	$ 287,002	$ 362,037	$ 413,908	$ 375,570	$ 324,270	$ 363,942	$ (11,628)
POLICE	$ 1,262,683	$ 1,211,648	$ 1,248,663	$ 1,277,952	$ 1,297,618	$ 1,387,666	$ 109,714
CITY ADMINISTRATOR	$ 109,374	$ 111,548	$ 107,727	$ 111,939	$ 127,039	$ 121,940	$ 10,000
STREET	$ 617,926	$ 606,256	$ 595,854	$ 601,292	$ 544,315	$ 617,883	$ 16,591
PUBLIC WORKS	$ 24,132	$ 24,756	$ 21,615	$ 26,069	$ 22,895	$ 29,415	$ 3,346
FINANCE	$ -	$ -	$ 44,688	$ 92,923	$ 79,603	$ 90,893	$ (2,030)
TOTAL EXPENDITURES	**$ 2,703,783**	**$ 2,764,789**	**$ 2,857,142**	**$ 2,963,672**	**$ 2,834,110**	**$ 3,115,096**	**$ 151,425**

GENERAL FUND

- ADMINISTRATION
- POLICE DEPARTMENT
- PUBLIC WORKS
- ANIMAL CONTROL


General Fund Expenditures 2023-2024 Budget
ANIMAL CONTROL
3%
TRANSFERS TO
OTHER FUNDS
4%
ADMINISTRATION
25%
PUBLIC WORKS
25%
POLICE
43%

GENERAL FUND- ADMINISTRATION

The General Fund Administration makes up 25% of the General Fund Expenditures. Administration is made up of several departments that consist of 5 Elected Officials, 3 Appointed Officials, and 2.5 Staff positions.

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
CITY ATTORNEY	$ 31,871	$ 28,966	$ 27,000	$ 28,000	$ 28,005	$ 28,005	$ 5
CITY CLERK	$ 87,630	$ 102,156	$ 87,895	$ 86,693	$ 74,911	$ 84,944	$ (1,749)
CITY COLLECTOR	$ 18,812	$ 19,382	$ 19,476	$ 19,750	$ 19,750	$ 20,750	$ 1,000
CITY TREASURER	$ 180	$ 2,403	$ 2,377	$ 2,552	$ 501	$ 130	$ (2,422)
CIVIL DEFENSE	$ 112	$ -	$ 1,150	$ 250	$ -	$ 250	$ -
FREEDOM ACTIVITY CENTER	$ 26,373	$ 39,948	$ 38,251	$ 46,339	$ 48,998	$ 53,101	$ 6,762
MAYOR/BOARD	$ 39,205	$ 43,612	$ 44,719	$ 46,731	$ 42,914	$ 46,421	$ (310)
MUNICIPAL COURT	$ 21,946	$ 14,243	$ 8,904	$ 21,956	$ 13,818	$ 22,684	$ 728
NON-DEPARTMENTAL	$ 287,002	$ 362,037	$ 413,908	$ 375,570	$ 324,270	$ 363,942	$ (11,628)
CITY ADMINISTRATOR	$ 109,374	$ 111,548	$ 107,727	$ 111,939	$ 127,039	$ 121,940	$ 10,000
FINANCE	$ -	$ -	$ 44,688	$ 92,923	$ 79,603	$ 90,893	$ (2,030)
TOTAL EXPENDITURES	**$ 622,505**	**$ 724,295**	**$ 796,097**	**$ 832,704**	**$ 759,810**	**$ 833,060**	**$ 357**

Administration
Notable Expenditure Changes:

- 4% COLA (Cost of Living)
  - $ 11,915.56
- Retirement cost increased from 12.4% to 12.7%
  - $0 (reduction in personnel)
- Increase of 10% in Utility costs
  - $14,094
- Increase in overall costs of general supplies and computer supplies
  - $9,900
- Increase in training
  - $3,400

GENERAL FUND / ADMINISTRATION EXPENDITURES

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
CITY ATTORNEY							
SUPPLIES							
OFFICE SUPPLIES	726	-	-	250	250	$ 250	
Total Supplies	$ 726	$ -	$ -	$ 250	$ 250	$ 250	$ -
MAINTENANCE							
MAINTENANCE-EQUIPMENT	-	1,099	-	500	500	$ 500	
Total Maintenance	$ -	$ 1,099	$ -	$ 500	$ 500	$ 500	$ -
							$ -
MISCELLANEOUS							$ -
MEMBERSHIPS	-	-	-	50	55	$ 55	$ 5
TRAVEL	-	-	-	200	200	$ 200	$ -
SPECIAL SERVICES	18,433	27,760	27,000	27,000	27,000	$ 27,000	$ -
Total Miscellaneous	$ 18,433	$ 27,760	$ 27,000	$ 27,250	$ 27,255	$ 27,255	$ 5
TOTAL CITY ATTORNEY	$ 31,871	$ 28,966	$ 27,000	$ 28,000	$ 28,005	$ 28,005	$ 5

GENERAL FUND / ADMINISTRATION EXPENDITURES

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
CITY CLERK							
Personnel							
SUPERVISION	65,544	66,762	35,694	60,000	50,700	$ 56,400	$ (3,600)
OPERATING	-	9,150	21,343	-	-	$ -	$ -
OVERTIME	-	1,238	3,358	-	-	$ -	$ -
FICA	4,952	5,767	4,583	5,391	4,056	$ 4,512	$ (879)
UNEMPLOYMENT	40	77	107	145	145	$ 145	$ -
WORKERS COMPENSATION	214	178	136	157	157	$ 157	$ -
HEALTH INSURANCE	7,120	7,539	6,600	6,600	6,600	$ 6,600	$ -
LIFE INSURANCE	70	57	62	60	67	$ 67	$ 7
RETIREMENT	6,609	6,787	6,112	7,440	6,286	$ 7,163	$ (277)
Total Personnel	$ 84,549	$ 97,555	$ 77,995	$ 79,793	$ 68,011	$ 75,044	$ (4,749)
							$ -
SUPPLIES							$ -
OFFICE SUPPLIES	769	1,063	2,242	1,000	1,000	$ 1,000	$ -
COMPUTER SUPPLIES	367	246	1,230	500	500	$ 2,500	$ 2,000
Total Supplies	$ 1,136	$ 1,309	$ 3,472	$ 1,500	$ 1,500	$ 3,500	$ 2,000
							$ -
MAINTENANCE							$ -
MAINTENANCE-EQUIPMENT	394	161	782	500	500	$ 500	$ -
Total Maintenance	$ 394	$ 161	$ 782	$ 500	$ 500	$ 500	$ -
							$ -
MISCELLANEOUS							$ -
MEMBERSHIPS	330	170	295	500	500	$ 500	$ -
FUEL	-	-	62	-	-	$ -	$ -
MISCELLANEOUS	15	-	58	100	100	$ 100	$ -
TRAVEL	(773)	1,111	3,342	2,500	2,500	$ 3,500	$ 1,000
WEARING APPAREL	400	-	70	-	-	$ -	$ -
Total Miscellaneous	$ (28)	$ 1,281	$ 3,826	$ 3,100	$ 3,100	$ 4,100	$ 1,000
							$ -
UTILITIES							$ -
UTILITIES-TELEPHONE	1,579	1,850	1,820	1,800	1,800	$ 1,800	$ -
Total Utilities	$ 1,579	$ 1,850	$ 1,820	$ 1,800	$ 1,800	$ 1,800	$ -
TOTAL CITY CLERK	$ 87,630	$ 102,156	$ 87,895	$ 86,693	$ 74,911	$ 84,944	$ (1,749)

GENERAL FUND / ADMINISTRATION EXPENDITURES

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
CITY COLLECTOR							
OFFICE SUPPLIES	1,245	-	-	250	250	$ 250	$ -
SPECIAL SERVICES	17,500	19,382	19,476	19,500	19,500	$ 20,500	$ 1,000
UTILITIES-TELEPHONE	67	-	-	-	-	$ -	$ -
TOTAL CITY COLLECTOR	$ 18,812	$ 19,382	$ 19,476	$ 19,750	$ 19,750	$ 20,750	$ 1,000
CITY TREASURER							
Personnel							
CLERICAL	38	1,962	1,925	2,000	415	$ -	$ (2,000)
FICA	3	147	148	153	31	$ -	$ (153)
UNEMPLOYMENT	-	-	-	19	-	$ -	$ (19)
WORKERS COMPENSATION	34	28	6	7	4	$ -	$ (7)
RETIREMENT	5	125	223	243	51	$ -	$ (243)
Total Personnel	$ 80	$ 2,262	$ 2,302	$ 2,422	$ 501	$ -	$ (2,422)
MISCELLANEOUS							
INSUANCE-GENERAL (BOND)	100	126	-	130	-	$ 130	$ -
MISCELLANEOUS	-	15	-	-	-	$ -	$ -
SPECIAL SERVICES	-	-	75	-	-	$ -	$ -
Total Miscellaneous	$ 100	$ 141	$ 75	$ 130	$ -	$ 130	$ -
TOTAL CITY TREASURER	$ 180	$ 2,403	$ 2,377	$ 2,552	$ 501	$ 130	$ (2,422)
CIVIL DEFENSE							
SPECIAL SERVICES	112	-	1,150	250	-	$ 250	$ -
TOTAL CIVIL DEFENSE	$ 112	$ -	$ 1,150	$ 250	$ -	$ 250	$ -

GENERAL FUND / ADMINISTRATION EXPENDITURES

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
FREEDOM ACTIVITY CENTER							
SUPPLIES							
JANITORIAL SUPPLIES	796	803	1,707	2,000	3,000	$ 2,500	
Total Supplies	$ 796	$ 803	$ 1,707	$ 2,000	$ 3,000	$ 2,500	$ 500
							$ -
MAINTENANCE							$ -
BUILDING MAINTENANCE	1,576	10,892	5,877	7,500	7,500	$ 7,500	$ -
EQUIPMENT MAINTENANCE	200	(62)	1,282	1,250	1,250	$ 1,250	$ -
Total Maintenance	$ 1,776	$ 10,830	$ 7,159	$ 8,750	$ 8,750	$ 8,750	$ -
							$ -
MISCELLANEOUS							$ -
GENERAL INSURANCE	3,942	4,311	4,085	4,959	4,344	$ 4,959	$ -
RENT	-	1,949	-	-	-	$ -	$ -
SAFETY	-	-	-	50	-	$ 50	$ -
SPECIAL SERVICES	-	-	-	100	-	$ 100	$ -
Total Miscellaneous	$ 3,942	$ 6,260	$ 4,085	$ 5,109	$ 4,344	$ 5,109	$ -
							$ -
UTILITIES							$ -
UTILITIES-ELECTRIC	15,327	15,044	15,759	19,800	22,000	$ 25,000	$ 5,200
UTILITIES-NATURAL GAS	2,858	5,127	6,559	7,800	7,320	$ 7,800	$ -
UTILITIES-SEWER	855	956	1,529	1,440	2,134	$ 2,347	$ 907
UTILITIES-WATER	819	928	1,453	1,440	1,450	$ 1,595	$ 155
Total Utilities	$ 19,859	$ 22,055	$ 25,300	$ 30,480	$ 32,904	$ 36,742	$ 6,262
TOTAL FREEDOM ACTIVITY CENTER	$ 26,373	$ 39,948	$ 38,251	$ 46,339	$ 48,998	$ 53,101	$ 6,762

GENERAL FUND / ADMINISTRATION EXPENDITURES

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
MAYOR/BOARD							
Personnel							
SUPERVISION	35,100	36,206	35,731	35,900	35,246	$ 35,900	$ -
FICA	2,685	2,746	2,757	2,746	2,696	$ 2,872	$ 126
WORKERS COMPENSATION	-	-	74	85	85	$ 85	$ -
RETIREMENT	-	-	-	-	-	$ -	
Total Personnel	$ 37,785	$ 38,952	$ 38,561	$ 38,731	$ 38,027	$ 38,857	$ 126
							$ -
SUPPLIES							$ -
OFFICE SUPPLIES	-	1,306	82	500	-	$ 500	$ -
Total Supplies	$ -	$ 1,306	$ 82	$ 500	$ -	$ 500	$ -
							$ -
MAINTENANCE							$ -
EQUIPMENT MAINTENANCE	199	1,170	1,416	2,000	-	$ 2,000	$ -
Total Maintenance	$ 199	$ 1,170	$ 1,416	$ 2,000	$ -	$ 2,000	$ -
							$ -
MISCELLANEOUS							$ -
TRAVEL	-	974	3,406	4,000	4,000	$ 4,000	$ -
WEARING APPAREL	-	-	-	-	-	$ -	$ -
Total Miscellaneous	$ -	$ 974	$ 3,406	$ 4,000	$ 4,000	$ 4,000	$ -
							$ -
UTILITIES							$ -
UTILITIES-TELEPHONE	1,221	1,210	1,255	1,500	887	$ 1,064	$ (436)
Total Utilities	$ 1,221	$ 1,210	$ 1,255	$ 1,500	$ 887	$ 1,064	$ (436)
TOTAL MAYOR/BOARD	$ 39,205	$ 43,612	$ 44,719	$ 46,731	$ 42,914	$ 46,421	$ (310)

GENERAL FUND / ADMINISTRATION EXPENDITURES

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
MUNICIPAL COURT							
Personnel							$ -
CLERICAL	14,155	13,167	8,175	15,600	7,987	$ 16,224	$ 624
OVERTIME-CLERICAL	-	-	-	-	-	$ -	$ -
OVERTIME-CLERICAL	-	-	-	-	-	$ -	$ -
FICA	1,083	973	652	1,194	669	$ 1,298	$ 104
UNEMPLOYMENT	43	41	45	125	125	$ 125	$ -
WORKERS COMPENSATION	75	62	32	37	37	$ 37	$ -
HEALTH INSURANCE	-	-	-	-	-	$ -	$ -
LIFE INSURANCE	-	-	-	-	-	$ -	$ -
RETIREMENT	-	-	-	-	-	$ -	$ -
Total Personnel	$ 15,356	$ 14,243	$ 8,904	$ 16,956	$ 8,818	$ 17,684	$ 728
							$ -
MISCELLANEOUS							$ -
MEMBERSHIPS	-	-	-	-	-	$ -	$ -
MISCELLANEOUS	-	-	-	-	-	$ -	$ -
TRAVEL	-	-	-	-	-	$ -	$ -
SPECIAL SERVICES-LEGAL SERVICE	6,590	-	-	5,000	5,000	$ 5,000	$ -
Total Miscellaneous	$ 6,590	$ -	$ -	$ 5,000	$ 5,000	$ 5,000	$ -
TOTAL MUNIPAL COURT	$ 21,946	$ 14,243	$ 8,904	$ 21,956	$ 13,818	$ 22,684	$ 728

GENERAL FUND / ADMINISTRATION EXPENDITURES

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
NON-DEPARTMENTAL							
Personnel							
SUPERVISION	-	-	-	-	-	$ -	$ -
CLERICAL	8,313	34,588	41,533	42,500	27,500	$ 33,540	$ (8,960)
CUSTODIAL	27,670	28,996	28,954	20,973	19,500	$ 21,812	$ 839
BUILDING INSPECTOR 50%	22,860	26,282	26,291	26,500	26,500	$ 27,560	$ 1,060
OVERTIME	119	1,618	1,645	500	655	$ 520	$ 20
OVERTIME-CLERICAL	-	-	-	-	-	$ -	$ -
FICA	4,411	6,783	7,570	6,037	5,242	$ 6,675	$ 638
UNEMPLOYMENT	90	153	241	274	274	$ 274	$ -
WORKERS COMPENSATION	560	8,865	8,728	9,200	2,214	$ 3,000	$ (6,200)
HEALTH INSURANCE	9,476	11,222	10,955	10,450	4,400	$ 3,400	$ (7,050)
LIFE INSURANCE	120	114	123	180	180	$ 180	$ -
RETIREMENT	5,715	8,484	11,417	8,623	6,168	$ 3,500	$ (5,123)
Total Personnel	$ 79,334	$ 127,105	$ 137,457	$ 125,237	$ 92,633	$ 100,461	$ (24,776)
SUPPLIES							
CHEMICAL SUPPLIES	5	-	-	50	-	$ 50	$ -
COMPUTER SUPPLIES	3,385	3,415	1,552	1,000	1,500	$ 3,000	$ 2,000
JANITORIAL SUPPLIES	1,045	3,052	899	2,000	1,732	$ 2,000	$ -
OFFICE SUPPLIES	4,567	6,873	6,937	4,000	5,355	$ 5,000	$ 1,000
TOOLS	-	91	43	100	100	$ 100	$ -
Total Supplies	$ 9,002	$ 13,431	$ 9,431	$ 7,150	$ 8,687	$ 10,150	$ 3,000
							$ -
MAINTENANCE							$ -
BUILDING MAINTENANCE	4,352	1,838	5,426	5,000	5,000	$ 5,000	$ -
EQUIPMENT MAINTENANCE	5,475	4,606	1,780	4,000	4,000	$ 4,486	$ 486
PUBLIC GROUNDS MAINTENANCE	-	-	-	250	250	$ 250	$ -
VEHICLE MAINTENANCE	850	199	399	200	200	$ 700	$ 500
Total Maintenance	$ 10,677	$ 6,643	$ 7,605	$ 9,450	$ 9,450	$ 10,436	$ 986
							$ -
MISCELLANEOUS							$ -
ADVERTISING	3,297	4,966	9,890	4,000	4,200	$ 4,500	$ 500
ASSESSOR'S COMMISSION	4,881	-	3,822	4,500	5,500	$ 5,500	$ 1,000
BOOKS & PERIODICALS	-	-	-	600	-	$ 600	$ -
COMMUNITY SUPPORT	-	-	-	-	-	$ 20,000	$ 20,000
BEAUTIFICATION-CONTRACT SRV	5,000	5,000	5,000	5,000	5,000	$ -	$ (5,000)
DENT COUNTY EXTENSION-CONTR	5,800	5,800	5,800	5,800	5,800	$ -	$ (5,800)
DENT COUNTY MUSEUM-CONTRA	300	-	300	300	300	$ -	$ (300)

GENERAL FUND / ADMINISTRATION EXPENDITURES

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
MRPC-CONTRACT SERVICES	-	-	677	3,273	1,000	$ -	$ (3,273)
PROJECT GRADUATION-CONTRACT	1,000	1,000	1,000	1,000	1,000	$ -	$ (1,000)
T.C.R.C-CONTRACT SERVICES	10,000	10,000	10,000	10,000	10,000	$ -	$ (10,000)
ELECTION EXPENSES	3,938	3,289	2,730	7,000	4,700	$ 7,000	$ -
CDBG GRANT	-	-	-	-	-	$ -	$ -
GRANT EXPENSES	-	-	5,722	-	-	$ -	$ -
FUEL-MOTOR VEHICLE	294	42	731	810	207	$ 228	$ (582)
INSURANCE-GENERAL	50,832	55,660	57,083	60,000	60,557	$ 65,000	$ 5,000
MEMBERSHIPS	4,177	4,188	4,669	5,000	5,000	$ 5,000	$ -
MISCELLANEOUS	5,639	16,971	17,548	3,000	3,574	$ 7,000	$ 4,000
CLEANING EXPENSE	-	-	-	1,400	1,400	$ -	$ (1,400)
RENT	267	15	373	200	200	$ 200	$ -
TRAVEL	1,670	2,058	2,336	1,000	400	$ 400	$ (600)
SAFETY	-	-	-	500	-	$ 500	$ -
SPECIAL SERVICES	56,171	73,848	100,993	66,000	66,000	$ 50,000	$ (16,000)
STATE AUDIT	-	-	-	18,750	-	$ -	$ (18,750)
COMPUTER SOFTWARE	-	-	-	-	-	$ 33,000	$ 33,000
WEARING APPAREL	376	-	-	-	-	$ -	$ -
Total Miscellaneous	$ 153,642	$ 182,837	$ 228,674	$ 198,133	$ 174,838	$ 198,928	$ 795
							$ -
UTILITIES							$ -
UTILITIES-ELECTRIC	21,565	12,239	15,927	19,200	16,066	$ 19,200	$ -
UTILITIES-NATURAL GAS	-	-	682	1,000	8,479	$ 9,751	$ 8,751
UTILITIES-SEWER	790	941	819	1,200	850	$ 1,200	$ -
UTILITIES-WATER	778	973	771	1,200	750	$ 1,200	$ -
UTILITIES-TELEPHONE	4,389	5,987	6,607	6,500	6,017	$ 6,117	$ (383)
Total Utilities	$ 27,522	$ 20,140	$ 24,806	$ 29,100	$ 32,162	$ 37,468	$ 8,368
							$ -
CAPITAL IMPROVEMENTS							$ -
CAPITAL OUTLAY-CODE BOOK COD	-	-	-	-	-	$ -	$ -
CAPITAL OUTLAY-WEBSITE DEVELO	6,825	11,881	5,936	6,500	6,500	$ 6,500	$ -
Total Cap Improvements	$ 6,825	$ 11,881	$ 5,936	$ 6,500	$ 6,500	$ 6,500	$ -
TOTAL NON-DEPARTMENTAL	$ 287,002	$ 362,037	$ 413,908	$ 375,570	$ 324,270	$ 363,942	$ (11,628)

GENERAL FUND / ADMINISTRATION EXPENDITURES

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
CITY ADMINISTRATOR							
Personnel							
SUPERVISION	85,690	84,393	82,238	84,000	98,300	$ 87,360	$ 3,360
FICA	6,555	6,342	6,405	6,612	7,520	$ 6,989	$ 377
UNEMPLOYMENT	40	39	77	137	137	$ 137	$ -
WORKERS COMPENSATION	276	229	166	192	192	$ 192	$ -
HEALTH INSURANCE	5,278	5,921	4,540	6,600	6,600	$ 6,600	$ -
LIFE INSURANCE	70	57	62	68	68	$ 68	$ -
RETIREMENT	8,864	9,286	9,540	9,775	8,560	$ 11,095	$ 1,320
VEHICLE ALLOWANCE	-	-	-	-	1,592	$ 3,600	$ 3,600
Total Personnel	$ 106,773	$ 106,267	$ 103,030	$ 107,384	$ 122,970	$ 116,041	$ 8,656
							$ -
SUPPLIES							$ -
COMPUTER SUPPLIES	-	321	60	250	250	$ 500	$ 250
OFFICE SUPPLIES	61	380	48	100	179	$ 500	$ 400
TOOLS/COMPUTER	-	500	-	250	250	$ 250	$ -
Total Supplies	$ 61	$ 1,201	$ 108	$ 600	$ 679	$ 1,250	$ 650
							$ -
MAINTENANCE							$ -
VEHICLE MAINTENANCE	-	-	-	500	-	$ -	$ (500)
MAINTENANCE-EQUIPMENT	99	750	120	250	250	$ 250	$ -
Total Maintenance	$ 99	$ 750	$ 120	$ 750	$ 250	$ 250	$ (500)
							$ -
MISCELLANEOUS							$ -
FUEL-MOTOR VEHICLE	-	95	286	405	405	$ -	$ (405)
INSURANCE-GENERAL (BOND)	-	-	-	-	-	$ -	$ -
MEMBERSHIPS	554	1,088	685	800	800	$ 800	$ -
MISCELLANEOUS (BONDS & INS)	-	-	24	100	100	$ 100	$ -
TRAINING	-	-	450	250	250	$ 1,000	$ 750
TRAVEL	143	99	1,282	250	500	$ 1,200	$ 950
SPECIAL SERVICES	-	32	-	-	-	$ -	$ -
WEARING APPAREL	440	414	416	-	-	$ -	$ -
Total Miscellaneous	$ 1,137	$ 1,728	$ 3,143	$ 1,805	$ 2,055	$ 3,100	$ 1,295
							$ -
UTILITIES							$ -
UTILITIES-TELEPHONE	1,304	1,602	1,326	1,400	1,085	$ 1,299	$ (101)
Total Utilities	$ 1,304	$ 1,602	$ 1,326	$ 1,400	$ 1,085	$ 1,299	$ (101)
TOTAL CITY ADMINISTRATOR	$ 109,374	$ 111,548	$ 107,727	$ 111,939	$ 127,039	$ 121,940	$ 10,000

GENERAL FUND / ADMINISTRATION EXPENDITURES

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
FINANCE							
Personnel							
SUPERVISION	-	-	36,446	68,250	58,889	$ 64,980	$ (3,270)
FICA	-	-	2,687	5,221	4,402	$ 5,198	$ (23)
UNEMPLOYMENT	-	-	100	137	137	$ 137	$ -
WORKERS COMP	-	-	-	200	200	$ 200	$ -
HEALTH INSURANCE	-	-	2,324	6,600	6,600	$ 6,600	$ -
LIFE INSURANCE	-	-	22	75	75	$ 75	$ -
RETIREMENT	-	-	669	7,440	7,342	$ 8,252	$ 812
Total Personnel	$ -	$ -	$ 42,249	$ 87,923	$ 77,645	$ 85,443	$ (2,480)
							$ -
SUPPLIES							$ -
OFFICE SUPPLIES	-	-	100	250	250	$ 500	$ 250
COMPUTER SUPPLIES	-	-	529	500	73	$ 500	$ -
Total Supplies	$ -	$ -	$ 629	$ 750	$ 323	$ 1,000	$ 250
							$ -
MAINTENANCE							$ -
MAINTENANCE-EQUIPMENT	-	-	32	250	-	$ 250	$ -
Total Maintenance	$ -	$ -	$ 32	$ 250	$ -	$ 250	$ -
							$ -
MISCELLANEOUS							$ -
MEMBERSHIPS	-	-	479	500	370	$ 500	$ -
MISCELLANEOUS	-	-	-	500	-	$ 500	$ -
TRAINING	-	-	875	500	645	$ 1,200	$ 700
TRAVEL	-	-	381	2,000	614	$ 1,500	$ (500)
SPECIAL SERVICES	-	-	45	250	-	$ 250	$ -
WEARING APPAREL	-	-	-	-	-	$ -	$ -
Total Miscellaneous	$ -	$ -	$ 1,780	$ 3,750	$ 1,629	$ 3,950	$ 200
							$ -
UTILITIES							$ -
UTILITIES-TELEPHONE	-	-	-	250	6	$ 250	$ -
Total Utilities	$ -	$ -	$ -	$ 250	$ 6	$ 250	$ -
TOTAL FINANCE	$ -	$ -	$ 44,688	$ 92,923	$ 79,603	$ 90,893	$ (2,030)
TOTAL EXPENDITURES	**$ 622,505**	**$ 724,295**	**$ 796,097**	**$ 832,704**	**$ 759,810**	**$ 833,060**	**$ 357**

GENERAL FUND- ANIMAL CONTROL

Animal Control Department makes up 3% of the General Fund Expenditures and is made up of 1 staff position.

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
PERSONNEL	$ 34,969	$ 48,938	$ 49,053	$ 48,264	$ 49,613	$ 53,890	$ 5,626
SUPPLIES	$ 603	$ 354	$ 66	$ 1,850	$ 2,100	$ 2,350	$ 500
MAINTENANCE	$ 2,710	$ 117	$ 1,817	$ 1,000	$ 1,000	$ 4,250	$ 3,250
MISCELLANEOUS	$ 14,241	$ 13,583	$ 11,649	$ 11,946	$ 13,336	$ 14,561	$ 2,615
UTILITIES	$ 3,766	$ 5,044	$ 5,036	$ 6,700	$ 7,305	$ 8,011	$ 1,311
							$ -
TOTAL EXPENDITURES	$ 56,289	$ 68,036	$ 67,620	$ 69,760	$ 73,354	$ 83,063	$ 13,303

General Fund- Animal Control

Notable Expenditure Changes:

- 4% COLA (Cost of Living)
  - $ 1,451.95
- Retirement cost increased from 12.4% to 12.7%
  - $ 692.39
- Increase in overtime budget
  - $1,649
- Increase in overall costs of general supplies and additional tools needed
  - $2,384
- Increase in building for AC unit & vehicle maintenance for tires
  - $3,250
- Increase 15% for fuel costs
  - $731
- Increased budget for Special Services for housing animals
  - $2,000
- Increase 10% for utility costs
  - $1,311

ANIMAL CONTROL

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
Personnel							-
OPERATING	25,800	33,495	33,480	33,584	33,628	36,427	2,843
OVERTIME	428	1,298	1,484	351	1,500	2,000	1,649
FICA	2,006	2,586	2,596	2,596	2,537	3,035	439
UNEMPLOYMENT	55	42	60	141	141	141	-
WORKERS COMPENSATION	1,183	982	694	800	800	800	-
HEALTH INSURANCE	4,864	6,650	6,617	6,600	6,600	6,600	-
LIFE INSURANCE	55	57	68	68	68	68	-
RETIREMENT	578	3,828	4,056	4,124	4,339	4,819	695
Total Personnel	$ 34,969	$ 48,938	$ 49,053	$ 48,264	$ 49,613	53,890	5,626
							-
SUPPLIES							-
CHEMICAL SUPPLIES	-	-	-	300	300	300	-
COMPUTER SUPPLIES	40	-	-	150	150	150	-
GENERAL SUPPLIES	-	-	32	100	100	100	-
ANIMAL FOOD & MISCELLANEOUS	55	106	21	400	500	500	100
JANITORIAL SUPPLIES	129	-	-	100	250	250	150
OFFICE SUPPLIES	369	248	13	300	300	300	-
TOOLS	10	-	-	500	500	750	250
Total Supplies	$ 603	$ 354	$ 66	$ 1,850	$ 2,100	2,350	500
							-
MAINTENANCE							-
BUILDING MAINTENANCE	-	49	-	250	250	2,250	2,000
EQUIPMENT MAINTENANCE	2,652	60	21	250	250	500	250
VEHICLE MAINTENANCE	58	8	1,797	500	500	1,500	1,000
Total Maintenance	$ 2,710	$ 117	$ 1,817	$ 1,000	$ 1,000	4,250	3,250
							-
MISCELLANEOUS							-
ADVERTISING	23	-	-	100	100	100	-
FUEL-MOTOR VEHICLE	1,463	1,227	1,845	2,430	2,749	3,161	731
INSURANCE-GENERAL	1,777	1,943	1,362	1,916	1,448	1,800	(116)
MISCELLANEOUS	-	3	302	100	100	100	-
TRAINING	-	125	275	500	500	500	-
TRAVEL	150	-	511	200	200	200	-
SAFETY	-	-	105	200	200	200	-
SPECIAL SERVICES	10,226	10,285	7,004	6,000	7,539	8,000	2,000
WEARING APPAREL	602	-	245	500	500	500	-
Total Miscellaneous	$ 14,241	$ 13,583	$ 11,649	$ 11,946	$ 13,336	14,561	2,615
							-

ANIMAL CONTROL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
UTILITIES							-
UTILITIES-ELECTRIC	2,059	2,811	3,401	4,200	5,083	5,591	1,391
UTILITIES-NATURAL GAS	-	-	-	-	-	-	-
UTILITIES-SEWER	662	790	567	900	900	990	90
UTILITIES-WATER	635	937	531	1,000	800	880	(120)
UTILITIES-TELEPHONE	410	506	536	600	522	550	(50)
Total Utilities	$ 3,766	$ 5,044	$ 5,036	$ 6,700	$ 7,305	8,011	1,311
							-
TOTAL ANIMAL CONTROL	$ 56,289	$ 68,036	$ 67,620	$ 69,760	$ 73,354	83,063	13,303

GENERAL FUND - POLICE

- The Police Department makes up 43% of the General Fund Expenditures and has 12.5 police personnel, 5 full-time Clerical/Dispatch positions, and multiple fill in positions as needed for dispatch.

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
							$ -
PERSONNEL	$ 1,125,814	$ 1,040,763	$ 1,086,488	$ 1,092,022	$ 1,108,347	$ 1,182,355	$ 90,333
SUPPLIES	$ 6,731	$ 7,367	$ 6,916	$ 13,600	$ 10,652	$ 16,430	$ 2,830
MAINTENANCE	$ 31,938	$ 34,808	$ 22,384	$ 18,700	$ 27,755	$ 24,700	$ 6,000
MISCELLANEOUS	$ 83,715	$ 113,350	$ 121,154	$ 136,132	$ 136,658	$ 147,573	$ 11,441
UTILITIES	$ 14,485	$ 13,520	$ 11,721	$ 17,498	$ 14,206	$ 16,607	$ (891)
CAPITAL IMPROVEMENTS	$ -	$ 1,840	$ -	$ -	$ -	$ -	$ -
							$ -
TOTAL EXPENDITURES	$ 1,262,683	$ 1,211,648	$ 1,248,663	$ 1,277,952	$ 1,297,618	$ 1,387,666	$ 109,714

General Fund- Police Department

Notable Expenditure Changes:

- 4% COLA (Cost of Living)
  - $ 34,655.04
- Retirement cost increased from 9.9% to 10.9%
  - $ 19,642.00
- Increase in clerical/dispatcher budget (Underbudgeted in FY2023)
  - $7,400
- Increase in overall costs of general supplies and tools
  - $3,398
- Increase in vehicle maintenance increase for normal routine maintenance and tires
  - $6,000
- Increase 15% for fuel costs
  - $2,973
- Increase in Prisoner Subsistence
  - $7,900

POLICE	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
							-
Personnel							-
SUPERVISION	73,072	62,417	65,330	67,200	64,920	69,888	2,688
OPERATING	512,090	467,620	462,858	480,000	465,512	499,200	19,200
CLERICAL	181,677	185,415	200,481	185,000	215,000	223,400	38,400
OVERTIME	64,549	74,051	75,902	60,000	60,000	62,400	2,400
OVERTIME-CLERICAL	-	-	13,041	10,000	13,000	13,400	3,400
FICA	62,315	58,156	62,054	65,000	65,000	69,463	4,463
UNEMPLOYMENT	843	837	1,483	1,561	1,654	1,700	139
WORKERS COMPENSATION	36,783	30,530	30,349	35,000	35,000	35,000	-
HEALTH INSURANCE	124,518	97,359	102,992	112,200	112,200	112,200	-
LIFE INSURANCE	1,135	922	974	1,061	1,061	1,061	-
RETIREMENT	68,832	63,456	71,024	75,000	75,000	94,643	19,643
Total Personnel	$ 1,125,814	$ 1,040,763	$ 1,086,488	$ 1,092,022	$ 1,108,347	1,182,355	90,333
							-
SUPPLIES							-
CHEMICAL SUPPLIES	84	275	-	500	500	500	-
COMPUTER SUPPLIES	245	734	283	1,000	1,000	1,000	-
GENERAL SUPPLIES	40	-	-	100	100	100	-
DOG FOOD/MISCELLANEOUS	819	1,225	1,424	1,500	1,500	1,500	-
JANITORIAL SUPPLIES	1,861	1,446	1,835	1,500	2,330	2,330	830
OFFICE SUPPLIES	2,001	1,375	1,374	1,500	1,500	1,500	-
TOOLS	1,681	2,312	2,000	7,500	3,722	9,500	2,000
Total Supplies	$ 6,731	$ 7,367	$ 6,916	$ 13,600	$ 10,652	16,430	2,830
							-
MAINTENANCE							-
BUILDING MAINTENANCE	3,206	1,884	2,054	2,500	1,500	2,500	-
EQUIPMENT MAINTENANCE	16,791	15,969	11,769	10,000	10,000	12,000	2,000
PUBLIC GROUNDS MAINTENANCE	79	-	-	200	200	200	-
VEHICLE MAINTENANCE	11,862	16,955	8,561	6,000	16,055	10,000	4,000
Total Maintenance	$ 31,938	$ 34,808	$ 22,384	$ 18,700	$ 27,755	24,700	6,000
							-
MISCELLANEOUS							-
ADVERTISING	192	1,646	62	300	-	300	-
EQUIPMENT HIRE	-	-	-	-	-	-	-
BOOKS & PERIODICALS	149	152	437	500	500	500	-
FUEL-MOTOR VEHICLE	20,657	23,535	29,857	37,800	37,800	40,773	2,973
INSURANCE-GENERAL	24,381	27,375	32,432	32,432	28,958	35,000	2,568
MEMBERSHIPS	200	370	225	400	400	1,400	1,000
POLICE CONTRIBUTION EXPENSES	500	3,000	3,000	3,000	3,000	-	(3,000)
MISCELLANEOUS	747	1,493	738	1,000	1,000	1,000	-

POLICE	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
PRISONER SUBSISTANCE	5,250	10,157	3,450	7,100	12,000	15,000	7,900
RENT	-	-	-	100	-	100	-
DWI FUND	-	-	713	1,000	1,000	1,000	-
TRAVEL	4,449	7,474	10,738	9,000	9,000	9,000	-
TRAINING	-	-	5,110	9,000	9,000	9,000	-
SAFETY	-	-	-	500	-	500	-
SPECIAL SERVICES	15,157	24,481	21,229	23,000	23,000	23,000	-
WEARING APPAREL	12,033	13,667	13,161	11,000	11,000	11,000	-
GRANT EXPENSES	-	-	-	-	-	-	-
Total Miscellaneous	$ 83,715	$ 113,350	$ 121,154	$ 136,132	$ 136,658	147,573	11,441
							-
UTILITIES							-
UTILITIES-ELECTRIC	4,792	4,375	4,139	6,000	4,487	4,936	(1,064)
UTILITIES-NATURAL GAS	139	355	323	480	1,688	1,941	1,461
UTILITIES-SEWER	190	285	177	518	287	518	-
UTILITIES-WATER	184	300	163	500	232	500	-
UTILITIES-TELEPHONE	9,180	8,205	6,919	10,000	7,512	8,712	(1,288)
Total Utilities	$ 14,485	$ 13,520	$ 11,721	$ 17,498	$ 14,206	16,607	(891)
							-
CAPITAL IMPROVEMENTS							-
INTEREST EXPENSE	-	23	-	-	-	-	-
CAPITAL OUTLAY-POLICE VEHICLES	-	-	-	-	-	-	-
CAPITAL OUTLAY-RADIOS FOR CARS	-	-	-	-	-	-	-
CAPITAL OUTLAY-BLDG REWIRING	-	1,817	-	-	-	-	-
CAPITAL OUTLAY-K9 DOG	-	-	-	-	-	-	-
Total Cap Improvements	$ -	$ 1,840	$ -	$ -	$ -	-	-
							-
TOTAL POLICE	$ 1,262,683	$ 1,211,648	$ 1,248,663	$ 1,277,952	$ 1,297,618	1,387,666	109,714

GENERAL FUND- PUBLIC WORKS

The Public Works Department makes up 25% of the General Fund Expenditures. Public Works is made up of several departments that consist of 10.25 staff positions.

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
EXPENDITURES							
MAINTENANCE (Mechanic)	$ 72,467	$ 73,110	$ 69,918	$ 85,356	$ 75,776	$ 90,959	$ 5,603
SIDEWALK CONSTRUCTION	$ 47,781	$ 56,688	$ 57,375	$ 70,539	$ 60,342	$ 73,051	$ 2,512
STREET	$ 617,926	$ 606,256	$ 595,854	$ 601,292	$ 544,315	$ 617,883	$ 16,591
PUBLIC WORKS	$ 24,132	$ 24,756	$ 21,615	$ 26,069	$ 22,895	$ 29,415	$ 3,346
TOTAL EXPENDITURES	**$ 762,306**	**$ 760,810**	**$ 744,762**	**$ 783,256**	**$ 703,328**	**$ 811,308**	**$ 28,052**

General Fund- Public Works

Notable Expenditure Changes:

- 4% COLA (Cost of Living)
  - $16,740.17
- Retirement cost increased from 12.4% to 12.7%
  - $4,528.92
- Maintenance / Mechanic-
  - Increase in overall costs of general supplies and tools
    - $2,000
  - Maintenance- increased for diagnostic machine annual updates
    - $1,500
  - Misc/Special Services- increase for annual renewal for software used to track work performed on vehicles
    - $2,800
- Sidewalk Construction-
  - Increase in fuel and utility costs
    - $1,329
- Street Department-
  - Increase in overall costs of general supplies for weed killer & salt and additional tools needed
    - $6,500Maintenance increase 5,000 for equipment maintenance to keep equipment working.
  - Street Maintenance increase for purchase of extra culverts, rock, cold mix, and paint
    - $10,000
  - Travel- increased for training
    - $4,700

100-GEN FUND / PUBLIC WORKS	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
MAINTENANCE/MECHANIC							
PERSONNEL							
OPERATING	38,971	41,188	40,465	49,000	43,970	$ 46,960	(2,040)
OVERTIME	167	-	269	500	250	$ 520	20
FICA	2,848	2,916	3,135	3,059	2,985	$ 3,798	739
UNEMPLOYMENT	138	6	116	138	138	$ 138	-
WORKERS COMPENSATION	2,409	1,999	1,387	1,600	1,242	$ 1,600	-
HEALTH INSURANCE	7,120	5,490	4,052	6,600	3,608	$ 6,600	-
LIFE INSURANCE	70	57	38	68	68	$ 68	-
RETIREMENT	4,059	4,532	1,984	6,046	4,525	$ 6,030	(16)
Total PERSONNEL	$ 55,782	$ 56,188	$ 51,447	$ 67,011	$ 56,786	$ 65,714	(1,297)
SUPPLIES							
CHEMICAL SUPPLIES	175	-	243	500	500	$ 500	-
GENERAL SUPPLIES	3,512	6,147	7,629	5,000	5,000	$ 6,000	1,000
JANITORIAL SUPPLIES	242	278	173	400	400	$ 400	-
OFFICE SUPPLIES	-	-	108	100	100	$ 100	-
TOOLS	1,594	369	2,388	2,000	4,314	$ 3,000	1,000
Total Supplies	$ 5,523	$ 6,794	$ 10,542	$ 8,000	$ 10,314	$ 10,000	2,000
							-
MAINTENANCE							-
BUILDING MAINTENANCE	2,935	-	-	1,000	500	$ 1,000	-
EQUIPMENT MAINTENANCE	3,694	5,428	3,194	3,000	3,000	$ 5,000	2,000
VEHICLE MAINTENANCE	716	997	43	500	500	$ 500	-
Total Maintenance	$ 7,345	$ 6,425	$ 3,237	$ 4,500	$ 4,000	$ 6,500	2,000
							-
MISCELLANEOUS							-
ADVERTISING	-	-	13	50	50	$ 50	-
FUEL-MOTOR VEHICLE	283	166	1,289	2,025	1,530	$ 1,760	(266)
GENERAL INSURANCE	1,559	1,706	1,362	2,035	1,448	$ 1,800	(235)
MISCELLANEOUS	-	-	595	-	-	$ 600	600
RENT	-	-	-	-	-	$ -	-
SPECIAL SERVICES	509	412	120	200	200	$ 3,000	2,800
WEARING APPAREL	460	439	442	535	535	$ 535	-
Total Miscellaneous	$ 2,811	$ 2,723	$ 3,821	$ 4,845	$ 3,763	$ 7,745	2,900
							-
UTILITIES							-
UTILITIES-TELEPHONE	1,006	980	873	1,000	913	$ 1,000	-
Total Utilities	$ 1,006	$ 980	$ 873	$ 1,000	$ 913	$ 1,000	-
							-
TOTAL MAINTENANCE	$ 72,467	$ 73,110	$ 69,918	$ 85,356	$ 75,776	$ 90,959	5,603

100-GEN FUND / PUBLIC WORKS	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
SIDEWALK CONSTRUCTION							
PERSONNEL							
OPERATING	-	-	-	-	-	$ -	-
UNEMPLOYMENT	28	121	234	396	396	$ 396	-
WORKERS COMPENSATION	14,466	12,007	11,427	13,178	12,007	$ 13,178	-
HEALTH INSURANCE	15,833	14,763	14,494	19,800	14,509	$ 19,800	-
LIFE INSURANCE	210	172	203	201	202	$ 202	1
RETIREMENT	-	13,626	13,519	16,164	16,164	$ 17,170	1,006
Total PERSONNEL	$ 30,537	$ 40,689	$ 39,876	$ 49,739	$ 43,278	$ 50,746	1,007
							-
SUPPLIES							-
CHEMICAL SUPPLIES	-	-	-	100	100	$ 100	-
GENERAL SUPPLIES	26	233	256	200	249	$ 250	50
JANITORIAL SUPPLIES	42	43	-	200	200	$ 200	-
OFFICE SUPPLIES	58	64	92	50	50	$ 50	-
TOOLS	2,900	3,230	3,455	4,000	2,000	$ 4,000	-
Total Supplies	$ 3,026	$ 3,570	$ 3,804	$ 4,550	$ 2,599	$ 4,600	50
							-
MAINTENANCE							-
BUILDING MAINTENANCE	310	73	159	1,000	500	$ 1,000	-
EQUIPMENT MAINTENANCE	3,737	2,033	2,541	2,000	2,000	$ 2,500	500
VEHICLE MAINTENANCE	155	1,161	673	1,000	500	$ 1,000	-
Total Maintenance	$ 4,202	$ 3,267	$ 3,374	$ 4,000	$ 3,000	$ 4,500	500
							-
MISCELLANEOUS							-
ADVERTISING	-	-	-	-	-	$ -	-
EQUIPMENT HIRE	-	-	-	500	-	$ 500	-
FUEL-MOTOR VEHICLE	2,517	2,413	3,646	4,725	4,451	$ 5,000	275
INSURANCE-GENERAL	2,399	2,623	2,723	2,875	2,896	$ 3,000	125
MISCELLANEOUS	7	-	6	-	-	$ -	-
RENT	-	400	-	-	-	$ -	-
TRAVEL	-	-	-	50	-	$ 50	-
SAFETY	63	54	54	300	300	$ 300	-
SPECIAL SERVICES	695	-	-	250	-	$ 250	-
WEARING APPAREL	1,977	1,546	2,179	1,750	1,750	$ 1,750	-
Total Miscellaneous	$ 7,658	$ 7,036	$ 8,608	$ 10,450	$ 9,397	$ 10,850	400
							-
UTILITIES							-
UTILITIES-ELECTRIC	1,754	1,390	978	1,200	1,922	$ 2,114	914
UTILITIES-TELEPHONE	604	736	736	600	146	$ 240	(360)
Total Utilities	$ 2,358	$ 2,126	$ 1,714	$ 1,800	$ 2,068	$ 2,354	554
							-
TOTAL SIDEWALK CONSTRUCTION	$ 47,781	$ 56,688	$ 57,375	$ 70,539	$ 60,342	$ 73,051	2,512

100-GEN FUND / PUBLIC WORKS	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
STREET							
PERSONNEL							
SUPERVISION	59,535	66,482	59,997	60,954	67,195	$ 69,392	8,438
OPERATING	277,795	292,334	275,038	250,000	233,100	$ 242,000	(8,000)
OVERTIME	5,178	5,067	2,906	10,000	3,000	$ 10,400	400
FICA	25,458	26,638	25,714	27,234	23,202	$ 25,743	(1,491)
UNEMPLOYMENT	323	352	627	1,208	800	$ 800	(408)
WORKERS COMPENSATION	39,110	32,461	33,208	38,297	24,847	$ 30,369	(7,928)
HEALTH INSURANCE	51,186	41,786	40,217	46,200	33,189	$ 39,600	(6,600)
LIFE INSURANCE	560	458	527	500	540	$ 540	40
RETIREMENT	34,965	36,795	35,220	37,649	36,560	$ 40,868	3,219
Total PERSONNEL	$ 494,110	$ 502,373	$ 473,454	$ 472,042	$ 422,433	$ 459,712	(12,330)
							-
SUPPLIES							-
CHEMICAL SUPPLIES	16,795	4,033	12,771	12,500	12,631	$ 18,000	5,500
COMPUTER SUPPLIES	-	564	292	300	-	$ 300	-
GENERAL SUPPLIES	15	70	1,120	100	-	$ 500	400
JANITORIAL SUPPLIES	777	470	181	600	600	$ 600	-
OFFICE SUPPLIES	55	79	116	300	300	$ 300	-
TOOLS	1,044	304	705	1,000	1,000	$ 2,000	1,000
Total Supplies	$ 18,686	$ 5,520	$ 15,185	$ 14,800	$ 14,531	$ 21,700	6,900
							-
MAINTENANCE							-
BUILDING MAINTENANCE	2,882	2,444	149	1,000	1,000	$ 1,500	500
EQUIPMENT MAINTENANCE	36,566	22,949	24,527	25,000	25,000	$ 30,000	5,000
PUBLIC GROUNDS MAINTENANCE	95	86	378	300	300	$ 300	-
STREET MAINTENANCE	26,875	35,395	30,528	30,000	30,000	$ 40,000	10,000
VEHICLE MAINTENANCE	405	159	471	500	500	$ 500	-
Total Maintenance	$ 66,823	$ 61,033	$ 56,054	$ 56,800	$ 56,800	$ 72,300	15,500
							-
MISCELLANEOUS							-
ADVERTISING	-	77	97	200	42	$ 200	-
FUEL-MOTOR VEHICLE/EQUIPMENT	17,459	15,651	22,606	33,750	24,106	$ 28,927	(4,823)
GENERAL INSURANCE	7,170	7,833	8,575	8,540	8,787	$ 9,000	460
MEMBERSHIPS	-	-	-	-	-	$ 500	500
MISCELLANEOUS	59	591	1,450	1,000	500	$ 1,000	-
RENT	-	-	-	-	-	$ -	-
TRAVEL	-	695	1,486	300	300	$ 5,000	4,700
SAFETY	1,035	2,064	2,965	2,000	2,000	$ 2,000	-
SPECIAL SERVICES	1,775	288	1,067	900	900	$ 1,000	100
WEARING APPAREL	5,416	4,429	5,996	3,000	4,831	$ 4,831	1,831
Total Miscellaneous	$ 32,914	$ 31,628	$ 44,242	$ 49,690	$ 41,466	$ 52,458	2,768

100-GEN FUND / PUBLIC WORKS	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
							-
UTILITIES							-
UTILITIES-ELECTRIC	3,247	3,042	3,367	4,200	5,543	$ 6,374	2,174
UTILITIES-SEWER	346	457	548	660	936	$ 1,184	524
UTILITIES-WATER	353	471	518	600	695	$ 765	165
UTILITIES-TELEPHONE	1,447	1,732	2,485	2,500	1,911	$ 3,390	890
Total Utilities	$ 5,393	$ 5,702	$ 6,919	$ 7,960	$ 9,085	$ 11,713	3,753
							-
TOTAL STREET	$ 617,926	$ 606,256	$ 595,854	$ 601,292	$ 544,315	$ 617,883	16,591

100-GEN FUND / PUBLIC WORKS	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
PUBLIC WORKS							
PERSONNEL							-
SUPERVISION	14,173	16,018	16,188	17,050	16,457	$ 18,632	1,582
OVERTIME	-	-	-	-	-	$ -	-
FICA	1,084	1,202	1,262	1,166	1,259	$ 1,491	325
UNEMPLOYMENT	40	39	77	117	117	$ 117	-
WORKERS COMP	3,668	2,199	173	800	800	$ 800	-
HEALTH INSURANCE	-	-	-	-	-	$ -	-
LIFE INSURANCE	70	57	62	60	60	$ 60	-
RETIREMENT	1,475	1,763	1,878	2,001	2,041	$ 2,366	365
Total PERSONNEL	$ 20,510	$ 21,278	$ 19,641	$ 21,194	$ 20,734	$ 23,466	2,272
							-
SUPPLIES							-
SUPPLIES-COMPUTER	150	-	-	250	-	$ 250	-
SUPPLIES-OFFICE	-	173	33	250	-	$ 250	-
SUPPLIES-TOOLS	61	10	76	100	-	$ 100	-
Total Supplies	$ 211	$ 183	$ 109	$ 600	$ -	$ 600	-
							-
MAINTENANCE							-
MAINTENANCE-EQUIPMENT	-	-	-	250	-	$ 250	-
VEHICLE MAINTENANCE	672	999	71	750	250	$ 750	-
Total Maintenance	$ 672	$ 999	$ 71	$ 1,000	$ 250	$ 1,000	-
							-
MISCELLANEOUS							-
ADVERTISING	-	-	-	-	-	$ -	-
BOOKS & PERIODICALS	-	299	299	100	300	$ 300	200
FUEL-MOTOR VEHICLE	726	796	329	675	1,086	$ 1,249	574
MEMBERSHIP	-	-	-	500	-	$ 500	-
MISCELLANEOUS	-	-	210	250	-	$ 250	-
TRAVEL	154	27	37	500	-	$ 1,000	500
SPECIAL SERVICES	-	-	382	250	-	$ 250	-
WEARING APPAREL	610	422	-	-	-	$ -	-
Total Miscellaneous	$ 1,490	$ 1,544	$ 1,258	$ 2,275	$ 1,386	$ 3,549	1,274
							-
UTILITIES							-
UTILITIES-TELEPHONE	1,249	752	536	1,000	525	$ 800	(200)
Total Utilities	$ 1,249	$ 752	$ 536	$ 1,000	$ 525	$ 800	(200)
							-
TOTAL PUBLIC WORKS	$ 24,132	$ 24,756	$ 21,615	$ 26,069	$ 22,895	$ 29,415	3,346
TOTAL EXPENDITURES	**$ 762,306**	**$ 760,810**	**$ 744,762**	**$ 783,256**	**$ 703,328**	**$ 811,308**	**28,052**

Special Street Fund

The Special Street Fund is used for street maintenance and equipment used for street maintenance. The source of revenue comes from a gas tax, sales tax on vehicles, and vehicle fees.

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
REVENUE SUMMARY							
SALES TAX	$ 195,227	$ 191,939	$ 217,052	$ 151,000	$ 190,000	$ 185,000	$ 34,000
MISCELLANEOUS	$ (1,474)	$ 803	$ 44,161	$ 254	$ 5,000	$ 1,000	$ 746
RESERVE FROM PRIOR YEAR	$ -	$ -	$ -	$ 58,766	$ 14,222	$ -	$ (58,766)
TOTAL REVENUES	**$ 193,753**	**$ 192,742**	**$ 261,214**	**$ 210,020**	**$ 209,222**	**$ 186,000**	**$ (24,020)**
EXPENDITURE SUMMARY							
MAINTENANCE	$ 324,572	$ 5,000	$ 1,945	$ 92,500	$ 92,500	$ 120,000	$ 27,500
CAPITAL IMPROVEMENTS	$ 74,957	$ 26,722	$ 166,504	$ 117,520	$ 116,722	$ 37,520	$ (80,000)
TOTAL EXPENDITURES	**$ 399,529**	**$ 31,722**	**$ 168,449**	**$ 210,020**	**$ 209,222**	**$ 157,520**	**$ (52,500)**
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	**$ (205,776)**	**$ 161,020**	**$ 92,765**	**$ -**	**$ (0)**	**$ 28,480**	**$ 28,480**

Beginning Fund Balance	$ 410,440
(25% Reserve Balance)	$ (42,112)
Ending Fund Balance	$ 396,807

SPECIAL STREETS FUND

City of Salem, Missouri
Fiscal Year 2024 Capital Improvement Plan Details

			FY 24
201- Special Streets Fund			
Streets	Pre-Existing Leases & Debt	$	37,520.00
Streets	Street Repaving	$	120,000.00
201- Special Streets Fund Total		**$**	**157,520.00**

SPECIAL STREETS
PRE-EXISTING DEBT OBLIGATIONS

Project Costs and Funding Source		

Funding Source	FY 24
201-501-70840 - Loader Lease	$ 17,000.00
201-501-70870- Backhoe Lease	$ 12,000.00
201-501-70890- Skid Steer Lease	$ 8,520.00
Total	**$ 37,520.00**

201-SPECIAL STREET	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
REVENUES							-
SALES TAX							-
SALES TAX	43,175	50,702	50,081	35,000	50,000	45,000	10,000
GAS TAX	131,019	118,318	143,481	100,000	120,000	120,000	20,000
VEHICLE FEE INCREASE	21,033	22,919	23,490	16,000	20,000	20,000	4,000
Total Sales Tax	$ 195,227	$ 191,939	$ 217,052	$ 151,000	$ 190,000	185,000	34,000
							-
MISCELLANEOUS							-
MISC	-	-	43,878	-	-	-	-
SUPER NOW INTEREST	(1,474)	803	283	254	5,000	1,000	746
Total Miscellaneous	$ (1,474)	$ 803	$ 44,161	$ 254	$ 5,000	1,000	746
							-
RESERVE FROM PRIOR YEAR	$ -	$ -	$ -	$ 58,766	$ -	-	(58,766)
							-
TOTAL REVENUES	**$ 193,753**	**$ 192,742**	**$ 261,214**	**$ 210,020**	**$ 195,000**	**186,000**	**(24,020)**
							-
EXPENDITURES							-
MAINTENANCE							-
CRACK SEAL	9,086	-	-	12,500	12,500	-	(12,500)
STREET MAINTENANCE	315,486	5,000	1,945	80,000	80,000	120,000	40,000
Total Maintenance	$ 324,572	$ 5,000	$ 1,945	$ 92,500	$ 92,500	120,000	27,500
							-
CAPITAL IMPROVEMENTS							-
TRUCK/SNOW PLOW PURCHASE	-	-	132,862	-	-	-	-
SPRAYER	-	-	-	5,000	5,000	-	(5,000)
Skid Steer Lease (50%)	-	-	4,969	8,520	8,480	8,520	-
SWEEPER BROOM MOWER	-	-	-	75,000	75,000	-	(75,000)
CAPITAL OUTLAY-LOADER	11,050	14,815	16,766	17,000	16,335	17,000	-
BACKHOE LEASE	11,907	11,907	11,907	12,000	11,907	12,000	-
USED TRACTOR W/SIDE MOWER	52,000	-	-	-	-	-	-
Total Cap Improvements	$ 74,957	$ 26,722	$ 166,504	$ 117,520	$ 116,722	37,520	(80,000)
							-
TOTAL EXPENDITURES	**$ 399,529**	**$ 31,722**	**$ 168,449**	**$ 210,020**	**$ 209,222**	**157,520**	**(52,500)**
							-
REVENUES OVER/(UNDER) EXPENDITURES	$ (205,776)	$ 161,020	$ 92,765	$ -	$ (14,222)	28,480	28,480
							-
OTHER SOURCES	$ -	$ -	$ -	$ -	$ -	-	-
OTHER USES	$ -	$ -	$ -	$ -	$ -	-	-
							-
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	**$ (205,776)**	**$ 161,020**	**$ 92,765**	**$ -**	**$ (14,222)**	**28,480**	**28,480**

City Parks 3/8% Sales Tax

The City collects a 3/8% sales tax that was passed and approved by the majority of voters in 2015 to be used solely for local parks of the City.



Parks and Recreation

The Parks & Recreation fund is used for maintaining the City's local parks. The source of revenue comes from a 3/8% sales tax, charges for service to include pool receipts and sports programs. Parks and Recreation consists of 3.5 staff positions and several part-time summer employees to work the pool and sports programs.
There is a $23,971 deficit in the proposed budget. The Park Board approved using prior year fund balance to cover the deficit.

Notable Expenditure Changes:

- 4% COLA (Cost of Living)
  - $7,096.55
- Retirement cost increased from 12.4% to 12.7%
  - $ 709.15
- Increase in overall costs of general supplies, pool maintenance increase for kiddi feature area
  - $5,000
- Increase 15% for fuel costs
  - $2.890
- Increase in sports program equipment, uniforms, trophies, and concessions
  - $5,250

Park and Recreation Fund

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
REVENUES							
SALES TAX	$ 421,958	$ 479,217	$ 530,008	$ 425,000	$ 579,811	$ 579,811	$ 154,811
PERMITS/LICENSES/FEES	$ -	$ -	$ 420	$ -	$ -	$ -	$ -
OTHER	$ -	$ -	$ 1,217	$ -	$ -	$ -	$ -
CHARGES FOR SERVICES	$ 90,217	$ 114,184	$ 123,608	$ 92,500	$ 142,638	$ 93,500	$ 1,000
MISCELLANEOUS	$ 949	$ 1,486	$ 338	$ 146	$ 3,557	$ 1,000	$ 854
RESERVES FROM PRIOR YEAR	$ -	$ -	$ -	$ 140,521	$ -	$ 18,486	$ (122,035)
TOTAL REVENUES	**$ 513,124**	**$ 594,887**	**$ 655,591**	**$ 658,167**	**$ 726,006**	**$ 692,797**	**$ 34,630**
EXPENDITURE SUMMARY							
PERSONNEL	$ 251,594	$ 262,354	$ 253,263	$ 361,243	$ 296,180	$ 350,706	$ (10,537)
SUPPLIES	$ 21,954	$ 19,494	$ 28,719	$ 35,250	$ 36,132	$ 42,250	$ 7,000
MAINTENANCE	$ 34,983	$ 41,796	$ 29,090	$ 40,000	$ 40,000	$ 47,500	$ 7,500
MISCELLANEOUS	$ 23,727	$ 25,318	$ 31,101	$ 43,368	$ 44,239	$ 44,407	$ 1,040
UTILITIES	$ 18,268	$ 18,922	$ 19,698	$ 39,000	$ 31,236	$ 33,628	$ (5,372)
CAPITAL IMPROVEMENTS	$ 151,649	$ 156,686	$ 146,360	$ 114,306	$ 114,306	$ 149,306	$ 35,000
TOTAL EXPENDITURES	**$ 502,175**	**$ 524,570**	**$ 508,230**	**$ 633,167**	**$ 562,092**	**$ 667,797**	**$ 34,630**
REVENUES OVER/(UNDER) EXPENDITURES	$ 10,949	$ 70,317	$ 147,361	$ 25,000	$ 163,914	$ 25,000	$ (0)
OTHER SOURCES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
OTHER USES	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ -
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	**$ 10,949**	**$ 45,317**	**$ 122,361**	**$ 0**	**$ 138,914**	**$ (0)**	**$ (0)**

Beginning Fund Balance	$ 473,886
(25% Reserve)	(127,058)
Ending Fund Balance	$ 346,828

PARKS & RECREATION FUND

City of Salem, Missouri
Fiscal Year 2024 Capital Improvement Plan Details

		FY 24
210- Park Improvement Fund		
Leases & Debt	$	109,306.00
Vehicle Replacement	$	35,000.00
210- Park Improvement Fund Total	**$**	**144,306.00**

PARKS & RECREATION
LEASES & DEBT

Project Costs and Funding Source	

Funding Source	FY 24
COP / FINANCING FOR POOL	$ 109,306.00
Total	$ 109,306.00

210-PARK & RECREATION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
REVENUES							-
SALES TAX							-
PARK SALES TAX-3/8%	421,958	479,217	530,008	425,000	579,811	579,810.96	154,811
Total Sales Tax	$ 421,958	$ 479,217	$ 530,008	$ 425,000	$ 579,811	579,810.96	154,811
							-
PERMITS/LICENSES/FEES							-
INSUFFICIENT CHECK CHARGE	-	-	420	-	-	-	-
Total Permits/Licenses/Fees	$ -	$ -	$ 420	$ -	$ -	-	-
							-
OTHER							-
RECYCLING GRANT	-	-	-	-	-	-	-
ACC PLAYGROUND EQUIP GRANT	-	-	-	-	-	-	-
TAP GRANT	-	-	-	-	-	-	-
EAT SMART IN THE PARK GRANT	-	-	1,217	-	-	-	-
Total Other	$ -	$ -	$ 1,217	$ -	$ -	-	-
							-
CHARGES FOR SERVICES							-
PAVILION RENTALS	1,585	3,280	2,950	2,000	2,130	2,000.00	-
LITTLE LEAGUE BALL SIGN UP FEE	7,656	12,473	11,982	10,000	18,557	10,000.00	-
AL BROWN FIELD USER FEES	2,400	1,270	(105)	500	500	500.00	-
LITTLE LEAGUE FIELD USER FEE	1,000	-	-	-	-	-	-
LITTLE LEAGUE SPONSORS	3,250	2,500	6,650	5,000	8,900	5,000.00	-
BASKETBALL USER FEES	2,990	4,295	3,525	3,000	5,295	4,000.00	1,000
BASKETBALL SPONSOR FEE	1,098	1,060	1,198	1,000	1,500	1,000.00	-
START SMART SPORTS	1,815	-	-	-	-	-	-
SOCCER SIGN UP FEES	5,590	12,703	5,405	5,000	9,900	7,000.00	2,000
SOCCER SPONSOR FEES	-	500	3,425	2,000	6,475	2,000.00	-
FLAG FOOTBALL SIGN UP FEES	3,550	4,037	4,095	4,000	5,300	4,000.00	-
FLAG FOOTBALL SPONSOR FEE	130	700	3,111	3,000	4,900	2,500.00	(500)
LL FOOTBALL DONATION-EQUIPMENT	-	-	-	-	-	-	-
FB-SKILLS & DRILLS SIGN UPS	50	-	1,980	1,500	3,400	1,500.00	-
FB-SKILLS & DRILLS SPONSOR	1,120	-	-	-	1,000	-	-
KICKBALL USER FEE	-	-	-	-	-	-	-
SUMMER CAMP SIGN UPS	1,302	7,642	5,450	3,000	4,150	3,000.00	-
LIGHT UP IN THE PARK-SPONSOR F	-	(18)	595	1,000	1,050	1,000.00	-
POOL RECEIPTS	40,723	38,779	47,782	30,000	39,697	30,000.00	-
AL BROWN CONCESSION	-	444	652	500	2,811	500.00	-
LITTLE LEAGUE CONCESSIONS	2,482	5,443	3,296	1,000	3,000	2,500.00	1,500
POOL CONCESSIONS	13,476	19,076	20,967	10,000	12,623	12,000.00	2,000
SUMMER FOOD PROGRAM	-	-	-	-	-	-	-
SALE OF FIXED ASSETS	-	-	-	-	10,400	-	-

210-PARK & RECREATION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
CIVIC THEATER RECEIPTS	-	-	650	10,000	1,050	5,000.00	(5,000)
Total Charges for Services	$ 90,217	$ 114,184	$ 123,608	$ 92,500	$ 142,638	93,500.00	1,000
							-
MISCELLANEOUS							-
MISCELLANEOUS	33	-	175	-	-	-	-
SUPER NOW INTEREST	416	869	163	146	3,557	1,000.00	854
COP INVESTMENT INCOME	-	-	-	-	-	-	-
DONATIONS	500	617	-	-	-	-	-
NON CASH DONATION	-	-	-	-	-	-	-
TELECOM TAXES PROTESTED	-	-	-	-	-	-	-
Total Miscellaneous	$ 949	$ 1,486	$ 338	$ 146	$ 3,557	1,000.00	854
							-
RESERVES FROM PRIOR YEAR	$ -	$ -	$ -	$ 140,521	$ -	18,486.00	(122,035)
							-
TOTAL REVENUES	**$ 513,124**	**$ 594,887**	**$ 655,591**	**$ 658,167**	**$ 726,006**	**692,796.96**	**34,630**
							-
EXPENDITURES							-
Personnel							-
SUPERVISION	48,778	48,360	49,177	50,053	48,543	52,055.12	2,002
OPERATING	88,829	97,400	82,603	132,753	103,994	115,063.12	(17,690)
CLERICAL	-	-	-	-	-	-	-
CUSTODIAL	-	-	-	-	-	-	-
CONCESSION	3,017	6,102	7,024	6,000	6,000	8,000.00	2,000
FRONT DESK	-	-	-	-	-	-	-
LIFEGUARDS	28,752	35,275	31,872	50,000	35,000	50,000.00	-
POOL MANAGER	17,644	3,405	1,088	16,000	16,000	16,000.00	-
UMPIRES & REFEREES	2,333	15,506	17,124	20,000	10,000	20,000.00	-
SUMMER PROGRAM	3,637	-	2,024	2,000	2,092	2,500.00	500
CIVIC THEATER	-	-	140	10,000	-	10,000.00	-
OVERTIME	6,132	804	2,586	5,000	5,000	5,200.00	200
FICA	14,864	15,001	15,226	19,807	19,807	22,305.46	2,498
UNEMPLOYMENT	366	335	579	776	857	776.00	-
WORKERS COMPENSATION	11,694	9,706	11,413	13,162	13,162	12,405.00	(757)
HEALTH INSURANCE	17,425	18,117	20,272	19,800	19,800	19,800.00	-
LIFE INSURANCE	156	152	156	202	202	202.00	-
RETIREMENT	7,967	12,191	11,977	15,690	15,723	16,399.09	709
Total Personnels	$ 251,594	$ 262,354	$ 253,263	$ 361,243	$ 296,180	350,705.79	(10,537)
							-
SUPPLIES							-
AL BROWN CONCESSIONS	-	-	2,497	2,600	2,600	2,600.00	-
BASKETBALL CONCESSIONS	-	-	134	150	-	150.00	-

210-PARK & RECREATION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
CHEMICAL SUPPLIES	8,373	4,135	7,543	12,000	12,000	12,000.00	-
COMPUTER SUPPLIES	-	-	3,752	1,500	1,500	1,500.00	-
GENERAL SUPPLIES	-	194	25	500	500	500.00	-
JANITORIAL SUPPLIES	1,264	1,550	815	1,500	1,500	1,500.00	-
FIELD SUPPLIES	3,151	3,253	2,561	2,500	2,500	3,000.00	500
SUMMER CAMP SUPPLIES	-	-	97	-	500	500.00	500
LITTLE LEAGUE CONCESSIONS	420	1,944	2,192	2,000	3,000	3,000.00	1,000
OFFICE SUPPLIES	836	1,581	304	1,500	1,500	1,500.00	-
CIVIC THEATER CONCESSIONS	-	-	-	5,000	-	5,000.00	-
POOL CONCESSIONS	6,524	6,383	8,137	5,000	9,532	10,000.00	5,000
SUMMER FOOD SERVICE PROGRAM	965	-	-	-	-	-	-
TOOLS	421	454	662	1,000	1,000	1,000.00	-
Total Supplies	$ 21,954	$ 19,494	$ 28,719	$ 35,250	$ 36,132	42,250.00	7,000
							-
MAINTENANCE							-
BUILDING MAINTENANCE	5,776	2,416	1,439	7,500	7,500	7,500.00	-
EQUIPMENT MAINTENANCE	11,158	4,738	8,035	6,000	6,000	8,500.00	2,500
LIGHTING MAINTENANCE	7,077	1,024	-	2,000	2,000	2,000.00	-
PARK MAINTENANCE	4,419	26,134	4,010	6,000	6,000	6,000.00	-
POOL MAINTENANCE	5,229	5,224	13,185	15,000	15,000	20,000.00	5,000
PUBLIC GROUNDS	72	312	198	1,000	1,000	1,000.00	-
VEHICLE MAINTENANCE	1,252	1,948	2,223	2,500	2,500	2,500.00	-
Total Maintenance	$ 34,983	$ 41,796	$ 29,090	$ 40,000	$ 40,000	47,500.00	7,500
							-
MISCELLANEOUS							-
ADVERTISING	512	642	748	3,000	1,000	1,000.00	(2,000)
BOOKS & PERIODICALS	-	-	-	-	-	-	-
FUEL-MOTOR VEHICLE	3,862	3,651	5,737	6,213	7,915	9,102.25	2,890
GENERAL INSURANCE	4,658	5,095	5,446	6,100	5,792	6,100.00	-
MEMBERSHIPS	160	320	-	500	165	500.00	-
MISCELLANEOUS	53	596	1,329	500	500	500.00	-
RENT	-	205	-	205	-	205.00	-
TRAVEL	1,580	-	-	2,000	-	2,000.00	-
SAFETY	33	12	150	250	250	250.00	-
SPECIAL SERVICES	4,724	2,635	1,432	10,500	7,530	5,000.00	(5,500)
SQUARE PROCESSING FEE	2	64	-	100	100	500.00	400
WEARING APPAREL	1,714	1,696	1,374	2,500	2,592	2,500.00	-
BALL EQUIP/UNIFORMS/TROPHIES	2,603	4,864	6,944	5,000	8,414	6,000.00	1,000
SOCCER EQUIP/UNIFORMS/TROPHIES	554	1,561	2,341	1,500	4,061	4,000.00	2,500
FLAG FOOTBALL EQUIP/UNIF/TROPH	-	1,709	2,418	2,000	3,120	3,000.00	1,000
BASKETBALL EQUIP/UNIFORM/TROPH	1,528	1,944	1,479	1,500	2,011	2,250.00	750

210-PARK & RECREATION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
LL FOOTBALL EQUIPMENT	-	-	406	500	187	500.00	-
FOOTBALL SKILLS & DRILLS	1,083	-	-	-	-	-	-
START SMART SOCCER	661	-	-	500	-	-	(500)
VOLLEYBALL	-	324	-	-	-	-	-
LIGHT UP THE PARK	-	-	761	500	602	1,000.00	500
GRANT EXPENSES	-	-	536	-	-	-	-
Total Miscellaneous	$ 23,727	$ 25,318	$ 31,101	$ 43,368	$ 44,239	44,407.25	1,040
							-
UTILITIES							-
UTILITIES-ELECTRIC	11,200	13,291	16,808	24,000	19,122	24,000.00	-
UTILITIES-NATURAL GAS	-	-	-	-	-	-	-
UTILITIES-SEWER	1,953	1,509	90	6,000	3,000	2,500.00	(3,500)
UTILITIES-WATER	2,430	1,875	507	6,000	6,000	4,000.00	(2,000)
UTILITIES-TELEPHONE	2,685	2,247	2,294	3,000	3,114	3,128.00	128
Total Utilities	$ 18,268	$ 18,922	$ 19,698	$ 39,000	$ 31,236	33,628.00	(5,372)
							-
CAPITAL IMPROVEMENTS							-
TAP GRANT	-	41,680	-	-	-	-	-
COMMUNITY CENTER GYM NAP	25,000	-	-	-	-	-	-
COP POOL & BATHHOUSE PAYMENT	103,591	104,284	109,306	109,306	109,306	109,306.00	-
POOL IMPROVEMENTS	-	-	-	-	-	-	-
CRACK SEALING TENNIS COURTS	8,500	-	-	-	-	-	-
UTILITY TRACTOR	-	10,722	-	-	-	-	-
SECURITY SYSTEM CAMERA	-	-	5,000	-	-	-	-
INFIELD DIRT	-	-	-	-	-	-	-
WORK TRUCK(S)	-	-	32,054	-	-	35,000.00	35,000
ACCESSIBLE PLAYGROUND GRANT	-	-	-	-	-	-	-
PARK CAP IMPROVEMENTS	-	-	-	5,000	5,000	5,000.00	-
HANDRAIL BY BRIDGE	7,432	-	-	-	-	-	-
PLAYGROUND SPLASH PAD	-	-	-	-	-	-	-
SOCCER FIELD IMPROVEMENTS	7,126	-	-	-	-	-	-
IMPROVEMENT SIGNS	-	-	-	-	-	-	-
INTEREST EXPENSE-COP	-	-	-	-	-	-	-
2017B COP-COST OF ISSUANCE	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-
Total Cap Improvements	$ 151,649	$ 156,686	$ 146,360	$ 114,306	$ 114,306	149,306.00	35,000
							-
TOTAL EXPENDITURES	**$ 502,175**	**$ 524,570**	**$ 508,230**	**$ 633,167**	**$ 562,092**	**667,797.04**	**34,630**
							-
REVENUES OVER/(UNDER) EXPENDITURES	$ 10,949	$ 70,317	$ 147,361	$ 25,000	$ 163,914	24,999.92	(0)
							-

210-PARK & RECREATION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
OTHER SOURCES	$ -	$ -	$ -	$ -	$ -	-	-
OTHER USES	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000	25,000.00	-
							-
REVENUE & OTHER SOURCES OVER/							-
(UNDER) EXPENDITURES & OTHER USES	**$ 10,949**	**$ 45,317**	**$ 122,361**	**$ 0**	**$ 138,914**	**(0.08)**	**(0)**

Building Inspector Fund

The Building Permit fund is used to report revenues from building permits and fees. The building permits are issued for all residential and commercial remodeling and for new construction. This fund does not bring in enough revenue therefore, a transfer from the General fund is used to balance the budget. The fund consists of .25 staff positions.

Notable Expenditure Changes:

- 4% COLA (Cost of Living)
  - $592.08
- Retirement cost increased from 12.4% to 12.7%
  - $ 132.90
- Increase insurance fire expense line due to check from insurance came in FY2023, will be paid out in FY2024
  - $2,500

Building Permit Fund

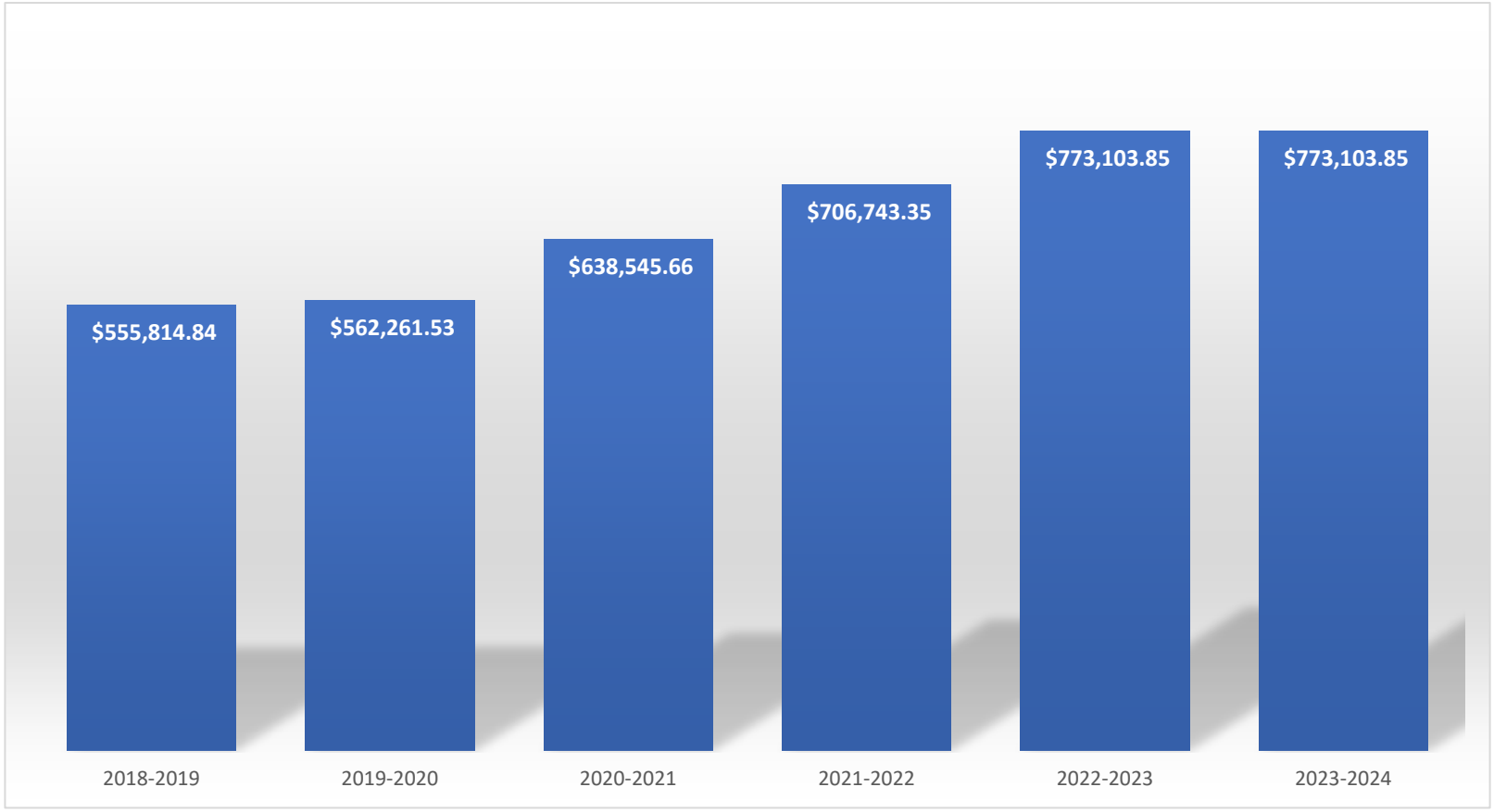
	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
REVENUES							
PERMITS/LICENSES/FEES	$ 13,442	$ 16,790	$ 11,960	$ 10,500	$ 13,468	$ 11,500	$ 1,000
CHARGES FOR SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
MISCELLANEOUS	$ 23,519	$ 448	$ 44,956	$ 110	$ 2,581	$ 200	$ 90
RESERVES FROM PRIOR YEAR	$ -	$ -	$ -	$ 22,143	$ -	$ -	$ (22,143)
TOTAL REVENUES	**$ 36,961**	**$ 17,238**	**$ 56,916**	**$ 32,753**	**$ 16,049**	**$ 11,700**	**$ (21,053)**
EXPENDITURE SUMMARY							
Personnel	$ 19,220	$ 17,955	$ 17,807	$ 18,582	$ 17,742	$ 19,364	$ 782
SUPPLIES	$ 660	$ 226	$ 107	$ 200	$ -	$ 200	$ -
MAINTENANCE	$ 1,083	$ 239	$ -	$ 750	$ 250	$ 750	$ -
MISCELLANEOUS	$ 41,605	$ 10,462	$ 52,215	$ 20,171	$ 7,022	$ 22,310	$ 2,139
UTILITIES	$ 4	$ 512	$ 597	$ 550	$ 579	$ 600	$ 50
CAPITAL IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 62,572**	**$ 29,394**	**$ 70,726**	**$ 40,253**	**$ 25,593**	**$ 43,224**	**$ 2,971**
REVENUES OVER/(UNDER) EXPENDITURES	$ (25,611)	$ (12,156)	$ (13,810)	$ (7,500)	$ (9,544)	$ (31,524)	$ (24,024)
OTHER SOURCES	$ -	$ -	$ -	$ 7,500	$ 7,500	$ 31,524	$ 24,024
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	**$ (25,611)**	**$ (12,156)**	**$ (13,810)**	**$ -**	**$ (2,044)**	**$ -**	**$ -**
					Beginning Fund Balance	$ 13,206	
					Ending Fund Balance	$ 13,206	

290- BUILDING PERMIT FUND	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
REVENUES							-
PERMITS/LICENSES/FEES							-
BUILDING PERMITS	7,492	8,978	6,500	5,000	7,438	6,000	1,000
BUILDING PERMIT DEPOSIT	5,650	7,430	5,250	5,000	6,030	5,000	-
PLAN REVIEW	-	-	-	-	-	-	-
INSPECTION FEES	300	382	210	500	-	500	-
Total Permits/Licenses/Fees	$ 13,442	$ 16,790	$ 11,960	$ 10,500	$ 13,468	11,500	1,000
							-
CHARGES FOR SERVICES							-
SPECIAL ASSESSMENTS	-	-	-	-	-	-	-
Total Charges for Services	$ -	$ -	$ -	$ -	$ -	-	-
							-
MISCELLANEOUS							-
MISCELLANEOUS	200	200	100	100	200	100	-
SUPER NOW INTEREST	244	248	11	10	222	100	90
25% INSURANCE-FIRE	23,075	-	44,845	-	2,159	-	-
Total Miscellaneous	$ 23,519	$ 448	$ 44,956	$ 110	$ 2,581	200	90
							-
RESERVES FROM PRIOR YEAR	$ -	$ -	$ -	$ 22,143	$ -	-	(22,143)
							-
TOTAL REVENUES	**$ 36,961**	**$ 17,238**	**$ 56,916**	**$ 32,753**	**$ 16,049**	**11,700**	**(21,053)**
							-
EXPENDITURE SUMMARY							-
Personnel							-
SUPERVISION (25% BLDG INSP)	11,430	13,141	13,146	13,250	12,910	13,780	530
OVERTIME	-	-	-	500	-	520	20
FICA	849	984	1,010	1,005	1,005	1,102	97
UNEMPLOYMENT	-	-	-	35	35	35	-
WORKERS COMPENSATION	3,668	2,199	477	510	510	510	-
HEALTH INSURANCE	2,200	185	1,650	1,650	1,650	1,650	-
LIFE INSURANCE	-	-	-	17	17	17	-
RETIREMENT	1,073	1,446	1,525	1,615	1,615	1,750	135
Total Personnels	$ 19,220	$ 17,955	$ 17,807	$ 18,582	$ 17,742	19,364	782
							-
SUPPLIES							-
OFFICE SUPPLIES	222	226	107	200	-	200	-
TOOLS	438	-	-	-	-	-	-
Total Supplies	$ 660	$ 226	$ 107	$ 200	$ -	200	-
							-
MAINTENANCE							-
EQUIPMENT MAINTENANCE	1,083	239	-	500	-	500	-

290- BUILDING PERMIT FUND	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
MAINTENANCE-VEHICLE	-	-	-	250	250	250	-
Total Maintenance	$ 1,083	$ 239	$ -	$ 750	$ 250	750	-
							-
MISCELLANEOUS							-
25% INSURANCE FIRE	23,075	-	44,849	-	-	2,500	2,500
ADVERTISING	377	645	426	600	300	600	-
BLDG PERMIT DEPOSIT REFUND	3,000	5,150	4,730	5,000	2,500	5,000	-
BOOKS & PERIODICALS	1,181	2,799	650	1,500	1,500	1,500	-
FUEL-MOTOR VEHICLE	350	398	609	1,350	675	810	(540)
INSURANCE-GENERAL	-	-	-	-	-	-	-
MEMBERSHIPS	174	-	184	300	1,226	500	200
MISCELLANEOUS	205	-	-	100	-	100	-
TRAVEL	500	176	374	500	-	500	-
SAFETY & TRAINING	-	-	357	500	500	500	-
SPECIAL SERVICES	12,713	1,294	36	10,000	-	10,000	-
WEARING APPAREL	30	-	-	321	321	300	(21)
Total Miscellaneous	$ 41,605	$ 10,462	$ 52,215	$ 20,171	$ 7,022	22,310	2,139
							-
UTILITIES							-
UTILITIES-TELEPHONE	4	512	597	550	579	600	50
Total Utilities	$ 4	$ 512	$ 597	$ 550	$ 579	600	50
							-
CAPITAL IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	-	-
							-
TOTAL EXPENDITURES	**$ 62,572**	**$ 29,394**	**$ 70,726**	**$ 40,253**	**$ 25,593**	**43,224**	**2,971**
							-
REVENUES OVER/(UNDER) EXPENDITURES	$ (25,611)	$ (12,156)	$ (13,810)	$ (7,500)	$ (9,544)	(31,524)	(24,024)
							-
OTHER SOURCES	$ -	$ -	$ -	$ 7,500	$ 7,500	31,524	24,024
OTHER USES							-
							-
REVENUE & OTHER SOURCES OVER/							-
(UNDER) EXPENDITURES & OTHER USES	**$ (25,611)**	**$ (12,156)**	**$ (13,810)**	**$ -**	**$ (2,044)**	**-**	**-**

Capital Improvement 1/2% Sales Tax

The Capital Improvement Sales Tax was passed and approved by the majority of voters in 2003 to be used solely for the maintenance of the capital improvements.



Capital Improvement Fund

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
TOTAL REVENUES	$ 577,974	$ 639,827	$ 750,253	$ 775,113	$ 841,553	$ 1,098,518	$ 323,405
TOTAL EXPENDITURES	$ 855,416	$ 665,396	$ 616,697	$ 735,013	$ 556,939	$ 1,085,715	$ 350,702
REVENUES OVER/(UNDER) EXPENDITURES	$ (277,442)	$ (25,569)	$ 133,556	$ 40,100	$ 284,614	$ 12,803	$ (27,297)
OTHER SOURCES	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ -
OTHER USES	$ -	$ -	$ -	$ 50,000	$ -	$ -	$ (50,000)
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	**$ (277,442)**	**$ (569)**	**$ 158,556**	**$ 15,100**	**$ 309,614**	**$ 37,803**	**$ 22,703**

Beginning Fund Balance		**$ 767,340**
(25% Reserve)	-	$ (154,174)
Ending Fund Balance		**$ 650,969**

Capital Improvement Fund Revenues

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
301-CAPITAL IMP SALES TAX							
REVENUES							
SALES TAX	$ 562,620	$ 638,849	$ 706,743	$ 650,000	$ 773,104	$ 773,104	$ 123,104
FEES & FORFEITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
OTHER	$ -	$ -	$ 23,083	$ 123,000	$ 61,750	$ 324,414	$ 201,414
MISCELLANEOUS	$ 15,354	$ 978	$ 20,426	$ 113	$ 6,699	$ 1,000	$ 887
RESERVES FROM PRIOR YEAR	$ -	$ -	$ -	$ 2,000	$ -	$ -	$ (2,000)
TOTAL REVENUES	**$ 577,974**	**$ 639,827**	**$ 750,253**	**$ 775,113**	**$ 841,553**	**$ 1,098,518**	**$ 323,405**

Capital Improvement Fund Expenditures

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
EXPENDITURE SUMMARY							
Personnel	$ 133,991	$ 133,855	$ 140,327	$ 142,066	$ 141,121	$ 147,753	$ 5,687
ELECTRIC CAPITAL IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	$ 228,659	$ 228,659
WATER CAPITAL IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SEWER CAPITAL IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SIDEWALKS CAPITAL IMPROVEMENTS	$ 263,695	$ 101,128	$ 28,474	$ 91,200	$ 91,200	$ 256,283	$ 165,083
PARKS & REC CAPITAL IMPROVEMENTS	$ -	$ -	$ 29,826	$ 92,029	$ 42,029	$ 42,029	$ (50,000)
STORMWATER CAPITAL IMPROVEMENTS	$ 5,449	$ 1,189	$ 62	$ 5,000	$ 5,000	$ 6,000	$ 1,000
STREET CAPITAL IMPROVEMENTS	$ -	$ -	$ 95,410	$ 17,500	$ 17,469	$ 91,750	$ 74,250
CEMETERY CAPITAL IMPROVEMENTS	$ -	$ 1,000	$ -	$ 15,000	$ 15,000	$ -	$ (15,000)
NON-DEPARTMENTAL CAPITAL IMPROVEM	$ 291,884	$ 214,692	$ 117,730	$ 212,412	$ 111,639	$ 155,935	$ (56,477)
POLICE CAPITAL IMPROVEMENTS	$ 68,683	$ 103,656	$ 110,189	$ 74,002	$ 74,002	$ 111,502	$ 37,500
AIRPORT CAPITAL IMPROVEMENTS	$ -	$ 42,945	$ 20,826	$ 40,000	$ 19,441	$ -	$ (40,000)
CIVIL DEFENSE CAPITAL IMPROVEMENTS	$ 25,000	$ -	$ -	$ -	$ -	$ -	$ -
MECHANIC CAPITAL IMPROVEMENTS	$ -	$ -	$ 61,138	$ 7,000	$ 7,000	$ -	$ (7,000)
ANIMAL CONTROL CAPITAL IMPROVEMEN	$ 22,407	$ 2,417	$ -	$ 8,000	$ 2,234	$ 15,000	$ 7,000
BUILDING INSPECTOR CAPITAL IMPROVEM	$ 22,407	$ 2,367	$ -	$ -	$ -	$ -	$ -
COMMUNITY CENTER CAPITAL IMPROVEM	$ 21,900	$ 62,147	$ 12,714	$ 30,804	$ 30,804	$ 30,804	$ -
TOTAL EXPENDITURES	**$ 855,416**	**$ 665,396**	**$ 616,697**	**$ 735,013**	**$ 556,939**	**$ 1,085,715**	**$ 350,702**

City of Salem, Missouri
Fiscal Year 2024 Capital Improvement Plan Details
CAPITAL IMPROVEMENT FUND

Pre-Existing Leases & Debts	$141,270
Construction-Personnel Svs	
• Sidewalk Construction	$135,200
• Overtime Construction	$1,837
• Fica	$10,716
Electric	
• Downtown Tap Grant Light Poles & Undergrounding ($70,006- City Match)	$228,659
Construction	
• Sidewalk Construction	$25,000
• Concrete Forms	$5,000
• Downtown Tap Grant- Sidewalks & Pavers ($70,522- City Match)	$226,283
Animal Control	
• Building Improvements- New Roof	$15,000
Streets	
• General Culvert Replacement	$6,000
• Hydrovac Truck	$47,500
• Brush Hog	$20,250
• Salt Bin Improvements	$15,500
Police	
• Vehicle Replacement (2)	$90,000
• 911 Enhancement	$12,500
Econ Development	
• Masters Industrial Park Signs	$50,000
• Voluntary Residential Demo Program	$20,000
Non-Departmental	
• Admin Building Copier Replacement	$10,000
• Old City Hall Building Improvements	$10,000
Building Inspector	
• Dangerous Structure Remediation	$15,000

Capital Improvement Fund
Pre-Existing Leases & Debt

Project Costs and Funding Source

Funding Source	FY 24	
301-506-70685 ESP Al Brown Lighting	$	42,029.00
301-508-70890- Skid Steer Lease 1/2	$	8,500.00
301-510-70695-ESP HVAC Admin & City Hall	$	46,924.00
301-510-71052-City Hall Lighting Project	$	2,674.00
301-510-71062-Admin Bldg Lighting Project	$	1,337.00
301-511-71122-Police Dept Lighting Proj	$	2,674.00
301-511-71160-ESP Police Dept	$	6,328.00
301-517-71720-Comm Ctr Lighitng Project	$	6,685.00
301-517-71730-ESP Comm Ctr	$	24,119.00
Total	**$**	**141,270.00**

301-CAPITAL IMP SALES TAX	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
REVENUES							-
SALES TAX							-
SALES TAX-1/2 CENT	562,620	638,849	706,743	650,000	773,104	773,104	123,104
Total Sales Tax	$ 562,620	$ 638,849	$ 706,743	$ 650,000	$ 773,104	773,104	123,104
							-
FEES & FORFEITURES							-
MODOT REIMB-MACARTHUR PROJECT	-	-	-	-	-	-	-
Total Fees & Forfeitures	$ -	$ -	$ -	$ -	$ -	-	-
							-
OTHER							-
RECYCLING GRANT	-	-	-	-	-	-	-
AIRPORT GRANT	-	-	-	-	-	-	-
TAP GRANT	-	-	15,071	53,000	53,000	314,414	261,414
DANGEROUS STRUCTURE MATCH	-	-	8,013	30,000	8,750	10,000	(20,000)
LWCF SOCCER FIELD GRANT	-	-	-	40,000	-	-	(40,000)
Total Other	$ -	$ -	$ 23,083	$ 123,000	$ 61,750	324,414	201,414
							-
MISCELLANEOUS							-
MISCELLANEOUS	10,900	-	20,300	-	1,350	-	-
SUPER NOW INTEREST	4,454	978	126	113	5,349	1,000	887
Total Miscellaneous	$ 15,354	$ 978	$ 20,426	$ 113	$ 6,699	1,000	887
							-
RESERVES FROM PRIOR YEAR	$ -	$ -	$ -	$ 2,000	$ -	-	(2,000)
							-
TOTAL REVENUES	**$ 577,974**	**$ 639,827**	**$ 750,253**	**$ 775,113**	**$ 841,553**	**1,098,518**	**323,405**
							-
EXPENDITURES							-
Personnel							-
SIDEWALK CONSTRUCTION	113,207	120,745	128,241	130,000	129,546	135,200	5,200
UTILITY CONSTRUCTION	-	-	-	-	-	-	-
OVERTIME-SIDEWALK CONSTRUCTION	890	3,866	708	1,766	1,766	1,837	71
OVERTIME-UTILITY CONSTRUCTION	-	-	-	-	-	-	-
FICA	8,360	9,244	9,940	10,300	9,809	10,716	416
UNEMPLOYMENT YAX	-	-	-	-	-	-	-
HEALTH INSURANCE	-	-	-	-	-	-	-
RETIREMENT	11,534	-	1,439	-	-	-	-
Total Personnels	$ 133,991	$ 133,855	$ 140,327	$ 142,066	$ 141,121	147,753	5,687
							-
ELECTRIC CAPITAL IMPROVEMENTS							-
LED LIGHT UPGRADE-4TH ST (TAP GRANT)						228,659	228,659
Total Electric Cap Improvements	$ -	$ -	$ -	$ -	$ -	228,659	228,659

301-CAPITAL IMP SALES TAX	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
							-
WATER CAPITAL IMPROVEMENTS							-
Total Water Cap Improvements	$ -	$ -	$ -	$ -	$ -	-	-
							-
SEWER CAPITAL IMPROVEMENTS							-
Total Sewer Cap Improvements	$ -	$ -	$ -	$ -	$ -	-	-
							-
SIDEWALKS CAPITAL IMPROVEMENTS							-
SIDEWALK CONSTRUCTION	17,770	22,153	19,636	25,000	25,000	25,000	-
HYDRAULIC JACKHAMMER	-	9,500	-	-	-	-	-
SCAFFOLDING	-	-	-	-	-	-	-
CONCRETE FORMS	-	-	-	-	-	5,000	5,000
TAP GRANT	245,925	69,475	8,838	66,200	66,200	226,283	160,083
Total Sidewalk Cap Improvements	$ 263,695	$ 101,128	$ 28,474	$ 91,200	$ 91,200	256,283	165,083
							-
PARKS & REC CAPITAL IMPROVEMENTS							-
PARK LIGHTING	-	-	-	-	-	-	-
UTV	-	-	19,319	-	-	-	-
REMODEL RESTROOMS & CONCESSION	-	-	-	-	-	-	-
LWCF SOCCER FIELD GRANT MATCH	-	-	-	50,000	-	-	(50,000)
LAND PURCHASE-SOCCER FIELDS	-	-	-	-	-	-	-
AL BROWN LIGHTS PROJECT	-	-	10,507	42,029	42,029	42,029	-
Total Parks & Rec Cap Improvements	$ -	$ -	$ 29,826	$ 92,029	$ 42,029	42,029	(50,000)
							-
STORMWATER CAPITAL IMPROVEMENTS							-
WIDENING/ADDING PIPE	5,449	1,189	62	5,000	5,000	6,000	1,000
Total Stormwater Cap Improvements	$ 5,449	$ 1,189	$ 62	$ 5,000	$ 5,000	6,000	1,000
							-
STREET CAPITAL IMPROVEMENTS							-
BUSH HOG-NEW	-	-	3,350	-	-	20,250	20,250
BUILDING IMPROVEMENTS	-	-	87,091	9,000	8,969	15,500	6,500
1/2 TON PICKUP	-	-	-	-	-	-	-
HYDROVAC TRUCK	-	-	-	-	-	47,500	47,500
SKID STEER LEASE (50%)	-	-	4,969	8,500	8,500	8,500	-
Total Street Cap Improvements	$ -	$ -	$ 95,410	$ 17,500	$ 17,469	91,750	74,250
							-
CEMETERY CAPITAL IMPROVEMENTS							-
MOWER	-	-	-	13,500	13,500	-	(13,500)
TRACKHOE	-	-	-	-	-	-	-
WORK TRUCK	-	-	-	-	-	-	-
SURVEYING & SITE PREP	-	1,000	-	1,500	1,500	-	(1,500)

301-CAPITAL IMP SALES TAX	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
Total Cemetery Cap Improvements	$ -	$ 1,000	$ -	$ 15,000	$ 15,000	-	(15,000)
							-
NON-DEPARTMENTAL CAPITAL IMPROVEMENTS							-
HVAC/BUILDING MAINT PROJECT	-	-	14,263	46,924	46,924	46,924	-
COMPUTER PROGRAMMING	-	-	-	-	-	-	-
SOFTWARE TRAINING	2,678	9,668	4,199	-	-	-	-
SERVER & SOFTWARE UPDATES	-	-	-	-	-	-	-
NETWORK COPIER/SCANNER	-	-	-	-	-	10,000	10,000
MIDDLE SCHOOL & CITY HALL AUD	-	-	-	-	-	-	-
MIDDLE SCHOOL DEMOLITION	273,333	-	-	-	-	-	-
CITY HALL AUDITORIUM	4,631	36,754	-	5,000	5,000	10,000	5,000
CITY HALL LIGHTING PROJECT	-	23,660	2,674	2,674	2,674	2,674	-
ADMIN BLDG ROOF	10,830	-	-	-	-	-	-
ADMIN BLDG LIGHTING PROJECT	-	11,830	1,337	1,337	1,337	1,337	-
ADMIN BLDG SECURITY	-	128,615	-	-	-	-	-
ADMIN BLDG MAINTENANCE	-	-	13,523	6,477	5,000	-	(6,477)
IND PARK-DOWNTOWN/AREA SIGNS	-	4,165	-	50,000	400	50,000	-
INDUSTRIAL PARK SITE WORK	412	-	58,446	40,000	30,304	-	(40,000)
DANGEROUS STRUCTURE REMEDIATIO	-	-	16,025	60,000	20,000	35,000	(25,000)
PARCEL REZONING	-	-	-	-	-	-	-
SECURITY MEASURES	-	-	7,264	-	-	-	-
Total Non-Dept Cap Improvements	$ 291,884	$ 214,692	$ 117,730	$ 212,412	$ 111,639	155,935	(56,477)
							-
POLICE CAPITAL IMPROVEMENTS							-
POLICE VEHICLE LEASES	-	-	-	-	-	-	-
POLICE VEHICLES	68,683	79,996	17,148	65,000	65,000	90,000	25,000
ROOF-POLICE STATION	-	-	-	-	-	-	-
POLICE DEPT LIGHTING PROJECT	-	23,660	2,674	2,674	2,674	2,674	-
REPEATER ANTENNA & COAX	-	-	44,551	-	-	-	-
VIDEO & CABELING SYSTEM	-	-	-	-	-	-	-
POLICE STATION REMODEL	-	-	44,234	-	-	-	-
HVAC/BUILDING MAINT PROJECT	-	-	1,582	6,328	6,328	6,328	-
911 ENHANCEMENT	-	-	-	-	-	12,500	12,500
Total Police Cap Improvements	$ 68,683	$ 103,656	$ 110,189	$ 74,002	$ 74,002	111,502	37,500
							-
AIRPORT CAPITAL IMPROVEMENTS							-
PAVEMENT SEALING	-	22,922	-	-	-	-	-
MASTER PLAN	-	-	-	-	-	-	-
AIRPORT LIGHTING	-	18,023	12,301	-	-	-	-
TAXIWAY DIRT WORK	-	2,000	-	-	-	-	-
Gas Pump	-	-	8,525	40,000	19,441	-	(40,000)

301-CAPITAL IMP SALES TAX	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
Total Airport Cap Improvements	$ -	$ 42,945	$ 20,826	$ 40,000	$ 19,441	-	(40,000)
							-
CIVIL DEFENSE CAPITAL IMPROVEMENTS							-
STORM SIRENS	25,000	-	-	-	-	-	-
Total Civil Defense Cap Improvements	$ 25,000	$ -	$ -	$ -	$ -	-	-
							-
MECHANIC CAPITAL IMPROVEMENTS							-
DIAGNOSTIC COMPUTER	-	-	-	-	-	-	-
Welder for truck	-	-	-	7,000	7,000	-	(7,000)
TRUCK W/UTILITY BED	-	-	61,138	-	-	-	-
Total Mechanic Cap Improvements	$ -	$ -	$ 61,138	$ 7,000	$ 7,000	-	(7,000)
							-
ANIMAL CONTROL CAPITAL IMPROVEMENTS							-
DOG BOX	-	-	-	8,000	2,234	-	(8,000)
NEW PICKUP	22,407	2,417	-	-	-	-	-
BUILDING IMPROVEMENTS	-	-	-	-	-	15,000	15,000
Total Animal Control Cap Improvement	$ 22,407	$ 2,417	$ -	$ 8,000	$ 2,234	15,000	7,000
							-
BUILDING INSPECTOR CAPITAL IMPROVEMENTS							-
NEW PICKUP	22,407	2,367	-	-	-	-	-
Total Building Inspector Cap Improvem	$ 22,407	$ 2,367	$ -	$ -	$ -	-	-
							-
COMMUNITY CENTER CAPITAL IMPROVEMENTS							-
COMMUNITY CENTER-GYM PROJECT	21,900	2,997	-	-	-	-	-
COMMUNITY CENTER LIGHTING PROJ	-	59,150	6,685	6,685	6,685	6,685	-
HVAC/BUILDING MAINT PROJECT	-	-	6,030	24,119	24,119	24,119	-
Total Community Ctr Cap Improvement	$ 21,900	$ 62,147	$ 12,714	$ 30,804	$ 30,804	30,804	-
							-
TOTAL EXPENDITURES	**$ 855,416**	**$ 665,396**	**$ 616,697**	**$ 735,013**	**$ 556,939**	**1,085,715**	**350,702**
							-
REVENUES OVER/(UNDER) EXPENDITURES	$ (277,442)	$ (25,569)	$ 133,556	$ 40,100	$ 284,614	12,803	(27,297)
							-
OTHER SOURCES	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000	25,000	-
OTHER USES	$ -	$ -	$ -	$ 50,000	$ -	-	(50,000)
							-
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	**$ (277,442)**	**$ (569)**	**$ 158,556**	**$ 15,100**	**$ 309,614**	**37,803**	**22,703**

Sanitation Fund

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
530-SANITATION							
REVENUES							
OTHER	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CHARGES FOR SERVICES	$ 293,014	$ 346,052	$ 347,617	$ 345,800	$ 362,612	$ 365,400	$ 19,600
MISCELLANEOUS	$ 1,950	$ 367	$ 17	$ 16	$ 16	$ 16	$ -
							$ -
RESERVES FROM PRIOR YEAR	$ -	$ -	$ -	$ 11,034	$ -	$ -	$ (11,034)
TOTAL REVENUES	**$ 294,964**	**$ 346,419**	**$ 347,634**	**$ 356,850**	**$ 362,628**	**$ 365,416**	**$ 8,566**
EXPENDITURE SUMMARY							
Personnel	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SUPPLIES	$ 9	$ -	$ -	$ 750	$ -	$ 750	$ -
MAINTENANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
MISCELLANEOUS	$ 290,067	$ 342,703	$ 357,088	$ 356,100	$ 356,358	$ 361,100	$ 5,000
CAPITAL IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 290,076**	**$ 342,703**	**$ 357,088**	**$ 356,850**	**$ 356,358**	**$ 361,850**	**$ 5,000**
REVENUE OVER/(UNDER) EXPENDITURES	$ 4,888	$ 3,716	$ (9,454)	$ -	$ 6,270	$ 3,566	$ 3,566
OTHER USES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(UNDER) EXPENDITURES & OTHER USES	**$ 4,888**	**$ 3,716**	**$ (9,454)**	**$ -**	**$ 6,270**	**$ 3,566**	**$ 3,566**

Beginning Fund Balance	$ 51,945
Ending Fund Balance	$ 55,511

Cemetery Fund

The City's Cemetery Fund is used to report revenues for the purchase of burial plots and grave openings. This fund does not bring in enough revenue therefore, a transfer from the General fund is used to balance the budget. The fund consists of 1 FT staff position and 1 part-time summer help position.

Notable Expenditure Changes:

- 4% COLA (Cost of Living)
  - $3,441.87
- Retirement cost increased from 12.4% to 12.7%
  - $0 (less personnel)
- Increase 15% for fuel costs
  - $521
- Increase 10% in utility costs
  - $2,038

Cemetery Fund

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
REVENUES							
OTHER	$ 32,050	$ 44,200	$ 37,600	$ 22,000	$ 20,700	$ 18,000	$ (4,000)
CHARGES FOR SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
MISCELLANEOUS	$ (1,346)	$ 32	$ -	$ 50	$ 117	$ 50	$ -
RESERVES FROM PRIOR YEAR	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUES	**$ 30,704**	**$ 44,232**	**$ 37,600**	**$ 44,100**	**$ 20,817**	**$ 18,050**	**$ (26,050)**
EXPENDITURE SUMMARY							
Personnel	$ 134,850	$ 140,710	$ 143,360	$ 117,811	$ 92,620	$ 112,779	$ (5,032)
SUPPLIES	$ 228	$ 366	$ 190	$ 850	$ 800	$ 1,600	$ 750
MAINTENANCE	$ 6,505	$ 4,037	$ 5,768	$ 7,800	$ 7,409	$ 7,800	$ -
MISCELLANEOUS	$ 6,225	$ 6,736	$ 7,317	$ 10,775	$ 8,136	$ 10,196	$ (579)
UTILITIES	$ 4,200	$ 4,779	$ 4,660	$ 5,380	$ 6,587	$ 7,418	$ 2,038
TOTAL EXPENDITURES	**$ 152,008**	**$ 156,628**	**$ 161,295**	**$ 142,616**	**$ 115,552**	**$ 139,793**	**$ (2,823)**
REVENUE OVER/(UNDER) EXPENDITURES	$ (121,304)	$ (112,396)	$ (123,695)	$ (98,516)	$ (94,735)	$ (121,743)	$ (23,227)
OTHER SOURCES	$ 98,851	$ 114,000	$ 130,151	$ 120,566	$ 99,735	$ 121,743	$ 1,177
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	**$ (22,453)**	**$ 1,604**	**$ 6,456**	**$ 22,050**	**$ 5,000**	**$ 0**	**$ (22,050)**

Beginning Fund Balance	$ 10,224
Ending Fund Balance	$ 10,224

540-CEMETERY FUND	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
REVENUES							-
OTHER							-
GRAVE SPACES SOLD	7,950	18,450	10,000	8,000	11,900	8,000	-
GRAVE OPENINGS	24,100	25,750	27,600	14,000	8,800	10,000	(4,000)
Total Other	$ 32,050	$ 44,200	$ 37,600	$ 22,000	$ 20,700	18,000	(4,000)
							-
CHARGES FOR SERVICES							-
SALE OF FIXED ASSETS	-	-	-	-	-	-	-
Total Charges for Services	$ -	$ -	$ -	$ -	$ -	-	-
							-
MISCELLANEOUS							-
MISCELLANEOUS	$ -	$ 25	$ -	$ 50	$ -	50	-
SUPER NOW INTEREST	$ (1,346)	$ 7	$ -	$ -	$ 117	-	-
RENT	$ -	$ -	$ -	$ -	$ -	-	-
Total Miscellaneous	$ (1,346)	$ 32	$ -	$ 50	$ 117	50	-
							-
RESERVES FROM PRIOR YEAR	$ -	$ -	$ -	$ -	$ -	-	-
							-
TOTAL REVENUES	**$ 30,704**	**$ 44,232**	**$ 37,600**	**$ 44,100**	**$ 20,817**	**18,050**	**(26,050)**
							-
EXPENDITURES							-
Personnel							-
OPERATING	93,598	102,056	102,435	84,432	66,050	80,809	(3,623)
OVERTIME	2,271	1,725	2,705	1,245	1,461	2,500	1,255
FICA	6,987	7,410	7,808	6,619	4,849	6,465	(154)
UNEMPLOYMENT	113	53	186	494	494	494	-
WORKERS COMPENSATION	9,184	7,623	6,721	7,751	5,561	7,751	-
HEALTH INSURANCE	14,239	12,078	13,200	8,250	6,600	6,600	(1,650)
LIFE INSURANCE	140	114	125	120	120	120	-
RETIREMENT	8,318	9,651	10,180	8,900	7,485	8,040	(860)
Total Personnel	$ 134,850	$ 140,710	$ 143,360	$ 117,811	$ 92,620	112,779	(5,032)
							-
SUPPLIES							-
CHEMICAL SUPPLIES	-	-	-	250	250	250	-
GENERAL SUPPLIES	-	-	-	-	-	-	-
JANITORIAL SUPPLIES	188	186	146	300	300	300	-
OFFICE SUPPLIES	-	-	-	50	-	50	-
TOOLS	40	180	44	250	250	1,000	750
Total Supplies	$ 228	$ 366	$ 190	$ 850	$ 800	1,600	750
							-
MAINTENANCE							-

540-CEMETERY FUND	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
BUILDING MAINTENANCE	467	-	-	500	9	500	-
EQUIPMENT MAINTENANCE	5,218	3,857	4,410	5,000	5,000	5,000	-
LIGHTING MAINTENANCE	-	-	-	-	-	-	-
PUBLIC GROUNDS MAINTENANCE	528	180	216	800	800	800	-
VEHICLE MAINTENANCE	292	-	1,143	1,500	1,600	1,500	-
Total Maintenance	$ 6,505	$ 4,037	$ 5,768	$ 7,800	$ 7,409	7,800	-
							-
MISCELLANEOUS							-
ADVERTISING	-	-	-	100	100	100	-
FUEL-MOTOR VEHICLES	2,366	2,000	3,292	4,725	2,604	3,125	(1,600)
GENERAL INSURANCE	2,229	2,438	2,723	3,000	2,896	3,186	186
MISCELLANEOUS	322	861	-	1,000	1,000	1,000	-
SAFETY	-	-	-	250	-	250	-
SPECIAL SERVICES	117	216	149	500	500	1,336	836
WEARING APPAREL	1,191	1,221	1,152	1,200	1,036	1,200	-
Total Miscellaneous	$ 6,225	$ 6,736	$ 7,317	$ 10,775	$ 8,136	10,196	(579)
							-
UTILITIES							-
UTILITIES-ELECTRIC	3,323	3,376	3,524	4,200	5,204	5,724	1,524
UTILITIES-SEWER	118	215	201	240	295	339	99
UTILITIES-WATER	116	482	191	240	240	264	24
UTILITIES-TELEPHONE	643	706	745	700	848	1,090	390
Total Utilities	$ 4,200	$ 4,779	$ 4,660	$ 5,380	$ 6,587	7,418	2,038
							-
TOTAL EXPENDITURES	**$ 152,008**	**$ 156,628**	**$ 161,295**	**$ 142,616**	**$ 115,552**	**139,793**	**(2,823)**
							-
REVENUE OVER/(UNDER) EXPENDITURES	$ (121,304)	$ (112,396)	$ (123,695)	$ (98,516)	$ (94,735)	(121,743)	(23,227)
							-
OTHER SOURCES	$ 98,851	$ 114,000	$ 130,151	$ 120,566	$ 99,735	121,743	1,177
OTHER USES	$ -	$ -	$ -	$ -	$ -	-	-
							-
REVENUE & OTHER SOURCES OVER/							-
(UNDER) EXPENDITURES & OTHER USES	**$ (22,453)**	**$ 1,604**	**$ 6,456**	**$ 22,050**	**$ 5,000**	**0**	**(22,050)**

Airport Fund

The Airport Fund is used to report revenues brought in through hangar rental fees, the sale of fuel, and grant funding. There is a $64,621 deficit in the proposed budget. The Airport Board approved using prior year fund balance to cover the deficit.

Notable Changes:

Revenues-

- Increase revenues for additional hangar rental fees
  - $2,760
- Increase revenues for grant funding for T-hangar construction and ARPA Grant reimbursement
  - $335,000

Expenditures-

- Increase for Airplane fuel
  - $10,000
- Increase in General Insurance (we underbudgeted FY2023)
  - $1,915
- Increase in utility costs, will have additional cost for new T-Hangar addition
  - $2,550

Airport Fund

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
560-AIRPORT FUND							$ 191,557
REVENUES							
PERMITS/LICENSES/FEES	$ 540	$ 3,093	$ 2,180	$ 3,000	$ 4,220	$ 5,760	$ 2,760
OTHER	$ 149,597	$ 720,202	$ 63,890	$ 442,400	$ 5,705	$ 777,382	$ 334,982
MISCELLANEOUS	$ 154	$ 132	$ (59)	$ 72	$ 145	$ 12	$ (60)
RESERVES FROM PRIOR YEAR	$ -	$ -	$ -	$ 35,338	$ -	$ 64,621	$ 29,283
TOTAL REVENUES	**$ 150,291**	**$ 723,427**	**$ 66,011**	**$ 926,282**	**$ 10,070**	**$ 847,775**	**$ (78,507)**
EXPENDITURE SUMMARY							
SUPPLIES	$ 13,496	$ 12,731	$ 1,121	$ 16,700	$ 10,302	$ 26,700	$ 10,000
MAINTENANCE	$ 3,405	$ 10,322	$ 5,330	$ 15,300	$ 2,500	$ 10,300	$ (5,000)
MISCELLANEOUS	$ 4,492	$ 1,964	$ 5,405	$ 7,860	$ 6,995	$ 8,775	$ 915
UTILITIES	$ 3,760	$ 4,315	$ 5,195	$ 4,950	$ 4,979	$ 7,500	$ 2,550
CAPITAL IMPROVEMENTS	$ 118,443	$ 567,613	$ 515	$ 486,000	$ 3,376	$ 794,500	$ 308,500
TOTAL EXPENDITURES	**$ 143,596**	**$ 596,945**	**$ 17,565**	**$ 530,810**	**$ 28,152**	**$ 847,775**	**$ 316,965**
REVENUE OVER/(UNDER) EXPENDITURES	$ 6,695	$ 126,482	$ 48,446	$ 395,472	$ (18,082)	$ 0	$ (395,472)
OTHER FINANCING SOURCES	$ -	$ -	$ -	$ 50,000	$ -	$ -	$ (50,000)
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	**$ 6,695**	**$ 126,482**	**$ 48,446**	**$ 445,472**	**$ (18,082)**	**$ 0**	**$ (445,472)**

Beginning Fund Balance	$ 191,557
Projected fund balance	**$ 126,936**

Airport Fund CIP

City of Salem, Missouri

Fiscal Year 2024 Capital Improvement Plan Details

			FY 24
560- Airport Fund (Expenditures)			
Airport	Pilot's Lounge Improvements	$	25,000
Airport	New Electric Svs via Intercounty Electric	$	5,000
Airport	T-Hangar Construction (City Match $43,118)	$	764,500
	Airport Subtotal	**$**	**794,500**

560-AIRPORT FUND	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
REVENUES							-
PERMITS/LICENSES/FEES							-
HANGAR RENTAL FEES	540	3,093	2,180	3,000	4,220	5,760	2,760
Total Permits/Licenses/Fees	$ 540	$ 3,093	$ 2,180	$ 3,000	$ 4,220	5,760	2,760
							-
OTHER							-
GRANT	143,805	715,386	57,001	437,400	3,038	772,382	334,982
SALE OF FUEL	5,792	4,816	6,889	5,000	2,667	5,000	-
Total Other	$ 149,597	$ 720,202	$ 63,890	$ 442,400	$ 5,705	777,382	334,982
							-
MISCELLANEOUS							-
MISCELLANEOUS	-	-	(83)	-	133	-	-
SUPER NOW INTEREST	39	32	23	12	12	12	-
DIVIDENDS	115	100	-	60	-	-	(60)
Total Miscellaneous	$ 154	$ 132	$ (59)	$ 72	$ 145	12	(60)
							-
RESERVES FROM PRIOR YEAR	$ -	$ -	$ -	$ 35,338	$ -	64,621	29,283
							-
TOTAL REVENUES	**$ 150,291**	**$ 723,427**	**$ 66,011**	**$ 926,282**	**$ 10,070**	**847,775**	**(78,507)**
							-
EXPENDITURES							-
SUPPLIES							-
FUEL-AIRPLANE	13,384	11,670	796	15,000	10,261	25,000	10,000
CHEMICAL SUPPLIES	-	1,061	-	1,000	-	1,000	-
COMPUTER SUPPLIES	-	-	-	-	-	-	-
GENERAL SUPPLIES	-	-	325	-	-	-	-
JANITORIAL SUPPLIES	-	-	-	100	41	100	-
OFFICE SUPPLIES	112	-	-	100	-	100	-
TOOLS	-	-	-	500	-	500	-
Total Supplies	$ 13,496	$ 12,731	$ 1,121	$ 16,700	$ 10,302	26,700	10,000
							-
MAINTENANCE							-
BUILDING MAINTENANCE	63	39	1,454	2,500	1,000	2,500	-
EQUIPMENT MAINTENANCE	2,011	34	577	5,000	500	2,500	(2,500)
LIGHTING MAINTENANCE	1,331	10,249	3,299	7,500	1,000	5,000	(2,500)
PUBLIC GROUNDS MAINTENANCE	-	-	-	300	-	300	-
Total Maintenance	$ 3,405	$ 10,322	$ 5,330	$ 15,300	$ 2,500	10,300	(5,000)
							-
MISCELLANEOUS							-
ADVERTISING	118	50	-	100	371	100	-
GENERAL INSURANCE	2,605	200	3,543	2,440	3,959	4,355	1,915

560-AIRPORT FUND	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
MISCELLANEOUS	-	-	-	100	-	100	-
SAFETY	-	-	-	20	-	20	-
SPECIAL SERVICES	-	-	-	3,000	1,000	2,000	(1,000)
CREDIT CARD SERVICE CHARGES	1,769	1,714	1,862	2,200	1,665	2,200	-
Total Miscellaneous	$ 4,492	$ 1,964	$ 5,405	$ 7,860	$ 6,995	8,775	915
							-
UTILITIES							-
UTILITIES-ELECTRIC	2,392	2,807	2,748	3,300	2,525	5,000	1,700
UTILITIES-TELEPHONE	1,368	1,508	2,447	1,650	2,454	2,500	850
Total Utilities	$ 3,760	$ 4,315	$ 5,195	$ 4,950	$ 4,979	7,500	2,550
							-
CAPITAL IMPROVEMENTS							-
CAPITAL OUTLAY-BEACON	-	-	-	-	-	-	-
CAPITAL OUTLAY-PAVEMENT & SEAL	-	-	4,756	-	-	-	-
CAPITAL OUTLAY-RUNWAY LIGHTING	-	-	-	-	-	-	-
CAPITAL OUTLAY-MASTER PLAN	4,428	1,842	-	-	-	-	-
CAPITAL OUTLAY-REGULATOR	-	-	-	-	-	-	-
CAPITAL OUTLAY-LAND ACQUSITION	-	-	-	-	-	-	-
CAPITAL OUTLAY- PILOT LOUNGE	-	-	-	-	-	25,000	25,000
CAPITAL OUTLAY-TREE CLEARING	13,944	-	-	-	-	-	-
CAPITAL OUTLAY-BLDG FOR EQUIP	-	-	-	-	-	-	-
CAPITAL OUTLAY-HANGAR/APRON DE	100,071	565,771	(4,241)	486,000	3,376	769,500	283,500
Total Cap Improvements	$ 118,443	$ 567,613	$ 515	$ 486,000	$ 3,376	794,500	308,500
							-
TOTAL EXPENDITURES	**$ 143,596**	**$ 596,945**	**$ 17,565**	**$ 530,810**	**$ 28,152**	**847,775**	**316,965**
							-
REVENUE OVER/(UNDER) EXPENDITURES	$ 6,695	$ 126,482	$ 48,446	$ 395,472	$ (18,082)	0	(395,472)
							-
OTHER FINANCING SOURCES	$ -	$ -	$ -	$ 50,000	$ -	-	(50,000)
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -	-	-
							-
REVENUE & OTHER SOURCES OVER/							-
(UNDER) EXPENDITURES & OTHER USES	**$ 6,695**	**$ 126,482**	**$ 48,446**	**$ 445,472**	**$ (18,082)**	**0**	**(445,472)**

Economic Development Fund

The only source of revenue for the Economic Development Fund is Grant reimbursements. This fund does not bring in enough revenue therefore, a transfer from the General fund is used to balance the budget. The fund consists of 1 part-time position that is reimbursed through grant funds.

Notable Changes:

Revenues-

- Increase revenues for FHLB Grant reimbursement
  - $154,729

Expenditures-

- Increase in Clerical Wages (100% reimbursable through grant funding)
  - $25,577
- Increase in FHLB Grant Expenditures (100% reimbursable through grant funding)
  - $25,383

Economic Development Fund

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
703-ECONOMIC DEVELOPMENT							
REVENUES							
MISCELLANEOUS	$ 19,124	$ 10,917	$ 21,146	$ 432,004	$ 39,468	$ 586,733	$ 154,729
RESERVES FROM PRIOR YEAR	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUES	**$ 19,124**	**$ 10,917**	**$ 21,146**	**$ 432,004**	**$ 39,468**	**$ 586,733**	**$ 154,729**
EXPENDITURE SUMMARY							
Personnel	$ 80,264	$ 84,219	$ 86,979	$ 106,687	$ 47,872	$ 27,872	$ (78,815)
SUPPLIES	$ 139	$ 377	$ 805	$ 1,500	$ 517	$ 1,000	$ (500)
MAINTENANCE	$ -	$ 1,015	$ -	$ 1,500	$ -	$ -	$ (1,500)
MISCELLANEOUS	$ 41,039	$ 2,909	$ 16,439	$ 34,850	$ 20,803	$ 19,450	$ (15,400)
UTILITIES	$ 2,033	$ 2,087	$ 2,099	$ 2,000	$ 1,763	$ 2,000	$ -
CAPITAL IMPROVEMENTS	$ -	$ -	$ -	$ 479,447	$ 107,198	$ 504,830	$ 25,383
TOTAL EXPENDITURES	**$ 123,475**	**$ 90,607**	**$ 106,323**	**$ 625,984**	**$ 178,153**	**$ 555,152**	**$ (70,832)**
REVENUE OVER/(UNDER) EXPENDITURES	$ (104,351)	$ (79,690)	$ (85,177)	$ (193,980)	$ (138,685)	$ 31,581	$ 225,561
OTHER FINANCING SOURCES	$ 67,341	$ 80,500	$ 103,588	$ 193,980	$ 138,685	$ -	$ (193,980)
OTHER FINANCING USES							
(UNDER) EXPENDITURES & OTHER USES	**$ (37,010)**	**$ 810**	**$ 18,411**	**$ -**	**$ -**	**$ 31,581**	**$ 31,581**

Beginning Fund Balance	$ 19,321
Ending Fund Balance	$ 50,902

703-ECONOMIC DEVELOPMENT	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
REVENUES							-
MISCELLANEOUS							-
MISCELLANEOUS	19,407	10,900	16,142	12,000	6,104	-	(12,000)
FHLB GRANT	-	-	5,000	420,000	33,271	586,729	166,729
SUPER NOW INTEREST	(283)	17	4	4	93	4	-
Total Miscellaneous	$ 19,124	$ 10,917	$ 21,146	$ 432,004	$ 39,468	586,733	154,729
							-
RESERVES FROM PRIOR YEAR	$ -	$ -	$ -	$ -	$ -	-	-
							-
TOTAL REVENUES	**$ 19,124**	**$ 10,917**	**$ 21,146**	**$ 432,004**	**$ 39,468**	**586,733**	**154,729**
							-
EXPENDITURES							-
Personnel							-
SUPERVISION	61,843	65,817	66,907	68,522	27,068	-	(68,522)
OPERATING	-	-	-	-	-	-	-
CLERICAL	-	-	272	16,640	9,936	25,577	8,937
OVERTIME	-	-	-	-	-	-	-
FICA	4,709	4,878	5,146	6,362	2,831	2,046	(4,316)
UNEMPLOYMENT	47	39	77	99	99	99	-
WORKERS COMPENSATION	177	147	130	150	137	150	-
HEALTH INSURANCE	7,120	6,039	6,600	6,600	4,400	-	(6,600)
LIFE INSURANCE	70	57	62	60	45	-	(60)
RETIREMENT	6,298	7,242	7,785	8,254	3,356	-	(8,254)
Total Personnel	$ 80,264	$ 84,219	$ 86,979	$ 106,687	$ 47,872	27,872	(78,815)
							-
SUPPLIES							-
COMPUTER SUPPLIES	139	99	5	500	500	500	-
OFFICE SUPPLIES	-	278	800	1,000	17	500	(500)
Total Supplies	$ 139	$ 377	$ 805	$ 1,500	$ 517	1,000	(500)
							-
MAINTENANCE							-
EQUIPMENT MAINTENANCE	-	1,015	-	1,500	-	-	(1,500)
Total Maintenance	$ -	$ 1,015	$ -	$ 1,500	$ -	-	(1,500)
							-
MISCELLANEOUS							-
ADVERTISING	12,005	6,555	6,163	15,000	6,573	7,000	(8,000)
CONTRACTED SERVICES-CHAMBER OF	5,000	10,000	5,000	10,000	10,000	10,000	-
BOOKS & PERIODICALS	-	-	-	100	-	-	(100)
FUEL- MOTOR VEHICLE	-	-	53	-	127	-	-
MEMBERSHIPS	600	918	993	1,500	1,000	1,000	(500)
MISCELLANEOUS	206	16	-	250	-	250	-

703-ECONOMIC DEVELOPMENT	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
TRAINING	-	1,830	2,330	2,000	450	-	(2,000)
TRAVEL	828	605	1,425	3,500	153	-	(3,500)
SPECIAL SERVICES	22,000	(17,015)	275	2,500	2,500	1,200	(1,300)
WEARING APPAREL	400	-	200	-	-	-	-
Total Miscellaneous	$ 41,039	$ 2,909	$ 16,439	$ 34,850	$ 20,803	19,450	(15,400)
							-
UTILITIES							-
TELEPHONE	2,033	2,087	2,099	2,000	1,763	2,000	-
Total Utilities	$ 2,033	$ 2,087	$ 2,099	$ 2,000	$ 1,763	2,000	-
							-
CAPITAL IMPROVEMENTS							-
OFFICE FURNITURE	-	-	-	-	-	-	-
CAPITAL OUTLAY-COMPUTER	-	-	-	1,000	-	-	(1,000)
FHLB GRANT EXPENSES	-	-	-	452,447	107,198	478,830	26,383
APPRAISALS	-	-	-	6,000	-	6,000	-
HOUSING STUDY	-	-	-	20,000	-	20,000	-
Total Cap Improvements	$ -	$ -	$ -	$ 479,447	$ 107,198	504,830	25,383
							-
TOTAL EXPENDITURES	**$ 123,475**	**$ 90,607**	**$ 106,323**	**$ 625,984**	**$ 178,153**	**555,152**	**(70,832)**
							-
REVENUE OVER/(UNDER) EXPENDITURES	$ (104,351)	$ (79,690)	$ (85,177)	$ (193,980)	$ (138,685)	31,581	225,561
							-
OTHER FINANCING SOURCES	$ 67,341	$ 80,500	$ 103,588	$ 193,980	$ 138,685	-	(193,980)
OTHER FINANCING USES							-
							-
(UNDER) EXPENDITURES & OTHER USES	**$ (37,010)**	**$ 810**	**$ 18,411**	**$ -**	**$ -**	**31,581**	**31,581**

Electric Fund

The Electric fund consist of 7.7 staff positions

Notable Changes:

Revenues:

- 3.5% increase in Electric rates and SAF, decrease from $10/month to $8/month
  - $433,849

Expenditures:

- 4% COLA (Cost of Living)
  - $16,741.77
- Retirement cost increased from 12.4% to 12.7%
  - $4,214.67
- Increase in overall costs of general supplies, maintenance, and tools such as wire, streetlights
  - $19,735
- Increase in Special Services for potential rate study
  - $11,500
- Increase in Computer Software for Nexgrid (our AMI meters), Exceleron (Pre-pay & online program)
  - $26,600
- Increase 10% for utility costs (includes City's cost of power)
  - $563,380

Electric Fund

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
REVENUES							
SALES TAX	$ 179,010	$ 179,359	$ 181,709	$ 180,000	$ 231,500	$ 198,783	$ 18,783
PERMITS/LICENSES/FEES	$ 171	$ 561	$ 367	$ 150	$ 215	$ 150	$ -
CHARGES FOR SERVICES	$ 5,107,658	$ 5,024,668	$ 5,467,541	$ 6,729,066	$ 7,072,816	$ 7,132,836	$ 403,770
MISCELLANEOUS	$ 13,194	$ 6,028	$ 3,754	$ 60,021	$ 43,843	$ 2,500	$ (57,521)
RESERVES FROM PRIOR YEAR	$ -	$ -	$ -	$ 25,167	$ -	$ -	$ (25,167)
TOTAL REVENUES	**$ 5,300,033**	**$ 5,210,616**	**$ 5,653,370**	**$ 6,994,404**	**$ 7,348,373**	**$ 7,334,269**	**$ 339,865**
EXPENDITURE SUMMARY							
PERSONNEL	$ 511,409	$ 523,252	$ 523,282	$ 547,721	$ 511,762	$ 551,637	$ 3,916
SUPPLIES	$ 17,592	$ 22,246	$ 39,568	$ 27,100	$ 21,456	$ 32,600	$ 5,500
MAINTENANCE	$ 98,440	$ 66,140	$ 115,081	$ 111,300	$ 104,300	$ 113,000	$ 1,700
MISCELLANEOUS	$ 220,312	$ 311,225	$ 261,069	$ 331,935	$ 319,121	$ 393,970	$ 62,035
UTILITIES	$ 3,107,332	$ 3,643,207	$ 4,140,529	$ 4,327,970	$ 4,445,641	$ 4,891,350	$ 563,380
CAPITAL IMPROVEMENTS	$ 114,567	$ 186,251	$ 218,980	$ 418,378	$ 251,297	$ 189,400	$ (228,978)
TOTAL EXPENDITURES	**$ 4,069,652**	**$ 4,752,321**	**$ 5,298,510**	**$ 5,764,404**	**$ 5,653,577**	**$ 6,171,957**	**$ 407,553**
							$ -
REVENUES OVER/(UNDER) EXPENDITURES	$ 1,230,381	$ 458,295	$ 354,860	$ 1,230,000	$ 1,694,796	$ 1,162,312	$ (67,688)
							$ -
OTHER SOURCES	$ -	$ 208,625	$ 350,000	$ -	$ -	$ -	$ -
OTHER USES	$ 738,010	$ 1,215,000	$ 638,510	$ 1,230,000	$ 1,480,000	$ 1,144,926	$ (85,074)
							$ -
(UNDER) EXPENDITURES & OTHER USES	**$ 492,371**	**$ (548,080)**	**$ 66,350**	**$ 0**	**$ 214,796**	**$ 17,386**	**$ 17,386**

Beginning Fund Balance	$ 295,909
Ending Fund Balance	$ 313,295

Electric Fund
Pre-Existing Leases & Debt

Project Costs and Funding Source	
Funding Source	**FY 24**
501-501-70182- Digger Truck Lease	$ 57,600.00
501-501-70184- Bucket Truck Lease	$ 30,300.00
501-501-70199/70200- COP Payments	$ 101,500.00
501-501-66010- MMMPEP weather relief	$ 234,871.00
Total	**$ 424,271.00**

501-ELECTRIC FUND	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
REVENUES							-
SALES TAX							-
SALES TAX-UTILITIES	179,010	179,359	181,709	180,000	231,500	198,783	18,783
Total Sales Tax	$ 179,010	$ 179,359	$ 181,709	$ 180,000	$ 231,500	198,783	18,783
							-
PERMITS/LICENSES/FEES							-
30% CREDIT BUREAU FEE	(22)	541	210	-	-	-	-
INSUFFICIENT CHECK CHARGE	193	20	158	150	215	150	-
Total Permits/Licenses/Fees	$ 171	$ 561	$ 367	$ 150	$ 215	150	-
							-
CHARGES FOR SERVICES							-
SALE OF ELECTRIC	5,078,855	5,076,208	5,388,796	6,677,759	6,979,378	7,111,608	433,849
ELECTRIC DISCOUNTS APPLIED	(28,883)	(53,101)	(22,939)	(31,243)	(31,243)	(31,243)	-
AMP REVENUE	4,539	(1,407)	17,822	-	(25,000)	(25,000)	(25,000)
RECONNECTS	4,763	-	11,913	7,500	7,500	5,000	(2,500)
PENALTY FEES-ELECTRIC	40,605	-	71,886	60,000	103,269	40,000	(20,000)
SERVICES CHARGES	38	88	63	50	50	50	-
PROCESSING FEES					9,000	25,000	25,000
RENTS & ROYALTIES	5,241	2,880	-	-	13,362	7,421	7,421
SALE OF FIXED ASSETS	2,500	-	-	15,000	16,500	-	(15,000)
Total Charges for Services	$ 5,107,658	$ 5,024,668	$ 5,467,541	$ 6,729,066	$ 7,072,816	7,132,836	403,770
							-
MISCELLANEOUS							-
MISCELLANEOUS	707	2,429	3,730	60,000	35,843	1,500	(58,500)
COBRA INSURANCE REIMBURSEMENT	-	-	-	-	-	-	-
SUPER NOW INTEREST	12,338	3,315	24	21	8,000	1,000	979
DIVIDENDS	149	284	-	-	-	-	-
Total Miscellaneous	$ 13,194	$ 6,028	$ 3,754	$ 60,021	$ 43,843	2,500	(57,521)
							-
RESERVES FROM PRIOR YEAR	$ -	$ -	$ -	$ 25,167	$ -	-	(25,167)
							-
TOTAL REVENUES	**$ 5,300,033**	**$ 5,210,616**	**$ 5,653,370**	**$ 6,994,404**	**$ 7,348,373**	**7,334,269**	**339,865**
							-
EXPENDITURES							-
Personnel							-
SUPERVISION	60,653	64,211	66,184	65,500	58,313	69,120	3,620
OPERATING	263,562	263,732	254,269	255,000	235,000	250,200	(4,800)
CLERICAL	45,449	54,992	63,638	60,400	57,700	61,816	1,416
PUBLIC WORKS DIRECTOR	14,173	16,018	16,188	16,301	16,457	18,553	2,252
OVERTIME	312	-	1,137	5,000	5,000	5,200	200
OVERTIME-CLERICAL	53	-	-	-	-	-	-

501-ELECTRIC FUND	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
FICA	28,579	29,032	30,397	35,550	29,798	32,391	(3,159)
UNEMPLOYMENT	341	293	480	1,236	1,236	1,236	-
WORKERS COMPENSATION	17,974	14,772	13,339	15,000	15,000	15,000	-
HEALTH INSURANCE	41,596	35,862	32,917	46,200	46,200	46,200	-
LIFE INSURANCE	550	458	458	500	500	500	-
RETIREMENT	38,167	43,882	44,276	47,034	46,559	51,421	4,387
Total Personnels	$ 511,409	$ 523,252	$ 523,282	$ 547,721	$ 511,762	551,637	3,916
							-
SUPPLIES							-
CHEMICAL SUPPLIES	282	136	-	500	200	500	-
COMPUTER SUPPLIES	96	1,740	957	1,000	100	1,000	-
GENERAL SUPPLIES	223	-	80	100	-	100	-
JANITORIAL SUPPLIES	310	269	253	500	200	500	-
OFFICE SUPPLIES	14,210	16,262	31,756	20,000	14,256	23,000	3,000
TOOLS	2,471	3,839	6,522	5,000	6,700	7,500	2,500
Total Supplies	$ 17,592	$ 22,246	$ 39,568	$ 27,100	$ 21,456	32,600	5,500
							-
MAINTENANCE							-
BUILDING MAINTENANCE	3,605	2,656	870	2,000	2,000	3,500	1,500
EQUIPMENT MAINTENANCE	73,895	62,574	107,530	100,000	95,000	90,000	(10,000)
LIGHTING MAINTENANCE	12,745	420	6,208	5,000	5,000	15,000	10,000
PUBLIC GROUNDS MAINTENANCE	15	-	474	300	300	500	200
VEHICLE MAINTENANCE	8,180	490	(1)	4,000	2,000	4,000	-
Total Maintenance	$ 98,440	$ 66,140	$ 115,081	$ 111,300	$ 104,300	113,000	1,700
							-
MISCELLANEOUS							-
ADVERTISING	400	778	458	200	200	200	-
EQUIPMENT HIRE	-	-	-	1,000	-	1,000	-
BOOKS & PERIODICALS	28	-	-	-	-	-	-
FUEL-MOTOR VEHICLES	9,700	9,748	11,613	16,200	13,326	16,200	-
GENERAL INSURANCE	5,606	6,132	6,808	7,500	7,239	7,963	463
MEMBERSHIPS	1,293	1,230	1,317	1,500	1,500	1,500	-
MISCELLANEOUS	2,247	253	10,649	2,500	2,500	2,500	-
RENT	-	-	160	100	-	100	-
SALES TAX PAYABLE	150,536	249,732	181,688	181,385	223,384	212,035	30,650
TRAVEL	8,516	10	-	2,500	2,500	2,500	-
SAFETY & TRAINING	4,634	5,430	285	8,000	8,000	8,000	-
SPECIAL SERVICES	9,050	11,136	9,714	20,000	20,000	35,700	15,700
STATE AUDIT	-	-	-	8,750	-	-	(8,750)
COMPUTER SOFTWARE	-	-	-	27,200	-	53,800	26,600
CREDIT CARD SERVICE CHARGES	22,043	21,591	34,795	50,000	35,372	47,372	(2,628)

501-ELECTRIC FUND	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
WEARING APPAREL	6,194	5,135	3,550	5,000	5,000	5,000	-
CHARGE BACK ITEM FEE	65	50	32	100	100	100	-
BAD DEBT	-	-	-	-	-	-	-
Total Miscellaneous	$ 220,312	$ 311,225	$ 261,069	$ 331,935	$ 319,121	393,970	62,035
							-
UTILITIES							-
UTILITIES-ELECTRIC	1,777	1,310	1,355	2,514	1,300	1,456	(1,058)
UTILITIES-PURCHASE OF POWER	3,101,409	3,636,738	4,135,284	4,321,372	4,440,172	4,884,189	562,817
UTILITIES-WATER	61	-	63	84	84	420	336
UTILITIES-TELEPHONE	4,085	5,159	3,828	4,000	4,085	5,285	1,285
Total Utilities	$ 3,107,332	$ 3,643,207	$ 4,140,529	$ 4,327,970	$ 4,445,641	4,891,350	563,380
							-
CAPITAL IMPROVEMENTS							-
CAPITAL OUTLAY-TRANSFORMERS	6,732	25,290	19,551	35,000	35,000	-	(35,000)
CAPITAL OUTLAY-POLES	-	11,286	26,426	25,000	25,000	-	(25,000)
CAPITAL OUTLAY- ELECTRIC TRUCK	-	-	-	100,000	-	-	(100,000)
CAPITAL IMPROVEMENT-2 SHOP BAY	9,714	-	-	-	-	-	-
LED LIGHT UPGRADE-4TH STREET	-	-	-	75,000	29,087	-	(75,000)
TRACATOR W/LOADER	-	-	-	-	-	-	-
F550 W/DUMP BED	-	47,000	-	-	-	-	-
DIGGER TRUCK	-	-	-	-	14,514	57,600	57,600
DIGGER TRUCK RENTAL	-	4,524	73,500	70,250	42,000	-	(70,250)
BUCKET TRUCK	-	-	-	13,000	5,376	30,300	17,300
VACUUM TRUCK	-	-	-	-	-	-	-
GIS MAPPING	-	-	-	-	-	-	-
SCENIC RIVER PLAZA PROJECT	-	-	-	-	-	-	-
GRAPPLE	-	-	0	-	-	-	-
1/2 COP PAYMENT NOVEMBER	77,310	77,704	79,338	79,317	81,019	82,500	3,183
1/2 COP PAYMENT MAY	20,811	20,447	20,165	20,811	19,301	19,000	(1,811)
Total Cap Improvements	$ 114,567	$ 186,251	$ 218,980	$ 418,378	$ 251,297	189,400	(228,978)
							-
TOTAL EXPENDITURES	**$ 4,069,652**	**$ 4,752,321**	**$ 5,298,510**	**$ 5,764,404**	**$ 5,653,577**	**6,171,957**	**407,553**
							-
REVENUES OVER/(UNDER) EXPENDITURES	$ 1,230,381	$ 458,295	$ 354,860	$ 1,230,000	$ 1,694,796	1,162,312	(67,688)
							-
OTHER SOURCES	$ -	$ 208,625	$ 350,000	$ -	$ -	-	-
OTHER USES	$ 738,010	$ 1,215,000	$ 638,510	$ 1,230,000	$ 1,480,000	1,144,926	(85,074)
							-
(UNDER) EXPENDITURES & OTHER USES	**$ 492,371**	**$ (548,080)**	**$ 66,350**	**$ 0**	**$ 214,796**	**17,386**	**17,386**

Electric Reserve Funds- 502/503

ELECTRIC RESERVES FUND - 502/503					
Beginning Balance 7/1/2023				$	**827,118.00**
	Revenues (5% Reserves Annually)		+	$	264,925.52
	Revenues (Availability Fee)		+	$	280,000.00
	Expences (OUT)				
		CAPITAL OUTLAY-TRANSFORMERS	-	$	30,000.00
		CAPITAL OUTLAY-POLES	-	$	25,000.00
		HYDROVAC TRUCK	-	$	47,500.00
(25% Reserve Goal)		$ 1,324,627.50	-	$	-
Ending Balance 6/30/24		$ (55,083.98)	=	$	**1,269,543.52**

Water Fund

The Water fund consist of 5.2 staff positions

Notable Changes:

Expenditures:

- 4% COLA (Cost of Living)
  - $11,567.04
- Retirement cost increased from 12.4% to 12.7%
  - $2,939.53
- Increase in overall costs of general supplies, maintenance and tools
  - $1,600
- Increase in Computer Software for Nexgrid (our AMI meters), Exceleron (Pre-pay & online program)
  - $14,500
- Increase 10% for utility costs (underbudgeted in FY2023)
  - $25,074

Water Fund

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
REVENUES							
SALES TAX	$ 10,911	$ 14,481	$ 13,699	$ 14,000	$ 17,591	$ 13,597	$ (403)
OTHER	$ 95,653	$ (95,653)	$ -	$ -	$ -	$ -	$ -
CHARGES FOR SERVICES	$ 807,083	$ 974,618	$ 904,626	$ 792,508	$ 965,485	$ 929,770	$ 137,262
MISCELLANEOUS	$ 5,552	$ 56,133	$ 249	$ 823	$ 6,162	$ 2,600	$ 1,777
RESERVES FROM PRIOR YEAR	$ -	$ -	$ -	$ 290,421	$ -	$ -	$ (290,421)
TOTAL REVENUES	**$ 919,199**	**$ 949,579**	**$ 918,573**	**$ 1,097,752**	**$ 989,238**	**$ 945,967**	**$ (151,785)**
EXPENDITURE SUMMARY							
PERSONNEL	$ 356,526	$ 340,489	$ 417,042	$ 386,702	$ 351,040	$ 389,494	$ 2,792
SUPPLIES	$ 11,481	$ 13,717	$ 8,683	$ 19,450	$ 14,300	$ 14,250	$ (5,200)
MAINTENANCE	$ 111,489	$ 76,261	$ 106,938	$ 108,300	$ 107,831	$ 109,900	$ 1,600
MISCELLANEOUS	$ 148,345	$ 46,322	$ 58,017	$ 85,515	$ 69,520	$ 89,920	$ 4,405
UTILITIES	$ 101,657	$ 117,390	$ 119,832	$ 140,190	$ 150,033	$ 165,264	$ 25,074
CAPITAL IMPROVEMENTS	$ 193,105	$ 189,583	$ 112,585	$ 437,228	$ 201,730	$ 135,411	$ (301,817)
TOTAL EXPENDITURES	**$ 922,603**	**$ 783,762**	**$ 823,097**	**$ 1,177,385**	**$ 894,454**	**$ 904,239**	**$ (273,146)**
(UNDER) EXPENDITURES & OTHER USES	$ (3,404)	$ 165,817	$ 95,476	$ (79,633)	$ 94,784	$ 41,728	$ 121,361
OTHER SOURCES	$ -	$ -	$ -	$ 120,000	$ -	$ -	$ (120,000)
OTHER USES	$ -	$ -	$ -	$ 40,367	$ -	$ 41,155	$ 788
(UNDER) EXPENDITURES & OTHER USES	**$ (3,404)**	**$ 165,817**	**$ 95,476**	**$ 0**	**$ 94,784**	**$ 574**	**$ 573**

Beginning Fund Balance	$ 679,805
Ending Fund Balance	$ 680,379

Water Fund
Pre-Existing Leases & Debt

Project Costs and Funding Source		
Funding Source	**FY 24**	
510-501-70197/70199- COP	$	103,411.00
510-501-70391- Backhoe Lease	$	12,000.00
Total	**$**	**115,411.00**

510-WATER FUND	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
REVENUES							-
SALES TAX							-
SALES TAX-UTILITIES	10,911	14,481	13,699	14,000	17,591	13,597	(403)
Total Sales Tax	$ 10,911	$ 14,481	$ 13,699	$ 14,000	$ 17,591	13,597	(403)
							-
OTHER							-
RURAL SEWER GRANT	95,653	(95,653)	-	-	-	-	-
Total Other	$ 95,653	$ (95,653)	$ -	$ -	$ -	-	-
							-
CHARGES FOR SERVICES							-
WATER SALES	787,185	950,933	839,084	768,908	920,922	906,470	137,562
WATER SOLD @ PLANT	3,557	4,568	5,414	2,500	3,039	2,500	-
RECONNECTS	3,800	-	9,469	5,000	5,225	2,500	(2,500)
PENALTY FEES-WATER	8,458	-	36,429	6,500	19,882	5,000	(1,500)
CONNECTIONS-WATER	3,995	6,710	4,035	2,500	2,500	2,500	-
PRIMACY FEE-WATER	-	7,194	9,607	7,000	12,767	9,500	2,500
SERVICE CHARGES	88	13	88	100	100	100	-
WATER TOWER RENTAL	-	-	-	-	-	1,200	1,200
SALE OF FIXED ASSETS	-	5,200	500	-	1,050	-	-
Total Charges for Services	$ 807,083	$ 974,618	$ 904,626	$ 792,508	$ 965,485	929,770	137,262
							-
MISCELLANEOUS							-
MISCELLANEOUS	4,705	54,387	-	600	162	600	-
SUPER NOW INTEREST	846	1,746	249	223	6,000	2,000	1,777
RENT-HEARTLAND METAL	1	-	-	-	-	-	-
Total Miscellaneous	$ 5,552	$ 56,133	$ 249	$ 823	$ 6,162	2,600	1,777
							-
RESERVES FROM PRIOR YEAR	$ -	$ -	$ -	$ 290,421	$ -	-	(290,421)
							-
TOTAL REVENUES	**$ 919,199**	**$ 949,579**	**$ 918,573**	**$ 1,097,752**	**$ 989,238**	**945,967**	**(151,785)**
							-
EXPENDITURES							-
Personnel							-
SUPERVISION	36,393	27,766	32,690	37,065	32,561	37,498	433
OPERATING	169,142	172,600	217,786	180,000	165,000	175,200	(4,800)
CLERICAL	32,278	33,318	35,896	40,000	38,000	41,600	1,600
PUBLIC WORKS DIRECTOR	14,173	16,018	16,188	16,301	16,457	18,553	2,252
OVERTIME	7,499	5,175	7,132	6,210	5,000	6,458	248
OVERTIME-CLERICAL	-	-	-	880	-	535	(345)
FICA	19,458	18,760	23,918	21,950	20,500	22,388	438
UNEMPLOYMENT	207	472	496	969	969	969	-

510-WATER FUND	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
WORKERS COMPENSATION	16,971	14,086	12,559	14,100	14,100	14,100	-
HEALTH INSURANCE	32,990	28,786	38,247	36,298	25,500	36,298	-
LIFE INSURANCE	412	343	411	330	353	355	25
RETIREMENT	27,003	23,165	31,720	32,599	32,600	35,540	2,941
Total Personnel	$ 356,526	$ 340,489	$ 417,042	$ 386,702	$ 351,040	389,494	2,792
							-
SUPPLIES							-
CHEMICAL SUPPLIES	5,451	4,146	3,748	6,000	6,000	5,500	(500)
COMPUTER SUPPLIES	473	524	300	500	250	400	(100)
GENERAL SUPPLIES	39	189	142	150	150	150	-
JANITORIAL SUPPLIES	484	353	237	400	400	400	-
OFFICE SUPPLIES	2,884	2,875	2,128	3,400	2,500	2,800	(600)
TOOLS	2,150	5,630	2,129	9,000	5,000	5,000	(4,000)
Total Supplies	$ 11,481	$ 13,717	$ 8,683	$ 19,450	$ 14,300	14,250	(5,200)
							-
MAINTENANCE							-
BUILDING MAINTENANCE	10,473	2,990	2,639	2,000	2,000	2,000	-
EQUIPMENT MAINTENANCE	89,372	71,503	100,942	100,000	100,000	100,000	-
PUBLIC GROUND MAINTENANCE	327	31	275	300	1,331	400	100
STREET MAINTENANCE	1,552	-	1,494	3,000	3,000	4,500	1,500
REPAIR TOWER & FENCE	-	-	-	-	-	-	-
VEHICLE MAINTENANCE	3,326	1,705	1,590	3,000	1,500	3,000	-
AMI METER UPGRADES	6,439	32	-	-	-	-	-
Total Maintenance	$ 111,489	$ 76,261	$ 106,938	$ 108,300	$ 107,831	109,900	1,600
							-
MISCELLANEOUS							-
ADVERTISING	916	1,140	1,163	800	500	800	-
BOOKS & PERIODICALS	28	-	-	-	-	-	-
FUEL-MOTOR VEHICLE	8,860	8,115	11,123	14,565	12,800	14,720	155
GENERAL INSURANCE	9,141	9,999	9,531	11,600	10,135	11,600	-
MEMBERSHIPS	2,510	1,457	2,483	2,500	2,500	2,500	-
MISCELLANEOUS	44	133	31	300	300	300	-
RENT	-	-	520	100	100	1,000	900
TRAVEL	4,764	2,915	5,774	5,000	5,000	4,000	(1,000)
SAFETY EQUIPMENT	938	286	3,027	3,000	2,000	2,000	(1,000)
SPECIAL SERVICES	109,417	10,887	12,876	22,000	22,000	15,900	(6,100)
STATE AUDIT	-	-	-	8,750	-	-	(8,750)
WEARING APPAREL	5,322	4,791	4,437	4,000	3,500	3,500	(500)
PRIMACY FEE	6,405	6,599	7,050	9,500	10,685	10,800	1,300
BAD DEBT	-	-	-	-	-	-	-
COMPUTER SOFTWARE	-	-	-	3,400	-	22,800	19,400

510-WATER FUND	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
Total Miscellaneous	$ 148,345	$ 46,322	$ 58,017	$ 85,515	$ 69,520	89,920	4,405
							-
UTILITIES							-
UTILITIES-ELECTRIC	96,839	111,354	115,377	135,000	143,000	157,300	22,300
UTILITIES-SEWER	547	-	431	600	1,695	1,500	900
UTILITIES-WATER	525	564	349	840	1,358	1,494	654
UTILITIES-TELEPHONE	3,746	5,472	3,676	3,750	3,980	4,970	1,220
Total Utilities	$ 101,657	$ 117,390	$ 119,832	$ 140,190	$ 150,033	165,264	25,074
							-
CAPITAL IMPROVEMENTS							-
GIS MAPPING	-	-	-	-	-	-	-
1/2 COP PAYMENT MAY	20,811	20,447	20,165	20,911	20,911	20,911	-
1/2 COP PAYMENT NOVEMBER	77,310	77,704	79,338	79,317	81,019	82,500	3,183
CENTER ST WATER LINE REPLACEME	-	-	200	-	-	-	-
CAPITAL OUTLAY-WELL #8	56,673	-	-	-	-	-	-
New Service Truck/van					17,800	-	-
HIGHWAY 19 SOUTH EXTENSION	-	-	-	-	-	-	-
WATER ENGINEERING FEES	12,155	-	975	20,000	20,000	20,000	-
BACKHOE LEASE	11,907	11,907	11,907	12,000	12,000	12,000	-
Fencing	-	-	-	40,000	-	-	(40,000)
NEW WELL DESIGN	338	-	-	50,000	50,000	-	(50,000)
NEW WELL CONSTRUCTION	-	20,640	-	150,000	-	-	(150,000)
NEW WELL CONSTRUCTION ADMIN	11,027	-	-	5,000	-	-	(5,000)
RECONDITION 2 RETENTION TANKS	-	58,885	-	60,000	-	-	(60,000)
DIAPHRAGM PUMP	2,884	-	-	-	-	-	-
Total Cap Improvements	$ 193,105	$ 189,583	$ 112,585	$ 437,228	$ 201,730	135,411	(301,817)
							-
TOTAL EXPENDITURES	**$ 922,603**	**$ 783,762**	**$ 823,097**	**$ 1,177,385**	**$ 894,454**	**904,239**	**(273,146)**
							-
(UNDER) EXPENDITURES & OTHER USES	$ (3,404)	$ 165,817	$ 95,476	$ (79,633)	$ 94,784	41,728	121,361
							-
OTHER SOURCES	$ -	$ -	$ -	$ 120,000	$ -	-	(120,000)
OTHER USES	$ -	$ -	$ -	$ 40,367	$ -	41,155	788
							-
(UNDER) EXPENDITURES & OTHER USES	**$ (3,404)**	**$ 165,817**	**$ 95,476**	**$ 0**	**$ 94,784**	**574**	**573**

Water Reserve Funds- 511/512

WATER RESERVES FUND - 511/512				
Beginning Balance 7/1/2023				**$ 902,733.00**
Revenues (5% Reserves Annually)			+	$ 41,155.00
Grant Revenue			+	$ 778,000.00
Expences (OUT)				
FENCING			-	$ 40,000.00
RECONDITION 2 RETENTION TANKS			-	$ 68,000.00
LEAD-SERVICE LINE INVENTORY (City Match $30,000)			-	$ 180,000.00
NEW WELL DESIGN (City Match $6,343)			-	$ 634,343.00
WATER LINE REPLACEMENT			-	$ 60,000.00
HYDROVAC TRUCK			-	$ 47,500.00
(25% Reserve Goal)		$ 205,774.25	-	$ 205,774.25
Ending Balance 6/30/24			=	**$ 486,270.75**

Sewer Fund

The Sewer fund consist of 4.2 staff positions

Notable Changes:

Expenditures:

- 4% COLA (Cost of Living)
  - $9,878.01
- Retirement cost increased from 12.4% to 12.7%
  - $0 (decrease in personnel)
- Increase in equipment maintenance to purchase UV Bulbs
  - $11,000
- Increase 15% for fuel costs
  - $1,284
- Increase in Computer Software for Nexgrid (our AMI meters), Exceleron (Pre-pay & online program)
  - $14,500
- Increase 10% for utility costs
  - $41,300

SEWER FUND

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
REVENUES							
PERMITS/LICENSES/FEES	$ 30	$ -	$ -	$ 125	$ -	$ -	$ (125)
OTHER	$ 379,347	$ 95,653	$ 25,000	$ -	$ -	$ -	$ -
CHARGES FOR SERVICES	$ 760,946	$ 905,473	$ 826,269	$ 740,359	$ 1,062,060	$ 1,190,427	$ 450,068
MISCELLANEOUS	$ 359	$ 997	$ 1,075	$ 100	$ 18,118	$ 3,200	$ 3,100
RESERVES FROM PRIOR YEAR	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUES	**$ 1,140,682**	**$ 1,002,123**	**$ 852,344**	**$ 740,584**	**$ 1,080,178**	**$ 1,193,627**	**$ 453,043**
EXPENDITURE SUMMARY							
PERSONNEL	$ 238,836	$ 242,377	$ 316,512	$ 346,800	$ 320,233	$ 327,049	$ (19,751)
SUPPLIES	$ 5,738	$ 5,376	$ 17,717	$ 12,100	$ 10,350	$ 10,100	$ (2,000)
MAINTENANCE	$ 397,281	$ 47,821	$ 50,964	$ 60,400	$ 64,887	$ 74,000	$ 13,600
MISCELLANEOUS	$ 55,677	$ 118,674	$ 89,957	$ 135,000	$ 126,825	$ 149,506	$ 14,506
UTILITIES	$ 83,105	$ 95,281	$ 112,580	$ 146,900	$ 163,596	$ 188,216	$ 41,316
CAPITAL IMPROVEMENTS	$ 294,564	$ 294,188	$ 504,046	$ 308,748	$ 307,129	$ 305,790	$ (2,958)
TOTAL EXPENDITURES	**$ 1,075,201**	**$ 803,717**	**$ 1,091,777**	**$ 1,009,948**	**$ 993,021**	**$ 1,054,661**	**$ 44,713**
REVENUE OVER/(UNDER) EXPENDITURES	$ 65,481	$ 198,406	$ (239,433)	$ (269,364)	$ 87,158	$ 138,966	$ 408,330
OTHER SOURCES	$ -	$ 50,000	$ 195,000	$ 310,000	$ -	$ -	$ (310,000)
OTHER USES	$ -	$ 14,000	$ 14,000	$ 37,029	$ -	$ 67,408	$ 30,379
(UNDER) EXPENDITURES & OTHER USES	**$ 65,481**	**$ 234,406**	**$ (58,433)**	**$ 3,607**	**$ 87,158**	**$ 71,557**	**$ 67,951**

Beginning Fund Balance	$ 208,426
Ending Fund Balance	$ 279,983

Sewer Fund
Pre-Existing Leases & Debt

Project Costs and Funding Source	
Funding Source	**FY 24**
520-501-701970/70191- COP Payments	$ 305,790.00
Total	**$ 305,790.00**

520-SEWER FUND	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
REVENUES							-
PERMITS/LICENSES/FEES							-
SEWER INSPECTIONS	30	-	-	125	-	-	(125)
Total Permits/Licenses/Fees	$ 30	$ -	$ -	$ 125	$ -	-	(125)
							-
OTHER							-
RURAL SEWER GRANT	379,347	95,653	25,000	-	-	-	-
Total Other	$ 379,347	$ 95,653	$ 25,000	$ -	$ -	-	-
							-
CHARGES FOR SERVICES							-
SEWER RECEIPTS	748,333	901,523	777,868	728,759	1,032,860	1,179,027	450,268
RECONNECTS	3,869	-	-	25	-	-	(25)
PENALTY FEES-SEWER	8,469	-	43,297	8,000	16,919	8,000	-
CONNECTIONS-SEWER	275	900	2,086	825	-	500	(325)
PRIMACY FEES-SEWER	-	3,050	3,018	2,700	2,981	2,900	200
SERVICE CHARGES	-	-	-	50	-	-	(50)
SALE OF FIXED ASSETS	-	-	-	-	9,300	-	-
Total Charges for Services	$ 760,946	$ 905,473	$ 826,269	$ 740,359	$ 1,062,060	1,190,427	450,068
							-
MISCELLANEOUS							-
MISCELLANEOUS	214	264	1,075	100	18,118	3,200	3,100
SUPER NOW INTEREST	145	733	-	-	-	-	-
CD INTEREST	-	-	-	-	-	-	-
COP INTEREST INCOME	-	-	-	-	-	-	-
Total Miscellaneous	$ 359	$ 997	$ 1,075	$ 100	$ 18,118	3,200	3,100
							-
RESERVES FROM PRIOR YEAR	$ -	$ -	$ -	$ -	$ -	-	-
							-
TOTAL REVENUES	**$ 1,140,682**	**$ 1,002,123**	**$ 852,344**	**$ 740,584**	**$ 1,080,178**	**1,193,627**	**453,043**
							-
EXPENDITURES							-
Personnel							-
SUPERVISION	39,594	30,370	32,962	36,000	35,185	37,440	1,440
OPERATING	99,246	91,880	147,816	170,000	143,500	136,800	(33,200)
CLERICAL	20,526	32,539	35,940	39,000	38,000	40,560	1,560
PUBLIC WORKS DIRECTOR	14,173	16,018	16,188	16,301	16,457	18,553	2,252
OVERTIME	10,699	13,169	9,195	5,382	6,000	6,215	833
OVERTIME-CLERICAL	-	-	-	880	-	535	(345)
FICA	13,971	13,582	18,218	15,587	15,587	19,208	3,621
UNEMPLOYMENT	190	136	419	431	431	431	-
WORKERS COMPENSATION	4,422	3,670	6,238	6,811	6,811	6,811	-

520-SEWER FUND	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
HEALTH INSURANCE	19,675	21,414	25,219	24,750	29,700	29,700	4,950
LIFE INSURANCE	229	229	239	210	302	302	92
RETIREMENT	16,111	19,370	24,076	31,448	28,260	30,493	(955)
Total Personnel	$ 238,836	$ 242,377	$ 316,512	$ 346,800	$ 320,233	327,049	(19,751)
							-
SUPPLIES							-
CHEMICAL SUPPLIES	1,596	1,056	2,371	2,000	2,000	2,000	-
COMPUTER SUPPLIES	109	287	235	500	250	500	-
GENERAL SUPPLIES	53	-	224	100	100	100	-
JANITORIAL SUPPLIES	412	321	308	500	500	500	-
LAB SUPPLIES	1,880	1,554	5,842	3,000	1,500	3,000	-
OFFICE SUPPLIES	1,532	1,870	3,403	2,000	2,000	2,000	-
TOOLS	156	288	5,334	4,000	4,000	2,000	(2,000)
Total Supplies	$ 5,738	$ 5,376	$ 17,717	$ 12,100	$ 10,350	10,100	(2,000)
							-
MAINTENANCE							-
BUILDING MAINTENANCE	667	1,475	1,653	2,000	2,000	2,000	-
EQUIPMENT MAINTENANCE	32,776	45,300	46,674	56,000	60,487	68,000	12,000
PUBLIC GROUNDS MAINTENANCE	160	100	151	200	200	300	100
STREET MAINTENANCE	97	-	1,488	1,000	1,000	2,500	1,500
VEHICLE MAINTENANCE	916	946	1,000	1,200	1,200	1,200	-
SEWER GRANT REIMB EXPENSES	362,665	-	-	-	-	-	-
Total Maintenance	$ 397,281	$ 47,821	$ 50,964	$ 60,400	$ 64,887	74,000	13,600
							-
MISCELLANEOUS							-
ADVERTISING	287	712	308	500	600	600	100
FUEL	1,128	2,063	4,760	6,750	6,986	8,034	1,284
GENERAL INSURANCE	10,272	11,235	11,028	12,000	11,583	12,741	741
MEMBERSHIPS	2,280	1,857	2,662	2,500	2,500	2,500	-
MISCELLANEOUS	785	579	588	600	600	600	-
TRAVEL	3,034	2,113	4,014	3,500	3,500	3,500	-
SAFETY & TRAINING	350	1,475	8,186	6,000	6,000	4,000	(2,000)
SPECIAL SERVICES	33,172	93,036	53,122	85,000	89,811	89,200	4,200
STATE AUDIT	-	-	-	8,750	-	-	(8,750)
WEARING APPAREL	1,741	2,648	2,394	2,500	2,530	2,530	30
PRIMACY FEE	2,628	2,956	2,895	3,500	2,715	3,000	(500)
BAD DEBT	-	-	-	-	-	-	-
Exceleron	-	-	-	3,400	-	22,800	19,400
Total Miscellaneous	$ 55,677	$ 118,674	$ 89,957	$ 135,000	$ 126,825	149,506	14,506
							-
UTILITIES							-

520-SEWER FUND	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATED AMOUNT	2023-2024 PROPOSED BUDGET	2024 over (under) 2023 Budget
UTILITIES-ELECTRIC	58,922	86,667	107,901	138,000	155,297	178,592	40,592
UTILITIES-SEWER	8,309	2,827	1,560	2,400	3,214	3,535	1,135
UTILITIES-WATER	14,313	3,403	1,464	5,000	2,540	2,794	(2,206)
UTILITIES-TELEPHONE	1,561	2,384	1,656	1,500	2,545	3,295	1,795
Total Utilities	$ 83,105	$ 95,281	$ 112,580	$ 146,900	$ 163,596	188,216	41,316
							-
CAPITAL IMPROVEMENTS							-
INTEREST EXPENSE-COP 2017	-	-	-	-	-	-	-
1/2 COP PAYMENT NOVEMBER	231,931	233,112	238,014	238,014	243,056	243,056	5,042
1/2 COP PAYMENT MAY	62,633	34,078	60,496	62,734	62,734	62,734	-
One Ton Hoist	-	-	-	8,000	1,339	-	(8,000)
GIS MAPPING	-	-	-	-	-	-	-
SCENIC RIVERS PLAZA PROJECT	-	-	-	-	-	-	-
EASEMENTS	-	-	-	-	-	-	-
CAPITAL IMP-AEREATOR PUMP	-	-	-	-	-	-	-
CAPITAL IMP-MANHOLE ALIGNMENT	-	-	-	-	-	-	-
2017 COP FEES	-	-	-	-	-	-	-
GRINDER PUMP STATION REPAIRS	-	8,547	107,427	-	-	-	-
HWY 19 SOUTH EXTENSION	-	18,451	65,859	-	-	-	-
SLUDGE BLANKET SCADA MONITORS	-	-	32,250	-	-	-	-
Total Cap Improvements	$ 294,564	$ 294,188	$ 504,046	$ 308,748	$ 307,129	305,790	(2,958)
							-
TOTAL EXPENDITURES	**$ 1,075,201**	**$ 803,717**	**$ 1,091,777**	**$ 1,009,948**	**$ 993,021**	**1,054,661**	**44,713**
							-
REVENUE OVER/(UNDER) EXPENDITURES	$ 65,481	$ 198,406	$ (239,433)	$ (269,364)	$ 87,158	138,966	408,330
							-
OTHER SOURCES	$ -	$ 50,000	$ 195,000	$ 310,000	$ -	-	(310,000)
OTHER USES	$ -	$ 14,000	$ 14,000	$ 37,029	$ -	67,408	30,379
							-
(UNDER) EXPENDITURES & OTHER USES	**$ 65,481**	**$ 234,406**	**$ (58,433)**	**$ 3,607**	**$ 87,158**	**71,557**	**67,951**

Sewer Reserve Funds

WASTEWATER RESERVES FUND - 521/522					
Beginning Balance 7/1/2023				$	284,391
Revenues (5% Reserves Annually)			+	$	67,408
Grant Revenue			+	$	892,000
Expences (OUT)					
I/I EVALUATION- ENGINEERING FEES (City Match $22,850)			-	$	72,850
SEWER UPGRADES - PHASE 2 (City Match $8,505)			-	$	850,505
HYDROVAC TRUCK			-	$	47,500
(25% Reserve Goal)		$ 272,944	-	$	272,944
Ending Balance 6/30/24			=	$	(0)

City of Salem
Debt Service Schedule

DEPARTMENT / EQUIPMENT	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-FORWARD- (Bal Due)	
SPECIAL STREETS- 201								
BACKHOE JD 310SL (Lease)		11,907	11,907	11,907	11,907	11,907	-	(2024)
JD 444K LOADER- (Lease)		11,001	14,668	14,668	14,668	14,668	3,667	(2023-2024)
CAT 289D3 SKID STEER (Lease)- 1/2 STREET (1/2 Cap Imp)				2,120	8,480	8,480	23,321	(2024-2027)
PARKS & REC- 210								
POOL COP PROJECT- 2017	104,367	103,591	104,284	109,306	109,306	109,306	1,520,000	(2023-2043)
CAPITAL IMPROVEMENT- 301								
CAT 289D3 SKID STEER (Lease)- 1/2 STREET (1/2 Cap Imp)				2,120	8,480	8,480	23,321	(2024-2027)
LIGHTING PROJECT				13,369	13,369	13,369	83,363	(2023-2031)
ENERGY PERFORMACE PROJECT				29,850	119,400	119,400	1,586,824	(2024-2036)
UTILITIES- 501								
ELECTRIC								
UTILITIES COP- 2017	16,867	98,120	98,151	99,503	99,503	99,503	1,111,000	(2023-2038)
TL48 DIGGER TRUCK (Lease)					18,885	56,656	232,835	(2023-2028)
C5048 BUCKET TRUCK (Lease)					4,314	25,884	141,025	(2023-2028)
MMMPEP / FEB RELIEF - ELECTRIC			165,920	300,608	234,871	234,871	469,742	(2023-2026)
WATER- 510								
UTILITIES COP- 2017	48,919	98,120	98,151	99,503	99,503	99,503	1,111,000	(2023-2038)
BACKHOE JD 310SL - 2019 WATER		11,907	11,907	11,907	11,907	11,907	-	(2024)
SEWER- 520								
UTILITIES COP- 2017	183,861	294,564	267,190	298,510	300,748	300,748	3,333,000	(2023-2038)
TOTAL DEBT SERVICE PAYMENTS	$ 354,014	$ 629,210	$ 772,177	$ 993,371	$ 1,055,342	$ 1,114,682	$ 9,639,097	

Capital Improvement Program Summary

	FY 24	FY 25	FY 26	FY 27	FY 28	TOTAL
Special Streets Fund	$ 157,520.00	$ 163,520.00	$ 163,520.00	$ 163,520.00	$ 163,520.00	**$ 811,600.00**
Capital Improvement Sales Tax Fund	$ 765,614.41	$ 743,597.98	$ 512,987.82	$ 677,509.35	$ 358,666.53	**$ 3,058,376.10**
Park Improvement Fund	$ 144,306.00	$ 134,306.00	$ 109,306.00	$ 109,306.00	$ 109,306.00	**$ 606,530.00**
Electric Reserves Fund	$ 102,500.00	$ 55,000.00	$ 155,000.00	$ 105,000.00	$ 655,000.00	**$ 1,072,500.00**
Water Reserves Fund	$ 251,844.00	$ 266,656.00	$ 460,000.00	$ 60,000.00	$ 60,000.00	**$ 1,098,500.00**
Wastewater Reserves Fund	$ 78,855.05	$ 196,494.95	$ 120,000.00	$ 120,000.00	$ 120,000.00	**$ 635,350.00**
Airport Fund	$ 73,517.00	$ 62,500.00	$ -	$ -	$ 76,500.00	**$ 212,517.00**
Grant Funds & Bond Issue	$ 3,243,295.66	$ 2,444,000.00	$ 4,017,750.00	$ 1,685,750.00	$ 688,500.00	**$ 12,079,295.66**
TOTAL	**$ 4,817,452.12**	**$ 4,066,074.93**	**$ 5,538,563.82**	**$ 2,921,085.35**	**$ 2,231,492.53**	**$ 19,574,668.76**

Capital Improvement Revenue

	FY 24	FY 25	FY 26	FY 27	FY 28	TOTAL
Special Streets Fund	$ 185,000.00	$ 188,700.00	$ 192,474.00	$ 196,323.48	$ 200,249.95	**$ 962,747.43**
Capital Improvement Sales Tax Fund	$ 767,832.00	$ 783,188.64	$ 798,852.41	$ 814,829.46	$ 831,126.05	**$ 3,995,828.56**
Park & Recreation Fund	$ 662,108.00	$ -	$ -	$ -	$ -	**$ 662,108.00**
Electric Reserves Fund	$ 264,925.52	$ 270,224.03	$ 275,628.51	$ 281,141.08	$ 286,763.90	**$ 1,378,683.02**
Water Reserves Fund	$ 41,155.00	$ 41,978.10	$ 42,817.66	$ 43,674.02	$ 44,547.50	**$ 214,172.27**
Wastewater Reserves Fund	$ 54,589.00	$ 55,680.78	$ 56,794.40	$ 57,930.28	$ 59,088.89	**$ 284,083.35**
Airport Fund	$ 5,772.00	$ 5,887.44	$ 6,005.19	$ 6,125.29	$ 6,247.80	**$ 30,037.72**
Grant Funds & Bond Issue	$ 3,243,295.66	$ 2,444,000.00	$ 4,017,750.00	$ 1,685,750.00	$ 688,500.00	**$ 12,079,295.66**
TOTAL	**$ 5,224,677.18**	**$ 3,789,658.99**	**$ 5,390,322.17**	**$ 3,085,773.61**	**$ 2,116,524.08**	**$ 19,606,956.02**

Funds generated from Special Sales Taxes

SPECIAL STREETS FUND - 201			
Beginning Balance 7/1/2023		$	**395,420.00**
Revenues (IN)	+	$	185,000.00
Expences (OUT)	-	$	157,520.00
(25% Reserve)	-	$	42,112.25
(Min 5% Reserve Annually)		$	8,422.45
Ending Balance 6/30/24	=	$	**372,365.30**

CAPITAL IMPROVEMENTS FUND - 301			
Beginning Balance 7/1/2023		$	**737,700.00**
Revenues (IN)	+	$	767,832.00
Expences (OUT)	-	$	765,614.41
(25% Reserve)	-	$	154,174.20
(Min 5% Reserve Annually)		$	30,834.84
Ending Balance 6/30/24	=	$	**554,908.55**

PARKS IMPROVEMENTS FUND - 210			
Beginning Balance 7/1/2023		$	**443,258.00**
Revenues (IN)	+	$	662,108.00
Expences (OUT)	-	$	690,715.00
(25% Reserve)	-	$	127,057.50
(Min 5% Reserve Annually)		$	25,411.50
Ending Balance 6/30/24	=	$	**262,182.00**

Parks and Recreation does not have a separate capital improvement or reserve fund for capital expenditures. Instead it has it's own special tax funding and all expenditures are funded from this.

AIRPORT FUND - 560			
Beginning Balance 7/1/2023		$	**191,557.00**
Revenues (IN)	+	$	5,772.00
Expences (OUT)	-	$	124,446.00
(25% Reserve)	-	$	4,391.25
(Min 5% Reserve Annually)		$	878.25
Ending Balance 6/30/24	=	$	**67,613.50**

Funds generated from Customer Rates and Fees

ELECTRIC RESERVES FUND - 502/503				
Beginning Balance 7/1/2023			$	**427,118.00**
Revenues (5% Reserves Annually)		+	$	264,925.52
Expences (OUT)		-	$	102,500.00
(25% Reserve Goal)	$ 1,324,627.50	-	$	-
Ending Balance 6/30/24	$ (735,083.98)	=	$	**589,543.52**

WATER RESERVES FUND - 511/512				
Beginning Balance 7/1/2023			$	**902,733.00**
Revenues (5% Reserves Annually)		+	$	41,155.00
Expences (OUT)		-	$	251,844.00
(25% Reserve Goal)	$ 205,774.25	-	$	205,774.25
Ending Balance 6/30/24		=	$	**486,269.75**

WASTEWATER RESERVES FUND - 521/522				
Beginning Balance 7/1/2023			$	**284,391.00**
Revenues (5% Reserves Annually)		+	$	67,408.30
Expences (OUT)		-	$	78,855.05
(25% Reserve Goal)	$ 272,944.25	-	$	272,944.25
Ending Balance 6/30/24		=	$	**-**

plus shortage of $12,819.30

City of Salem, Missouri
Fiscal Year 2024 Capital Improvement Plan Details

		FY 24	FY 25	FY 26	FY 27	FY 28	TOTAL
201- Special Streets Fund							
Streets	Pre-Existing Leases & Debt	$ 37,520.00	$ 43,520.00	$ 43,520.00	$ 43,520.00	$ 43,520.00	$ 211,600.00
Streets	Street Repaving	$ 120,000.00	$ 120,000.00	$ 120,000.00	$ 120,000.00	$ 120,000.00	$ 600,000.00
	201- Special Streets Fund Total	**$ 157,520.00**	**$ 163,520.00**	**$ 163,520.00**	**$ 163,520.00**	**$ 163,520.00**	**$ 811,600.00**
210- Park Improvement Fund							
	Leases & Debt	$ 109,306.00	$ 109,306.00	$ 109,306.00	$ 109,306.00	$ 109,306.00	$ 546,530.00
	Vehicle Replacement	$ 35,000.00	$ -	$ -	$ -	$ -	$ 35,000.00
	Pool Improvements - Filter Replacement	$ -	$ 25,000.00	$ -	$ -	$ -	$ 25,000.00
	Pool Lighting R&R - Future Placeholder	$ -	$ -	$ -	$ -	$ -	$ -
	Pool Parking Repaving - Future Placeholder	$ -	$ -	$ -	$ -	$ -	$ -
	210- Park Improvement Fund Total	**$ 144,306.00**	**$ 134,306.00**	**$ 109,306.00**	**$ 109,306.00**	**$ 109,306.00**	**$ 606,530.00**
301- Capital Improvement Fund							
	Pre-Existing Leases & Debt	$ 141,270.00	$ 141,270.00	$ 141,270.00	$ 141,270.00	$ 132,770.00	$ 697,850.00
	Pre-Existing Leases & Debt Subtotal	**$ 141,270.00**	**$ 141,270.00**	**$ 141,270.00**	**$ 141,270.00**	**$ 132,770.00**	**$ 697,850.00**
Animal Control	Building Improvements - New Roof	$ 15,000.00	$ -	$ -	$ -	$ -	$ 15,000.00
	Animal Control Subtotal	**$ 15,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 15,000.00**
Non Departmental	Old City Hall Building Improvements	$ 10,000.00	$ -	$ -	$ -	$ -	$ 10,000.00
	Admin Building Copier Replacement	$ 10,000.00	$ -	$ -	$ -	$ -	$ 10,000.00
	Council Chamber Updates	$ -	$ 10,000.00	$ -	$ -	$ -	$ 10,000.00
	IT & Cybersecurity	$ -	$ -	$ -	$ -	$ -	$ -
	Non Departmental Subtotal	**$ 20,000.00**	**$ 10,000.00**	**$ -**	**$ -**	**$ -**	**$ 30,000.00**
Bldg Insp	Dangerous Structure Remediation	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 75,000.00
	Bldg Insp Subtotal	**$ 15,000.00**	**$ 15,000.00**	**$ 15,000.00**	**$ 15,000.00**	**$ 15,000.00**	**$ 75,000.00**
	Personnel Svs						
Construction	Sidewalk Construction	$ 130,000.00	$ 133,900.00	$ 137,917.00	$ 142,054.51	$ 146,316.15	$ 690,187.66
Construction	Overtime Sidewalk Construction	$ 1,766.00	$ 1,818.98	$ 1,873.55	$ 1,929.76	$ 1,987.65	$ 9,375.93
Construction	Fica	$ 10,300.00	$ 10,609.00	$ 10,927.27	$ 11,255.09	$ 11,592.74	$ 54,684.10
Construction	Sidewalk Construction	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 125,000.00
Construction	Downtown Tap Grant - Sidewalks & Pavers	$ 70,521.96	$ -	$ -	$ -	$ -	$ 70,521.96
Construction	Concrete Forms	$ 5,000.00	$ -	$ -	$ -	$ -	$ 5,000.00
Construction	Backhoe	$ -	$ 100,000.00	$ -	$ -	$ -	$ 100,000.00
Construction	Utility Bed	$ -	$ -	$ 20,000.00	$ -	$ -	$ 20,000.00
	Sidewalk Construction Total	**$ 242,587.96**	**$ 271,327.98**	**$ 195,717.82**	**$ 180,239.35**	**$ 184,896.53**	**$ 1,074,769.65**

City of Salem, Missouri
Fiscal Year 2024 Capital Improvement Plan Details

			FY 24	FY 25	FY 26	FY 27	FY 28	TOTAL
	Elecric	DowntownTap Grant- Light Poles & Undergrounding	$ 70,006.45	$ -	$ -	$ -	$ -	$ 70,006.45
		Ele Downtown Project Total	**$ 70,006.45**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 70,006.45**
	Streets	General Culvert Replacement	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 30,000.00
	Streets	Hydrovac Truck	$ 47,500.00	$ -	$ -	$ -	$ -	$ 47,500.00
	Streets	Brush Hog	$ 20,250.00	$ -	$ -	$ -	$ -	$ 20,250.00
	Streets	Salt Bin Improvements	$ 15,500.00	$ -	$ -	$ -	$ -	$ 15,500.00
	Streets	Cemetary - Vehicle Replacement	$ -	$ 50,000.00	$ -	$ -	$ -	$ 50,000.00
	Streets	Tractor	$ -	$ 50,000.00	$ -	$ -	$ -	$ 50,000.00
	Streets	Replace Storm Water Culverts on Henderson St.	$ -	$ 45,000.00	$ -	$ -	$ -	$45,000.00
	Streets	Rotary Cutter for Skid Steer	$ -	$ -	$ 15,000.00	$ -	$ -	$ 15,000.00
	Streets	Dump Truck	$ -	$ -	$ -	$ 195,000.00	$ -	$ 195,000.00
		Streets Fund Total	**$ 89,250.00**	**$ 151,000.00**	**$ 21,000.00**	**$ 201,000.00**	**$ 6,000.00**	**$ 468,250.00**
	Police	Vehicle Replacement (2)	$ 90,000.00	$ 120,000.00	$ 120,000.00	$ 120,000.00	$ -	$ 450,000.00
	Police	911 Enhancement	$ 12,500.00	$ -	$ -	$ -	$ -	$ 12,500.00
	Police	K9 Replacement	$ -	$ 15,000.00	$ -	$ -	$ -	$ 15,000.00
		Police Subtotal	**$ 102,500.00**	**$ 135,000.00**	**$ 120,000.00**	**$ 120,000.00**	**$ -**	**$ 477,500.00**
	Econ Dev	Masters Industrial Park Signs	$ 50,000.00	$ -	$ -	$ -	$ -	$ 50,000.00
	Econ Dev	Voluntary Residential Demolition Program	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 100,000.00
		Econ Dev Subtotal	**$ 70,000.00**	**$ 20,000.00**	**$ 20,000.00**	**$ 20,000.00**	**$ 20,000.00**	**$ 150,000.00**
		301- Capital Improvement Fund Total	**$ 765,614.41**	**$ 743,597.98**	**$ 512,987.82**	**$ 677,509.35**	**$ 358,666.53**	**$ 3,058,376.10**
502/503- Electric Reserve Fund								
	Elecric	Leases & Debt - Not in Subtotal	$ 424,271.00	$ 424,271.00	$ 424,271.00	$ 189,400.00	$ 189,400.00	$ 1,651,613.00
	Elecric	Transformers	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 150,000.00
	Elecric	Utility Poles	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 125,000.00
	Elecric	Hydrovac Truck	$ 47,500.00					$ 47,500.00
	Elecric	Bucket Truck			$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 150,000.00
	Elecric	Vehicle Replacement			$ 50,000.00			$ 50,000.00
	Elecric	Ind Park Ele Feeder Line					$ 300,000.00	$ 300,000.00
	Elecric	Line Replacement					$ 250,000.00	$ 250,000.00
		Electric Reserve Fund Total	**$ 102,500.00**	**$ 55,000.00**	**$ 155,000.00**	**$ 105,000.00**	**$ 655,000.00**	**$ 1,072,500.00**
511/512- Water Reserve Fund								
	Water	Leases & Debt - Not in Subtotal	$ 115,411.00	$ 103,411.00	$ 103,411.00	$ 103,411.00	$ 103,411.00	$ 529,055.00
	Water	Line Replacement	$ 60,000.00	$ 60,000.00	$ 60,000.00	$ 60,000.00	$ 60,000.00	$ 300,000.00
	Water	New Well & Tower	$ 6,344.00	$ 31,656.00	$ -	$ -	$ -	$ 38,000.00
	Water	Fencing Around Municipal Wells (caryover)	$ 40,000.00	$ -	$ -	$ -	$ -	$ 40,000.00

City of Salem, Missouri
Fiscal Year 2024 Capital Improvement Plan Details

			FY 24	FY 25	FY 26	FY 27	FY 28	TOTAL
	Water	Reconditioning of 2 Retention Tanks (caryover)	$ 68,000.00	$ -	$ -	$ -	$ -	$ 68,000.00
	Water	Hydrovac Truck	$ 47,500.00	$ -	$ -	$ -	$ -	$ 47,500.00
	Water	Lead Line Service Mapping	$ 30,000.00	$ -	$ -	$ -		$ 30,000.00
	Water	Center St. Water Line Replacement		$ 175,000.00				$ 175,000.00
	Water	Ind Park Water Tower Rehab			$ 400,000.00			$ 400,000.00
	Water Reserve Fund Total		**$ 251,844.00**	**$ 266,656.00**	**$ 460,000.00**	**$ 60,000.00**	**$ 60,000.00**	**$ 1,098,500.00**
521/522- WasteWater Reserve Fund								
	WWater	Leases & Debt - Not in Subtotal	$ 305,790.00	$ 305,790.00	$ 305,790.00	$ 305,790.00	$ 305,790.00	$ 1,528,950.00
	WWater	WW Treatment Plant Upgrades	$ 8,505.05	$ 41,494.95				$ 50,000.00
	WWater	Hydrovac Truck	$ 47,500.00					$ 47,500.00
	WWater	I&I Mapping	$ 22,850.00					$ 22,850.00
	WWater	I&I Rehabilitation-80000		$ 120,000.00	$ 120,000.00	$ 120,000.00	$ 120,000.00	$ 480,000.00
	WWater	Bonebrake Ctr Sewer Line Realignment-200000						$ -
	WWater	Vehicle Replacement		$ 35,000.00				$ 35,000.00
	WasteWater Reserve Fund Total		**$ 78,855.05**	**$ 196,494.95**	**$ 120,000.00**	**$ 120,000.00**	**$ 120,000.00**	**$ 635,350.00**
560- Airport Fund								
	Airport	Pilot's Lounge Improvements	$ 25,000.00	$ -	$ -	$ -	$ -	$ 25,000.00
	Airport	New Electric Svs via Intercounty Electric	$ 5,000.00	$ -	$ -	$ -	$ -	$ 5,000.00
	Airport	T-Hangar Construction	$ 43,517.00	$ -	$ -	$ -	$ -	$ 43,517.00
	Airport	Taxiway Construction	$ -	$ 62,500.00	$ -	$ -	$ -	$ 62,500.00
	Airport	Add'l 6 T-Hangar Construction	$ -	$ -	$ -	$ -	$ 76,500.00	$ 76,500.00
	Airport Subtotal		**$ 73,517.00**	**$ 62,500.00**	**$ -**	**$ -**	**$ 76,500.00**	**$ 212,517.00**
Grants & Bond Issue								
	Construction	Downtown Tap Grant-MoDOT funding	$ 155,760.85					$ 155,760.85
	Electric	Downtown Tap Grant-MoDOT funding	$ 158,652.81					$ 158,652.81
	Police	911 Enhancement-	$ 237,500.00	$ -	$ -	$ -	$ -	$ 237,500.00
	Water	New Well & Tower-DNR funding	$ 628,000.00	$ 517,000.00	$ 1,938,750.00	$ 646,250.00		$ 3,730,000.00
	Water	Lead Line Service Mapping-DNR funding	$ 150,000.00	$ -	$ -	$ -	$ -	$ 150,000.00
	WWater	WW Plant Upgrades - ARPA Grant through DNR	$ 842,000.00	$ 1,039,500.00	$ 2,079,000.00	$ 1,039,500.00	$ -	$ 5,000,000.00
	WWater	I&I Mapping - DNR funding	$ 50,000.00	$ -	$ -	$ -	$ -	$ 50,000.00
560	Airport	Airport T Hangars-FAA & BIL funding through MoDOT	$ 721,382.00	$ -	$ -	$ -	$ -	$ 721,382.00
	Airport	Airport Taxilanes for future 6 Unit T-Hangars	$ -	$ 562,500.00	$ -	$ -	$ -	$ 562,500.00
	Airport	Add'l 6 T-Hangar Const FAA/NPE MoDOT	$ -	$ -	$ -	$ -	$ 688,500.00	$ 688,500.00
703	Econ Dev	Welcome Home Housing Rehab - FHLB DM	$ 300,000.00	$ 325,000.00	$ -	$ -	$ -	$ 625,000.00
	Grants & Bond Issue Total		**$ 3,243,295.66**	**$ 2,444,000.00**	**$ 4,017,750.00**	**$ 1,685,750.00**	**$ 688,500.00**	**$ 12,079,295.66**

City of Salem, Missouri
Fiscal Year 2024 Capital Improvement Plan Details

	FY 24	FY 25	FY 26	FY 27	FY 28	TOTAL
ALL FUNDS TOTAL PROJECTS	**$ 4,817,452.12**	**$ 4,066,074.93**	**$ 5,538,563.82**	**$ 2,921,085.35**	**$ 2,231,492.53**	**$ 19,574,668.76**

Project:	Debts & Leases		Fund:	Special Street - 201
Department:	Streets		Program:	

Project or Item Description:		Description continued:
The listed items are pre-existing equipment leases and incurred debt for the department that are paid out of the Capital Improvement Revenues. Loader lease ends FY 24 (will still need a loader - expected that a renewed/new lease will be necessary as there will not be enough time to build reserves for a purchase). Backhoe lease ends FY 24 (will still need a backhoe, but possibility of buying out this lease and moving this equipment to Construction and aquiring a new lease for this piece of equipment). Skid Steer (1/2 lease split with Cap Improvement Fund 301) Lease ends FY 27, will need to make determination of purchase or renewed lease at end of term. Each of the leased pieces of equipment are critical for the successful execution of our jobs and for the jobs of other city departments. We use them for all of the duties mentioned above and to assist other city departments as needed, as well as for storm/damage clean-up and repair to re-open city streets.		•Backhoe. The backhoe is one of our most heavily used pieces of equipment. We use it to repair/replace culvert pipes, remove yard waste, assist with asphalt work, load materials, etc. Its uses are basically endless. •Loader. The loader is used to pick up yard waste, load/unload transformers and other equipment and materials, mix and load salt and gravel for ice/snow removal, push snow/ice from cul-de-sacs and city parking lots, load gravel on dump trucks, etc. •Skid Steer. The skid steer is used continuously, and weekly at the yard waste site. It has tracks instead of rubber tires, so there is no need to worry about flat tires. We also use it to level asphalt for asphalt patches, spread topsoil, and for many other things city-wide on a routine basis. The Street Department could not function without these 3 pieces of equipment.

Justification:		Image:
Pre-existing Debt Obligations		

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
201-501-70840 - Loader Lease	$ 17,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 97,000.00
201-501-70870- Backhoe Lease	$ 12,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 72,000.00
201-501-70890- Skid Steer Lease	$ 8,520.00	$ 8,520.00	$ 8,520.00	$ 8,520.00	$ 8,520.00	$ 42,600.00
Total	**$ 37,520.00**	**$ 43,520.00**	**$ 43,520.00**	**$ 43,520.00**	**$ 43,520.00**	**$ 211,600.00**

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	Street Repaving	Fund:	Special Streets - 201
Department:	Streets	Program:	Annual Street Repaving

Project or Item Description:	Image:
Street repaving is when new asphalt is used to resurface streets that are in severe disrepair due to crumbling and/or deteriorating asphalt from weather, use, time, and age. The new asphalt levels and smooths uneven surfaces and helps to seal cracks to prevent moisture from seeping into the subsurface, which would cause further (costlier) damage. Priority Streets: YEAR-1: Hickory St (Roosevelt to 32 Hwy); Coffman St (Hickory to Pershing); Oak St (Dent to Center); 1st St (19 to MacArthur); Jackson St and Bergman Street Loop. YEAR-2: Pershing St (32 Hwy to 10th Street); E. Hawkins St (Warfel to Holman); Holman St (Hawkins to Center); Hobson St (Louise to dead end); Dent St (MacArthur to Washington); Henderson St (Dent to Franklin); Parkview; Rolla Rd (J Hwy to 19 Hwy); 9th St(Henderson to Jackson); 4th St/Orchard St Loop (MacArthur to 3rd); 11th St and Hickory St Loop; Iron Mountain Rd (3rd St to City Limit). YEAR 3: 9th St (Pershing to dead end); Westwood Dr; Orchard St (32 Hwy to International); Butler St (MacArthur to Grand); Acuff St (MacArthur to Grand); Orchard St (Butler to 1st); 1st St (MacArthur to Grand); 1st St (Walker to Park); Grand St (3rd to Rolla Rd)	

Justification:	Image:
The streets listed above have worse (larger and deeper) cracks, more deterioration (crumbling asphalt/pot holes), and more uneven surfaces. They are in dire need of repair.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
	$120,000.00	$120,000.00	$ 120,000.00	$ 120,000.00	$ 120,000.00	$ 600,000.00
						$ -
Total	$ 120,000.00	$ 120,000.00	$ 120,000.00	$ 120,000.00	$ 120,000.00	$ 600,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	**Leases & Debt**	**Fund:**	
Department:	**Parks and Recreation**	**Program:**	

Project or Item Description:	Image:
Pre-existing debt for the COP which financed the pool upgrades. COP will be paid in full in 2037.	

Justification:	Image:

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
	$ 109,306.00	$ 109,306.00	$ 109,306.00	$ 109,306.00	$ 109,306.00	$ 546,530.00
						$ -
Total	$ 109,306.00	$ 109,306.00	$ 109,306.00	$ 109,306.00	$ 109,306.00	$ 546,530.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	**Vehicle Replacement**	**Fund:**	
Department:	**Parks and Recreation**	**Program:**	

Project or Item Description:	Image:
Purchasing a new or used 4 wheel drive 3/4 ton truck with a long bed for Parks and Recreation daily use for park maintence, trash collection, and watering.	

Justification:	Image:
The 2002 Dodge we were driving for Parks and Recreation the rear end went out and it has one cylinder that is not firing, a costly repair. The Dodge 2002 was a hand me down from another department. It's now sitting on lot for Purplewave. Lonnie and Ethan are currently driving the truck we use for watering, 1/2 ton Chevy 2 wheel drive, for everyday tasks and watering. The water tank is to heavy for truck which causes more trips to fill tank and not filling to capasity. Not having 4-wheel drive also adds challenges to everyday tasks.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
	$ 35,000.00					$ 35,000.00
						$ -
Total	$ 35,000.00	$ -	$ -	$ -	$ -	$ 35,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)
Regular scheduled maintenance (oil changes) and tires.

Project:	Leases & Debt	Fund:	Cap Improvements 301
Department:	Multiple Departments	Program:	

Project or Item Description:	Image:
ESP Financing Ends in 2036 - This is financing for Energy Efficiency Upgrades at the Admin Building, Old City Hall, Police Department, Parks Shop and Salem Community Ctr. Skid Steer Lease Ends FY27 (Split with Spcial Streets Fund 201), City Hall & Admin Bldg Lighting Proj ends 2031 - Includes Admin Bldg, Old City Hall, Police Dept and Salem Community Center	

Justification:	Image:
Pre-Existing Leases and Debt Obligations	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	
301-506-70685 ESP Al Brown Lighting	$ 42,029.00	$ 42,029.00	$ 42,029.00	$ 42,029.00	$ 42,029.00	$ 210,145.00
301-508-70890- Skid Steer Lease 1/2	$ 8,500.00	$ 8,500.00	$ 8,500.00	$ 8,500.00		$ 34,000.00
301-510-70695-ESP HVAC Admin & City Hall	$ 46,924.00	$ 46,924.00	$ 46,924.00	$ 46,924.00	$ 46,924.00	$ 234,620.00
301-510-71052-City Hall Lighting Project	$ 2,674.00	$ 2,674.00	$ 2,674.00	$ 2,674.00	$ 2,674.00	$ 13,370.00
301-510-71062-Admin Bldg Lighting Project	$ 1,337.00	$ 1,337.00	$ 1,337.00	$ 1,337.00	$ 1,337.00	$ 6,685.00
301-511-71122-Police Dept Lighting Proj	$ 2,674.00	$ 2,674.00	$ 2,674.00	$ 2,674.00	$ 2,674.00	$ 13,370.00
301-511-71160-ESP Police Dept	$ 6,328.00	$ 6,328.00	$ 6,328.00	$ 6,328.00	$ 6,328.00	$ 31,640.00
301-517-71720-Comm Ctr Lighitng Project	$ 6,685.00	$ 6,685.00	$ 6,685.00	$ 6,685.00	$ 6,685.00	$ 33,425.00
301-517-71730-ESP Comm Ctr	$ 24,119.00	$ 24,119.00	$ 24,119.00	$ 24,119.00	$ 24,119.00	$ 120,595.00
Total	**$ 141,270.00**	**$ 141,270.00**	**$ 141,270.00**	**$ 141,270.00**	**$ 132,770.00**	**$ 697,850.00**

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	Roof Replacement	Fund:	301 - Cap Improvements
Department:	Animal Control	Program:	

Project or Item Description:	Image:
The roof for the City's Animal Shelter, used for temporary housing of animals during overnights, in instances of law enforment cases, and when the Dent County Animal Welfare Society (DECAWS) is not accepting animals, needs to be replaced to keep the building in usable condition.	

Justification:
The current roof has a visible hole and down elevation rot, and has been leaking for an unknown amount of time.





Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
301 - Capital Improvements	$ 15,000.00					$ 15,000.00
						$ -
Total	$ 15,000.00	$ -	$ -	$ -	$ -	$ 15,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)
Should reduce maintenance costs by securing the building envelope and preventing further damage to the interior.

Project:	City Hall Building Improvements	Fund:	301-Cap Improvements
Department:	Non-Departmental	Program:	

Project or Item Description:	Image:
The Old City Hall is in need of both final sealing of the building envelop via sealing up drafty windows, removing the window air conditioner, and replacing the old furnace room exterior door, as examples, but there is also a need for renovation of the top floor meeting space accessed via the balcony access. I propose to gut the interior walls which were not original to the building and space, it was carved into individual offices, and to open the entire width of the building on this floor to create a meeting/banquet space. Once the newer partition walls are removed, we can look at having the original plaster walls repaired, determine a solution for the ceiling, apply new paint and have the original oak floors repaired in once section and refinished. We will also need to re-install the bathroom for this space. The intent is to instill a feel and look appropriate to the late 30s/early 40s but with modern amenities for a useful meeting/banquet space.	

Justification:	Image:
The building is sitting underutilized and has been for several years. Leaving an old building sitting and not keeping it in repair is one of the worst things you can do for preservation of a building. While there are efforts underway to get the Civic Theater portion of the building going, the rest of the building awaits a modern purpose. During this in-between time we need to care for and make efforts to not let it slip further into neglect. These repairs and renovations could also lend to an additional revenue stream for the building as rented space for meetings and small events. The intent is not to compete with other facilities, but to put the space back in usable condition.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
	$ 10,000.00	$ -				$ 10,000.00
						$ -
Total	$ 10,000.00	$ -	$ -	$ -	$ -	$ 10,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)
Sealing the Building envelope will reduce ongoing utility costs for heating and cooling the building. Since it is in use year round, it is important to reduce those costs.

Project:	**Main Copier Replacement**	**Fund:**	
Department:	**Non-Departmental**	**Program:**	

Project or Item Description:	Image:
The Kyocera Ecosys FS-c8525MFP copier/scanner/fax machine at the Administration Building prints color or PDF documents with shadow printing as shown in the image.	

Justification:	Image:
This leaves staff with only being able to utilize the smaller desktop printers/copiers for color printing/copying. The purpose of a larger muntifunction machine is that when printing large numbers of copies, the copying is supposed to be cheaper and faster than using desktop units.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
	$ 10,000.00					$ 10,000.00
						$ -
Total	$ 10,000.00	$ -	$ -	$ -	$ -	$ 10,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	Housing Demolition	Fund:	Cap Improvements - 301
Department:	Building Inspection	Program:	Dangerous Structure Remediation

Project or Item Description:	Image:
This is a new funding request. In instances where the City Staff, working with property owners are not able to come to a resolution of public safety issues concerning dangerous structures. Staff may move forward with legal efforts to condenm a structure and have it demolished for the public good of the community. This effort will only be persued after first attempting a resolution of the issues through other means which may inclued making the owner aware of the options available though the Voluntary Residential Demolition Program.	

Justification:	Image:
Derelict properties often pose a public safety concern for the community. The proposed budgeted amount is based upon costs incurred to demolish 8 houses over the past two years through the Voluntary Residential Demolition Program with added inflation factors and allowing for the loss of efficiency for doing multiple demolistions at once.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
301 - Cap Improvements	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 75,000.00
						$ -
Total	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 75,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)
It is anticipated this expense will be necessary for the foreseeable future.

Project:	Personnel	Fund:	Cap Improvements - 301
Department:	Construction	Program:	Sidewalk Construction

Project or Item Description:	Image:
Wages for City's Construction Crew. Projections reflect a 3% COLA beginning in FY25.	

Justification:	Image:
This crew performs all sidewalk replacement, and smaller construction jobs for the City.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
301-501-11003 Sidewalk Construction	$ 130,000.00	$ 133,900.00	$ 137,917.00	$ 142,054.51	$ 146,316.15	$ 690,187.66
301-501-11100 Overtime Sidewalk Const	$ 1,766.00	$ 1,818.98	$ 1,873.55	$ 1,929.76	$ 1,987.65	$ 9,375.93
301-501-15000 FICA	$ 10,300.00	$ 10,609.00	$ 10,927.27	$ 11,255.09	$ 11,592.74	$ 54,684.10
Total	$ 142,066.00	$ 146,327.98	$ 150,717.82	$ 155,239.35	$ 159,896.53	$ 754,247.69

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	Sidewalks	Fund:	Cap Improvements - 301
Department:	Construction	Program:	Ongoing Sidewalk Repair & Replacement

Project or Item Description:	Image:
sidewalk and curb construction	

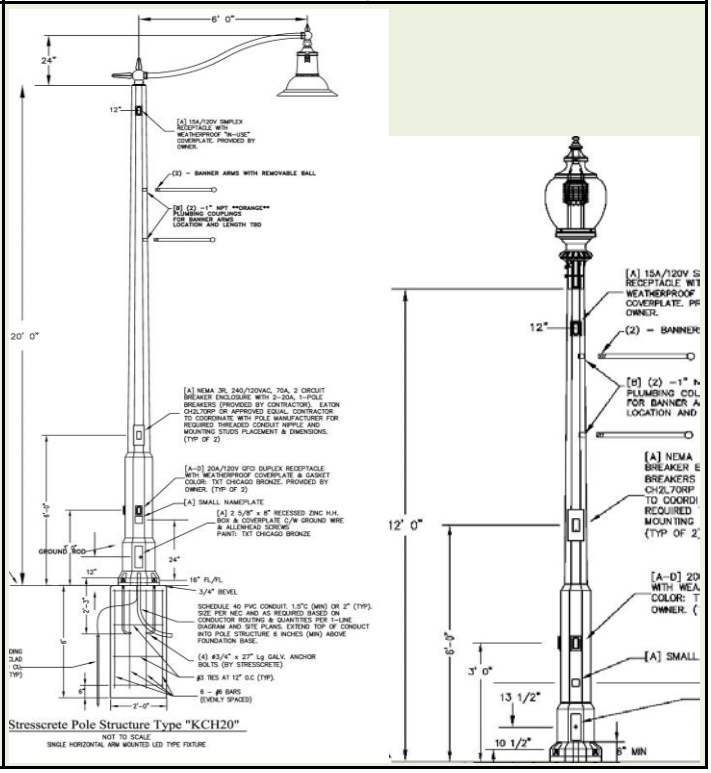
Justification:	Image:
To continue to construct new and replace old sidewalks and curbing that are in need of repair	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
301-505-70510 Sidewalk Construction	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 125,000.00
						$ -
Total	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 125,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	Downtown Upgrades	Fund:	Cap Improvements - 301
Department:	Construction	Program:	Sidewalk R&R

Project or Item Description:	Image:
The City of Salem is working with downtown property owners to enhance and beautify our city core. The Downtown Project is funded mainly through grant funding which includes a Transportation Alternatives Program (TAP) grant through the Missouri Department of Transportation (MoDOT). The main focus of this project is to upgrade our sidewalks to meet Americans with Disabilities Act (ADA) standards and upgrade the lighting with historically reminiscent street lighting fixtures and underground wiring to enhance the aesthetics of our historic business corridor. The Downtown Project replaces sidewalks with ADA compliant ramps and accesses and undergrounds the electric infrastructure under a brick paver border for ease of access for repair work. Light Poles and fixtures will also be replaced with replicas matching was was historically downtown.	

Justification:	Image:
Bring sidewalks up to ADA requirements. Renew and Refresh Salem's Downtown and make is safer for pedestrians.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
301-??? Sidewalks & Pavers	$ 70,521.96					$ 70,521.96
301 - Ele Light poles & underground	$ 70,006.45					$ 70,006.45
Grants & Bond Issue - Sidewalks & Pavers	$ 155,760.85					$ 155,760.85
Grants & Bond Issue - Electric light poles & underground	$ 158,652.81					$ 158,652.81
Total	**$ 454,942.07**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 454,942.07**

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	Sidewalk R&R	Fund:	Cap Improvements - 301
Department:	Construction	Program:	Sidewalk R&R

Project or Item Description:	Image:
Concrete Forms	

Justification:	Image:

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
301-505-70540 Concrete Forms	$ 5,000.00					$ 5,000.00
						$ -
Total	$ 5,000.00	$ -	$ -	$ -	$ -	$ 5,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	Culvert R&R	Fund:	Cap Improvements - 301
Department:	Streets	Program:	Facility R&R

Project or Item Description:	Image:
A culvert is a structure that channels water past an obstacle or to another waterway. Over time, these culverts can rust and deteriorate. If not replaced, there is an increased danger of road collapse and flooding. Priority culverts: North Park Street; Doss Road, south of the bridge; and 4th and MacArthur.	

Justification:	Image:
North Park Streets: Holes are appearing in the yards of home owners because the bottoms of the culvert pipes are rusted out and gone, and water is eroding the dirt around the culverts, causing the soil to further erode and collapse. Doss Road and 4th and MacArthur: These culverts actually go under the city streets. The bottoms of these culvert pipes are also rusted out and gone. Their collapse could cause the shutdown of two major city streets.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 30,000.00
						$ -
Total	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 30,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	Hydrovac Truck Purchase	Fund:	Cap Improvements - 301, Ele Rsv - ???, Water Rsv - ???, WWtr Rsv - ???
Department:	Streets, Water, Wwater, Electric	Program:	

Project or Item Description:	Image:
2013 vac truck with hydro-excavation package. This VAC TRUCK has three functions. It can rod sewer mains and services a newer and more reliable way to do this would give the city a tool to cut out costly call outs if they had a piece of equipment that could operate daily to prevent this. This machine also is a pump truck currently the city has no way to pump out lift stations in an emergency situation. We currently have to wait on a vac truck while the sewers is backing up in the customers house. That charge is $500.00 trip. The last function of this machine is it will hydro-excavate. This ensures the safety of personnel excavating around gas lines and other utilities. This machine can be used by electric, water, sewer and the street department.	

Justification:	Image:
with the amount of underground utilities that we have we need to be able to expose those utilities before we start excavation. The city has culverts that need replaced that are under streets. Currently the City of Salem has a 27 year old sewer machine. This machine has only one function and is worn out. In 2022 the machine failed us. The city had to rent another machine for four days. The cost of rental per day was $450.00 per day not to mention two days pay for an employee to get the machine and deliver it back. The city also had a several thousand- dollar bill for parts for the city mechanic to repair the machine on the weekend to put it back in service. This machine is no longer able to operate to do the sewer maintenance required by the E.P.A. or D.N.R. it is used for when a problem occurs not to prevent problems. It only has one function and that is to rod sewers and sewer services. This 2013 model would be a nice piece of equipment to have to ensure the safety of employees and would produce less injuries in hand digging. It also will leave less mess in customers yard and allow a more suitable yard appearance when yard work is done.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
301- ST - Hydrovac Truck Purchase	$47,500.00					$ 47,500.00
Ele - Hydrovac Truck Purchase	$47,500.00					$ 47,500.00
Water - Hydrovack Truck Purchase	$47,500.00					$ 47,500.00
Wwater - Hydrovac Truck Purchase	$ 47,500.00					$ 47,500.00
Total	$ 190,000.00	$ -	$ -	$ -	$ -	$ 190,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	Equipment Purchase	Fund:	Cap Improvements - 301
Department:	Streets	Program:	

Project or Item Description:	Image:
2022 batwing bush hog - The requested brush hog is a 15-foot batwing piece of equipment that is pulled behind a large tractor and is used to cut grass and brush to maintain the city airport, the city landfill (required by DNR to be cut twice a year), the industrial park (including the 30 acres m/l recently cleared), and other city property as needed.	

Justification:	Image:
We currently only have a 5-foot brush hog that simply cannot meet the maintenance demands of the city. For example, currently it takes at least 3 weeks to brush hog just the airport. With the new 15-foot batwing brush hog, the estimated time for completion at the airport would be reduced to 1 week or less. The savings (fuel, man hours) for that task alone would be substantial.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
	$20,250.00					$ 20,250.00
						$ -
Total	$ 20,250.00	$ -	$ -	$ -	$ -	$ 20,250.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	Salt Bin Repair	Fund:	Cap Improvements - 301
Department:	Streets	Program:	Bldg & Facility Maintenance

Project or Item Description:	Image:
Salt bins are sheds that are used to store rock salt and pea gravel/grit used for snow and ice removal. We have two buildings; each building has two bins (a total of 4 bins). One of the sheds needs a new metal roof and back wall replaced.	

Justification:	Image:
The current old shingle roof leaks, which allows rain and moisture to melt the stored salt. The back wall is constructed of wood and a large metal I-beam for structural support. Over the years, the salt has nearly completely eroded the I-beam, and the entire back wall is bulged out and about to collapse. According to the City construction crew, they can fix the back wall by tearing out the old wall and then pouring concrete footings and a new concrete wall, including new concrete structural supports. Last year, we replaced the old leaking roof on the other shed. That shed has concrete walls that are structurally sound, so no other improvements were needed. In addition to the probable collapse of the entire building, the leaking roof will cause the loss of any stored salt.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
301- Salt Bin Repair	$ 15,500.00					$ 15,500.00
						$ -
Total	$ 15,500.00	$ -	$ -	$ -	$ -	$ 15,500.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	**Vehicle Replacement**	**Fund:**	
Department:	**Police**	**Program:**	**Vehicle R&R**

Project or Item Description:	Image:
(1) 2023 Dodge Charger Pursuit, (1) Dodge Durango Pursuit to replace (1) outgoing Ford Explorer and (1) Dodge Charger	

Justification:	Image:
This is a part of our ongoing fleet management plan. The plan allows us to keep low mileage dependable and warranty covered patrol cars on our streets. The program has reduced our vehicle maintenance costs by 40% per year on average. Our fixed asset sales allow us to offset the purchase price of one car per year	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
301-511-71110- Vehicle Replacement	$ 90,000.00	$ 120,000.00	$ 120,000.00	$ 120,000.00		$ 450,000.00
						$ -
Total	$ 90,000.00	$ 120,000.00	$ 120,000.00	$ 120,000.00	$ -	$ 450,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	911 Enhancement	Fund:	Cap Improvements - 301
Department:	Police	Program:	

Project or Item Description:	Image:

Justification:	Image:

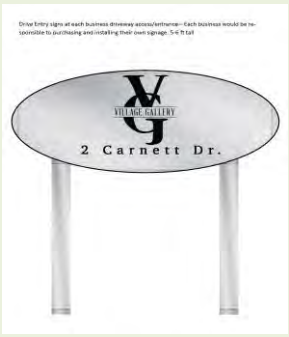
Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
301 - 911 Enhancement Local Match 5%	$ 12,500.00					$ 12,500.00
Grants & Bonds	$ 237,500.00					$ 237,500.00
Total	$ 250,000.00	$ -	$ -	$ -	$ -	$ 250,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	Industrial Park Signage	Fund:	301 Cap Improvements
Department:	Economic Development	Program:	

Project or Item Description:	Image:
Planned signage set for the Industrial Park. Includes design and construction/instalation for main sign and a directional sign at the intersection of Mulnack, Pines and Carnett Dr. To also include design work only, as part of the complete project, for matching individual signage for each business to have built and installed at their expense. Preparation for this project completed to date: Concept design as seen in the pictures included, MoDOT ROW has been identified to determine location of main sign.	Main Sign at Industrial Park Entrance 

Justification:	Image:
The main sign for Masters Industrial Park fell down several years ago and needs to be replaced. There is an unspoken obligation on the City's part to provided signage for those businesses located in the City's Industrial Park. This project is a roll-over from last budget year. Due to change in positions and responsibilities, this project was not able to be completed.	Directional Sign and Individual Business Signs  

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
CI Sales Tax	$ 50,000.00					$ 50,000.00
						$ -
Total	$ 50,000.00	$ -	$ -	$ -	$ -	$ 50,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	Housing Demolition	Fund:	301 Cap Improvements
Department:	Economic Development	Program:	Voluntary Residential Demolition

Project or Item Description:	Image:
The City offers residents an incentive to beautify the community through a sponsored residential demolition program. The program assists with efforts to beautify the community and promotes a sense of pride for residents, and makes the community safer and more appealing.	

Justification:	Image:
This program was developed to assist property owners inside the City with property cleanup in an effort to improve pubic safety, appearance and community pride. To date 8 structures have been cleanup in partnership with private property owners and 1 property has been donated to the City.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 100,000.00
						$ -
Total	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 100,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	Leases & Debt	Fund:	Electric 501
Department:	Multiple Departments	Program:	

Project or Item Description:	Image:
The listed items are pre-existing equipment leases and incurred debt for the department that are paid out of the Electric Fund revenues. TL48 Digger Truck lease began in 2023 and goes through 2028. The C5048 Bucket Truck lease began in 2023 and goes through 2028. The COP payment is for installation of automatic meter reading infrastructure and goes through 2038. The MMMPEP is for the Feb 2021, severe weather event, this debt payment goes through 2026.	

Justification:	Image:
Pre-Existing Leases and Debt Obligations	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	
501-501-70182- Digger Truck	$ 57,600.00	$ 57,600.00	$ 57,600.00	$ 57,600.00	$ 57,600.00	$ 288,000.00
501-501-70184- Bucket Truck Lease	$ 30,300.00	$ 30,300.00	$ 30,300.00	$ 30,300.00	$ 30,300.00	$ 151,500.00
501-501-70199/70200- COP Payments	$ 101,500.00	$ 101,500.00	$ 101,500.00	$ 101,500.00	$ 101,500.00	$ 507,500.00
501-501-66010- MMMPEP weather relief	$ 234,871.00	$ 234,871.00	$ 234,871.00			$ 704,613.00
Total	**$ 424,271.00**	**$ 424,271.00**	**$ 424,271.00**	**$ 189,400.00**	**$ 189,400.00**	**$ 1,651,613.00**

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)
$ 19,572.58

Project:	**transformers**	**Fund:**	**301-02**
Department:	**electric**	**Program:**	

Project or Item Description:	Image:
transformers for upgrades and general maintenance	

Justification:	Image:
As services are being upgaded or loads change at a residence, old transformers which are unable to handle the load increases must be changed	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
	$ 30,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$ 150,000.00
						$ -
Total	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 150,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	**utility poles**	**Fund:**	**301-02**
Department:	**electric**	**Program:**	

Project or Item Description:	Image:
utility poles	

Justification:	Image:
As new services are built or old poles need replaced due to age	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$ 125,000.00
						$ -
Total	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 125,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	Leases & Debt	Fund:	Water 510
Department:	Multiple Departments	Program:	

Project or Item Description:	Image:
The listed items are pre-existing equipment leases and incurred debt for the department that are paid out of the Water Fund revenues. The COP payment is for installation of automatic meter reading infrastructure and goes through 2038. The lease for the backhoe goes through 2024.	

Justification:	Image:
Pre-Existing Leases and Debt Obligations	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	
510-501-70197/70199- COP	$ 103,411.00	$ 103,411.00	$ 103,411.00	$ 103,411.00	$ 103,411.00	$ 517,055.00
510-501-70391- Backhoe	$ 12,000.00	$ -	$ -	$ -	$ -	$ 12,000.00
						$ -
						$ -
						$ -
Total	**$ 115,411.00**	**$ 103,411.00**	**$ 103,411.00**	**$ 103,411.00**	**$ 103,411.00**	**$ 529,055.00**

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	**Fencing around Wells**	**Fund:**	
Department:	**Water**	**Program:**	

Project or Item Description:	Image:
Fencing around municipal water wells	

Justification:	Image:
Missouri Department of Natural Resources (MDNR) requires fencing around municipal wells for security. THIS ITEM IS CARRIED FORWARD FROM FY '23	

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
	$ 40,000.00					$ 40,000.00
						$ -
Total	$ 40,000.00	$ -	$ -	$ -	$ -	$ 40,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	Fencing around Wells	Fund:	Water
Department:	Water	Program:	

Project or Item Description:	Image:
Reconditioning of 2 water retention tanks (repainting tanks and insulating piping) The contract for this project received approval of it's final ordinance reading at the June 13, 2023 Alderman meeting.	

Justification:	Image:
Department of Natural Resources requires regular maintenanince on facilities that store municipal water. THIS ITEM IS CARRIED FORWARD FROM FY '23	

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
	$ 68,000.00					$ 68,000.00
						$ -
Total	$ 68,000.00	$ -	$ -	$ -	$ -	$ 68,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	replacement of water lines	Fund:	301-03
Department:	water	Program:	

Project or Item Description:	Image:
replace old water lines	

Justification:	Image:
With the growing issues of water lines that need replaced the city needs a plan in place to start the process of replacing water lines. The future funding and scope for line replacement is subject to change as the City completes the Lead Service Line Inventory during this budget year, but we do not have a way of anticipating what that may look like yet.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
	$ 60,000.00	$ 60,000.00	$ 60,000.00	$ 60,000.00	$ 60,000.00	$ 300,000.00
						$ -
Total	$ 60,000.00	$ 60,000.00	$ 60,000.00	$ 60,000.00	$ 60,000.00	$ 300,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	New well	Fund:	301-03
Department:	water	Program:	

Project or Item Description:	Image:
New well and storage tower on hwy 72 across from Salem Memorial Hospital. The City of Salem's operable water wells do not have adequate production to meet the current maximum daily water demand of the system, should the largest well be out of service. Furthermore, the City's elevated storage facilities do not have adequate volume to meet the average day demand, not including any fire fighting reserve. The project includes construction of a estimated 450 gpm new drinking water well, well house, a 400,000 gallon welded steel elevated storage tank and approximately 1,500 lineal feet of water main with MoDOT Highway bore to connect to existing distribution system. Several locations were considered for the new facilities. The chosen location will located in the northwest portion of the system and provide redundant service to the Salem	

Justification:	Image:
The City of Salem's Well No. 5 has been removed from production due to ongoing turbidity issues that were not able to be resolved. The new well and well house will essentially replace Well No. 8 production in the system. The new 400,000 gallon elevated storage tank will likely replace the 70+ year old 75,000 gallon "witch's hat" tower. The additional capacity will also allow maintenance on the tower in the industrial park.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Water	$ 6,344.00	$ 31,656.00				$ 38,000.00
DNR Grant Funding	$ 628,000.00	$ 517,000.00	$ 1,938,750.00	$ 646,250.00		$ 3,730,000.00
Total	**$ 634,344.00**	**$ 548,656.00**	**$ 1,938,750.00**	**$ 646,250.00**	**$ -**	**$ 3,768,000.00**

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	**Lead Svs Line Study/Mapping**	**Fund:**	
Department:	**Water**	**Program:**	

Project or Item Description:	Image:
The project consists of accurately locating/surveying all public and private water service features and developing a GIS map of the water system. Survey grade instruments will be used to locate water infrastructure including meters and identifiable service line routings. Interviews will be conducted with the utility personnel to determine the information they have on all service laterals. Historic information will be reviewed, such as Building Permits, Infrastructure Construction Documents, historic aerial/satellite images, etc. Once all the information is disseminated that can be obtained and the unknown service lateral pipe locations and materials are short listed, field inspections will be conducted of the meter pits and of crawl spaces and basements where possible. Some excavation may be used if deemed appropriate. Each service line will be categorized as Lead, Galvanized Requiring Replacement, Non-Lead or Lead Status Unknown.	

Justification:	Image:
Once an accurate GIS map is completed as much as is feasible a replacement plan can be developed.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
	$ 30,000.00					$ 30,000.00
DNR Grant Funding	$ 150,000.00					$ 150,000.00
Total	$ 180,000.00	$ -	$ -	$ -	$ -	$ 180,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	Leases & Debt	Fund:	Sewer 520
Department:	Multiple Departments	Program:	

Project or Item Description:	Image:
The listed items are pre-existing equipment leases and incurred debt for the department that are paid out of the Sewer Fund revenues. The COP payment is for sewer system extensions and upgrades to the wastewater treatment facility and goes through 2038.	

Justification:	Image:
Pre-Existing Leases and Debt Obligations	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	
520-501-701970/70191- COP	$ 305,790.00	$ 305,790.00	$ 305,790.00	$ 305,790.00	$ 305,790.00	$ 1,528,950.00
		$ -	$ -	$ -	$ -	$ -
						$ -
						$ -
						$ -
Total	**$ 305,790.00**	**$ 305,790.00**	**$ 305,790.00**	**$ 305,790.00**	**$ 305,790.00**	**$ 1,528,950.00**

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	**Inflow & Inflitration Study**	**Fund:**	
Department:	**Wastewater**	**Program:**	

Project or Item Description:	Image:
Facility Plan to evaluate I&I issues throughout the City. This will include 4 months of flow monitoring in strategic locations throughout the collection system. In addition, it will include smoke testing in the collection system based upon priority areas identified during flow monitoring analysis.	

Justification:	Image:
This Facility Plan will help the City to develop a multi-year capital improvement plan for the collection system.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
	$ 22,850.00					$ 22,850.00
DNR Grant	$ 50,000.00					$ 50,000.00
Total	$ 72,850.00	$ -	$ -	$ -	$ -	$ 72,850.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	WWTF Upgrades	Fund:	Wasetwater Reserves
Department:	WasteWater	Program:	

Project or Item Description:	Image:
Project represents Phase 2a of the City's WWTF Master Plan. Improvements include: Wet Weather Treatment including Disinfection to meet the requirements of the AOC for Outfall #002, new sludge drying bed, improvements to the Influent Pump Station, Chemical Phosphorus facilities and Oxidation Aeration Equipment. Per discussions with MDNR, this project does not require Antidegradation Review	

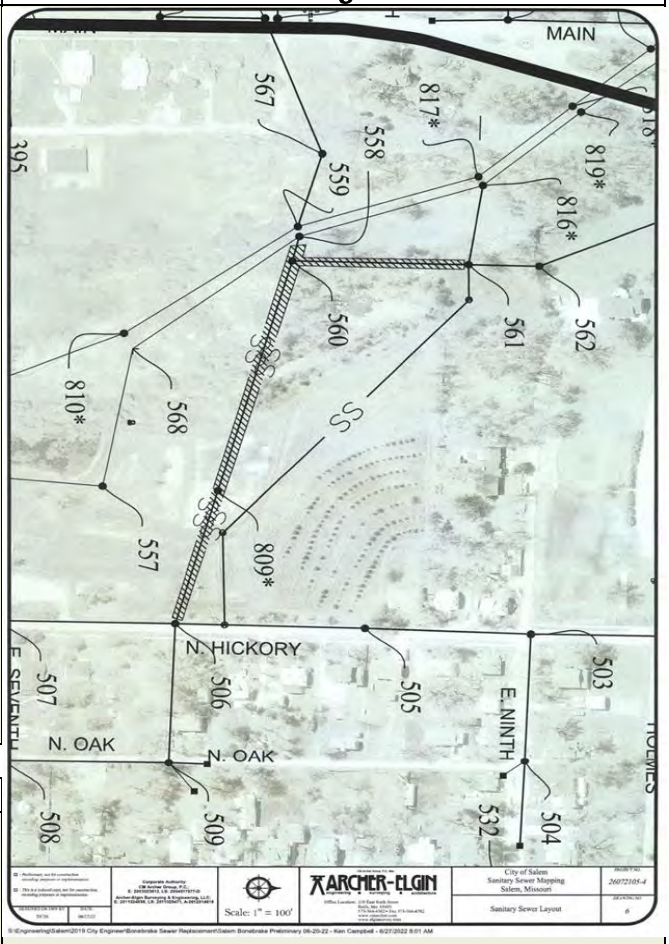
Justification:	Image:
Wet Weather treatment improvements will allow the City to fully meet their existing disinfection limit and afford elimination of the existing Outfall #002. Oxidation Ditch Aeration Equipment improvements and Chemical Phosphorus facilities will aid in meeting upcoming Total Nitrogen and Total Phosphorus limits. Additional facility rehabilitation will aid their ability to meet all discharge limits.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
	$ 8,505.05	$ 41,494.95				$ 50,000.00
ARPA Grant - DNR	$ 842,000.00	$ 1,039,500.00	$ 2,079,000.00	$ 1,039,500.00		$ 5,000,000.00
Total	$ 850,505.05	$ 1,080,994.95	$ 2,079,000.00	$ 1,039,500.00	$ -	$ 5,050,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	Bonebrake Realignment	Fund:	301-04
Department:	WasteWater	Program:	

Project or Item Description:	Image:
Bonebrake Sewer Main Realignment is a project to move an old clay sewer main and replace it the line is in terrible shape and full of tree roots. The line goes under water in a storm event and in return most of that water goes to our wastewater treatment plant and we have to treat the storm water. The line has been consistently failing for the last fifteen years and the City has little to no access to do maintenance to cut tree roots out of the sewer main. Replacing and moving this line allows for better access and will locate it in a place easier to get equipment to it also will get it away from the creek and out of a swamp to prevent future storm water from going to the plant. The line has trouble draining in a storm event and has been known to back the main line up. This project includes installing four new manholes and replacing nine hundred fifty one feet of sewer main. It also includes the demolition of the existing sewer and dirt work and clean up for the project.	

Justification:
to replace the main that has major issues: breaking apart, has roots that are causing the system to back up, and has inflow and infiltration issues that effect the WWTF

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
	$200,000.00					$ 200,000.00
						$ -
Total	$ 200,000.00	$ -	$ -	$ -	$ -	$ 200,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	I and I issues	Fund:	301-03
Department:	water	Program:	

Project or Item Description:	Image:
I&I Rehabilitation of manholes project. l&I stands for inflow and infiltration of storm water. This is water leaking or flowing into a sealed system due to deterioration or root damage. Manhole lining is a effective solution to fixing these problems and cheaper than replacement. Missouri Department of Natural Resources requires owners of system to maintain and do maintenance to collection systems yearly and report what they are doing to maintain there system. This also keeps lines from backing up and causing damage to a customers property or a sewer overflow on the ground or into a possible stream. I&I Rehabilitation can also be done on sewer main lines. When we talk about rehabilitation or lining we are talking about a strong durable poly spray that will not let water in or out and will last more than fifty years. This is a proven product used by many cities and in many applications. The city of Salem has done this in the past with good results. This work allows for the wastewater treatment plant to not treat unwanted storm water in rain events .	

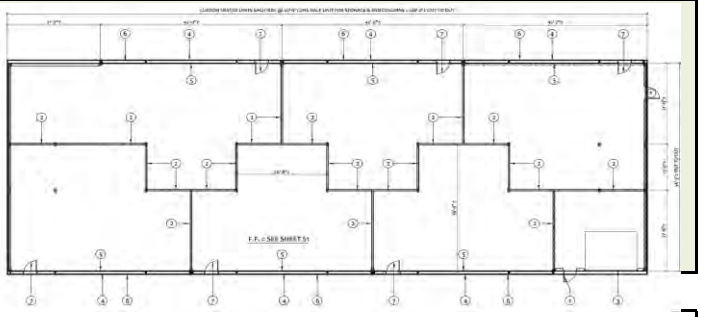
Justification:	Image:
I and I or (inflow) and (infiltration) are what happens when stormwater and groundwater enter a waste water system which can cause issues: to much flow into WWTF or man holes to over flow	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
	$80,000.00	$ 120,000.00	$ 120,000.00	$ 120,000.00	$ 120,000.00	$ 560,000.00
						$ -
Total	$ 80,000.00	$ 120,000.00	$ 120,000.00	$ 120,000.00	$ 120,000.00	$ 560,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	T-Hangar Construction	Fund:	301
Department:	Streets - Airport	Program:	Airport Facility Improvements

Project or Item Description:	Image:
Construction of a 6 unit T-Hangar facility at the Salem Memorial Airport. Of the 6 spaces, one would be large enough to potentially house an aviation mechanic. There is also included a storage/maintenance space in addition to the 6 hangars.	

Justification:	Image:
The City of Salem has a waiting list of pilots who would like to house lease hangar space at the Salem Memorial Airport. The funding for design and construction is 90% from NPE funds and the Bipartisan Infrastructure Legislation (BIL) funding both through MoDOT. This project has been accruing NPE grant funds for 5 years to have enough to design and build this project.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27		Total
Electric Svs Via Intercounty	$ 5,000.00					$ 5,000.00
301-512-71270- T-Hangar	$ 43,517.00					$ 43,517.00
Grants & Bonds	$ 721,382.00					$ 721,382.00
Total	$ 769,899.00	$ -	$ -	$ -	$ -	$ 769,899.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	Pilot Lounge Improvements	Fund:	301
Department:	Streets - Airport	Program:	Airport Facility Improvements

Project or Item Description:	Image:
With the construction of the 6 new T-hangars, there will be a new inclosed space to store the curtosy car. This frees up space the space where the car is stored now to be able to take out a wall between it and the current Pilot's Lounge giving more space and opening opportunities to enhance the experience for visiting pilots and to provide additional amentities. This includes actual work to the building and furnishings when completed.	

Justification:	Image:
The Pilot Lounge at the Airport has needed improvements for some time. These improvements are proposed to be paid for entirely out of Prior Year Balances/Reserves from the Airport Fund.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27		Total
New Electric Service via Intercounty Electric	$ 25,000.00	$ -	$ -	$ -	$ -	$ 25,000.00
Total	$ 25,000.00	$ -	$ -	$ -	$ -	$ 25,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	Housing Improvements	Fund:	301 Cap Improvements
Department:	Economic Development	Program:	Welcome Home

Project or Item Description:	Image:
Welcome Home - Affordable Housing Rehabilitation Program The City of Salem with support from Riverways FCU received funding through the Federal Home Loan Bank (FHLB) of Des Moines' Affordable Housing Program to rehabilitate 25 owner-occupied homes in Salem, MO. This is a pass-through grant that combined with the owner contribution, covers 100% of the cost of the program. The City is the Sponsor who administers the program and Riverways FCU is the Participating Member of FHLB in support of the program. As with most grant programs, the City incurrs the upfront expense and then applies for reimbursement.	

Justification:	Image:

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
FHLB Grant	$ 300,000.00	$ 325,000.00				$ 625,000.00
Total	$ 300,000.00	$ 325,000.00	$ -	$ -	$ -	$ 625,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	**Pool Media Replacement**	**Fund:**	
Department:	**Parks and Recreation**	**Program:**	

Project or Item Description:	Image:
Replace pool media (pool filter sand) with glass media to filter pool water.	

Justification:	Image:
Pool filter media is to be changed every 8-10 years. No records of our media every being replaced. The media filters pool water and helps reduce the amount of water and chemicals we use to maintain the pool. They have a new product that has a 20+ year life that I recommend we go with. Due to the location of our filters there will have to be a access point cut into the pool deck to be able to remove and replace current media. Glass media is not subject to biodynamic instability and will not allow untreated water to pass the filter. It also substantially lowers chlorine oxidation demand by up to 50%, lowers backwash water demand by an average of 50%, and is expected to last for the life of the filtration system.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
		$ 25,000.00				$ 25,000.00
						$ -
Total	$ -	$ 25,000.00	$ -	$ -	$ -	$ 25,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)
No annual operating cost. Projected life of glass media is 20+ years. It's replaces the use of sand that only last 8-10 years. Reducing the amount of water and chemicals we waste to clean water when we backwash the pool.

Project:	**Council Chamber Upgrades**	**Fund:**	
Department:		**Program:**	

Project or Item Description:	Image:
The City Council Chambers are in need of multi-media and interrior upgrades. As the official location where our Mayor and Aldermen make the decisions for the business of our City, the space should reflect a sence of stewardship and care for the community.	

Justification:	Image:
Indiviudals and Board Members who have needed to utilize online conferencing to attend meetings have often mentioned difficulty hearing the Board and speakers in addtion to needing a secure way to have a computer and projector or screen permanently set up and in place for such needs. In addition the carpet in the Chamber is stained and has multiple runs in the weave of the carpet. A potential low-cost upgrade in the asthetics of the Chamber would go a long way to instilling confidence and pride in our City.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
		$ 10,000.00				$ 10,000.00
						$ -
Total	$ -	$ 10,000.00	$ -	$ -	$ -	$ 10,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	Backhoe Purhase	Fund:	Cap Improvements - 301
Department:	Construction	Program:	

Project or Item Description:	Image:
X -	

Justification:	Image:
X- how old is the current backhoe, downtime for breakdowns, etc	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
		$ 100,000.00				$ 100,000.00
						$ -
Total	$ -	$ 100,000.00	$ -	$ -	$ -	$ 100,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)
X

Project:	Utility Bed Replacement	Fund:	Cap Improvements - 301
Department:	Construction	Program:	

Project or Item Description:	Image:
X	

Justification:	Image:
X	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
			$ 20,000.00			$ 20,000.00
						$ -
Total	$ -	$ -	$ 20,000.00	$ -	$ -	$ 20,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)
X

Project:	Storm Drain R&R	Fund:	Cap Improvements - 301
Department:	Streets	Program:	Facility R&R

Project or Item Description:	Image:
A culvert is a structure that channels water past an obstacle or to another waterway. Over time, these culverts can rust and deteriorate. If not replaced, there is an increased danger of road collapse and flooding. ROW acquisition for FY24 with actual construction work in FY 25	

Justification:	Image:
South Henderson: Holes are appearing in the yards of home owners because the bottoms of the culvert pipes are rusted out and gone, and water is eroding the dirt around the culverts, causing the soil to further erode and collapse.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
301- Storm Drain R&R		$ 45,000.00				$ 45,000.00
						$ -
Total	$ -	$ 45,000.00	$ -	$ -	$ -	$ 45,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	Vehicle R&R	Fund:	Cap Improvements - 301
Department:	Streets - Cemetary	Program:	Vehicle R&R

Project or Item Description:	Image:
Pickup Replacement	

Justification:	Image:
The current cemetery pickup is over twenty years old. The cab/mechanical components are worn out.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
301-Cemetary Vehicle		$ 50,000.00				$ 50,000.00
						$ -
Total	$ -	$ 50,000.00	$ -	$ -	$ -	$ 50,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	Equipment Purchase	Fund:	Cap Improvements - 301
Department:	Streets	Program:	

Project or Item Description:	Image:
Rotary Cutter for Skid Steer	

Justification:	Image:
There are areas that are so steep that you can't safely use a tractor and brush hog to maintain the terrain. These areas are at numerous places, including the city airport, city landfill, and the industrial park.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
301- Rotary Cutter for Skid			$ 15,000.00			$ 15,000.00
						$ -
Total	$ -	$ -	$ 15,000.00	$ -	$ -	$ 15,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	K9 Replacement	Fund:	Cap Improvements - 301
Department:	Police	Program:	Drug Enforcement

Project or Item Description:	Image:

Justification:	Image:

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
301-K9 Replacement		$ 15,000.00				$ 15,000.00
						$ -
Total	$ -	$ 15,000.00	$ -	$ -	$ -	$ 15,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	Equipment R&R	Fund:	Cap Improvements - 301
Department:	Streets	Program:	R&R

Project or Item Description:	Image:
2002 Dump Truck Replacement	

Justification:	Image:
The hour meter has not worked for some time. This truck is used year round for hauling, spreading salt and snow removal. The worn-out mechanical and cab components are no longer sufficient to keep employees warm and/or safe while working in extreme hazardous conditions. Approximately 5-6 years ago, we replaced the dump bed on it, so we have been able to limp it along to this point. However, it is now well past the point of needing to be replaced.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
301- Dump Truck Purchase				$195,000.00		$ 195,000.00
						$ -
Total	$ -	$ -	$ -	$ 195,000.00	$ -	$ 195,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	Equipment R&R	Fund:	Cap Improvements - 301
Department:	Streets	Program:	R&R

Project or Item Description:	Image:
2000 kabota tractor	

Justification:	Image:
This tractor is used for bushing in areas where it is rough to use a mower. It is also used to mow along shoulders of the streets and roads. We use a tractor to pull the 5-foot brush hog to mow, cut, and maintain along city streets/right-of-ways. Our current tractor is old and has a tremendous amount of wear and tear on it.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
		$50,000.00				$50,000.00
						$ -
Total	$0.00	$50,000.00	$0.00	$0.00	$0.00	$ 50,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	bucket truck	Fund:	301-02
Department:	electric	Program:	

Project or Item Description:	Image:
70 ft. bucket truck	

Justification:	Image:
This truck is used for tree trimming and work that has to be done on the city's taller poles. The truck and unit is accumulating quite a few hours and dispite keeping up with the maintenance the truck is getting quite a bit of normal wear which is going to be expensive to replace different parts that wear out.if worn parts are not replaced it will be red-tagged and not be used	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
		$50,000.00	$50,000.00	$50,000.00	$ 50,000.00	$ 200,000.00
						$ -
Total	$ -	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 200,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	**Taxiway Construction**	**Fund:**	
Department:	**Streets - Airport**	**Program:**	**Airport Facility Improvements**

Project or Item Description:	Image:
Construction of new taxiway for future 6 T-hangar construction.	

Justification:	Image:
The City of Salem has a waiting list of pilots who would like to house lease hangar space at the Salem Memorial Airport. The funding for design and construction is 90% from NPE funds andpotential additional grant funds via MoDOT. This project will have accrued NPE grant funds for multiple years to have enough to design and build this project.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27		Total
Local Match for Taxiway		$ 62,500.00				$ 62,500.00
Grants & Bonds		$ 562,500.00				$ 562,500.00
Total	$ -	$ 625,000.00	$ -	$ -	$ -	$ 625,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	T-Hangar Construction	Fund:	
Department:	Streets - Airport	Program:	Airport Facility Improvements

Project or Item Description:	Image:
Construction of additional 6 unit T-Hangar facility at the Salem Memorial Airport.	

Justification:	Image:
The City of Salem has a waiting list of pilots who would like to house lease hangar space at the Salem Memorial Airport. The funding for design and construction is 90% from NPE funds and the Bipartisan Infrastructure Legislation (BIL) funding both through MoDOT. This project will have accrued NPE grant funds for multiple years to have enough to design and build this project.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Local Match 6 T-Hangars					$ 76,500.00	$ 76,500.00
Grants & Bonds					$ 688,500.00	$ 688,500.00
Total	$ -	$ -	$ -	$ -	$ 765,000.00	$ 765,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	**electric feeder**	**Fund:**	**301-02**
Department:	**electric**	**Program:**	

Project or Item Description:	**Image:**
electric feeder to bring into east side of town	

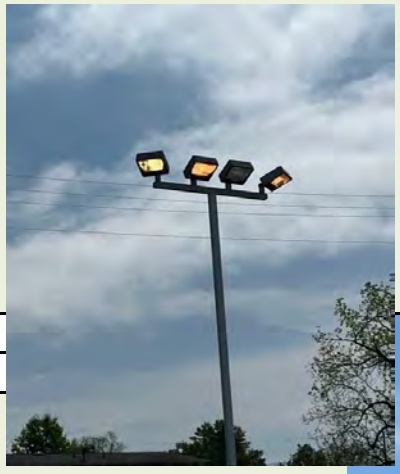
Justification:	**Image:**
The entire city is served by one substation. The industrial park is at the end of one of the city's feeders. As the load increases in the industrial park the city is not going to have the capacity to serve all of its citizens. A new feeder would eleviate those issues and allow the city to possibly gain new industries	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
		$50,000.00	$50,000.00	$50,000.00	$50,000.00	$ 200,000.00 ???
						$ -
Total	$ -	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 200,000.00

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	Pool Lights R&R	Fund:	
Department:	Parks and Recreation	Program:	

Project or Item Description:	Image:
Upgrading the lights and fixtures at the Alice Lou Craig Municipal Swimming Pool.	 

Justification:
Several light fixtures are unrepairable and the pool is not well lite during evening hours of pool operation. It's becoming a safety concern. There are 11 lights out, out of 36, 2 complete poles not in working order. The current fixures are not a bright light it's always very dim on the pool deck at night.

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
						$ -
						$ -
Total	$ -	$ -	$ -	$ -	$ -	$ -

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)
If we upgrade to LED lights the maintenace would be minimal and lower cost of electric use.

Project:	**Pool-Parking Lot Resurfacing**	**Fund:**	
Department:	**Parks and Recreation**	**Program:**	

Project or Item Description:	Image:
Resurfacing or fixing the pool parking lot. Either new asphalt or concrete. It was discussed at one point to do 1/3 of parking lot each year in concrete to resolve issues.	

Justification:	Image:
The pool parking lot has become a safety concern for citizen using the pool, pavilion, playground, tennis courts, and skate park. Especially the handicap parking next to the pool. The Street Department patched with gravel one year and then the next year had to come in and dig it out, fill and put an asphalt patch to help create a safer parking area for our handicap and elderly visitors. The asphalt from years past has become brittle and breaking all over the place creating large chunks to surface.	

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
						$ -
						$ -
Total	$ -	$ -	$ -	$ -	$ -	$ -

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

Project:	IT - Cybersecurity	Fund:	
Department:		Program:	

Project or Item Description:
Working with Bryon Craig of Craig Technologies, Wes Hester and Steven Farrar with the Missouri Cybersecurity Center of Excellence (MCCoE) a non-profit that provides affordable cybersecurity services to the regional community, especially small and mid-sized organizations; to perform an assessment of the city's IT and Cybersecurity current situation and develop from this assessment a plan for addressing current and future IT and Cybersecurity needs.

Justification:
The number of attacks targeting the government sector increased 95% worldwide in the last half of 2022 and is projected to get worse moving forward. Within the US, organizations are subject to a cyberattack every 39 seconds, every day, 365 days a year. As the City increases its reliance on technology, it increases its risk of being the subject of a cyberattack. Over 90% of cyberattacks originate as the result of an action taken by an organization's employees. This can include someone unknowingly opening a malicious email, bringing an infected device or media into the office, or a disgruntled employee intentionally sabotaging the organization. Implementing cybersecurity best practices, ensuring proper controls are in place, and routinely performing risk assessments is the only way to reduce cybersecurity risks because the cyber landscape is constantly evolving and security breaches can be expensive. The most recent IBM report indicated that the average cost of a cybersecurity breach in the US was $9.44M per incident. Within government, it could also cost lives as critical services such as 911 systems are brought down, as was evidenced by the ransomware attack against Douglas County, NE last year.

Project Costs and Funding Source

Funding Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
						$ -
						$ -
Total	$ -	$ -	$ -	$ -	$ -	$ -

Estimated Ongoing Annual Operation and Maintenance (explain and include costs)

POINTS TO CONSIDER/SUMMARY

PRESENTED TONIGHT, IS A BALANCED FY 2024 BUDGET, with the exceptions and assumptions noted previously.

We anticipate this budget year to have or be just under ½ a year of the additional 1% General Revenue Sales Tax. Businesses will begin collecting in October 2023 and the City should receive the first installments in January 2024.

1. **ARE THERE AREAS OF THE BUDGET THAT SEEM OUT OF LINE WITH BOARD AND CITY GOALS OF REDUCING DEPENDENCY ON UTILITY TRANSFERS?**
2. **WHAT IS APPROPRIATE COMPENSATION FOR EMPLOYEES?**
3. **ARE THEIR OTHER IDEAS ABOUT HOW WE ADDRESS LINGERING INFRASTRUCTURE AND VEHICLE/EQUIPMENT REPLACEMENT ISSUES WITH FUND PRESSURES WE SEE?**
4. **OTHER THOUGHTS & CONSIDERATIONS?**

Salem MISSOURI Catch the Current