

CITY OF CENTRALIA

ANNUAL BUDGET & ACTIVITY REPORT

FISCAL YEAR

APRIL 1, 2024 – MARCH 31, 2025



MAYOR

Chris Cox

ALDERMEN

David Wilkins	Ward 1	Harold Deckerd
Robert Hudson, Jr.	Ward 2	Don Rodgers
LONNIE COX	Ward 3	Landon Magley

CITY ADMINISTRATOR

Tara Strain

CITY CLERK

Marilyn Dick

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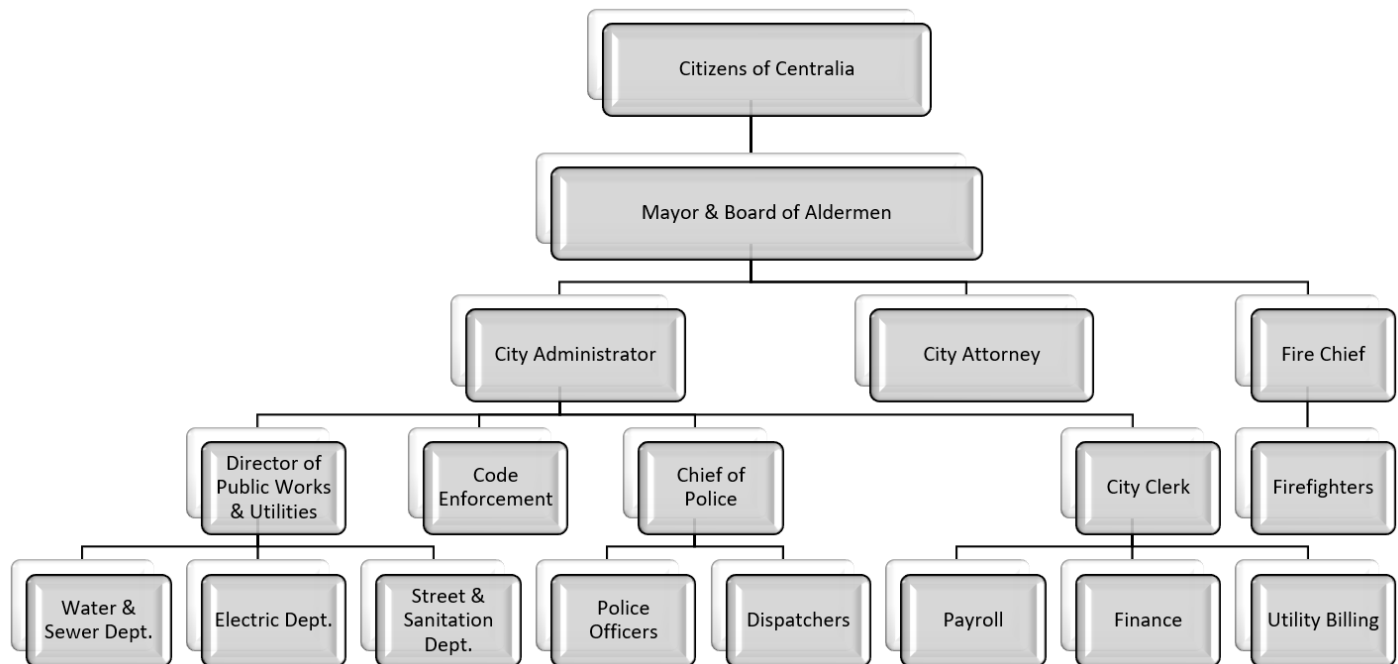
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ORGANIZATIONAL CHART



MESSAGE FROM THE CITY ADMINISTRATOR

Dear Mayor Cox, Aldermen, City Staff, and Citizens of Centralia,

Presented is the annual budget for the City of Centralia, Missouri, covering the Fiscal Year 2024-25 from April 1, 2024, to March 31, 2025. According to the Revised Statutes of the State of Missouri Section 67.010, municipalities must adopt a balanced annual budget, ensuring that expenditures do not surpass revenues and unencumbered balances. However, beyond legal obligation, the budget process serves as the cornerstone of the city's planning efforts. It represents a comprehensive review of all city activities by the Board of Aldermen and City Staff.

The presented budget is balanced, indicating sufficient resources between expected revenues and available unreserved fund balances across all funds. The city maintains various financially independent operations within distinct funds, including traditional governmental activities in the General Fund, utilities such as Water, Sewer, Electric, and Sanitation, as well as special revenue funds for specific departments like Parks, Library, Cemetery, Transportation, and Public Safety.

Despite initial concerns about potential sales tax losses due to inflation, sales tax and other revenues have remained steady. City services have been optimized, enabling staff to efficiently manage daily operations. Maintaining appropriate staffing levels allows the city to effectively utilize available resources for the benefit of Centralia residents.

During the past year we were able to accomplish several important projects:

- Sidewalks added to Booth St.
- Replaced the Vacc trailer with a Vacc Truck
- Completed work on the Wastewater Project upgrades
- Asphalt overlay of 1.52 miles of City streets
- Completed East side of Jefferson St. culvert project.

As mentioned above the city budget is a planning tool. Estimates are made on revenues and priorities are documented as planned expenses. By maintaining adequate reserves and being flexible and responsive to actual events and needs that arise during the year, the city can serve the citizens of Centralia as a full-service city, despite our smaller size, in a fiscally prudent manner. One of the most important parts of budgeting is keeping the city fleet and infrastructure up to date with a capital improvement plan. Some important projects are listed below.

The following is a list of projects the City intends to undertake in FY2024 - 2025:

- Complete upgrades to the Water Treatment Plant
- Critical repairs to city buildings
- Sewer main and manhole lining - \$275,000
- Purchase of a new bucket truck for the electric department - \$246,000
- Replace sewer van and camera - \$300,000
- Overlay of 2.33 miles of streets and parking lots - \$349,515

Wage adjustments, informed by market analysis and data from comparable municipalities, are also incorporated into the budget to ensure fair compensation for city employees.

As we anticipate challenges in the upcoming fiscal year, including increasing operational costs, maintaining an adequate unreserved fund balance in the General Fund remains a priority. The budget's conservative revenue projections and optimistic expense estimates aim to strike a balance between fiscal responsibility and meeting the city's evolving needs.

Other challenges face the City in FY2025 that do not involve a direct budget line-item cost, but most decisions made by this body require our best attempt at planning for revenues and expenditures through this document.

At the meeting on Monday, March 25, 2024, the Board may make amendments as they desire. However, due to the extensive conversations between staff and elected officials and among the staff and among the elected officials, I feel that we have before us a comprehensive and actionable budget proposal.

I used projections of expenses that are high (optimistic) and projections of revenues that are conservative (pessimistic). This strategy has worked well in the past, and if adopted as is, should provide for adequate resources for all projects that the Board made priorities, without being so conservative that opportunities to meet additional needs have been lost. I plan to have quarterly budget meetings with all departments throughout the year to check on the health of the budget.

Thank you for your cooperation and please join me in thanking the hard-working City Staff who will put this plan in action over the next twelve months.

Sincerely,

Tara Strain

City Administrator

SUMMARY OF ALL BUDGETED FUNDS

	Estimated Fund Balance April 1, 2024	Revenues	Expenditures	End Balance March 31, 2025
General Fund	\$ 1,273,314	\$ 2,708,745	\$ (3,979,309)	\$ 2,750
Golf Course	\$ (0)	\$ 331,226	\$ (359,055)	\$ (27,830)
Municipal Pool	\$ 0	\$ 62,568	\$ (92,109)	\$ (29,541)
Park Areas	\$ 260,796	\$ 308,803	\$ (294,815)	\$ 274,785
Recreation Center	\$ 176,870	\$ 349,027	\$ (358,204)	\$ 167,693
Park Sales Tax	\$ 49,639	\$ 288,974	\$ (172,195)	\$ 166,417
Library Operations	\$ 55,972	\$ 476,625	\$ (476,625)	\$ 55,972
Library Bond	\$ -	\$ 18	\$ (2)	\$ 16
Cemetery Operations	\$ 256,386	\$ 93,466	\$ (59,502)	\$ 290,350
Avenue of Flags	\$ 24,562	\$ 4,740	\$ (6,706)	\$ 22,596
Public Safety Sales Tax	\$ 16,147	\$ 294,600	\$ (284,011)	\$ 26,737
Public Safety Sales Tax Reserve	\$ 127,894	\$ 28,401	\$ -	\$ 156,295
Transportation Sales Tax	\$ 584,779	\$ 391,233	\$ (349,515)	\$ 626,497
Water + Equip. Replacement	\$ 698,405	\$ 1,411,102	\$ (1,336,793)	\$ 772,714
Sewer + Equip. Replacement	\$ 2,893,900	\$ 925,337	\$ (1,287,516)	\$ 2,531,722
Electric	\$ 1,235,277	\$ 4,527,502	\$ (4,991,366)	\$ 771,413
Sanitation	\$ 379,253	\$ 574,836	\$ (629,183)	\$ 324,906
Chance Trust Fund	\$ 223,646	\$ 10,000	\$ (5,321)	\$ 228,325
Capital Projects	\$ 50,544	\$ 3,994	\$ -	\$ 54,538
ARPA Funding	\$ 162,222	\$ -	\$ -	\$ 162,222
Internal Service Equipment	\$ 102,870	\$ 292,818	\$ (307,327)	\$ 88,361

All Funds Combined

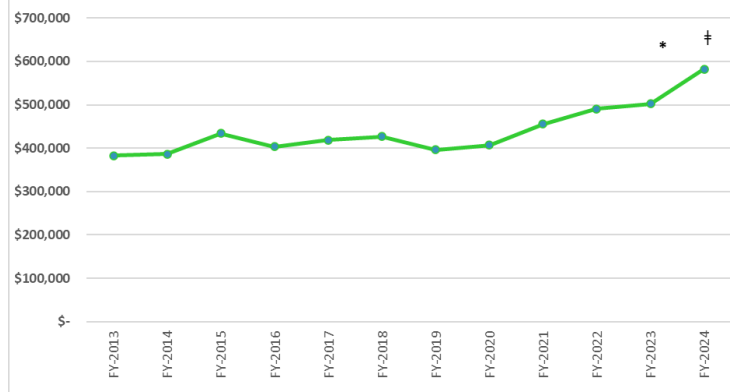
\$ 8,572,476 \$ 13,084,013 \$ (14,989,552) \$ 6,666,937

HISTORICAL DATA

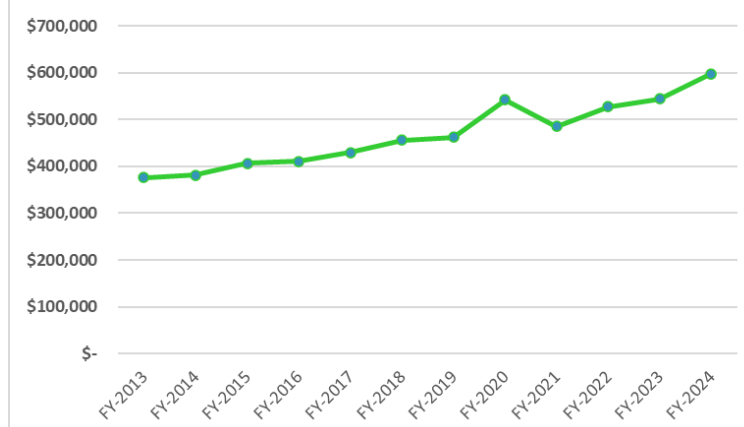
Population of Centralia



General Revenue 1% Sales Tax Revenues



General Fund - All Property Tax Revenues



GENERAL FUND

The General Fund of the City of Centralia is made up of activities that are typical governmental functions such as Public Safety, Finance, Streets, Economic Development, Planning, and other basic and traditional government services. The funds are typically derived from taxes that are generally charged and fees that attempt to cover a portion of the administrative costs to provide the service (e.g., a business license) covers some of the costs of tracking which legitimate businesses exist, have insurance, and are in the appropriate part of town based on zoning.

These activities are traditionally paid for with taxes, such as those on retail sales and property; fees for services, such as business licenses and building inspection fees; and transfers from other funds or from other governments, such as the annual grant and county sales tax allocation from Boone County for road and bridge projects, or the annual transfer from the Electric and the Water Departments. The City also receives about 1% of our General Fund Revenue from fines assessed in Municipal Court.

The expenses of the General Fund are for providing the resources to run the traditional governmental functions. The operations of the Board of Aldermen and their appointed Committees, Boards and Commissions are part of the General Governments Program, as are the administrative functions of the City Administrator, the City Clerk and her Staff, the Mayor, and the City Attorney. In addition, the costs for elections and the costs associated with the Municipal Court are funded in the General Government Program.

Public Safety is the second of the four Programs in the General Fund. The fund pays for police and fire protection, as well as the contracted costs for building inspections, Animal Control, emergency management training or equipment, and weed, pest, rabies and other nuisance control.

The Public Works Program includes the functions of the Street Department including street repairs, sidewalk construction and repairs, snow removal, signs and striping on public roads and parking lots, storm drain maintenance, and brush and tree control in rights of way.

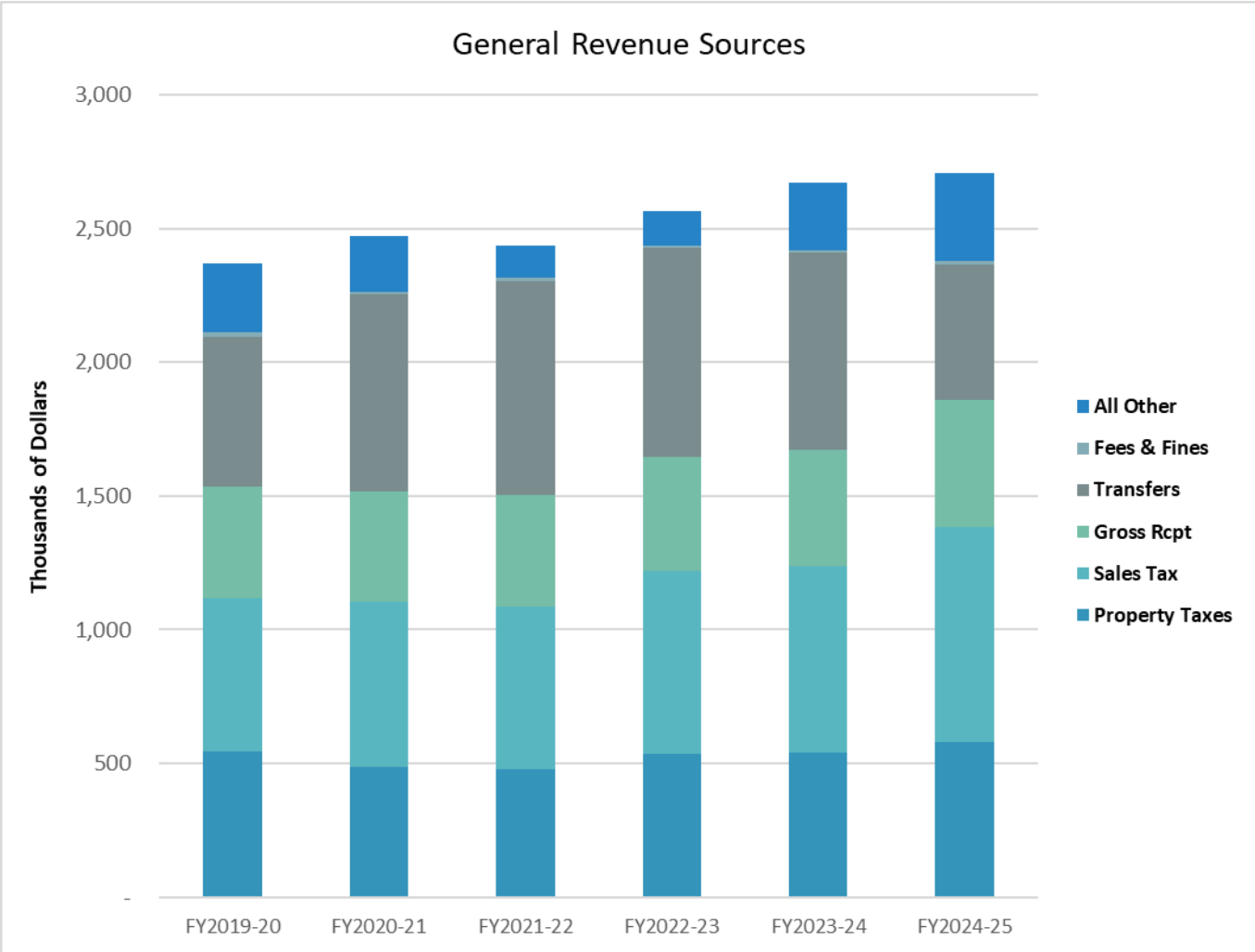
Community Planning and Economic Development funds the City's contribution to the Chamber of Commerce, and the county-wide organization based in Columbia, REDI (Regional Economic Development, Inc.).

Finally, a program exists to track the General Fund Balance and any reserved funds; the Contingency/Cash Flow Reserve. Each year we budget this as an expenditure to allow for it to be used in emergencies without a full Board Budget revision. The goal is to maintain at least a 25% (three month) reserve in case of catastrophic disaster, the City could function for at least three months. However, due to increase in budgetary items and decline in sales tax revenue, the reserves in the general fund for FY22 equaled 25%, FY23 equaled 13.5%, FY24 equals 22%, and FY25 equals 13%.

The following pages detail the revenues and expenditures that serve these functions.

GENERAL FUND CASH FLOW

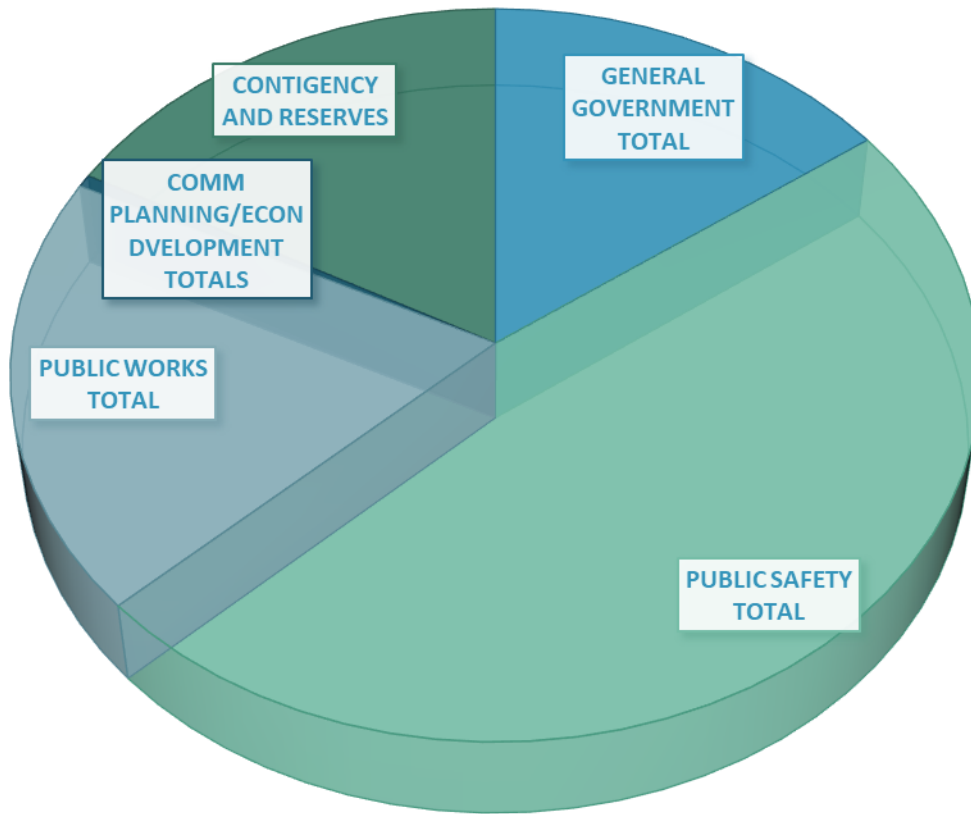
GENERAL FUND CASH FLOW					
	Budget FY2023	Audited FY2023	Budget FY2024	Estimated FY2024	Budget FY2025
Estimated Cash Balance April 1	\$ 1,155,973	\$ 847,538	\$ 1,015,156	\$ 1,015,156	\$ 1,273,314
Expected/Actual Revenues	\$ 2,566,062	\$ 2,737,566	\$ 2,669,852	\$ 2,953,163	\$ 2,708,745
Available for Appropriation	\$ 3,722,035	\$ 3,585,104	\$ 3,685,008	\$ 3,968,320	\$ 3,982,059
Proposed Appropriation	\$ (3,858,677)	\$ (2,569,948)	\$ (3,998,057)	\$ (2,695,005)	\$ (3,979,309)
Estimated Unencumbered Balance March 31	\$ (136,642)	\$ 1,015,156	\$ (313,049)	\$ 1,273,314	\$ 2,750



GENERAL FUND REVENUE & EXPENSE SUMMARY

GENERAL FUND	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
LOCAL TAXES TOTAL	534,518	544,470	541,168	592,562	580,710
SALES TAX TOTAL	685,495	711,295	696,931	818,472	802,102
GROSS RECEIPTS TOTAL	427,396	449,706	435,938	487,133	477,390
LICENSES AND PERMITS TOTAL	33,656	59,503	57,683	67,852	66,495
INTERGOVERNMENTAL REVENUES TOTAL	65,500	77,138	75,595	96,443	114,514
CHARGES FOR SERVICES TOTAL	1,600	3,821	1,600	3,855	3,855
FINES AND FORFEITURES TOTAL	10,143	6,520	6,271	13,384	13,384
TRANSFERS TOTAL	778,560	758,139	736,126	725,826	505,610
OTHER REVENUES TOTAL	29,194	126,974	118,539	147,637	144,685
GENERAL FUND REVENUES TOTAL	\$ 2,566,062	\$ 2,737,566	\$ 2,669,852	\$ 2,953,163	\$ 2,708,745
GENERAL GOVERNMENT TOTAL	545,923	505,773	644,049	480,759	594,225
PUBLIC SAFETY TOTAL	1,910,066	1,466,373	1,904,902	1,613,793	1,911,596
PUBLIC WORKS TOTAL	827,287	578,439	826,549	574,510	773,097
COMM PLAN/ECON DEV. TOTALS	21,550	19,363	44,100	25,943	21,934
CONTINGENCY AND RESERVES	553,851	-	578,457	-	678,457
GENERAL FUND EXPENDITURES	\$ 3,304,826	\$ 2,569,948	\$ 3,419,600	\$ 2,695,005	\$ 3,300,852

GENERAL FUND EXPENDITURES FY 2024-25



GENERAL REVENUE DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
LOCAL TAXES						
01-041-4001	REAL PROPERTY TAXES	296,707	296,325	293,702	317,942	311,584
01-041-4002	PERSONAL PROPERTY TAXES	114,765	129,827	128,760	144,718	141,824
01-041-4003	BUSINESS PROPERTY SURCHAR	86,757	91,885	90,048	95,953	94,034
01-041-4004	RR/UTILITY PROPERTY TAX	5,942	5,791	5,731	6,524	6,394
01-041-4005	FINANCIAL INSTITUTION TAX	3,151	35	3,038	37	36
01-041-4012	PROP. TAX DELINQ./1ST YR	18,959	14,856	14,698	19,492	19,102
01-041-4013	PROP.TAX.DEL.-2ND PR YR.	4,071	2,327	2,296	3,343	3,277
01-041-4023	INT. PENAL. ON DEL PROP T	4,166	3,424	2,896	4,551	4,460
01-041-4042	PAYMENTS FROM INDUSTRY	-	-	-	-	-
		534,518	544,470	541,168	592,562	580,710
SALES TAXES						
01-041-4020	STATE LOCAL SALES & USE T	502,660	502,119	492,076	582,459	570,810
01-041-4050	STATE GAS & MOTOR FUEL TA	114,646	138,959	136,179	155,292	152,186
01-041-4060	STATE AUTO SALES TAX	63,000	65,311	64,005	76,115	74,593
01-041-4061	75% TOBACCO STAMPS & TX-G	5,190	4,906	4,670	4,606	4,513
		685,495	711,295	696,931	818,472	802,102
GROSS RECEIPTS						
01-041-4081	GROSS RECEIPTS TAX-NAT. G	87,563	110,759	108,544	94,595	92,704
01-041-4082	GROSS RECEIPTS TAX-PHONE	81,992	81,986	77,124	114,451	112,162
01-041-4083	GROSS RECEIPTS TAX --ELEC	256,441	256,961	250,270	278,086	272,525
01-041-4085	GROSS RECEIPT TX-BASIC CA	1,400	-	-	-	-
Gross Receipts Subtotal		427,396	449,706	435,938	487,133	477,390
LICENSES & PERMITS						
01-042-4252	LIQUOR LICENSES	2,600	3,120	2,756	4,073	3,991
01-042-4253	BUSINESS LICENSES	4,845	5,865	5,531	6,897	6,759
01-042-4254	ANIMAL REGISTRATION	693	665	628	468	459
01-042-4255	FIREWORKS STAND PERMIT	-	-	-	-	-
01-042-4260	BUILDING & PLUMBING PERMITS	23,094	47,643	46,690	54,105	53,022
01-042-4263	ALCOHOL PERMIT - SPECIAL EVENT	150	-	-	-	-
01-042-4264	GOLF CART PERMITS	2,275	2,210	2,078	2,310	2,264
Licenses & Permits Subtotal		33,656	59,503	57,683	67,852	66,495
INTERGOVERNMENTAL REVENUES						
01-043-4303	COMMUNITY DEVEL. BLOCK GR	-	-	-	-	-
01-043-4302	FEDERAL SRTS GRANT	-	-	-	-	20,000
01-043-4331	MMRPC FEMA GRANT	-	-	-	-	-
01-043-4322	LEAP/Other Police Grant	-	-	-	-	-
01-043-4323	MO. POST COMMISSION FEES	500	-	-	500	490
01-043-4325	HOMELAND SECURITY GRANT	-	-	-	-	-
01-043-4304	COUNTY ROAD PAYMENT	65,000	77,138	75,595	95,943	94,024
01-043-4370	SCHOOL REIMBURSE FOR SRO	-	-	-	-	-
Intergovernmental Subtotal		65,500	77,138	75,595	96,443	114,514

GENERAL REVENUE DETAIL – continued

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
CHARGES FOR SERVICES						
01-044-4699	MISC - DONATIONS	500	3,065	500	3,115	3,115
01-044-4745	MAPS & COPIES	250	176	250	260	260
01-044-4750	ANIMAL CARE CHARGES	850	580	850	480	480
Charges for Services Subtotal		1,600	3,821	1,600	3,855	3,855
FINES & FORFEITURES						
01-045-4215	FINES - BIOMETRIC FEE	208	164	208	262	262
01-045-4224	FINES-RESTITUTION	-	-	-	-	-
01-045-4226	ALCOHOL/DRUG RECOUPMENT F	-	80	-	340	340
01-045-4227	FINES PENDING PLEA AMENDM	-	-	-	-	-
01-045-4228	FINES, POLICE TRAINING	75	166	75	262	262
01-045-4229	SHERIFF'S RETIREMENT FUND	-	-	-	-	-
01-045-4230	FINES-OTHER	9,860	6,110	5,988	12,520	12,520
01-045-4231	BOND MONEY TRANSFER ACCOU	-	-	-	-	-
01-045-4232	BOND HELD MUNICIPAL COURT	-	-	-	-	-
Fines & Forfeitures Subtotal		10,143	6,520	6,271	13,384	13,384
TRANSFER FROM OTHER FUNDS						
01-040-4451	APPROP. TRANSFER WATER	50,000	50,000	50,000	50,000	50,000
01-040-4453	APPROP. TRANSFER/ELECTRIC	200,000	200,000	200,000	200,000	200,000
01-040-4458	TRANSFER FROM OTHER FUNDS	250,000	282,500	-	-	-
01-040-4459	APPROP. TRANSFER/SEWER	50,000	-	50,000	-	-
01-040-4460	TRANS TO PD FROM PUB. SAFETY SALES TAX	113,030	112,820	110,563	130,413	127,805
01-040-4461	TRANS TO FIRE FROM PUB. SAFETY SALES TAX	113,030	112,820	110,563	130,413	127,805
01-040-4462	TRANSFER FROM ARPA FUNDS	2,500	-	215,000	215,000	-
Transfer from Other Funds Subtotal		778,560	758,139	736,126	725,826	505,610
OTHER REVENUES						
01-046-4110	INTEREST	4,194	40,153	33,602	64,292	63,006
01-046-4610	SALE OF LAND	-	-	-	-	-
01-046-4620	RENTAL CITY PROPERTY	-	4,000	3,773	9,550	9,359
01-046-4630	SALE OF EQUIPMENT	25,000	77,000	75,460	73,345	71,878
01-046-4690	OTHER CONTRIBUTIONS	-	-	-	-	-
01-046-4697	LOSS/GAIN ON SALE	-	-	-	-	-
01-046-4698	MISCELLANEOUS	-	5,821	5,705	450	441
Other Revenue Subtotal		29,194	126,974	118,539	147,637	144,685
GENERAL FUND REVENUES TOTAL		\$ 2,566,062	\$ 2,737,566	\$ 2,669,852	\$ 2,953,163	\$ 2,708,745

GENERAL GOVERNMENT PROGRAM

The General Government Program includes the basic administrative and legislative functions of the City of Centralia. This program (or division) is funded by General Fund revenues which are pooled and not specifically dedicated to any program, function, or activity. The expenditures for all three branches of government (legislative, executive, and judicial) are funded in this program. The Mayor, Board of Aldermen, various other Boards and Commissions as well as the City Administrator, the City Clerk's office and the Municipal Court are part of this program.

SUMMARY OF EXPENDITURES

	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
GENERAL GOVERNMENT					
Legislative Subtotal	90,783	89,803	81,264	98,009	102,260
Aldermen & Other Bds and					
110 Commissions	47,563	53,553	54,971	55,268	61,848
113 Ordinances/Proceedings	43,221	36,250	26,293	42,741	40,412
Judicial Subtotal	104,512	98,767	161,693	106,159	127,343
121 Municipal Court	18,000	21,025	18,000	13,200	18,000
122 Public Defense	47,500	43,026	112,000	54,668	65,000
123 Legal Research	39,012	34,716	31,693	38,292	44,343
Executive Subtotal	8,229	6,568	8,574	5,455	6,732
131 Mayor	8,229	6,568	8,574	5,455	6,732
Management Subtotal	80,536	134,552	157,108	152,650	83,782
141 City Administrator	55,862	131,087	133,787	129,244	59,481
142 Clerical & Customer Service	24,674	3,465	23,321	23,407	24,301
Elections Subtotal	4,100	8,471	4,500	4,169	9,600
151 Elections	4,100	8,471	4,500	4,169	9,600
Finance Subtotal	109,461	142,164	120,607	93,671	147,417
Internal Acctg/Audit - City					
161 Treasurer	850	4,594	4,086	4,726	16,535
162 Payroll	29,472	20,254	22,091	19,926	27,739
163 Purchasing	500	-	500	-	500
164 Cashiering/Collecting	48,639	41,417	46,990	35,579	66,644
165 Accounting	2,500	33,899	2,000	75	1,000
166 Independent Audit	27,500	42,000	44,940	33,365	35,000
Gen. Gov. Building & Grounds Subtotal	148,302	25,448	110,303	20,646	117,091
171 City Hall Building & Grounds	148,302	25,448	110,303	20,646	117,091
GENERAL GOVERNMENT TOTAL	\$ 545,923	\$ 505,773	\$ 644,049	\$ 480,759	\$ 594,225

GENERAL FUND – GENERAL GOVERNMENT PROGRAM – LEGISLATIVE FUNCTION

The Board of Aldermen establishes municipal policies, reviews, and approves the municipal budget, appropriates funds, and evaluates various policies and programs under consideration by the city administration. The Board enacts and enforces rules as it may find necessary for the expeditious transaction of its business and passes ordinances and rules as it deems expedient for the good governance of the City, the preservation of peace and order, the benefits of trade and commerce, and the public health. The Board of Aldermen analyzes public issues of concern to the City and provides for citizen input.

Members of various boards and commissions (Park Board, Cemetery Board, Tree Board, and others) serve as advisors to the Mayor and the Board of Aldermen on issues of concern to the Board and the public-at-large. These boards and commissions establish goals and objectives, hold public hearings, submit copies of meeting minutes and special reports, and make recommendations to the Mayor and Board of Aldermen.

Aldermen/Boards and Commission Activity: Funds allocated to this activity provide for conferences, training, travel, materials, supplies, and equipment to carry out routine tasks and stated objectives.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
ALDERMEN, BOARDS & COMMISSIONS						
01-110-6001	SALARIES AND WAGES	600	600	600	600	600
01-110-6010	ACCRUED EMPLOYEE BENEFITS	44,613	48,166	51,121	53,973	57,751
	Personnel Expense Subtotal	45,213	48,766	51,721	54,573	58,351
01-110-6110	PRINTING, PUBLICATIONS, A	-	-	-	-	-
01-110-6120	DUES/MEMBERSHIPS/SUBSCRIP	250	685	700	-	700
01-110-6144	CONSULTANT'S SERVICES	-	-	-	-	-
01-110-6150	CONTRACT LABOR	-	41	-	44	47
01-110-6180	MEALS, LODGING & TRAVEL	750	634	750	-	750
01-110-6201	OFFICE SUP.FURNITURE,EQUI	500	315	500	-	500
01-110-6210	OPERATING SUPPLIES	250	889	900	51	900
01-110-6901	MISCELLANEOUS	600	2,223	400	600	600
	Operating Expense Subtotal	2,350	4,787	3,250	695	3,497
ALDERMEN, BOARDS & COMMISSIONS EXPENSE SUBTOTAL		\$ 47,563	\$ 53,553	\$ 54,971	\$ 55,268	\$ 61,848

Personnel Costs

Each alderperson receives \$100 per year in compensation and another \$100 per year for general expenses. In addition, special expenses incurred attending out-of-town conferences and in other conduct of official City Business are reimbursed by the City.

Acct	Position Title	Anticipated Annual Salary	Anticipated Benefit Rate	Actual Hours FY22-23		Est. Hrs FY23-24		Budgeted Hrs FY24-25		Budgeted Wages & AEB		
				Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
01-110-6001	Aldermen (6)	\$ 100		100%		100%		100%		\$ 600		
										\$ 600	\$ -	\$ -

Ordinances/Proceedings: This activity provides funds for research, preparation, and adoption of ordinances, resolutions, and policies. Also included in this activity are review, revision, and codification of existing City ordinances.

This activity is carried out under the direct supervision of the City Attorney and City Administrator and the general supervision of the Mayor and Board of Aldermen.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
ORDINANCES & PROCEEDINGS						
01-113-6001	SALARIES AND WAGES	28,588	27,138	13,744	27,489	28,588
01-113-6010	ACCRUED EMPLOYEE BENEFITS	4,682	4,850	2,199	4,913	4,574
Personnel Expense Subtotal		33,270	31,988	15,943	32,401	33,162
01-113-6101	POSTAGE AND FREIGHT	1,450	2,425	2,500	4,060	4,000
01-113-6120	DUES/MEMBERSHIPS/SUBSCRIPT.	600	205	600		600
01-113-6140	PROF SERV. - LEGAL	5,000		5,000	3,960	5,000
01-113-6150	CONTRACT LABOR	2,650	1,632	2,000	2,086	2,000
01-113-6210	OPERATING SUPPLIES	250	-	250	234	250
Other Expense Subtotal		9,950	4,262	10,350	10,340	7,250
ORDINANCES & PROCEEDINGS EXPENSE SUBTOTAL		43,221	36,250	26,293	42,741	40,412
LEGISLATIVE EXPENSE TOTAL		\$ 90,783	\$ 89,803	\$ 81,264	\$ 98,009	\$ 102,260

City Attorney is paid monthly through payroll, with wages and AEB charged in the following proportions to the following budgeted activities:

- Ordinances & Proceedings - 50%
- Legal Research - 50%

Funds in Account No. 01-113-6150 includes the cost of updating and maintaining an on-line version of the City Code.

Personnel Costs

Acct	Position Title	Anticipated Annual Salary	Actual Hours FY22-23		Est. Hrs FY23-24		Budgeted Hrs FY24-25		Budgeted Wages & AEB		
			Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Annual Wages		AEB
01-113-6001	City Attorney	\$ 57,176		50%	50%		50%		\$ 28,588		\$ 4,574
									\$ 28,588	\$ -	\$ 4,574

GENERAL FUND – GENERAL GOVERNMENT PROGRAM – JUDICIAL FUNCTION

Municipal Court: Municipal Court is the judicial branch of Centralia's city government. It processes complaints and collects fines and penalties on litigation involving the enforcement of municipal traffic law and other municipal laws and ordinances. Municipal Court is a court-of-record to the extent that appeals may be taken from Municipal Court to a higher court, be it an Appeals Court or a Circuit Appeals Court. Violations of municipal law can as well be violations of state law. If a charge is written up as a violation of state law, it is prosecuted in Boone County Court by the Prosecuting Attorney. If a charge is written up as a violation of local law, then it is prosecuted in Municipal Court. Fines levied in Boone County are paid over to the State. Fines levied in Municipal Court are paid over to the City.

In FY21, Centralia Municipal Court Municipal Division was officially moved to the Boone County Associate Division and is heard by an Associated Circuit Court Judge at the Boone County Court House in Columbia, Missouri. Municipal Court is usually held on the third Monday of every month. County Court is held every day, five days per week, at the Boone County Courthouse.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
MUNICIPAL COURT						
01-121-6001	SALARIES AND WAGES	-	6,625	-	-	-
01-121-6002	OVERTIME WAGES	-	-	-	-	-
01-121-6010	ACCRUED EMPLOYEE BENEFITS	-	-	-	-	-
	Personnel Expense Subtotal	-	6,625	-	-	-
01-121-6110	PRINT.,PUBLICATIONS, ADV.	-	-	-	-	-
01-121-6120	DUES, TUITION & TRAINING	-	-	-	-	-
01-121-6133	UTILITIES-TELEPHONE	-	-	-	-	-
01-121-6150	CONTRACT LABOR	18,000	14,400	18,000	13,200	18,000
01-121-6180	MEALS, LODGING, TRAVEL	-	-	-	-	-
01-121-6210	OPERATING SUPPLIES	-	-	-	-	-
	Other Expense Subtotal	18,000	14,400	18,000	13,200	18,000
	MUNICIPAL COURT EXPENSE SUBTOTAL	18,000	21,025	18,000	13,200	18,000

Funds to cover the contract with the City Prosecutor are budgeted in Account No. 01-121-6150.

Personnel Costs

No personnel costs are budgeted out of this fund.

Public Defense: This activity provides funds for insurance and legal expenses associated with actual or prospective litigation involving the City. Examples of possible litigation might include liability claims arising from the alleged negligence of City employees, eminent domain cases, or a variety of other legal action. This activity is carried out by the City Attorney under the direct supervision of the Mayor and Board of Aldermen.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
PUBLIC DEFENSE						
01-122-6101	POSTAGE	-		-		-
01-122-6110	PRINTING	-		-		-
01-122-6140	PROFESSIONAL SERVICES-LEG	10,000	5,385	20,000	10,010	10,000
01-122-6190	INSURANCE	37,500	37,641	42,000	44,658	45,000
01-122-6210	OPERATING SUPPLIES	-		-		-
01-122-6901	MISCELLANEOUS	-		50,000		10,000
PUBLIC DEFENSE EXPENSE SUBTOTAL		47,500	43,026	112,000	54,668	65,000

Additional expenses for extraordinary legal services provided by the City Attorney and other attorneys for claims against the City or special litigation on behalf of the City will be charged to Account No. 01-122-6140. For such instances, the City Attorney is paid at an hourly rate determined by contract.

The General Fund's pro rata share of General Liability and Public Officials Errors and Omissions Insurance is shown in Account No. 01-122-6190 in this activity.

Expenses shown in Account No. 01-122-6901 include insurance claims not covered because of the City's deductible.

Personnel Costs

No personnel costs are budgeted out of this fund.

Legal Research: This activity provides funds for research into a wide range of legal questions which may arise in the year. Examples of possible legal questions might include whether a Memorandum of Understanding is legally binding, whether an affirmative vote of a majority of the elected officials is required for a vote to carry at a Board of Aldermen meeting, when municipal police may make arrests outside the City limits, etc. Usually, this research is conducted by an attorney, but it may be appropriate and cost-effective on some issues for a knowledgeable lay person to undertake the research. This activity is usually carried out under the direct supervision of the City Attorney but may also be authorized by the Board of Aldermen, Mayor, or City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
LEGAL RESEARCH						
01-123-6001	SALARIES AND WAGES	28,588	27,138	13,744	26,431	28,588
01-123-6010	ACCRUED EMPLOYEE BENFITS	4,474	4,628	2,199	4,597	4,574
	Personnel Expense Subtotal	33,062	31,766	15,943	31,028	33,162
01-123-6110	PRINTING, PUBLICATIONS, A	250		250	20	250
01-123-6120	DUES/MEMBER/SUBS/TUITION	700	2,950	5,500	870	931
01-123-6140	PROFESSIONAL SERV - LEGAL	5,000	-	10,000	5,000	10,000
01-123-6210	OPERATING SUPPLIES	-		-		-
	Other Expense Subtotal	5,950	2,950	15,750	5,890	11,181
	LEGAL RESEARCH EXPENSE SUBTOTAL	39,012	34,716	31,693	36,918	44,343
	LEGAL EXPENSE TOTAL	104,512	98,767	161,693	104,786	127,343

50% of the City Attorney's salary and AEB are budgeted in this activity.

Books, subscriptions, dues, and similar expenses of the City Attorney are budgeted in this activity.

Personnel Costs

Acct	Position Title	Anticipated Annual Salary	Anticipated Benefit Rate	Actual Hours FY22-23		Est. Hrs FY23-24		Budgeted Hrs FY24-25		Budgeted Wages & AEB		
				Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Annual Wages		AEB
01-123-6001	City Attorney	\$ 57,176		50%		50%		50%		\$ 28,588	\$ 4,574	
										\$ 28,588	\$ -	\$ 4,574

GENERAL FUND – GENERAL GOVERNMENT PROGRAM – EXECUTIVE FUNCTION

Mayor: The Mayor is the chief executive officer of the City. He or she presides at Board of Aldermen meetings, at which he or she may vote to break a tie or may veto, subject to override, bills passed by the Board. The Mayor signs commissions and appointments, checks, and other official documents on behalf of the City. The Mayor also appoints all committees of the Board. In addition, various other powers and responsibilities are assigned to the Mayor. Among these are the authority to order buildings or structures to be completed, repaired, demolished, or vacated. As well, the Mayor serves as a voting member of the Planning and Zoning Commission. Funds appropriated for this activity cover expenses associated with the office of the Mayor.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
MAYORAL						
01-131-5506	DATA PROCESSING EQUIPMENT - CAPITAL	1,000		1,000		1,000
	Capital Expense Subtotal	1,000	-	1,000	-	1,000
01-131-6001	SALARIES AND WAGES	1,500	1,500	1,500	1,500	1,500
01-131-6010	ACCRUED EMPLOYEE BENEFITS	279	968	520	272	291
	Personnel Expense Subtotal	1,779	2,468	2,020	1,772	1,791
01-131-6101	POSTAGE AND FREIGHT	-		-		-
01-131-6110	PRINTING, PUB.,AND ADV.	1,800	1,614	1,800	1,000	1,070
01-131-6120	DUES/MEMBER/SUBS/TUITION	500	470	500	455	487
01-131-6133	MAYOR CELL PHONE	700	648	700	1,004	1,074
01-131-6150	CONTRACT LABOR	500	-	500	-	-
01-131-6180	MEALS, LODGING, TRAVEL	750	668	750	1,124	1,203
01-131-6201	OFFICE SUPPLIES, FURNITUR	1,000	350	1,000		-
01-131-6210	OPERATING SUPPLIES	100	250	250		-
01-131-6901	MISCELLANEOUS	100	100	54	100	107
	Other Expense Subtotal	5,450	4,100	5,554	3,683	3,941
	EXECUTIVE/MAYOR EXPENSE SUBTOTAL	8,229	6,568	8,574	5,455	6,732

The Mayor receives \$1,500 per year in salary and \$100 per year account No. 01-131-6901 for general expenses.

Printing of Mayoral Proclamations budgeted in account No. 01-131-6110.

Personnel Costs

Acct	Position Title	Anticipated Annual Salary	Anticipated Benefit Rate	Actual Hours FY22-23		Est. Hrs FY23-24		Budgeted Hrs FY24-25		Budgeted Wages & AEB	
				Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Annual Wages	AEB
01-131-6001	Mayor	\$ 1,500	\$ -	100%		100%		100%		\$ 1,500	\$ 520
										\$ 1,500	\$ - \$ 520

GENERAL FUND – GENERAL GOVERNMENT PROGRAM – MANAGEMENT FUNCTION

City Administration: The City Administrator is the chief administrative officer of the City. He or she has general superintending control of the administration and management of government business, officers, and employees of the City. He or she has full and complete control and responsibility over the electric, water, sewer, and sanitation utilities, and the street and finance departments--including the right to hire, direct, suspend, and discharge all personnel in these departments. He or she has responsibility for coordinating the activities of the Chief of Police, City Clerk, Treasurer, Collector, Code Enforcement Office, Fire Chief, City Physician, City Attorney, and such other officers and employees as may be provided by the Board of Aldermen.

Subject to Aldermanic Committee approval, the City Administrator has the duty and responsibility to make and enforce rules and regulations governing many of the City operations. Unless he or she delegates the responsibilities to another City employee or contractor, the City Administrator is the Chief Budget Officer, the City Inspector, and the City Engineer. The City Administrator is the purchasing officer and approves bills prior to payment. In addition, the City Administrator has a variety of other duties and responsibilities, such municipal planning and issuing building permits. Salary and AEB for the City Administrator is paid for from the General Fund (33.3%), Water Administration (33.3%), and Electric Administration (33.3%).

When finances permit, the City also can employ a Director of Public Works and Public Utilities. This officer is responsible for hands-on, day-to-day oversight of employees in the public works and public utilities departments. He or she also helps with the development of bid specifications and purchasing in these areas. He or she is the City's field representative and project inspector on various construction projects. The Director also is acting City Administrator in the absence of the City Administrator. Salary and AEB for the Director of Public Works and Public Utilities is paid for from Water Administration (50%) and Electric Administration (50%).

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
01-141-5502	CITY ADMINISTRATOR VEHICLES					
	Capital Expense Subtotal					0
01-141-6001	SALARIES	32,033	89,459	87,150	83,961	32,033
01-141-6010	ACCRUED EMPLOYEE BENEFITS	14,179	32,383	36,795	33,523	14,179
	Personnel Expense Subtotal	46,212	121,842	123,945	117,485	46,212
01-141-6101	POSTAGE AND FREIGHT	-	-	-	-	-
01-141-6110	PRINTING, PUB.AND ADV.	2,000	2,022	1,992	4,551	4,869
01-141-6120	DUES, MEMBERSHIPS, SUB. & TU	2,500	1,843	2,500	2,809	2,500
01-141-6133	UTILITIES-TELEPHONE, FAX	2,000	1,479	2,000	1,520	1,800
01-141-6150	CONTRACT LABOR	-	438	-	-	-
01-141-6180	MEALS, LODGING, TRAVEL	2,500	753	2,500	2,227	2,500
01-141-6201	OFFICE SUPP & FURNITURE	300	1,571	500	460	500
01-141-6210	OPERATING SUPPLIES	250	1,139	250	109	1,000
01-141-6901	MISCELLANEOUS	100		100	83	100
	Other Expense Subtotal	9,650	9,245	9,842	11,759	13,269
	CITY ADMINISTRATOR SUBTOTAL	55,862	131,087	133,787	129,244	59,481

Printing of annual budget and other printing and copy charges for maps of general use by City budgeted in this activity.

Personnel Costs

Acct	Position Title	Anticipated Annual Salary	Anticipated Benefit Rate	Actual Hours FY22-23		Est. Hrs FY23-24		Budgeted Hrs FY24-25		Budgeted Wages & AEB	
				Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Annual Wages	AEB
01-141-6001	City Administrator	\$ 96,100	\$ 20.45	100%		100%		33%		\$ 32,033	\$ 14,179
										\$ 32,033	\$ -
										\$ -	\$ 14,179

Clerical and Customer Service: Clerical tasks associated with general government administration include: typing financial and other reports and letters for the Mayor, City Administrator, and other officers, officials, and agencies of the City; answering phone and personal inquiries of a general government nature (excluding inquiries relating to the public utilities--see "Administration" or "Communications and Clerical Support" in each of the utility funds); typing meeting minutes; recording plats and deeds; microfilming old records; research by the assistant city clerks on matters relating to all government services; office filing; filing reports (except payroll reports) to other governments and agencies; making photocopies; mailing of materials; sorting and screening mail; etc.

Clerical tasks are performed by personnel in the city "front office" and other people who work on an "as needed" basis. Clerical tasks are carried out under the direct supervision of the City Administrator and the City Clerk.

Customer service tasks associated with general government include answering inquiries about matters pertaining to government operations, public safety, and public works activities, listening to, and resolving citizens' complaints through referral or investigation and resolution. Typical examples of general government customer service activities include answering inquiries about Board meetings, city codes and regulations, social services, responding to nuisance complaints, registering voters, and a variety of other tasks that occur at an undeterminable frequency.

Funds appropriated to this activity cover clerical supplies, clerical equipment, postage, microfilming, and duplicating expenses.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
CLERICAL & CUSTOMER SERVICE						
01-142-6001	SALARIES AND WAGES	14,440	13,301	13,332	13,192	13,522
01-142-6002	OVERTIME WAGES	-	-	-	-	-
01-142-6010	ACCRUED EMPLOYEE BENEFITS	7,634	6,244	7,109	6,233	6,389
Personnel Expense Subtotal		22,074		20,441	19,425	19,911
01-142-6120	DUES/MEMBER/SUBS/TUITION	1,000	1,144	1,200	817	1,000
01-142-6141	PROF SERVICES - ACCOUNTING	-	-	-	-	-
01-142-6150	CONTRACT LABOR	-	230	150	230	250
01-142-6170	MAINT AGREEMENTS & LEASES	-	-	-	-	-
01-142-6180	MEALS, LODGING, TRAVEL	1,000	1,027	1,200	2,628	2,812
01-142-6190	INSURANCE	-	-	-	-	-
01-142-6201	OFFICE SUPPLIES, FURNITUR	250	33	35	-	-
01-142-6210	OPERATING SUPPLIES	250	989	250	291	311
01-142-6901	MISCELLANEOUS	100	42	45	16	17
Other Expense Subtotal		2,600	3,465	2,880	3,982	4,390
CLERICAL & CUSTOMER SERVICE SUBTOTAL		24,674	3,465	23,321	23,407	24,301

Personnel Costs

		Anticipated Salary Rate	Anticipated OT Salary Rate	Anticipated Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
01-142-6001	Asst. City Clerk III		\$ -								\$ -	\$ -	\$ -
01-142-6001	Asst. City Clerk II	\$ 21.24	\$ 31.86	\$ 12.86							\$ -	\$ -	\$ -
01-142-6001	Asst. City Clerk I	\$ 19.18	\$ 28.77	\$ 9.53							\$ -	\$ -	\$ -
01-142-6001	Deputy City Clerk/AP Clerk	\$ 25.41	\$ 38.12	\$ 18.32							\$ -	\$ -	\$ -
01-142-6001	City Clerk	\$	63,500	\$ 16.14	10%		25%	25%			\$ 14,440	\$ -	\$ 7,634
											\$ 14,440	\$ -	\$ 7,634

GENERAL FUND – GENERAL GOVERNMENT PROGRAM – ELECTIONS FUNCTION

Elections: The City of Centralia holds general elections every year in April. The Mayor and City Collector are elected on a non-partisan basis to serve two-year terms. Two Aldermen are elected on a non-partisan basis from each of three wards to serve two-year terms. Terms of office for Alderman are overlapping, with one Alderman from each ward being elected each year.

Special elections are held in Centralia whenever the Mayor and Board of Aldermen decide an issue, either by law or desire, should be put before the voters. The Missouri Constitution requires that bond issues and increases in taxes must be brought to an election of the citizens. There are only certain times that special elections can be held. In 2022, these are April 5, August 2, and November 8.

Funds allocated to this activity cover expenses incurred in conducting elections, including printing of ballots and payment of election judges. The City Clerk is responsible for keeping the election books and seeing that candidates sign all necessary documentation. The City Clerk then sends information to the County Clerk, who is responsible for seeing that ballots are printed, and election materials and equipment are available on Election Day. Election judges appointed by the County Commission count ballots, and the County Clerk certifies the results of the election. Specific requirements for the conduct of elections generally can be found in Missouri Statutes and in Chapter 8 of the City Code.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
ELECTIONS						
01-151-6110	PRINTING	600	-	500		600
01-151-6150	CONTRACT LABOR	3,500	8,471	4,000	4,169	9,000
01-151-6901	MISCELLANEOUS	-	-	-	-	-
ELECTIONS SUBTOTAL		4,100	8,471	4,500	4,169	9,600

Personnel time for City Clerk is minimal and is budgeted in Clerical.

Contract payments for election judges and county services shown in Account No. 01-151-6150.

Personnel Costs

No personnel costs are budgeted out of this fund.

GENERAL FUND – GENERAL GOVERNMENT PROGRAM – FINANCE FUNCTION

Internal Accounting and Audit/Treasurer: Certain internal accounting and auditing procedures are carried out by the City Treasurer, who is appointed by the Mayor with the advice and consent of the Board of Aldermen. The Treasurer's duties are outlined in the City Code, Section 2-72. They include making monthly reports to the Board of Aldermen regarding expenses, revenues, and fund balances; reconciling bank balances; and conferring with City staff regarding investments.

Funds allocated to this activity cover expenses of the City Treasurer, including salary, and the cost of bonds and sureties for faithful performance of duties.

In addition, funds appropriated for this activity cover expenses associated with investment activities by the City Clerk and City Administrator, as well as expenses for performance and other bonds required by ordinance for City employees who have access to money.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
CITY TREASURER/INTERNAL AUDITOR						
01-161-6001	SALARIES AND WAGES	3,578	3,408	3,578	3,280	16,000
01-161-6010	ACCRUED EMPLOYEE BENEFITS	240	711	240	603	
	Personnel Expense Subtotal	3,818	4,119	3,818	3,883	16,000
01-161-6110	PRINTING, PUB. AND ADV.	150	-	-		-
01-161-6120	DUES/MEMBER/SUBS/TUITION	600	175	187		-
01-161-6141	PROF SERVICES - ACCOUNTIN	-		-		-
01-161-6190	INSURANCE	100	300	321	500	535
01-161-6210	OPERATING SUPPLIES	-		-		-
01-161-6901	MISCELLANEOUS	-		-		-
	Other Expense Subtotal	850	475	508	500	535
	CITY TREASURER SUBTOTAL	4,668	4,594	4,326	4,383	16,535

Personnel Costs

No personnel costs are budgeted out of this fund.

Human Resources & Payroll: Work undertaken in this activity controls the processing of the payroll and personnel records for all City employees. Full-time workers are paid bi-weekly. The others (elected officials and part-time employees) are paid less frequently. Processing payroll checks includes calculating of withholding data (state and federal taxes, LAGERS, FICA), payroll deductions (union dues, life insurance, retirement plans), and benefits records (health and dental insurance, vacation leave, sick leave, holidays, etc.). It also includes preparation of personnel reports and entering personnel payroll into the computer system. In addition, payroll includes tasks associated with processing unemployment claims, retirement claims, and worker's compensation claim. The payroll activity also involves the allocation of labor costs among the various budgeted activities.

Work for this activity is primarily carried out by Assistant City Clerk III. The City Clerk is directly responsible for supervision of the Activity.

Funds appropriated cover expenses for material, equipment, and programming.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
HUMAN RESOURCES & PAYROLL						
01-162-6001	SALARIES AND WAGES	17,489	13,701	13,332	13,123	17,489
01-162-6002	OVERTIME WAGES	-	-	-	-	-
01-162-6010	ACCRUED EMPLOYEE BENEFITS	9,833	6,222	7,109	6,030	9,833
	Personnel Expense Subtotal	27,322	19,923	20,441	19,154	27,322
01-162-6110	PRINTING,PUBLICATIONS,ADV	250	-	-	-	-
01-162-6120	DUES/MEMBER/SUBS/TUITION	650	-	650	-	400
01-162-6180	MEALS, LODGING, TRAVEL	1,000	331	750	15	17
01-162-6201	OFFICE SUPPLIES/FURNITURE	-	-	-	-	-
01-162-6210	OPERATING SUPPLIES	250	-	250	-	-
	Other Expense Subtotal	2,150	331	1,650	15	417
	PAYROLL SUBTOTAL	29,472	20,254	22,091	19,169	27,739

Personnel Costs

					Actual Hours FY22-23		Est. Hrs FY23-24		Budgeted Hrs FY24-25		Budgeted Wages & AEB		
		Anticipated Salary Rate	Anticipated OT Salary Rate	Anticipated Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
01-162-6001	Deputy City Clerk	\$ 25.41	\$ 38.12	\$ 18.32					120	0	\$ 3,049	\$ -	\$ 2,198
01-162-6001	City Clerk		63,500	\$ 16.14	0	0			25%		\$ 14,440	\$ -	\$ 7,634
											\$ 17,489	\$ -	\$ 9,833

Purchasing: Purchasing activities performed by city hall personnel are an integral part of a sound bookkeeping system and for maintaining budget control. They include purchasing for goods and services used by Central Service staff, as well as for other City departments and occasionally for the Park Board and the Library Board. Purchasing involves locating a vendor, processing purchase order, processing checks for goods and service purchased, matching invoices to purchase orders, double checking the mathematics on invoices, and preparing claims vouchers.

The activity has been historically carried out by the City Clerk and Deputy City Clerk under the general supervision of the City Administrator. In recent years, the City has implemented a purchase card system that enables department heads to place their own orders and make payment for such purchases. Thus, the only items budgeted in this fund are for operating supplies such as purchase orders and check request vouchers.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
PURCHASING						
01-163-6001	SALARIES AND WAGES	-		-		-
01-163-6002	OVERTIME WAGES	-		-		-
01-163-6010	ACCRUED EMPLOYEE BENEFITS	-		-		-
	<i>Personnel Expense Subtotal</i>	-	-	-	-	-
01-163-6210	OPERATING SUPPLIES	500	-	500		500
	<i>Other Expense Subtotal</i>	500	-	500	-	500
	PURCHASING SUBTOTAL	500	-	500	-	500

Personnel Costs

No personnel costs are budgeted out of this fund.

Cashiering and Collecting: There are numerous tasks that are performed by Central Service ("front office") personnel that involve billing and collecting for various commodities (water, electricity), services (trash pickups), licenses and permits (water and sewer tap fees, dog, and cat licenses) and some taxes. In accordance with a cost allocation plan, approximately 25% of all collections during a typical fiscal year are related to sanitation services, 40% are related to water and sewer services, and 25% are related to power and light services. The remaining 10% of all cashiering and collecting costs include General Government expenses such as billing for accounts receivable, processing delinquent notices, collecting delinquent accounts, collecting deposits, coordinating with the Boone County Collector and Boone County Assessor concerning tax bills, selling permits, copying, reconciling cash in cash drawer and in petty cash, etc.

All cashiering and collecting costs are liabilities in the Internal Services Fund-Cashiering and Collecting activity. Cashiering and collecting costs are expensed to the "Administration" or "Communications and Central Service" activities of the public utility funds, and this Finance function of General Government in the above stated proportions.

Cashiering and Collecting activities are carried out by the City Clerk (who is also the City Collector) and the assistant city clerks. The activity is directly supervised by the City Clerk under the general supervision of the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
CASHIERING/COLLECTING						
01-164-5506	DATA PROCESSING EQUIPMENT	400	692	486	264	1,860
01-164-5508	OTHER MISC CAPITAL	150		-		6,500
Capital Expense Subtotal		550	692	486	264	8,360
01-164-6001	SALARIES AND WAGES	17,417	16,075	16,723	13,718	17,417
01-164-6002	OVERTIME WAGES	189	268	493	127	189
01-164-6010	ACCRUED EMPLOYEE BENEFITS	9,483	16,327	9,038	9,736	9,483
Personnel Expense Subtotal		27,089	32,670	26,254	23,581	27,089
01-164-6101	POSTAGE AND FREIGHT	1,000	1,181	1,200	1,153	1,428
01-164-6110	PRINTING, PUB. AND ADVERT	25	258	25	250	268
01-164-6120	DUES, MEMBERSHIPS, SUBSCRIPTIONS	1,350	2,641	2,000	2,103	2,239
01-164-6133	UTILITIES-TELEPHONE/FAX	150	158	150	108	125
01-164-6143	PROF SERV - DATA PROCESSI	1,000	195	1,000	2,232	8,400
01-164-6150	CONTRACT LABOR	2,400	691	2,400	1,476	238
01-164-6170	MAINT AGREEMENTS & LEASES	3,050	812	1,500	832	1,022
01-164-6180	MEALS, LODGING, TRAVEL	150	93	150	69	150
01-164-6201	OFFICE SUPP, FURNITURE, EQU	450	107	300	123	300
01-164-6210	OPERATING SUPPLIES	425	841	800	540	528
01-164-6320	BAD DEBTS	500	222	600	578	900
01-164-6901	MISCELLANEOUS	10,500	856	10,125	2,269	15,597
Other Expense Subtotal		21,000	8,055	20,250	11,734	31,194
CASHIERING & COLLECTING SUBTOTAL		\$ 48,639	\$ 41,417	\$ 46,990	\$ 35,579	\$ 66,644

Funds budgeted in this activity cover 10% of all cashiering and collecting expenses, as distributed from the Internal Services Fund. Maintenance agreements for computer system, copy machine, and postage machine budgeted in Cashiering and Collecting.

Personnel Costs

				Actual Hours FY22-23		Est. Hrs FY23-24		Budgeted Hrs FY24-25		Budgeted Wages & AEB		
	Anticipated Salary Rate	Anticipated OT Salary Rate	Anticipated Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
01-164-6001 Deputy City Clerk	\$ 24.49	\$ 36.74	\$ 18.32	258	5	261	3	189	2	\$ 4,634	\$ 73	\$ 3,503
01-164-6001 Asst. City Clerk II	\$ 21.24	\$ 31.86	\$ 12.86	257	3	227	1	189	2	\$ 4,019	\$ 64	\$ 2,459
01-164-6001 Asst. City Clerk I	\$ 19.18	\$ 28.77	\$ 9.53	0	0	210	1	189	2	\$ 3,629	\$ 52	\$ 1,820
01-164-6001 City Clerk		63,500	\$ 16.14	0	0	0	0	95	0	\$ 2,888	\$ -	\$ 1,527
01-164-6001 Customer Service Rep.		\$ -		0	0	0	0	0	0	\$ -	\$ -	\$ -
01-164-6001 Scanning Clerk	\$ 18.01	\$ 27.02	\$ 1.40	138	0	150	0	125	0	\$ 2,248	\$ -	\$ 175
										\$ 17,417	\$ 189	\$ 9,483

Accounting: This activity provides funds for accounting tasks that are performed by Central Service personnel. Examples of such tasks include the time spent posting all receipts and expenses to accounting journals; processing finance reports; accounting for investments, stocks, and other marketable securities; and time spent making adjusting journal entries.

This activity is carried out by the City Clerk.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
ACCOUNTING						
01-165-6001	SALARIES AND WAGES	-	21,173	-		-
01-165-6002	OVERTIME WAGES	-	664	-		-
01-165-6010	ACCRUED EMPLOYEE BENEFITS	-	11,115	-		-
	Personnel Expense Subtotal	-	32,952	-	-	-
01-165-6120	DUES,TUITION, MEMBERSHIP	1,000	499	1,000	75	500
01-165-6141	PROF. SERVICES - ACCOUNTING	500	-	-		-
01-165-6180	MEALS, LODGING, TRAVEL	1,000	448	1,000		500
	Other Expense Subtotal	2,500	947	2,000	75	1,000
	ACCOUNTING SUBTOTAL	2,500	33,899	2,000	75	1,000

Funds budgeted in Account No. 01-165-6141 cover expenses associated with accountant's advice during the year.

Personnel Costs

No personnel costs are budgeted out of this fund.

Independent Audit: This activity provides funds for the annual financial audit of the City. Although a certain amount of personnel time of Central Service staff is devoted to assisting the auditor, such time is budgeted under in the "Accounting" activity. The annual financial audit consists of examining City financial records and rendering a report to the City, and of making proper corrections and adjustments to City accounts as recommended by the auditor.

This activity is carried out by independent auditors with the close cooperation of City officials.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
INDEPENDENT AUDIT						
01-166-6141	AUDIT	27,500	42,000	44,940	33,365	35,000
01-166-6150	AUDIT	-		-		-
INDEPENDENT AUDIT SUBTOTAL		27,500	42,000	44,940	33,365	35,000

Funds budgeted for auditing services are contractual.

Personnel Costs

No personnel costs are budgeted out of this fund.

GENERAL FUND – GENERAL GOVERNMENT PROGRAM – BUILDING & GROUNDS FUNCTION

Building and Grounds Maintenance: The purpose of this activity is to provide a budgeted allocation of funds for expenses incurred in the operation, maintenance, repair, and upkeep of City Hall and its grounds. Funds in this activity provide for liability insurance on City property and operations. Funds allocated to this activity cover expenses for utilities and janitorial services for all operations carried out at the City Hall, including the community room and the police station. In addition, expenses associated with the maintenance of the grounds, roof, and brickwork, and the operation and maintenance of the heating, electrical, and water systems at City Hall are allocated to this activity. Finally, expenses for maintenance, repairs, alterations, and improvements in the administrative and commons area are paid from this activity.

General supervision and oversight of the activities is provided by the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
CITY HALL BUILDING & GROUNDS						
01-171-5501	RADIO & COMM EQUIPMENT	12,500		10,000		-
01-171-5510	BUILDING IMPROVEMENTS	125,000	296	75,000		95,000
	Capital Expense Subtotal	137,500	296	85,000	-	95,000
01-171-6001	SALARIES AND WAGES	-	-	-		-
01-171-6010	ACCRUED EMPLOYEE BENEFITS	-	-	-		-
	Personnel Expense Subtotal	-	-	-	-	-
01-171-6132	UTILITIES-NATURAL GAS	4,500	7,117	7,615	4,872	5,213
01-171-6133	UTILITIES-TELEPHONE,FAX	2,750	2,854	2,754	3,738	4,000
01-171-6150	CONTRACT LABOR	5,000	13,341	13,306	11,697	12,516
01-171-6190	INSURANCE	(1,698)	-	-		-
01-171-6210	OPERATING SUPPLIES	250	1,840	1,628	339	363
	Other Expense Subtotal	10,802	25,152	25,303	20,646	22,091
	CITY HALL BUILDINGS & GROUNDS SUBTOTAL	148,302	25,448	110,303	20,646	117,091

Gas, water, and electric utility bills for City Hall (including police station annex) are budgeted in this activity.

Funds budgeted in line item 01-171-6210 include expenses for janitorial supplies, those in line item 01-171-6150 include the contract for janitorial services.

Activity in Account No. 01-171-5510 is for 1/3 of the cost of building improvements to City Hall that include repairing the roof, window replacement and community room.

Personnel Costs

No personnel costs are budgeted in this fund.

PUBLIC SAFETY PROGRAM

The Public Safety Program includes the activities of the Centralia municipal government that protects the health and safety of the citizens of Centralia. The program includes the Police Department, Fire Department, animal control, health code enforcement and abatement of nuisances such as weeds, garbage in yards as well as pest and rabies other control. The fund pays for the contracted costs for building inspections, and any emergency management training.

SUMMARY OF EXPENDITURES

	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
PUBLIC SAFETY PROGRAM					
Police Protection Subtotal	1,404,310	1,175,912	1,427,910	1,326,212	1,400,825
Planning/Admin/Invstgatr/Trai					
210 ning	227,036	195,994	215,563	214,123	264,297
212 Patrol/Law Enforcement	848,251	706,448	898,293	823,580	808,258
Communication/Cler.					
213 Support	291,763	266,457	279,941	268,587	293,269
214 Building & Grounds	35,660	6,986	34,113	19,922	35,000
215 School Resource Officer	1,600	27	-	-	-
Fire Protection Subtotal	352,815	169,108	337,042	164,473	384,640
Planning/Administration/Trai					
221 ning	20,645	9,890	34,149	18,114	36,740
222 Fire Fighting	323,082	150,978	289,350	137,882	329,700
224 Building & Grounds	9,088	8,240	13,543	8,477	18,200
Protective Inspection Subtotal	23,622	51,440	55,041	54,708	58,537
Building, Health and Safety					
234 Inspct	23,622	51,440	55,041	54,708	58,537
Emergency Management Subtotal	950	1,319	1,301	306	327
241 Admin/Training/Operations	950	1,319	1,301	306	327
Other Public Safety Subtotal	128,369	68,594	83,608	68,094	67,267
251 Rabies/Animal Control	88,473	36,913	48,429	37,426	34,898
Weed, Nuisance & Pest					
253 Control	39,895	31,681	35,179	30,668	32,369
PUBLIC SAFETY TOTAL	\$ 1,910,066	\$ 1,466,373	\$ 1,904,902	\$ 1,613,793	\$ 1,911,596

GENERAL FUND – PUBLIC SAFETY PROGRAM – POLICE PROTECTION FUNCTION

Planning/Administration/Investigation/Training: This activity is used to account for administrative time of the Chief of Police and other patrol officers, the time spent in training and community outreach and public relations efforts, and the time spent in special investigations. The Chief of Police is an active law enforcement officer. He also has general supervisory control over the Police Department. He is responsible for enforcing discipline within the Department and for the proper instruction and training of all Police Department members. The Chief of Police is responsible for developing and implementing departmental policies, managing activities and facilities, purchasing departmental supplies and equipment, providing information regarding operations and personnel to City officials, and providing opportunities for the public to participate in crime prevention and public safety efforts. The Department attempts to conduct annual information program in areas of bicycle safety, burglary prevention, and child fingerprinting.

The officers must achieve and maintain proficiency in their field through frequent, sometimes mandatory, training and recertification, particularly in the use of weapons.

The Chief of Police and other officers are members of the Mid-Missouri Major Case Squad. They may participate in major investigations in Boone County and other nearby counties.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
POLICE PLANNING/ADMIN/INVESTIGATION/TRAINING						
01-210-5501	RADIO AND COMMUNICATIONS	2,500	1,162	1,500		1,500
01-210-5509	OTHER CAPITAL	-		-		-
01-210-5506	DATA PROCESSING EQUIPMENT	500		500		17,200
	Capital Expense Subtotal	3,000	1,162	2,000	-	18,700
01-210-6001	SALARIES AND WAGES	87,130	68,199	75,368	72,064	87,130
01-210-6002	OVERTIME WAGES	-		-		-
01-210-6010	ACCRUED EMPLOYEE BENEFITS	44,876	30,884	40,529	32,040	44,876
	Personnel Expense Subtotal	132,006	99,083	115,897	104,104	132,006
01-210-6101	POSTAGE AND FREIGHT	50	30	50		-
01-210-6110	PRINTING, PUBLICATIONS,ADV	381	-	-		-
01-210-6120	DUES/MEMBER/SUBS/TUITION/TRAINING	3,000	2,460	2,633	1,078	1,200
01-210-6133	UTILITIES, TELEPHONE & FA	6,650	9,358	10,000	10,826	10,500
01-210-6150	CONTRACT LABOR	1,578	831	950	898	1,000
01-210-6170	MAINT AGREEMENTS & LEASES	400	270	300	3,916	1,200
01-210-6180	MEALS, LODGING, TRAVEL	3,000	772	900	387	900
01-210-6190	INSURANCE	60,715	65,718	70,318	77,575	83,006
01-210-6201	OFFICE SUP.FURNITURE,EQUI	500	835	900	478	500
01-210-6210	OPERATING SUPPLIES	1,115	2,525	1,115	1,816	1,800
01-210-6220	TOOLS & SMALL EQUIPMENT	-		-	1,365	1,000
01-210-6490	EQUIPMENT USE CHARGES	14,141	12,021	10,000	11,226	12,000
01-210-6901	MISCELLANEOUS	500	929	500	454	486
	Other Expense Subtotal	92,030	95,749	97,666	110,019	113,591
	POLICE PLANNING, ADMIN., & INVEST. SUBTOTAL	227,036	195,994	215,563	214,123	264,297

Training expenses are shown in Account No. 01-210-6120 and travel expenses are shown in account 01-210-6180.

Funds for patrol and practice ammunition are shown in Account No. 01-210-6210.

Planning/Administration/Investigation/Training (cont.)

Funds in Account No. 01-210-6150 include webinar and other services in the training program.

Personnel Costs

		Anticipated Salary Rate	Anticipated OT Salary Rate	Anticipated Benefit Rate	Actual Hours FY22-23		Est. Hrs FY23-24		Budgeted Hrs FY24-25		Budgeted Wages & AEB		
					Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
01-210-6001	Chief	\$	83,500.00	\$ 20.76	80%		80%		100%		\$ 83,500	\$ -	\$ 43,181
01-210-6001	Evidence Technician	\$ 18.15	\$ 27.23	\$ 1.63	50%		192		200.00		\$ 3,630	\$ -	\$ 1,695
01-210-6001	Code Enforcement Officer	\$ 26.10	\$ 39.15	\$ 14.91							\$ -	\$ -	\$ -
01-210-6001	Dispatch Supervisor										\$ -	\$ -	\$ -
01-210-6001	Police Sergeant										\$ -	\$ -	\$ -
01-210-6001	Police Dispatcher										\$ -	\$ -	\$ -
											\$ 87,130	\$ -	\$ 44,876

Patrol/Law Enforcement: Police patrol is carried out under the direct supervision of the Chief of Police. While working their assigned shifts, patrol officers are charged with the responsibility of protecting life and property and the prevention and suppression of criminal activity. Patrol personnel respond to calls for service in both emergency and non-emergency situations; investigate and report crimes; apprehend criminals; enforce traffic laws and local ordinances; investigate accidents; and perform numerous other community services. In addition, patrol personnel provide security and escort services for community events, and service legal documents in Centralia for the Boone and Audrain County Courts and sheriffs' offices.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
PATROL/LAW ENFORCEMENT						
01-212-5501	RADIO/COMMUNICATION EQUIP	500	900	1,000		500
01-212-5502	VEHICLES	31,000	-	110,650	110,860	-
01-212-5505	TOOLS	-		-		-
01-212-5506	DATA PROCESSING EQUIPMENT	2,500		2,500	1,751	1,200
01-212-5508	OTHER EQUIPMENT	9,800	5,863	11,800	778	11,800
01-212-5509	MISC. OTHER CAPITAL	-	25		1,501	-
Capital Expense Subtotal		43,800	6,788	125,950	114,890	13,500
01-212-6001	SALARIES AND WAGES	452,514	415,572	425,787	438,016	452,514
01-212-6002	OVERTIME WAGES	27,431	12,207	23,389	15,259	27,431
01-212-6010	ACCRUED EMPLOYEE BENEFITS	215,429	193,226	215,175	190,079	215,429
Personnel Expense Subtotal		695,374	621,005	664,351	643,355	695,374
01-212-6101	POSTAGE AND FREIGHT	25	-	125		-
01-212-6110	PRINT,PUBLICATIONS AND AD	250	-	-	120	128
01-212-6120	DUES/MEMBER/SUBS/TUITION/TRAINING	13,500	1,798	13,500	1,715	13,500
01-212-6150	CONTRACT LABOR	2,500	6,764	2,500	1,746	2,500
01-212-6160	REPAIR SERVICES	-		-		-
01-212-6170	MAINT.AGREEMENTS AND LEASE	20,000	12,808	15,000	10,292	15,000
01-212-6180	MEALS, LODGING, TRAVEL	9,000	1,272	9,000	480	5,000
01-212-6201	OFFICE SUPPLIES & FURNITU	341	388	1,500	1,264	1,500
01-212-6210	OPERATING SUPPLIES	11,395	18,576	14,750	9,261	12,000
01-212-6220	TOOLS & SMALL EQUIPMENT	5,524	3,947	5,524	4,182	5,000
01-212-6420	EQUIPMENT PARTS & SUPPLIES	2,312	100	2,312	551	2,000
01-212-6430	EQUIPMENT REPAIR CHARGES	250		-	630	300
01-212-6490	EQUIPMENT USE CHARGES	38,481	32,732	38,481	34,539	36,956
01-212-6913	DRUG ENFORCEMENT	5,000		5,000	185	5,000
01-212-6933	COMMUNITY OUTREACH	500	270	300	370	500
Other Expense Subtotal		109,078	78,655	107,992	65,334	99,385
PATROL & LAW ENFORCEMENT SUBTOTAL		848,251	706,448	898,293	823,580	808,258

Funds for the lease purchase of new police SUVs in account 01-212-5502.

Uniform expenses are included in Account No. 01-212-6210.

Training expenses are shown in account 01-212-6120 and travel expenses in account 01-212-6180.

Personnel Costs

					Actual Hours FY22-23		Est. Hrs FY23-24		Budgeted Hrs FY24-25		Budgeted Wages & AEB		
		Anticipated			Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
		Anticipated Salary Rate	OT Salary Rate	Benefit Rate									
01-212-6001	Chief	\$	83,500.00	\$ 20.76		0%		0%		0%	\$ -	\$ -	\$ -
01-212-6001	Police Officer - FT	\$ 22.87	\$ 34.31	\$ 15.75	2203	64.75	1474	101.70	1996	86	\$ 45,649	\$ 2,950	\$ 16,380
01-212-6001	Police Officer - FT	\$ 21.60	\$ 32.40	\$ 9.04	1172	6	14	30	1996	86	\$ 43,114	\$ 2,786	\$ 18,821
01-212-6001	Police Sergeant	\$ 29.75	\$ 44.63	\$ 18.22	2095	22	2	2	1996	86	\$ 59,381	\$ 3,838	\$ 37,934
01-212-6001	Police Officer - FT	\$ 21.60	\$ 32.40	\$ 9.04	1305	8	974	132	1996	86	\$ 43,114	\$ 2,786	\$ 18,821
01-212-6001	Police Officers - FT	\$ 22.26	\$ 33.39	\$ 11.96	2208	104	31	49	1996	86	\$ 44,431	\$ 2,872	\$ 24,901
01-212-6001	Police Sergeant	\$ 27.87	\$ 41.81	\$ 13.64	2108	28	1406	53	1996	86	\$ 55,629	\$ 3,595	\$ 28,398
01-212-6001	Police Officer - FT	\$ 21.60	\$ 32.40	\$ 11.66	136		124	20	1996	86	\$ 43,114	\$ 2,786	\$ 24,276
01-212-6001	Police Officer - FT	\$ 22.22	\$ 33.33	\$ 11.81	2168	65	1399	62	1996	86	\$ 44,351	\$ 2,866	\$ 24,588
01-212-6001	Police Officer - FT	\$ 22.87	\$ 34.31	\$ 9.19	373		723	38	1996	86	\$ 45,649	\$ 2,950	\$ 19,134
01-212-6001	Police Officer		\$ -								\$ -	\$ -	\$ -
01-212-6001	Police Officer - PT	\$ 20.99	\$ 31.49	\$ 1.63			12		433		\$ 9,096		\$ 706
01-212-6001	Police Officer - PT	\$ 22.22	\$ 33.33	\$ 1.72	332		95		433		\$ 9,629		\$ 745
01-212-6001	Police Officer(s) - PT	\$ 21.60	\$ 32.40	\$ 1.67	735		74		433		\$ 9,360	\$ -	\$ 724
											\$ 452,514	\$ 27,431	\$ 215,429

Communications/Clerical Support: Police Dispatchers are responsible for receiving and transmitting all calls for emergency and non-emergency services involving police, fire, and ambulance. During times when City Hall is closed, dispatchers transmit messages to street, electric, and water crews when emergencies arise. Dispatchers provide information to the public and are responsible for making and maintaining records on calls received and warrants issued. Dedicated phone lines allow the dispatchers to be in constant communication with the Joint Dispatcher Center and the enhanced 911 system.

In addition, dispatchers provide clerical assistance to the Chief of Police and patrol officers.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
POLICE & FIRE COMMUNICATIONS/CLERICAL						
01-213-5501	RADIO/COMMUNICATION EQUIP	-				-
01-213-5506	DATA PROCESSING EQUIPMENT	-				2,400
	Capital Expense Subtotal	-		-		2,400
01-213-6001	SALARIES AND WAGES	180,735	167,052	164,029	167,184	180,735
01-213-6002	OVERTIME WAGES	2,483	8,438	5,834	2,299	2,483
01-213-6010	ACCRUED EMPLOYEE BENEFITS	98,001	84,776	100,569	84,692	98,001
	Personnel Expense Subtotal	281,219	260,266	270,432	254,175	281,219
01-213-6120	DUES/MEMBER/SUBS/TUITION	750	125	750		750
01-213-6133	UTILITIES-TELEPHONE, FAX	1,850	809	1,850	631	1,000
01-213-6150	CONTRACT LABOR	135	-	135		100
01-213-6160	REPAIR SERVICE	384	-	-		-
01-213-6170	MAINT. AGREEMENTS & LEASE	4,574	4,009	4,574	3,694	5,000
01-213-6180	MEALS, LODGING & TRAVEL	750	-	-		500
01-213-6201	OFFICE SUPP.FURNITURE,EQU	1,500	384	1,500	443	1,500
01-213-6210	OPERATING SUPPLIES	450	781	600	649	700
01-213-6220	TOOLS/SMALL EQUIPMENT	150		100		100
01-213-6901	MISCELLANEOUS	-	83	-		-
	Other Expense Subtotal	10,543	6,191	9,509	5,417	9,650
	POLICE & FIRE COMMUNICATIONS SUBTOTAL	291,763	266,457	279,941	259,591	293,269

Uniforms for dispatchers included in Account No. 01-213-6210.

Repair and maintenance of radios included in Account No. 01-213-6160 and 01-213-6170, as are service contracts for specialized police software.

Lease for MULES phone line included in Account No. 01-213-6133.

Personnel Costs

		Anticipated			Actual Hours FY22-23		Est. Hrs FY23-24		Budgeted Hrs FY24-25		Budgeted Wages & AEB		
		Anticipated Salary Rate	OT Salary Rate	Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
01-213-6001	Dispatch Supervisor	\$ 24.69	\$ 37.04	\$ 18.86	1842	93	1661	26	1892	20	\$ 46,713	\$ 741	\$ 36,060
01-213-6001	Police Dispatcher	\$ 18.54	\$ 27.81	\$ 9.37	1507	22	2	8	1892	20	\$ 35,078	\$ 556	\$ 17,915
01-213-6001	Police Dispatcher	\$ 19.18	\$ 28.77	\$ 9.55	2028	165	0	32	1892	20	\$ 36,289	\$ 575	\$ 18,260
01-213-6001	Police Dispatcher	\$ 20.37	\$ 30.56	\$ 12.83	1822	29	55	11	1892	20	\$ 38,540	\$ 611	\$ 24,531
01-213-6001	Police Dispatcher(s) - PT	\$ 18.88	\$ 28.32	\$ 1.46	509		109		433		\$ 8,181		
01-213-6001	Police Dispatcher(s) - PT	\$ 18.23	\$ 27.35	\$ 1.41	1211		288		433		\$ 7,900	\$ -	\$ 611
01-213-6001	Police Dispatcher(s) - PT	\$ 18.54	\$ 27.81	\$ 1.44	140		0		433		\$ 8,034	\$ -	\$ 624
											\$ 180,735	\$ 2,483	\$ 98,001

Police Building & Grounds: This activity provides funds for maintenance, upkeep, and improvement of the police station and garage. Funds allocated to this activity pay for heating, cooling, and other utility expenses and for maintenance and improvements of separate police facilities. These activities are carried out under the direct supervision of the Chief of Police and the general supervision of the City Administrator and may involve both police and public works personnel.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
POLICE BUILDINGS & GROUNDS						
01-214-5509	MISCELLANEOUS	-	-	-	-	-
01-214-5510	BUILDING IMPROVEMENTS	25,000	120	25,000	14,434	25,000
	Capital Expense Subtotal	25,000	120	25,000	14,434	25,000
01-214-6001	SALARIES AND WAGES	-	-	-	-	-
01-214-6002	OVERTIME WAGES	-	-	-	-	-
01-214-6010	ACCRUED EMPLOYEE BENEFITS	-	1	-	-	-
	Personnel Expense Subtotal	-	-	-	-	-
01-214-6110	PRINTING, PUB. AND ADVERT	-	-	-	-	-
01-214-6133	UTILITIES-TELEPHONE & FAX	3,823	3,012	3,500	3,572	3,500
01-214-6150	CONTRACT LABOR	3,864	3,002	3,864	1,369	4,000
01-214-6160	REPAIR SERVICE	1,689	189	202	483	1,000
01-214-6201	OFFICE SUPPLIES, FURNITUR	328	-	300	-	300
01-214-6210	OPERATING SUPPLIES	630	11	500	64	500
01-214-6220	TOOLS/SMALL EQUIPMENT	326	652	747	-	700
01-214-6490	EQUIPMENT USE CHARGES	-	-	-	-	-
	Other Expense Subtotal	10,660	6,866	9,113	5,489	10,000
	POLICE BUILDINGS & GROUNDS SUBTOTAL	35,660	6,986	34,113	19,922	35,000

Personnel Costs

There are no personnel costs budgeted out of this fund.

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GENERAL FUND – PUBLIC SAFETY PROGRAM – FIRE PROTECTION FUNCTION

Administration/Prevention/Training: Centralia's Volunteer Fire Department is under the direct supervision of the Fire Chief. The Chief is required by City Code to report on a regular basis on the condition of the firefighting equipment and buildings, to keep an inventory of and render periodic reports on fire department property and equipment, to make inspections and enforce ordinances relating to fire safety and standards. The Chief is requested to submit data to the City Administrator monthly on the activities of the department.

To maintain professional firefighting skills, the Chief is responsible for seeing that firemen meet department educational and training requirements.

The City of Centralia has been able to achieve a Fire Rating of 5 for insurance purposes.

Funds allocated to this activity pay for expenses associated with administration of the fire department, including building inspections, code enforcement and reporting. Allocated funds also pay training expenses for firemen, including the cost of meals, mileage, registration, course fees, and, occasionally, lost wages at the fireman's regular job.

These activities are carried out directly by the Fire Chief under the general supervision of the Mayor and City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
	FIRE PLANNING/ADMIN/INVESTIGATION/TRAINING					
01-221-5501	RADIO/COMMUNICATION EQUIP	4,000		15,000		15,000
	Capital Expense Subtotal	4,000	-	15,000	-	15,000
01-221-6120	DUES/MEMBER/SUBS/TUITION	500		500	100	500
01-221-6150	CONTRACT LABOR	2,500	2,159	2,500	1,891	2,500
01-221-6160	REPAIR SERVICE	200		200		200
01-221-6180	MEALS LODGING TRAVEL	450	319	342		250
01-221-6190	INSURANCE	5,195	6,442	8,000	9,803	10,490
01-221-6201	OFFICE SUPP.FURNITURE EQU	500		500		500
01-221-6210	OPERATING SUPPLIES	7,000	770	7,000	6,320	7,000
01-221-6220	TOOLS/SMALL EQUIPMENT	100		-		100
01-221-6901	MISCELLANEOUS	200	200	107		200
	Other Expense Subtotal	16,645	9,890	19,149	18,114	21,740
	FIRE PLANNING, ADMIN., INVEST SUBTOTAL	20,645	9,890	34,149	18,114	36,740

Fire Chief is compensated \$200 during the year for general expenses incurred in the line of duty from account No. 01-221-6901. This account may also reflect payments to the Boone County Fire Protection District for temporary reimbursements for lost property taxes on land annexed to the City.

Fire Department direct wages are budgeted in the Fire Fighting Activity. Reimbursement of lost wages to accomplish building/fire inspection is shown in this activity.

Funds in Account No. 01-221-6210 include expenses for a children's fire prevention education program to be conducted at Halloween and Christmas.

Fire Protection: The Centralia Fire Department is charged with the responsibility of suppressing fires and aiding in a wide variety of emergency and hazardous situations. The department consists of a Fire Chief, an Assistant Fire Chief, two Fire Captains, and up to 26 authorized firefighters. The purpose of this activity is to provide, maintain, and improve the equipment capabilities of the Fire Department in fire suppression activities. In addition, funds allocated to this activity provide a payment to those firefighters who respond to fire calls. Purchasing, maintaining, and improving fire equipment is carried out under the direct supervision of the Fire Chief and Assistant Fire Chief. General oversight is provided by the Mayor and City Administrator. Firefighting activities are carried out under the direct supervision of the Ranking Fire Officer at the scene of the emergency and general oversight is then provided by the Fire Chief and/or the Assistant Fire Chief.

Under Missouri Law, the Fire Department is involved in a mutual aid network, which allows the City to request help from the departments of nearby cities, and to likewise respond if they request help.

Fire Department personnel also act as first responders to EMS calls within the Centralia City Limits. Boone County Fire Protection District serves as the closest and most frequent responder in our mutual aid network.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
FIRE PROTECTION						
01-222-5501	RADIO/COMMUNICATIONS EQUI	2,500	-	2,500		2,500
01-222-5502	VEHICLES	165,000	322	165,000	472	165,000
01-222-5504	FIRE FIGHTING EQUIPMENT	35,000	33,509	-	(6,600)	40,000
Capital Expense Subtotal		202,500	33,831	167,500	(6,128)	207,500
01-222-6001	SALARIES AND WAGES	76,800	77,024	67,200	86,012	76,800
01-222-6010	ACCRUED EMPLOYEE BENEFITS	7,200	15,743	6,300	17,183	7,200
Personnel Expense Subtotal		84,000	92,767	73,500	103,195	84,000
01-222-6120	DUES/MEMBER/SUBS/TUITION	500	-	500	1,290	800
01-222-6150	CONTRACT LABOR	1,000	90	1,000	395	500
01-222-6160	REPAIR SERVICE	1,000		1,000	600	800
01-222-6180	MEALS LODGING & TRAVEL	250		250	396	500
01-222-6201	OFFICE SUPPLIES/FURNITURE	250		400		400
01-222-6210	OPERATING SUPPLIES	31,382	22,970	31,000	25,728	25,000
01-222-6220	TOOLS/SMALL EQUIPMENT	1,000		12,000	12,000	8,000
01-222-6420	EQUIPMENT PARTS AND SUPPL	500	1,320	1,500		1,500
01-222-6430	EQUIPMENT REPAIR CHARGES	200		200		200
01-222-6901	MISCELLANEOUS	500		500	405	500
01-222-6450	EQUIPMENT RENTAL	-		-		-
Other Expense Subtotal		36,582	24,380	48,350	40,814	38,200
FIRE PROTECTION SUBTOTAL		323,082	150,978	289,350	137,882	329,700

Refilling fire extinguishers and testing air tanks and cylinders budgeted in Account No. 01-222-6150.

Expenses for gear and equipment purchases covered in Account No. 01-222-6220.

Repair and replacement portable radios shown in Account No. 01-222-5501.

Firefighters are paid at a rate of \$16.00 per regular bi-monthly training meeting and \$16.00 per service call (Fire or EMS).

The purchase of new equipment 01-222-5504.

Personnel Costs

		Anticipated Salary Rate	Anticipated OT Salary Rate	Anticipated Benefit Rate	Actual Hours FY22-23		Est. Hrs FY23-24		Budgeted Hrs FY24-25		Budgeted Wages & AEB		
					Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
01-222-6001	Firefighters (19 Volunteer)	\$ 16.00		\$ 1.50	4814		4847		4800		\$ 76,800	\$ -	\$ 7,200

Building & Grounds and Clerical Support: The Centralia Fire Department stores equipment for firefighting in two buildings--North Rollins Street and West Sneed Street. Funds allocated to this activity cover operating, maintenance, and improvement expenses of those buildings. Examples of expenses include utility bills, insurance, and repair bills. Repairs and improvement of these buildings are initiated and carried out under the direct supervision of the Fire Chief and/or the Assistant Fire Chief. General oversight is provided by the City Administrator.

The Centralia Fire Department is dispatched to fires by the Police Dispatcher via a paging system. The system consists of a base station and personal pagers. The base station operates on several frequencies, one of which is reserved exclusively for dispatching local firefighters. (The other frequencies are used for a variety of purposes, including callouts of police and utility employees). A radio repeater for the fire frequency and a backup antenna are located at the City's Electric Shop.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
	FIRE BUILDINGS & GROUNDS					
01-224-5501	RADIO/COMMUNICATIONS EQUIPMENT	-		-		-
01-224-5510	BUILDING IMPROVEMENTS	2,500		5,000	502	10,000
	Capital Expense Subtotal	2,500	-	5,000	502	10,000
01-224-6110	PRINTING, PUB.,ADVERTISIN	-		-		-
01-224-6132	UTILITIES-NATURAL GAS,PRO	3,577	4,517	4,833	3,817	4,000
01-224-6133	UTILITIES-TELEPHONE	3,010	3,558	3,533	3,798	3,700
01-224-6150	CONTRACT LABOR	-	165	177	360	500
01-224-6160	REPAIR SERVICES	-		-		-
01-224-6210	OPERATING SUPPLIES	-		-		-
	Other Expense Subtotal	6,588	8,240	8,543	7,975	8,200
	FIRE BUILDINGS & GROUNDS SUBTOTAL	9,088	8,240	13,543	8,477	18,200
	FIRE PROTECTION TOTAL	352,815	169,108	337,042	164,473	384,640

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GENERAL FUND – PUBLIC SAFETY PROGRAM – PROTECTIVE INSPECTION FUNCTION

Building, Health, and Safety Inspection: The City of Centralia, under the statutes of the State of Missouri and its own City Code, regulates certain aspects of health and sanitation, including the handling of food and the disposal of sewage and trash. The City also controls many aspects of building construction and safety, including the placement and sized of billboards, excavation on public property, building materials, abatement of dangerous structures, inspection of chimneys, flues, heating appliances, gas appliances and piping, dry cleaning establishments, and plumbing and electrical installation.

The inspections relating to these matters are the responsibility of the City Administrator, City Engineer, Fire Chief, Chief of Police, the Code Enforcement Officer, City Physician, and those to whom these officials delegate authority.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
BUILDING INSPECTION						
01-234-6110	PRINTING, PUBLICATIONS,AD	150		-		-
01-234-6150	CONTRACT LABOR	23,222	51,440	55,041	54,708	58,537
01-234-6210	OPERATING SUPPLIES	100		-		-
01-234-6220	TOOLS/SMALL EQUIPMENT	150		-		-
01-234-6901	MISCELLANEOUS	-		-		-
Other Expense Subtotal		23,622	51,440	55,041	54,708	58,537
PROTECTIVE INSPECTION SUBTOTAL		23,622	51,440	55,041	54,708	58,537

Expected expenses for contract with the Boone County Planning and Building Inspection Department for inspection of new construction for compliance with International Building Codes are also shown in Account No. 01-234-6150. Offsetting revenues are recorded in Account No. 01-042-4260.

GENERAL FUND – PUBLIC SAFETY PROGRAM – EMERGENCY MANAGEMENT FUNCTION

Administration, Training & Operations: Missouri state statutes and the City Code create a local Emergency Management Agency and provide for the appointment of an Emergency Management Director. This official prepares for and carries out emergency management functions to minimize and recover from injury and damage resulting from disasters. Emergency management operations in Centralia involve preparing the Emergency Management organization to respond to emergency conditions. The activity is carried out directly by city personnel, the Emergency Management Director, and any volunteer staff he or she may recruit with the consent of the Mayor and Board of Aldermen. The activity is under the general supervision of the Mayor and the City Administrator.

The purpose of this fund is to plan and train for the prospect of emergency situations to maintain the readiness of the Centralia's personnel to respond to emergencies, to equip the current, stationary headquarters in the briefing room of the Centralia Police Station. This activity will also be used to account for expenses incurred in the actual event of an emergency.

The duties of emergency personnel also include establishment and maintenance of effective communication networks during time of emergency. Funds are appropriated to cover clerical costs and special equipment associated with emergency management.

This activity is carried out by volunteers and members of Centralia public safety agencies and is under the direct supervision of the Emergency Management Director. This Director's position is mandated by state statutes and is presently filled by the Boone County Emergency Management Director.

The costs spent for emergency and mutual aid responses may or may not be reimbursed by other agencies.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
	EMERGENCY MANAGEMENT - ADMIN, TRAINING, OPERATIONS					
01-241-5501	RADIO & COMMUNICATIONS EQ	-		-		-
	Capital Expense Subtotal	-	-	-	-	-
01-241-6133	UTILITIES, TELEPHONE, FAX	850	1,319	1,301	306	327
01-241-6150	CONTRACT LABOR	100		-		-
	Other Expense Subtotal	950	1,319	1,301	306	327
	EMERGENCY MANAGEMENT SUBTOTAL	950	1,319	1,301	306	327

Personnel Costs

There are no personnel costs budgeted for this fund.

GENERAL FUND – PUBLIC SAFETY PROGRAM – OTHER PUBLIC SAFETY FUNCTION

Animal and Rabies Control: The Animal Control Division is for the apprehension, impoundment, and disposal of dogs and cats running at large and/or being unlicensed. Animal control personnel issue complaints for violations of the animal and fowl ordinances, maintain the dog pound, and care, feed, and account for animals that come into City custody. Animal control personnel also dispose of dead animals from City streets, and routinely patrol City streets. Animal control personnel routinely respond to citizens' inquiries on animal related matters, appear in court about summons issued, and transport unclaimed animals to the Humane Society in Columbia.

This activity, which includes all operation and maintenance costs associated with animal control, is primarily carried out by the Code Enforcement Officer under the supervision of the Chief of Police.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
ANIMAL & RABIES CONTROL						
01-251-5502	VEHICLES	-		-		-
01-251-5510	BUILDING IMPROVEMENTS	45,000		10,000	4,811	-
	Capital Expense Subtotal	45,000	-	10,000	4,811	-
01-251-6001	SALARIES AND WAGES	24,691	20,297	21,238	19,728	21,109
01-251-6002	OVERTIME WAGES	-	16	-	17	18
01-251-6010	ACCRUED EMPLOYEE BENEFITS	14,105	11,083	12,941	10,718	11,468
	Personnel Expense Subtotal	38,795	31,396	34,179	30,463	32,595
01-251-6150	CONTRACT LABOR	1,000	561	750	20	21
01-251-6160	REPAIR SERVICES	-		-		-
01-251-6201	OFFICE SUPPLIES	50		-		-
01-251-6210	OPERATING SUPPLIES	1,000	2,735	1,000	546	584
01-251-6220	TOOLS/SMALL EQUIPMENT	-		-		-
01-251-6490	EQUIPMENT USE CHARGES	2,628	2,221	2,500	1,586	1,697
	Other Expense Subtotal	4,678	5,517	4,250	2,152	2,302
	Animal and Rabies Control Subtotal	88,473	36,913	48,429	37,426	34,898

Fees for disposal of unclaimed animals shown in Account No. 01-251-6150.

Personnel Costs

50% of the personnel costs for the Code Enforcement Officer are budgeted in this fund.

		Anticipated			Actual Hours FY22-23		Est. Hrs FY23-24		Budgeted Hrs FY24-25		Budgeted Wages & AEB		
		Anticipated Salary Rate	OT Salary Rate	Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
01-251-6001	Code Enforcement Officer	\$ 26.10	\$ 39.15	\$ 14.91	951	1	807	1	946		\$ 24,691	\$ -	\$ 14,105
											\$ 24,691	\$ -	\$ 14,105

Weed, Nuisance and Pest Control: Funds appropriated for this activity pay for the time of the Code Enforcement Officer to monitor the City for violations of the City Code concerning overgrown vegetation, nuisances, dangerous structures, junked and abandoned vehicles, building without permits, and lack of house numbering and similar offenses. This employee observes offenses, makes preliminary contact with offending parties, and if necessary, issues summons and testifies in court.

The Centralia City Code specifies that owners of property shall not let grass or rank vegetation grow higher than 12 inches. The City enforces this ordinance by issuing citations to property owners and following the administrative guidelines established in the Code. If an owner fails to cut the grass or rank or rank vegetation, the City mows the property and assesses the costs to the property owner. Similar procedures are followed in the case of nuisances. The procedure for dangerous structures is more complex, involving the Mayor and other City officials. If necessary, the Code Enforcement Officer will bring offenses to the attention of other police or City officers for disposition.

To promote the health, safety, and welfare of Centralians, the City on rare occasions undertakes certain tasks for the purpose of controlling pest. These tasks can include the application of larvicide to inhibit the growth of mosquito larvae and work to control rodents. Funds are allocated to cover associated personnel and supply costs. This portion of the activity is carried out by Public Works crews and pest control specialists under the direct supervision of the Foreman/Street and Sanitation. Work of the Code Enforcement Officer is under the supervision of the Chief of Police and the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
WEED NUISANCE & PEST CONTROL						
01-253-6001	SALARIES AND WAGES	24,691	19,778	21,238	19,374	20,343
01-253-6002	OVERTIME WAGES	-	16	-	-	-
01-253-6010	ACCRUED EMPLOYEE BENEFITS	14,105	10,776	12,941	10,501	11,026
Personnel Expense Subtotal		38,795	30,570	34,179	29,875	31,369
01-253-6490	EQUIPMENT USE CHARGES	1,100	1,111	1,000	793	1,000
01-253-8803	TRANSFER TO PARK	-	-	-	-	-
Other Expense Subtotal		1,100	1,111	1,000	793	1,000
WEED, NUISANCE & PEST CONTROL SUBTOTAL		39,895	31,681	35,179	30,668	32,369
OTHER PUBLIC SAFETY SUBTOTAL		128,369	68,594	83,608	68,094	67,267
PUBLIC SAFETY PROGRAM TOTAL		1,910,066	1,466,373	1,904,902	1,613,793	1,911,596

Personnel Costs

50% of the personnel costs for the Code Enforcement Officer are budgeted in this fund.

		Anticipated			Actual Hours FY22-23		Est. Hrs FY23-24		Budgeted Hrs FY24-25		Budgeted Wages & AEB		
		Anticipated Salary Rate	OT Salary Rate	Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
01-253-6001	Equip. Operator - Street/Sanitation	\$ -	\$ -	\$ -							\$ -	\$ -	\$ -
01-253-6001	Foreman - Street/Sanitation	\$ -	\$ -	\$ -							\$ -	\$ -	\$ -
01-253-6001	Code Enforcement Officer	\$ 26.10	\$ 39.15	\$ 14.91	927	1	791		946		\$ 24,691	\$ -	\$ 14,105
											\$ 24,691	\$ -	\$ 14,105

GENERAL FUND - PUBLIC WORKS PROGRAM

The Public Works Program includes the activities of the Centralia Street Department and maintenance of City facilities. The program includes expenditures for the maintenance of the transportation operations including the streets, alleys, sidewalks, parking lots, street signs and markings, storm water and drainage systems. In addition, the Public Works Program funds snow and ice removal, maintenance of the building and grounds of the street department shop and the administration of the program. The Street & Sanitation Department Foreman oversees the program under the direction of the City Administrator, and when one is employed, under the Director of Public Works and Public Utilities.

SUMMARY OF EXPENDITURES

PUBLIC WORKS PROGRAM					
	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
Highways & Streets Subtotal	809,437	558,743	805,454	558,817	756,020
311 Planning/Administration	325,960	282,399	291,954	295,037	308,346
312 Street Maintenance	189,028	99,533	280,920	198,870	100,554
313 Alley Maintenance	2,450	2,515	2,451	2,484	2,500
Sidewalk & Parking Lot					
314 Maintenance	14,974	22,014	25,500	3,041	40,698
315 Buildings & Grounds	9,995	10,211	18,132	14,500	25,525
316 Snow and Ice Removal	29,836	26,727	28,672	12,218	38,049
317 Street Signs & Markings	4,350	4,853	7,500	7,212	7,717
318 Storm Drainage	229,236	109,153	146,320	24,644	229,050
319 Brush & Tree Control	3,608	1,338	4,005	812	3,580
Weed Control Subtotal	17,850	19,696	21,094	15,693	17,077
133 City Property	17,850	19,696	21,094	15,693	17,077
PUBLIC WORKS TOTAL	\$ 827,287	\$ 578,439	\$ 826,549	\$ 574,510	\$ 773,097

GENERAL FUND – PUBLIC WORKS PROGRAM – HIGHWAYS AND STREETS

Planning and Administration: This activity provides funds for the planning and administrative functions that result from having about 40.1 miles of streets and highways. This road system requires annual maintenance and repair and planning for long range improvement. Other work associated with this function includes planning and administrative work relating to alleys, culverts, storm sewers, ditches, sidewalks, pavement markings, street signing, brush and tree control, snow and ice control, and buildings and grounds. This activity also consists of tasks providing communication and office support for the street department.

Funds are to be provided for personnel service to perform purchasing, meetings and discussions with street department personnel, cost estimates, customer service problems, data collection, surveying, and physical inspections.

Work performed in this activity is under the direct supervision of the Streets and Sanitation Foreman and the general supervision of a Director of Public Works and Public Utilities and/or the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
PUBLIC WORKS PLANNING & ADMINISTRATION						
01-311-5506	DATA PROCESSING EQUIP.	-		-		
	Capital Expense Subtotal	-	-	-	-	-
01-311-6001	SALARIES AND WAGES	168,899	166,643	160,454	170,172	178,680
01-311-6002	OVERTIME WAGES	12,051	5,367	8,704	11,104	11,659
01-311-6010	ACCRUED EMPLOYEE BENEFITS	131,169	101,421	110,682	100,052	105,055
	Personnel Expense Subtotal	312,119	273,431	279,840	281,328	295,394
01-311-6120	DUES/MEMBER/SUBS/TUITION	750	210	300		-
01-311-6142	PROF. SERV.ARCHT.ENG.SURV	2,500	-	-	6,094	3,000
01-311-6150	CONTRACT LABOR	1,300	1,268	1,500	150	1,500
01-311-6170	MAINT.AGREEMENTS,LEASES	1,025	253	500	120	500
01-311-6180	MEALS,LODGING,TRAVEL	750		150	55	100
01-311-6210	OPERATING SUPPLIES	250	60	2,750	45	100
01-311-6490	EQUIPMENT USE CHARGES	7,266	7,177	6,914	7,245	7,752
	Other Expense Subtotal	13,841	8,968	12,114	13,709	12,952
	PUBLIC WORKS PLANNING, ADMIN., SUBTOTAL	325,960	282,399	291,954	295,037	308,346

Expenditures under 01-311-6002 includes overtime for the Street Foreman to attend Public Works and Public Utility Committee meetings each month.

Personnel Costs

					Actual Hours FY22-23		Est. Hrs FY23-24		Budgeted Hrs FY24-25		Budgeted Wages & AEB		
		Anticipated Salary Rate	Anticipated OT Salary Rate	Anticipated Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
01-311-6001	Equip. Operator - Street/Sanitation	\$ 21.48	\$ 32.22	\$ 17.80	1891	24	1593	92	1892	90	\$ 40,640	\$ 2,900	\$ 35,280
01-311-6001	Asst. Foreman - Street/Sanitation	\$ 22.00	\$ 33.00	\$ 14.04	1992	95	1738	130	1892	90	\$ 41,624	\$ 2,970	\$ 27,827
01-311-6001	Foreman - Street/Sanitation	\$ 26.44	\$ 39.66	\$ 21.17	1802	60	1538	132	1892	90	\$ 50,024	\$ 3,569	\$ 41,959
01-311-6001	Equip. Operator - Street/Sanitation	\$ 19.35	\$ 29.03	\$ 13.17	1870	38	1645	60	1892	90	\$ 36,610	\$ 2,612	\$ 26,103
											\$ 168,899	\$ 12,051	\$ 131,169

Street Maintenance: This activity provides for the annual costs associated with maintaining the 2.9 miles of concrete, 32.9 miles of bituminous (hot mix and cold mix), and .3 miles of gravel street surfaces. Work for this activity includes scarifying, blading, rolling, adding aggregate, shoulder work, patching, overlaying, seal coating, adding blotter aggregate, crack sealing, sweeping, and curb and gutter work. Curb and gutters serve the dual function of defining vehicular rights-of-way and channeling storm water to storm drains. The City of Centralia has approximately 7.6 miles of curb and gutter.

Funds are provided for personnel, materials, equipment use charges, and contract labor. This activity is carried out under the direct supervision of the Foreman/Street and Sanitation and the general supervision of a Director of Public Works and Public Utilities and/or the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
STREET MAINTENANCE						
01-312-5502	VEHICLES	40,969		91,000	91,467	-
01-312-5507	OTHER EQUIPMENT	30,000		81,000	23,239	-
01-312-5509	MISCELLANEOUS CAPITAL	10,000	6,990	5,000		-
Capital Expense Subtotal		80,969	6,990	177,000	114,706	-
01-312-6132	UTILITIES-NATURAL GAS, PR	445	325	348		-
01-312-6150	CONTRACT LABOR	1,070	351	376	2,063	300
01-312-6160	REPAIR SERVICE	-		-		-
01-312-6190	INSURANCE	12,675	14,818	15,855	19,314	20,666
01-312-6210	OPERATING SUPPLIES	50,000	39,641	50,000	30,624	45,000
01-312-6220	TOOLS/SMALL EQUIPMENT	500	169	181	25	200
01-312-6450	EQUIPMENT RENTAL	-		-		-
01-312-6490	EQUIPMENT USE CHARGES	43,369	37,239	37,161	32,138	34,388
Other Expense Subtotal		108,059	92,543	103,920	84,164	100,554
STREET MAINTENANCE SUBTOTAL		189,028	99,533	280,920	198,870	100,554

The City's contracted trash collection service with Dayne's Disposal Service, Inc. expired in October 2021, at which time the City gave notice that we will be requesting proposals beginning around April 2023 for work to begin in October 2023.

Expenses associated with heating road oil tanks shown in Account No. 01-313-6132.

Funds in account No. 01-312-6210 include material for hot and cold mix asphalt overlays, sealing, patching, and shoulder rock.

Projected three-year lease purchase agreement payments for a new street sweeper are shown in Account No. 01-312-5502.

Additional street expenses - principally, contract asphalt overlays and debt service on a lease-purchase street construction project are paid from the transportation sales tax and shown in Activity 29-300-5509.

Personnel Costs

No personnel costs are budgeted in this fund.

Alley Maintenance: The City of Centralia has the responsibility for maintaining approximately 6.23 miles of alleys with the City. Alleys in business areas provide access to buildings by owners, vendors, and members of the public. Alleys in predominately residential areas provide access to some residential garages, and occasionally serve as trash collection routes for sanitation crews. Most alleys contain utility easements for water, sewer, gas, or electric services. Sometimes they will contain all these utilities. Alley maintenance consists of grading to prevent rutting, adding rock to maintain a base for traffic, and removing brush to permit the unobstructed flow of traffic.

Direct supervision of tasks accomplished in this activity is provided by the Foreman/Street & Sanitation. General oversight is provided by a Director of Public Works and Public Utilities and/or the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
ALLEY MAINTENANCE						
01-313-6210	OPERATING SUPPLIES	-		-		-
01-313-6490	EQUIPMENT USE CHARGES	2,450	2,515	2,451	2,484	2,500
<i>Other Expense Subtotal</i>		2,450	2,515	2,451	2,484	2,500
ALLEY MAINTENANCE SUBTOTAL		2,450	2,515	2,451	2,484	2,500

Personnel Costs

No personnel costs are budgeted in this fund.

Sidewalk and Parking Lot Maintenance: Centralia's 15.1 miles of sidewalks, particularly in business areas and along the major traffic routes, provide access for pedestrians to many businesses and public facilities. Sidewalks in some residential area provide access to the major sidewalk network and, in high density neighborhoods, serve as play and recreation areas for children. When a sidewalk needs replacing, the City will remove the old concrete; and new concrete will be poured and formed by the adjacent property owners or their contractor according to specifications and grades set by the City. The City also sometimes can contribute concrete to the project.

Besides much on-street parking in the downtown area, the City of Centralia also maintains several diverse sites that are identified as parking areas: City Recreation Park is the location of four parking areas (south of the softball diamond; west of the softball diamond; northwest of the hardball diamond; and west of the tennis courts). Their total capacity is approximately 190 vehicles. Part of the surface is paved, part is graveled. Municipal Swimming Pool has a paved lot with about 20 spaces. Nathan Toalson/Bicentennial Park is the Site for three paved lots (one west of the ball diamond and one on the south edge of the Park) with a total capacity of approximately 112 vehicles. (City street crews perform incidental maintenance on parking lots at the city parks. However, the expenses for any paving, overlays or other capital construction of the lots are charge directly to the Park Activity.) A paved lot at the southeast corner of Railroad Street and Allen Street, acquired in 1994, has a capacity of about 22 vehicles.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
SIDEWALK & PARKING LOT MAINTENANCE						
01-314-6001	SALARIES & WAGES	-	-	-	-	-
01-314-6002	OVERTIME WAGES	-	-	-	-	-
01-314-6010	ACCRUED EMPLOYEE BENEFITS	-	-	-	-	-
	Personnel Expense Subtotal	-	-	-	-	-
01-314-6110	PRINTING, ADV.,PUBLICATIO	-	-	-	-	-
01-314-6142	PROF.SERV.ARTCH.ENG.SURV	2,500		5,000		-
01-314-6210	OPERATING SUPPLIES	6,500	20,460	14,500	1,454	39,000
01-314-6220	TOOLS/SMALL EQUIPMENT	4,500		4,500		-
01-314-6490	EQUIPMENT USE CHARGES	1,474	1,554	1,500	1,587	1,698
01-314-6730	SRTS SIDEWALK CONSTRUCTION	-		-		-
	Other Expense Subtotal	14,974	22,014	25,500	3,041	40,698
	PARKING LOT & SIDEWALK MAINT. SUBTOTAL	14,974	22,014	25,500	3,041	40,698

Funds in Account No. 01-314-6150 are to hire a contractor to complete some sidewalk improvements as requested by citizen input.

Funds in Account No. 01-314-6210 include the expenses for replacing old sidewalk under the current City sidewalk program.

Personnel Costs

No personnel costs are budgeted in this fund.

Streets – Building and Grounds: This activity provides for the operations, maintenance, and general upkeep of the City Street Barn, the asphalt mixing tables, and the oil storage tanks. Work includes regular housekeeping, inventory, carpentry, and electrical maintenance and other building repairs. Most of this work is performed on less busy days or during times of bad weather.

Funds are provided for personnel, welding supplies, toilet and cleaning supplies, and miscellaneous small tools. This activity is carried out under the direct supervision of the Foreman/Street & Sanitation. Planning and general oversight is provided by a Director of Public Works and Public Utilities and/or the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
STREET BUILDING & GROUNDS						
01-315-5510	BUILDING IMPROVEMENTS	-		-		10,000
	Capital Expense Subtotal	-	-	-	-	10,000
01-315-6132	UTILITIES-NATURAL GAS, PR	1,425	1,928	2,063	1,394	1,492
01-315-6133	UTILITIES, TELEPHONE, FAX	2,560	3,726	3,754	4,003	4,283
01-315-6150	CONTRACT LABOR	2,000	1,272	1,265	2,112	2,000
01-315-6160	REPAIR SERVICES	-		-		-
01-315-6170	MAINT AGREEMENTS & LEASES	560	720	800	862	922
01-315-6190	INSURANCE	-		-		-
01-315-6201	OFFICE SUPP FURNITURE/EQU	-		-		-
01-315-6210	OPERATING SUPPLIES	3,200	2,554	10,000	5,822	6,500
01-315-6220	TOOLS/SMALL EQUIPMENT	250	11	250	306	328
01-315-6490	EQUIPMENT USE CHARGES	-		-		-
	Other Expense Subtotal	9,995	10,211	18,132	14,500	15,525
	STREET BUILDINGS & GROUNDS SUBTOTAL	9,995	10,211	18,132	14,500	25,525

Maintenance agreement on time clocks budgeted in Account No. 01-315-6170.

Personnel Costs

No personnel costs are budgeted in this fund.

Snow and Ice Removal: This activity provides for the clearing of snow and removal of ice from streets during the winter months. The scope of work is dependent on the magnitude of each snowfall. When accumulations are low, removal may be concentrated on high-volume, arterial streets and major intersections. Heavy snows may lead to clearance of all streets, although priority will still be given to arterial and downtown streets. The activity includes plowing and applying aggregates, cinders, salt, and calcium chloride on streets in various mixtures depending upon weather conditions and the amount and texture of snowfall.

Responsibility for direct supervision rests with the Foreman/Street & Sanitation. The Foreman or a Director of Public Works and Public Utilities and/or the City Administrator is responsible for determining (in consultation with the Police Department) when City crews should initiate snow removal, for public information relating to snow removal, as well as the monitoring and general oversight of the activity.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
SNOW & ICE REMOVAL						
01-316-6160	REPAIR SERVICE	-		-	140	150
01-316-6210	OPERATING SUPPLIES	18,005	16,895	19,000	4,695	30,000
01-316-6490	EQUIPMENT USE CHARGES	11,831	9,832	9,672	7,383	7,899
Other Expense Subtotal		29,836	26,727	28,672	12,218	38,049
SNOW & ICE REMOVAL SUBTOTAL		29,836	26,727	28,672	12,218	38,049

Salt, sand, cinders, and chemicals for this activity are included in Account No. 01-316-6210.

Personnel Costs

No personnel costs are budgeted in this fund.

Street and Sign Markings: Within the corporate limits of the City there exists approximately 755 traffic control and information signs (about 20 signs per street mile) and an uncounted number of street name signs. Maintenance of street signs entails periodic inspection and replacement of signs and signposts, installation, or reinstallation of signs in accordance with the manual on Uniform Traffic Control Devices and straightening or replacing bent signposts.

Annually the City maintains more than 19,000 linear feet of pavement markings. This figure is comprised of curb returns, crosswalks, angle parking, and parallel parking stripes, and handicapped parking emblems. Maintenance of pavement marking entails purchasing and supplying street paint with a pavement marker and rollers. Some of the arterial streets have been painted by the State Highway Department using a mobile spraying machine.

This activity is carried out under the direct supervision of the Foreman/Street and Sanitation and general oversight of the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
STREET SIGNS & MARKINGS						
01-317-6210	OPERATING SUPPLIES	4,250	4,853	7,500	7,212	7,717
01-317-6220	TOOLS/SMALL EQUIPMENT	100		-		-
01-317-6490	EQUIPMENT USE CHARGES	-		-		-
Other Expense Subtotal		4,350	4,853	7,500	7,212	7,717
STREET SIGNS AND MARKINGS SUBTOTAL		4,350	4,853	7,500	7,212	7,717

Funds for purchase of signs, posts, lettering, and striping paint are included in Account No. 01-317-6210.

Personnel Costs

No personnel costs are budgeted in this fund.

Storm Drainage: The storm drainage system consists of interconnected ditches, culverts and drainage inlets that facilitate the unobstructed flow of rain and storm water from the City. Work for this activity includes removal, replacement, maintenance, and installation of culverts, storm sewer inlets and line maintenance. In addition, some minor construction of new facilities, ditch cleaning and headwall maintenance, replacement, and construction.

This activity is carried out under the direct supervision of the Foreman/Street and Sanitation and the general supervision of the Director of Public Works and Public Utilities and/or the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
STORM DRAINAGE						
01-318-5509	MISCELLANEOUS CAPITAL	202,000	100,819	120,000	41,129	200,000
	Capital Expense Subtotal	202,000	100,819	120,000		200,000
01-318-6142	PROF.SERV.ARCH.ENG. & SUR	2,500		2,500		2,500
01-318-6150	CONTRACT LABOR	-	487	500		500
01-318-6170	MAINT AGREEMENTS & LEASES	-		-		-
01-318-6210	OPERATING SUPPLIES	12,000	7,847	10,000	7,303	8,000
01-318-6220	TOOLS/SMALL EQUIPMENT	50		-		50
01-318-6450	RENTAL	-		-		-
01-318-6490	EQUIPMENT USE CHARGES	12,686	-	13,320	17,341	18,000
01-318-6901	MISCELLANEOUS	-		-		-
	Other Expense Subtotal	27,236	8,334	26,320	24,644	29,050
	STORM DRAINAGE SUBTOTAL	229,236	109,153	146,320	24,644	229,050

Funds in Account No. 01-318-5509 are to cover the installation of storm sewer pipe along Gano Chance Street, miscellaneous storm sewer repair and saving for a mower tractor.

Funds in Account No. 01-318-6201 are for installation of culverts and storm sewers by City employees.

Personnel Costs

No personnel costs are budgeted in this fund.

Brush and Tree Control: This activity consists of tasks taken to control brush and trees. Examples of such tasks are tree trimming, hauling brush, tree cutting, stump spraying and removal, as well as assisting with storm pickup. Brush and tree control are performed in conjunction with personnel from the Electric Utility. This reflects both the joint efforts which are frequently put forth by Electric and Street crews and the fact that much of the tree work is performed in street rights-of-way for both general and electric line clearance. This activity accounts for the Public Work's portion of brush and treat control costs.

This activity is carried out under the direct supervision of the Foreman/Street and Sanitation and the general supervision of the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
BRUSH & TREE CONTROL						
01-319-6160	REPAIR SERVICE	-	-	-	75	80
01-319-6170	MAINT AGREEMENTS & LEASES	-	-	-	-	-
01-319-6210	OPERATING SUPPLIES	2,650		2,650	48	2,500
01-319-6490	EQUIPMENT USE CHARGE	958	1,338	1,355	689	1,000
<i>Other Expense Subtotal</i>		3,608	1,338	4,005	812	3,580
BRUSH & TREE CONTROL SUBTOTAL		3,608	1,338	4,005	812	3,580

Equipment repairs are shown in Account No. 01-319-6160; Equipment supplies in Account No. 01-319-6210.

Personnel Costs

No personnel costs are budgeted in this fund.

GENERAL FUND – PUBLIC WORKS PROGRAM – WEED CONTROL

City Property: This activity provides funds for removal of grass and weeds from public property. Work includes mowing street and alley rights-of way, lagoon property, landfill property, water towers, and other City-owned property. Work also includes spraying of alley and drainage ditches to control excessive weed growth which would impede the flow of water.

This activity is under the direct supervision of the Foreman/Street and Sanitation and the general oversight of the Director of Public Works and Public Utilities and/or the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
WEED CONTROL						
01-133-5508	CAPITAL EQUIPMENT	-				
	Capital Expense Subtotal	-	-	-	-	-
01-133-6210	OPERATING SUPPLIES	350	449	500	740	800
01-133-6490	EQUIPMENT USE CHARGES	13,500	14,943	15,989	11,474	12,277
01-133-8803	TSFR TO PARK	4,000	4,304	4,605	3,480	4,000
	Other Expense Subtotal	17,850	19,696	21,094	15,693	17,077
	OTHER WEED CONTROL SUBTOTAL	17,850	19,696	21,094	15,693	17,077

Supplies for weed eaters are budgeted in Account No. 01-133-6210.

Personnel Costs

No personnel costs are budgeted in this fund.

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COMMUNITY PLANNING AND ECONOMIC DEVELOPMENT PROGRAM

The Community Planning and Economic Development Program is responsible for the functions of municipal government that promote the planning and development of the community. Planning and Zoning Commission, Board of Adjustment, and all economic development activities. Federal Community Block grants and cooperative efforts with the Centralia Area Chamber of Commerce and Centralia Regional Economic Development, Inc. are funded in this program.

SUMMARY OF EXPENDITURES

COMM PLANNING/ECONOMIC DEVELOPMENT					
	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
Community Planning					
Zoning, Planning & Subdv					
234 Review	2,400	1,678	2,700	1,690	2,100
Economic Development					
Economic Planning &					
241 Development	19,150	17,685	41,400	24,253	19,834
COMM PLAN/ECON DEV. TOTALS	\$ 21,550	\$ 19,363	\$ 44,100	\$ 25,943	\$ 21,934

**GENERAL FUND – COMMUNITY PLANNING AND ECONOMIC DEVELOPMENT PROGRAM –
COMMUNITY PLANNING FUNCTION**

Zoning, Planning and Subdivision Review: This activity involves future planning and development of the City in an efficient and economical manner and for enforcing and occasionally improving upon the zoning and subdivision regulations. Through the action of the Board of Adjustment, the Planning and Zoning Commission, and the Board of Aldermen, the City government looks after promotion of health and safety and directing the development and growth of the City.

Tasks contained in this activity include consideration of zoning amendments and variances, review of annexation, subdivision proposals, and review of any current of proposed regulations relating to the planning function.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
COMMUNITY PLANNING / ECONOMIC DEVELOPMENT						
01-411-6110	PRINTING,PUB.AND ADVERTIS	750	243	750	282	500
01-411-6120	DUES/MEMBER/SUBS/TUITION	1,500	1,408	1,800	1,408	1,500
01-411-6142	PROF,SERV.ARCHT.ENG.SURVE	-		-		-
01-411-6210	OPERATING SUPPLIES	150	27	150		100
COMMUNITY PLANNING / ECONOMIC DEVELOPMENT SUBTOTAL		2,400	1,678	2,700	1,690	2,100

Expenses for the Board of Adjustment are in account number 01-411-6110.

Personnel Costs

No personnel costs are budgeted in this fund.

**GENERAL FUND – COMMUNITY PLANNING AND ECONOMIC DEVELOPMENT PROGRAM –
ECONOMIC DEVELOPMENT FUNCTION**

Economic Planning and Development: In this activity the City government supports the economic development of Centralia (including the retail, residential, industrial, and tourism sectors) through data gathering, updating the community profile, advertising, industrial recruitment, and liaison with private sector businesses and organizations. Three of the major partners in this enterprise are the Centralia Chamber of Commerce, Centralia Regional Economic Development, Inc., and the Industrial Development Authority of the City of Centralia. The latter is an independent corporation established to facilitate the use of industrial development revenue bonds in support of the location of new businesses or the expansion of existing ones.

Expenses in the activity include printing of public notices and brochures, membership in REDI and the Mid-Missouri Regional Planning Commission, support of special events and activities, direct support of the Economic Development Director's position and indirect support of the Chamber of Commerce and the Park Board, as well as other community-based civic organizations. Direct, limited support of the Tree Board is a miscellaneous expense of this activity.

This activity also covers the efforts and costs of city staff in the identification of state and federal grant programs and submittal of applications for those which are appropriate to community needs and includes action in concert with other governmental entities, including lobbying.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
ECONOMIC PLANNING AND DEVELOPMENT						
01-421-6110	PRINTING,PUBLICATIONS & A	150		200		200
01-421-6120	DUES/MEMBER/SUBS/TUITION	1,350	3,260	23,500	12,628	6,000
01-421-6150	CONTRACT LABOR	10,000	9,750	10,000	5,500	6,000
01-421-6901	MISCELLANEOUS	150	175	200	125	134
01-421-6905	BLOCK GRNT-DEMOLITION	-		-		-
01-421-6923	HOUSING REPLACEMENT SUBSI	7,500	4,500	7,500	6,000	7,500
Other Expense Subtotal		19,150	17,685	41,400	24,253	19,834
ECONOMIC PLANNING & DEV. SUBTOTAL		19,150	17,685	41,400	24,253	19,834

Funds budgeted in account no. 04-421-6110 include expenses associated the advertisement of special meetings of the Centralia Industrial Development Corporation.

Dues to the Chamber of Commerce and Missouri Municipal League are shown in account number 01-421-6120.

Funds in account number 01-421-6150 include contracts for the July 4th fireworks display including the related insurance and a service contract for the Chamber of Commerce.

Funds budgeted in Account No. 01-421-6901 include those designated for support of the Tree Board.

Funds in Account No. 01-421-6923 are for a subsidy of expenses to encourage replacement of dilapidated residences by private sector builders.

Personnel Costs

No personnel costs are budgeted in this fund.

CONTINGENCY AND CASH FLOW RESERVE PROGRAM

This activity represents a reserve for the General Fund equivalent to about two months' operating expenses plus the amount of property tax money expected to be received in the last three months of the fiscal year. Since most property taxes are received after most major capital items are expensed, the General Fund will have a minimal balance in December and then the balance will grow again just before the end of the fiscal year. This reserve is estimated to be the amount of the unencumbered fund balance at the end of the fiscal year. The reserve also serves as a contingency against unforeseen expenses near the end of the fiscal year or unexpected problems with property tax collections.

This activity is also used to segregate and track the funds informally escrowed by the City, which are promised for use in future improvements to certain capital projects.

There is only one function and one activity in this program.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
	CONTINGENCY AND CASH FLOW RESERVE					
01-511-6901	MISCELLANEOUS	375,394		400,000		500,000
01-511-6922	ESCROWED FOR STREETS	178,457		178,457		178,457
	<i>Contingency and Cash Flow Subtotal</i>	<i>553,851</i>	<i>-</i>	<i>578,457</i>	<i>-</i>	<i>678,457</i>

Funds budgeted in Account No. 01-511-6901 represent the contingency reserve and expected general fund ending balance, which is 13% of the total General Fund expenses for FY24-25.

Funds budgeted in Account No. 01-511-6902 represent \$4,556.10 to be used for improvements to Wigham Street, about \$153,294 to be used for improvements to an extension of Randolph Street to Hwy 22, \$16,132 set aside for future improvement to Gano Chance Drive, and \$4,475 set aside for sidewalks along the north side of Wigham Street.

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS – CULTURE & RECREATION

The Special Revenue Funds of the City of Centralia is made up of the Culture and Recreation Program which includes all the activities of the library and the parks, and the Cemetery Programs. In addition, the Transportation Sales Tax Program and Public Safety Sales Tax are included among the Special Revenue Funds

The Culture and Recreation Program includes the Pool, Park Areas, Park & Recreation Sales Tax, and the Recreation Center functions which are under the direction of the Park Board. The Park Board is appointed by the Mayor with the advice and consent of the Board of Aldermen. The Park Board hires a full-time director, an administrative assistant and several part-time workers that conduct maintenance on park properties and lifeguards and concession workers at the pool.

The Centralia Public Library is an independently run organization with an independent Library Board appointed by the Mayor with the advice and consent of the Board of Aldermen. The budget only records the revenues and the payments to the Library Board. The operating budget is developed and implemented by the Library Board and staff.

The City of Centralia owns and operates the Centralia Cemetery on the south side of Missouri Highway 22 between Rollins Street and Jefferson Street. The City Sexton manages the cemetery, but most operations are provided by contracted services. The City also budgets funds for the Avenue of Funds project which honors deceased veterans interred in the cemetery by posting an impressive array of flags along the streets within the cemetery on special days.

The citizens of Centralia authorized the collection of a 0.5% tax on retail sales in the city for the purpose of funding transportation projects. This fund is also included with the Special Revenue Funds.

The citizens of Centralia authorized the collection of a 0.5% tax on retail sales in the city for the purpose of funding public safety projects. This fund is also included with the Special Revenue Funds.

The programs are included in the same fund but are more properly described as individual funds.

CULTURE AND RECREATION PROGRAM

Pool and Parks

The Centralia Park System began in the 1940's with the purchase of 30 acres of land through the combined efforts of A.B. Chance Co., Kiwanis Club, Rotary Club, and the Centralia Mayor and Board of Aldermen. A Park Board consisting of nine citizens of Centralia was appointed by the Mayor and approved by the Board of Alderman to govern and maintain the park. Through the years the Park Board has added to the original 30 acres and today maintains four parks and the Centralia Municipal Swimming Pool located in the City Recreation Park. In 1974 the Park Board created the position of Park Director to oversee and maintain daily operation of the parks and swimming pool. The Park Director is also tasked with managing the Centralia Recreation Center that was building 2008, the East Annex multi-purpose building that was purchased in 2018, and the golf course that was purchased in 2019.

The Golf Course, Pool, Park Areas, Recreation Center, and East Annex Functions are under the direction of the Parks and Recreation Board that is appointed by the Mayor with the consent of the Board of Aldermen. The Park Board operates und Missouri State Law under Chapter 90 of the Revised Statutes of the State of Missouri.

PARKS & RECREATION FUNDS CASH FLOW

	PARK & RECREATION FUNDS CASH FLOW				
	Golf Course	Municipal Pool	Park Areas	Recreation Center	Park Sales Tax
Estimated Cash Balance April 1	\$ (0)	\$ 0	\$ 260,796	\$ 176,870	\$ 49,639
Expected Revenues	\$ 331,226	\$ 62,568	\$ 308,803	\$ 349,027	\$ 288,974
Proposed Expenditures <i>Including transfers in/out</i>	(359,055)	\$ (92,109)	\$ (294,815)	\$ (358,204)	\$ (172,195)
Ending Fund Balance	\$ (27,830)	\$ (29,541)	\$ 274,785	\$ 167,693	\$ 166,417

SUMMARY OF EXPENDITURES

PARKS & RECREATION FUNDS TOTAL EXPENDITURES	\$ 1,388,635	\$ 1,547,822	\$ 1,444,961	\$ 1,377,458	\$ 1,276,378
Golf Course Subtotal 19-200	435,119	337,713	308,714	395,232	359,055
Pool Subtotal 20-201	92,331	115,444	96,956	87,159	92,109
Park Subtotal 21-202	283,196	414,244	362,184	250,793	294,815
Recreation Center Subtotal 22-206	347,091	432,921	425,291	351,614	358,204
East Annex Subtotal 26-203	-	-	-	-	-
Park Sales Tax Subtotal 25-205	230,898	247,500	251,815	292,661	172,195

REVENUE DETAILS – CULTURE AND RECREATION – GOLF COURSE
GOLF COURSE

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
REVENUE - TRANSFERS FROM OTHER FUNDS						
19-040-4454	TSFR FRM PARK SLS TAX	-	17,000		51,093	
19-040-4455	TSFR FRM PARK	-				
19-040-4457	TSFR FRM REC CENTER	34,617	47,410		34,768	
19-040-4458	TSFR FROM OTHER FUNDS	182,500	27,987			
Transfers from Other Funds Subtotal		217,117	92,397	-	85,861	-
REVENUE - CHARGES FOR SERVICES						
19-044-4707	YOUTH MEMBERSHIP (11 AND UNDER)	1,000	300	294	400	430
19-044-4706	STUDENT MEMBERSHIP (12-18)	3,000	4,047	3,966	5,745	6,176
19-044-4708	JUNIOR MEMBERSHIP (19-22)	1,300	2,290	2,244	5,550	5,966
19-044-4711	INDIVIDUAL MEMBERSHIP	39,000	47,692	43,603	52,846	56,809
19-044-4712	DAILY ADMISSION	-		-		-
19-044-4713	FAMILY, HOUSEHOLD MEMBERSHIP/PASS	16,000	14,330	14,044	24,083	25,889
19-044-4716	CONCESSIONS	34,000	29,530	34,845	49,450	51,922
19-044-4719	CLASSES/LESSONS	-	655	642		-
19-044-4723	TRAIL FEES/GREEN FEES	53,000	59,773	57,403	79,217	83,178
19-044-4724	TOURNAMENTS	21,000	24,894	24,000	17,784	18,673
19-044-4792	CART RENTAL	33,000	35,358	37,000	44,728	46,965
19-044-4793	CART STORAGE	9,500	9,415	9,600	11,655	12,238
19-044-4794	BUILDING RENTAL FEES	-	284	278	150	158
Charges for Services Subtotal		210,800	228,568	227,919	291,607	308,403
SALES REVENUE						
19-046-4110	INTEREST	-		-		-
19-046-4690	OTHER CONTRIBUTIONS	6,000	9,415	7,311	17,049	16,708
19-046-4699	MISC CHARGES	-	1,808	1,772	6,240	6,115
Sales Revenue Subtotal		6,000	11,223	9,083	23,289	22,823
GOLF COURSE REVENUE TOTAL		433,917	332,188	237,002	400,757	331,226

Revenues in line items 19-040-4454, 19-040-4455 and 19-040-4457 indicate transfers required annually to keep the municipal golf course fund solvent. The golf course is considered a public good and therefore the subsidy is acceptable. At the same time, it is valuable to track the revenue in and out to determine how efficiently the operation is being run.

EXPENSE DETAILS – CULTURE AND RECREATION – GOLF COURSE

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
OPERATIONS - EXPENSES						
19-200-5505	TOOLS	-		-		-
19-200-5508	OTHER EQUIPMENT - CAPITAL EXPENSE	-	4,000	-	2,931	
19-200-5509	MISCELLANEOUS CAPITAL	32,500		-	890	
19-200-5510	BUILDING IMPROVEMENTS	150,000	2,799	-	51,093	
	Capital Expense Subtotal	182,500	6,799	-	54,914	-
19-200-6001	SALARIES AND WAGES	118,000	176,096	143,641	151,977	162,615
19-200-6002	OVERTIME WAGES	-	1,329		447	478
19-200-6010	ACCRUED EMPLOYEE BENEFITS	14,500	18,827	19,046	16,326	17,469
	Personnel Expense Subtotal	132,500	196,252	162,687	168,749	180,562
19-200-6101	POSTAGE AND FREIGHT	-	31	33	4	4
19-200-6110	PRINTING,PUBLICATIONS,ADV	109	1	100		-
19-200-6120	DUES/MEMBER/SUBS/TUITION	500		500	987	1,056
19-200-6130	UTILITIES-ELECTRICITY	12,000	12,816	13,506	16,798	17,973
19-200-6131	UTILITIES-WATER	2,000	1,082	2,000	1,411	1,510
19-200-6132	UTILITIES-NATURAL GAS,PRO	3,000		-		-
19-200-6133	UTILITIES-TELEPHONE	1,500	917	1,500	3,188	3,411
19-200-6150	CONTRACT LABOR	2,000	461	2,000	9,761	10,000
19-200-6160	REPAIR SERVICES	9,000	5,980	9,000	9,831	10,519
19-200-6170	MAINT AGREEMENTS & LEASES	14,000	14,962	15,000	10,650	11,000
19-200-6180	MEALS,LODGING, TRAVEL	-		-		-
19-200-6190	INSURANCE	9,417	11,588	12,399	15,265	16,000
19-200-6201	OFFICE SUP.FURNITURE,EQUI	500	477	511	171	500
19-200-6210	OPERATING SUPPLIES	46,000	65,497	69,248	72,797	75,000
19-200-6220	TOOLS/SMALL EQUIPMENT	1,000	1,000	1,070	1,000	1,000
19-200-6230	REFRESHMENT SUPPLIES	18,000	15,639	19,000	29,654	30,000
19-200-6231	RECREATION SUPPLY	-	819	-	18	19
19-200-6490	EQUIPMENT USE CHARGES	-		-	-	-
19-200-6901	MISCELLANEOUS	1,093	3,392	160	35	500
	Other Expense Subtotal	120,119	134,662	146,027	171,569	178,493
	GOLF COURSE EXPENSE TOTAL	435,119	337,713	308,714	395,232	359,055

Personnel requirements and pay scales are set annually by the Park Board.

Swimming Pool Operations: This activity provides funds for the operation, maintenance, and improvement of the Municipal Swimming Pool and its concessions, shops, and programs.

This activity is carried out by park employees under the direct supervision of the Park Director and the general supervision of the Park Board, which sets its budget.

The Centralia Municipal Pool facilities were upgraded in the fall/winter of 2015/2016. The renovated pool opened on Memorial Day 2016. The improvements were financed primarily by a refinancing agreement with Central Bank of Boone County. Debt service for this agreement is accounted in the Park Sales Tax Activity. The debt service was refinanced in 2015 and interest rate savings were used to the Recreation Center lease-purchase agreement.

REVENUE DETAILS – CULTURE AND RECREATION – MUNICIPAL POOL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
REVENUE - TRANSFERS FROM OTHER FUNDS						
20-040-4454	TRANSFER FROM PARK SALES TAX	-		-	9,449	
20-040-4455	TRANSFER FROM PARK	22,631				
20-040-4457	TRANSFER FROM REC CENTER	-	46,064.00		10,113	
20-040-4458	TRANSFER FROM OTHER FUNDS	-		-		-
Pool Transfers from Other Funds Subtotal		22,631	46,064.00	-	19,562	-
ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
REVENUE - CHARGES FOR SERVICES						
20-044-4709	10 PASS CARD FEE				280	274
20-044-4710	20 PASS CARD FEE	5,000	4,905	4,807	6,690	6,556
20-044-4711	50 PASS CARD	-		-		-
20-044-4712	POOL ADMIT FEE/DAILY	25,000	26,639	26,106	24,630	24,138
20-044-4713	POOL HOUSEHOLD PASS	-		-		-
20-044-4714	10 PASS CARD					-
20-044-4715	SWIMMING LESSONS	4,000	5,064	4,963	6,192	6,068
20-044-4716	POOL CONCESSIONS	17,500	14,901	17,500	8,031	7,870
20-044-4717	POOL PARTIES	8,000	7,398	8,700	12,298	12,052
20-044-4718	100 PASS CARD	-	433	424	424	416
20-044-4719	ADULT SWIM CLASSES		1,654	1,621	1,512	1,482
20-044-4721	OTHER POOL CHARGES	2,700	5,932	51		-
20-044-4790	REC.CHARGES-SWIM TEAM	5,000	4,690	5,000	4,044	3,963
20-044-4791	SWIM SUIT SALES RECEIPT	1,000	1,237	1,450	24	24
Charges for Services Subtotal		68,200	72,853	70,622	64,125	62,568
ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
OTHER REVENUE						
20-046-4690	OTHER CONTRIBUTIONS	1,500		-		-
Pool Other Revenue Subtotal		1,500	-	-	-	-
MUNICIPAL POOL REVENUE		\$ 92,331	\$ 118,917	\$ 70,622	\$ 83,687	\$ 62,568

Revenues in line items 20-040-4454, 20-040-4455 and 20-040-4457 indicate transfers required annually to keep the municipal pool fund solvent. The pool is considered a public good and therefore the subsidy is acceptable. At the same time, it is valuable to track the revenue in and out to determine how efficiently the operation is being run.

EXPENSE DETAILS – CULTURE AND RECREATION – MUNICIPAL POOL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
OPERATIONS EXPENSES						
20-201-5509	MISCELLANEOUS CAPITAL	-		-		
20-201-5510	BUILDING IMPROVEMENTS	-	16,872	-	9,449	
	Capital Expense Subtotal	-	16,872	-	9,449	-
20-201-6001	SALARIES AND WAGES	36,000	38,188	40,798	34,832	40,000
20-201-6002	OVERTIME WAGES	-		-		-
20-201-6010	ACCRUED EMPLOYEE BENEFITS	2,880	2,959	3,161	2,700	2,888
	Personnel Expense Subtotal	38,880	41,147	43,959	37,532	42,888
20-201-6101	POSTAGE AND FREIGHT	-	16	17		-
20-201-6110	PRINTING,PUBLICATIONS,ADV	-		-		-
20-201-6120	DUES/MEMBER/SUBS/TUITION	1,600	575	1,200	378	404
20-201-6130	UTILITIES-ELECTRICITY	6,000	5,063	6,000	5,365	5,741
20-201-6131	UTILITIES-WATER	4,000	2,965	4,000	3,341	3,575
20-201-6132	UTILITIES-NATURAL GAS,PRO	-		-		-
20-201-6133	UTILITIES-TELEPHONE	300	681	594	1,286	1,376
20-201-6150	CONTRACT LABOR	500	3,963	1,000	135	500
20-201-6160	REPAIR SERVICES	5,000	11,240	3,500	1,385	4,000
20-201-6170	MAINT AGREEMENTS & LEASES	-	1,300		(2,413)	500
20-201-6180	MEALS, LODGING, TRAVEL	-		-		-
20-201-6190	INSURANCE	201	3,329	3,562	4,058	4,342
20-201-6201	OFFICE SUP.FURNITURE,EQUI	-		-	48	51
20-201-6210	OPERATING SUPPLIES	16,000	12,307	15,000	12,408	13,375
20-201-6214	SPECIAL EVENTS	500	-	-		-
20-201-6220	TOOLS/SMALL EQUIPMENT	-	-	-		-
20-201-6230	REFRESHMENT SUPPLIES	14,350	7,520	9,000	7,813	8,450
20-201-6231	RECREATION SUPPLIES	-		-	156	166
20-201-6232	SWIM TEAM EXPENSES	4,000	7,132	7,631	6,219	6,740
20-201-6233	SWIMSUIT EXPENSES	1,000	1,339	1,450		-
20-201-6901	MISCELLANEOUS	-	(5)	43		-
	Other Expense Subtotal	53,451	57,425	52,997	40,179	49,221
	MUNICIPAL POOL EXPENSE TOTAL	92,331	115,444	96,956	87,159	92,109

All expenses for concessions for both the pool and the parks have been budgeted in 20-201-6210 and the revenues are all in 02-044-4716. This will vastly reduce time spent trying to maintain two separate inventories, especially in the park concession stands that are restocked from the municipal pool.

Personnel requirements and pay scales are set annually by the Park Board.

REVENUE DETAILS – CULTURE AND RECREATION – PARK AREAS

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
TRANSFERS FROM OTHER FUNDS						
21-040-4450	TRANS FROM OTHER FUNDS	4,200	4,304		3,480	
21-040-4454	TRANSFER FROM PARK SALES	-				
	Tax Revenue Subtotal	4,200	4,304	-	3,480	-
REVENUE - LOCAL TAXES						
21-041-4001	REAL PROPERTY TAX CURRENT	132,404	135,550	131,501	145,428	142,520
21-041-4002	PERSONAL PROP.TAX CURRENT	51,254	59,428	57,652	66,243	64,918
21-041-4003	BUSINESS PROPERTY SURCHAR	38,847	41,143	37,240	42,964	42,105
21-041-4004	RR/UTILITY PROPERTY TAX	2,760	2,639	2,566	2,988	2,928
21-041-4005	FINANCIAL INSTITUTION TAX	1,411	16		17	16
21-041-4012	PROPERTY TAX DEL.1ST PR Y	8,590	6,770	6,582	8,849	8,672
21-041-4013	PROPERTY TAX DEL 2ND PR Y	1,859	1,055	1,028	1,544	1,513
21-041-4023	INT & PEN ON PROP TAX DEL	1,886	1,551	1,297	2,038	1,997
	Tax Revenue Subtotal	239,010	248,152	237,866	270,070	264,669
GRANT REVENUE						
21-043-4372	STATE GRANT REVENUE	20,000	41,848		74,873	28,000
	Grant Revenue Subtotal	20,000	41,848	-	74,873	28,000
REVENUE - CHARGES FOR SERVICES						
21-044-4472	BASEBALL/SOFTBALL FEES	23,000	19,325	15,940	5,437	4,087
21-044-4723	TOURNAMENTS	-			100	
	Charges for Services Revenue Subtotal	23,000	19,325	15,940	5,537	4,087
REVENUE - OTHER						
21-046-4110	INTEREST	379	1,854	1,382	3,028	2,967
21-046-4620	RENTAL OF CITY PROPERTY	254	2,823	10,266	6,675	6,541
21-046-4690	OTHER CONTRIBUTIONS	3,000	10,311	4,000	2,591	2,539
21-046-4692	LEASE PURCHASE AGREEMENT PROCEEDS	-				
21-046-4698	MISC.	-				
	Other Revenue Subtotal	3,633	14,988	15,648	12,293	12,047
PARK AREAS MAINTENANCE REVENUE TOTAL		\$ 289,843	\$ 328,617	\$ 269,454	\$ 366,254	\$ 308,803

Wages and benefits for regular City personnel performing various repair, paving, and demolition projects are also included in the Personnel Services accounts.

Personnel requirements and pay scales are set annually by the Park Board.

EXPENSE DETAILS – CULTURE AND RECREATION – PARK AREAS

Park Area Operations: The activity consists of operation, maintenance, and improvement of the Nathan Toalson-Bicentennial Park, City Square Park, City Recreation Park, Jaycee Park, summer, and winter recreation programs, as well as concession stand operations.

This activity is carried out by park employees under the direct supervision of the Park Director and the general supervision of the Park Board, which sets its own budget.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
PARK AREAS MAINTENANCE EXPENSE						
21-202-5508	OTHER EQUIPMENT	-	-	-	-	14,000
21-202-5510	BUILDING IMPROVEMENTS	-	-	-	2,444	-
21-202-5511	PARK IMPROVEMENTS	-	91,918	30,000	2,727	18,000
21-202-5998	CAPITAL OUTLAY	39,828	-	-	-	-
Capital Expense		39,828	91,918	30,000	5,171	32,000
21-202-6001	SALARIES AND WAGES	128,000	125,063	127,258	124,041	132,724
21-202-6002	OVERTIME WAGES	-	1,005	1,075	285	305
21-202-6010	ACCRUED EMPLOYEE BENEFITS	15,360	12,194	12,754	12,153	13,004
Personnel Expense Subtotal		143,360	138,262	141,087	136,479	146,032
21-202-6101	POSTAGE AND FREIGHT	-	-	-	18	19
21-202-6110	PRINTING,PUBLICATIONS,ADV	-	1,265	1,354	590	631
21-202-6120	DUES/MEMBER/SUBS/TUITION	-	-	-	-	-
21-202-6130	UTILITIES-ELECTRICITY	4,200	3,957	4,234	4,475	4,788
21-202-6131	UTILITIES-WATER	4,000	4,049	4,332	6,056	6,480
21-202-6132	UTILITIES-NATURAL GAS, PR	-	1,348	1,442	1,135	1,214
21-202-6133	UTILITIES-TELEPHONE, FAX	-	-	-	-	-
21-202-6150	CONTRACT LABOR	6,000	12,031	12,285	23,561	25,210
21-202-6160	REPAIR SERVICES	7,000	10,433	11,163	7,525	8,052
21-202-6170	MAINT AGREEMENTS & LEASES	-	-	-	-	-
21-202-6180	MEALS,LODGING,TRAVEL	-	153	163	-	-
21-202-6190	INSURANCE	11,686	13,720	14,680	12,866	13,766
21-202-6201	OFFICE SUPPLIES,FURNITURE	-	-	-	-	-
21-202-6210	OPERATING SUPPLIES	38,000	71,919	76,643	40,856	43,715
21-202-6212	OPERATING SUPPLIES - PUMPKIN FESTIVAL	500	2,003	-	1,180	1,263
21-202-6213	OPERATING JULY 4TH	1,500	-	-	-	-
21-202-6220	TOOLS/SMALL EQUIPMENT	-	3,277	500	-	-
21-202-6230	REFRESHMENT SUPPLIES	-	620	663	310	332
21-202-6231	RECREATION SUPPLIES	(5,510)	(2,373)	(2,539)	(7,336)	(7,849)
21-202-6234	BASEBALL/SOFTBALL SUPPLIES	10,000	15,824	16,167	16,637	17,802
21-202-6236	MEMORIAL CONTRIBUTION	-	-	-	1,254	1,341
21-202-6237	CAMP/CLINIC EXPENSE	-	-	-	-	-
21-202-6490	EQUIPMENT USE CHARGES	-	-	-	-	-
21-202-6901	MISCELLANEOUS	-	(899)	-	17	18
Other Expense Subtotal		77,377	137,327	141,088	109,142	116,782
21-202-8801	TRANSFER TO OTHER FUNDS	-	23,705	25,364	-	-
21-202-8808	TRANSFER TO POOL ACTIVITY	22,631	23,032	24,644	-	-
21-202-8809	TRANSFER TO PERSONNEL	-	-	-	-	-
Other Expense Subtotal		22,631	46,737	50,009	-	-
PARK AREAS MAINTENANCE EXPENSE TOTAL		\$ 283,196	\$ 414,244	\$ 362,184	\$ 250,793	\$ 294,815

Funds in Account No. 02-202-8801 represent a transfer to the Pool Activity to balance the pool's operating deficit for each fiscal year.

REVENUE DETAILS – CULTURE AND RECREATION – RECREATION CENTER

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
22-044-4471	BASKETBALL FEES	12,848	16,180	10,926	17,481	17,132
22-044-4479	RENTAL FEES - EAST ANNEX	25,000	24,190	28,726	29,580	28,988
22-044-4710	20 PASS CARD FEE-REC CENT	4,384	2,879	2,623	2,970	2,911
22-044-4711	INDIVIDUAL ANNUAL MEMBRSH	51,300	50,918	45,618	59,705	58,511
22-044-4712	DAILY ADMISS. FEE- REC CE	11,018	10,061	8,949	10,629	10,416
22-044-4713	FAMILY ANNUAL MEMBERSHIP	126,499	125,738	113,994	130,200	127,596
22-044-4714	ALL COUPLES ANNUAL MEMBER	38,236	41,942	37,444	48,389	47,421
22-044-4720	KIDS CLUB			7,400	5,183	5,079
22-044-4716	CONCESSIONS-REC CENTER	10,000	10,924	10,094	17,616	17,264
22-044-4719	GROUP CLASS/CLINIC FEES	6,021	6,637	5,804	4,845	4,748
22-044-4792	RENTAL FEES	2,000	4,552	4,216	5,475	5,365
Charges for Services Revenue Subtotal		\$ 287,306	294,021	\$ 275,794	332,073	\$ 325,432
REVENUES - OTHER						
22-046-4110	INTEREST	850	7,222	6,336	9,270	9,084
22-046-4120	SILVER SNEAKERS	3,401	-	-		-
22-046-4699	MISCELLANEOUS	2,500	13,137	13,000	14,807	14,511
Other Revenue Subtotal		6,751	20,359	19,336	24,077	23,596
RECREATION CENTER REVENUE TOTAL		\$ 294,057	\$ 314,380	\$ 295,130	\$ 356,150	\$ 349,027

Personnel requirements and pay scales are set annually by the Park Board.

EXPENSE DETAILS – CULTURE AND RECREATION – RECREATION CENTER

Recreation Center Operations (Maintenance and Programming): This activity is carried out by park employees under the direct supervision of the Park Director and the general supervision of the Park Board, which sets its budget. This activity accounts for the operating, maintenance, and improvement of the Centralia Recreation Center, including concessions, programs, and rental of spaces.

The Centralia Recreation Center opened to the public on Memorial Day 2009. The Center was financed primarily by a lease-purchase agreement. Debt service for this agreement is accounted in the Park Sales Tax Activity. Funds in Account 22-206-8808 are transferred to the municipal pool to subsidize the operation.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
RECREATION CENTER EXPENSES						
22-206-5501	RADIO & COMMUNICATIONS EQ	-	-	-	-	-
22-206-5503	FURNITURE & FILES	-	-	-	-	-
22-206-5505	TOOLS	-	-	-	-	-
22-206-5508	OTHER EQUIPMENT	15,000	12,441	13,312		7,500
22-206-5509	MISC CAPITAL EXPENSE	-	33,613	35,966		15,000
22-206-5510	BUILDING IMPROVEMENTS	22,000	22,798	24,394		7,500
	Capital Expense Subtotal	37,000	68,852	73,672	-	30,000
22-206-6001	SALARIES & WAGES	142,000	165,338	165,024	162,563	173,943
22-206-6002	OVERTIME WAGES	-	68	73	50	54
22-206-6010	AEB - PARKS AND REC	28,000	26,644	27,652	26,884	28,765
	Personnel Expense Subtotal	170,000	192,050	192,749	189,497	202,762
22-206-6101	POSTAGE & FREIGHT	350	191	178		-
22-206-6110	PRINTING, ADVERTISING, PU	101	499	165	875	936
22-206-6120	DUES, MBMRSH, SUBSCRIP,	1,732	893	1,300	827	885
22-206-6130	UTILITIES - ELECTRICITY	21,000	23,726	25,180	25,092	26,849
22-206-6131	UTILITIES - WATER	1,500	1,709	1,829	1,759	1,882
22-206-6132	UTILITIES-NATURAL GAS	5,000	5,912	6,326	4,345	4,649
22-206-6133	UTILITIES-TELEPHONE,FAX	2,347	2,401	2,569	5,204	5,568
22-206-6150	CONTRACT LABOR	10,000	13,532	13,949	8,357	8,942
22-206-6160	REPAIR SERVICES	6,000	9,801	9,988	1,949	2,086
22-206-6170	MAINT. AGREEMENTS, LEASES	3,029	1,827	3,455	5,011	5,361
22-206-6180	MEALS, LODGING & TRAVEL	-	-	-		-
22-206-6190	INSURANCE	11,058	15,281	16,350	16,977	18,165
22-206-6201	OFFICE SUPPLIES, FURNITUR	1,144	1,072	1,147	4,370	4,675
22-206-6210	OPERATION SUPPLIES	12,000	17,925	18,031	17,152	18,353
22-206-6220	TOOLS & SMALL EQUIPMENT	-	-	-		-
22-206-6230	REFRESHMENT SUPPLIES	6,000	19,866	18,375	16,549	17,707
22-206-6231	RECREATION SUPPLIES	1,500	3,597	2,000	4,994	5,344
22-206-6235	BASKETBALL SUPPLIES	83	2,740	2,932	3,171	3,393
22-206-6901	MISCELLANEOUS	-	4,310	453	604	646
	Other Expense Subtotal	82,843	125,282	124,226	117,235	125,442
22-206-8801	TRANS TO OTHER FUNDS	34,617	23,705	10,000	34,768	
22-206-8803	TRANS TO PARK FUND	-	-	-		-
22-206-8808	TRANSFER TO POOL FUND	22,631	23,032	24,644	10,113	
22-206-8832	TSFR TO PARK SLS TAX	-	-	-		-
	Transfer to Other Funds Subtotal	57,248	46,737	34,644	44,881	-
	RECREATION CENTER EXPENSE TOTAL	\$ 347,091	\$ 432,921	\$ 425,291	\$ 351,614	\$ 358,204

SPECIAL REVENUE FUND – CULTURE AND RECREATION PROGRAM – PARKS & RECREATION SALES TAX FUND

The purpose of this activity is to account for the use of a special 1/2 of 1% sales tax for parks and recreation which was authorized by the voters in November of 2001. Proceeds from this tax can only be used for park and recreation expenditures as authorized by Sections 644.032 to 644.033 of the Revised Statutes of Missouri.

Funds received from this tax may be transferred to the Park Fund to reimburse the Park Board for special projects set forth by the Park Board and the Board of Aldermen.

Starting in April 2009, a large portion of the proceeds from the Sales Tax was devoted to repayment of the lease-purchase funding of the Centralia Recreation Center (Account 02-01-06-02). The initial principal of the lease was \$1,985,000. On April 1, 2015, there was \$1,503,000 remaining principal as of the refinancing in November of 2015. The lease-purchase was extended during a refinancing in November of 2015 and funds were obtained to fund the pool renovations as well. The current note extends to March of 2029.

This activity is also used to accumulate a reserve for future financing of larger projects which may be designated by the Park Board and Board of Aldermen later.

REVENUE DETAILS – CULTURE AND RECREATION – PARK SALES TAX

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
PARK SALES TAX REVENUE						
25-040-4458	TRSFYR COP DBT SRVC FUND	-	-	-	-	-
25-041-4020	PARK & RECREATION SALES TAX	251,329	251,060	246,038	291,230	285,406
25-046-4110	INTEREST	225	4,470	3,641	6,927	3,568
25-046-4690	DESIGNATED CONTRIBUTIONS	-	-	-	-	-
25-046-4696	LEASE/PURCHASE PROCEEDS	-	-	-	-	-
PARK SALES TAX TOTAL REVENUE		251,554	255,530	249,679	298,157	288,974

EXPENSE DETAILS – CULTURE AND RECREATION – PARK SALES TAX

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
PARK SALES TAX EXPENSES						
25-205-5998	CAP OUTLAY-PARK REC CNTR	-	-	-	-	-
25-205-6301	INT EXP - COP DBT SRVC	93,898	87,500	93,625	82,119	57,195
25-205-6302	ADMIN/PAYING AGENT FEES	-	-	-	-	-
25-205-6310	PRINCIPAL-COP DEBT SRVC	137,000	143,000	140,000	150,000	115,000
25-205-6901	MISCELLANEOUS	-	-	-	-	-
25-205-8803	TRANSFER TO PARK FUND	-	-	-	-	-
25-205-8808	TSFR TO POOL FUND	-	-	-	-	-
25-205-8810	TSFR TO GOLF COURSE	-	17,000	18,190	55,717	-
PARK SALES TAX TOTAL EXPENSES		\$ 230,898	\$ 247,500	\$ 251,815	\$ 287,836	\$ 172,195

No personnel costs are budgeted in this activity.

SPECIAL REVENUE FUNDS REVENUE DETAILS – CULTURE AND RECREATION – LIBRARY FUNCTIONS**LIBRARY FUNDS CASH FLOW**

This purpose of this activity is to account for the funds to repay the principal and interest on a general obligation bond issue which was authorized by the voters of the Centralia Municipal library District by an election held in November of 1996. In July 1997, bonds totaling \$350,000 were issued, with the proceeds designated to pay for the design and construction a new library facility on property at the intersection of Jefferson Street and Early Street. To gain an advantageous interest rate, the bonds are issued in the name of the City of Centralia. A property tax levy was instituted in November 1997 to repay the principal and interest of the bonds over a period of twenty years. Interest payments are due on March 1 and September 1 of each year. Principal payment will be made by March 1 of each year, commencing in 1999. On April 1, 2017, the outstanding debt was paid off, however, revenue continues to come in from the payment of delinquent taxes.

LIBRARY & LIBRARY BOND CASH FLOW***MUNICIPAL LIBRARY***

	Budget FY2023	Audited FY2023	Budget FY2024	Estimated FY2024	Budget FY2025
Estimated Cash Balance April 1	\$ 4,899	\$ 4,899	\$ 4,899	\$ 4,899	\$ 55,972
Expected Revenues	381,189	-	-	382,199	476,625
Proposed Expenditures	(381,189)	-	-	(382,199)	(476,625)
Ending Fund Balance	<u>\$ 4,899</u>	<u>\$ 4,899</u>	<u>\$ 4,899</u>	<u>\$ 4,899</u>	<u>\$ 55,972</u>

LIBRARY REVENUE

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
LOCAL TAXES						
23-041-4001	REAL PROP. TAX (CURRENT)	196,031		193,371	211,661	226,477
23-041-4002	PERSONAL PROP. TAX CURREN	84,020		92,349	106,015	113,436
23-041-4003	BUSINESS PROPERTY SURCHAR	39,253		38,220	43,413	46,452
23-041-4004	RR/UTILITY PROPERTY TAX	4,924		4,562	5,183	5,546
23-041-4005	FINANCIAL INSTITUTION TAX	2,586		2,450	30	33
23-041-4012	PROPERTY TAX DEL. 1ST PR	12,299		10,759	15,129	16,188
23-041-4013	PROPERTY TAX DEL.2ND PR Y	3,232		1,706	2,769	2,963
23-041-4023	INT&PEN ON PROPERTY TAX D	2,791		2,121	3,423	3,663
Library Taxes Subtotal		345,135	-	345,538	387,624	414,758
INTERGOVERNMENTAL REVENUES						
23-043-4300	LIBRARY GRANT	9,080		4,883	22,424	23,994
23-043-4310	STATE AID	4,548		3,146	4,132	4,421
23-043-4306	ARTS & ENTERTAINER TAX	2,379		2,331	2,877	3,079
Library Intergovernmental Subtotal		16,007	-	10,360	29,434	31,494
FEES, FINES & FORFEITURES						
23-045-4200	FINES, FEES, & COSTS	11,372		12,131	13,645	14,600
Library Fines, Fees & Forfeitures Subtotal		11,372	-	12,131	13,645	14,600
OTHER REVENUE						
23-046-4110	INTEREST	1,836		5,450	12,109	12,957
23-046-4690	BUILDING FUND CONTRIBUTION	-		-		
23-046-4699	DONATIONS - MISCELLANEOUS	6,839		8,720	2,632	2,817
Library Other Revenue Subtotal		8,675	-	14,170	14,741	15,773
TOTAL LIBRARY REVENUE		\$ 381,189	\$ -	\$ 382,199	\$ 445,444	\$ 476,625

Library Operations: This activity represents a clearinghouse for revenues and expenses associated with the operation of the Centralia Municipal Library District. The City collects property taxes on behalf of the Library District and distributes them to library bank accounts. The City also, under contract, provides accounting services for payroll, insurance, and similar operating expenses of the District on their finance records.

This activity is carried out by the clerical staff of the City under the direct supervision of the City Clerk and the general oversight of the Library Board.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
LIBRARY - OPERATING EXPENSES						
23-301-8806	TRANSFER TO LIBRARY DIST.	381,189		382,199	394,371	476,625
23-301-6901	MISCELLANEOUS	-				
TOTAL LIBRARY EXPENSES		\$ 381,189	\$ -	\$ 382,199	\$ 394,371	\$ 476,625

State statutes that took effect January 1, 1986, made the Library District more independent from the City. The City acts only as a financial clearinghouse for all Library tax revenues. Account No. 23-301-8806 represents a transfer of these receipts to the District. While the City will provide check writing and accounting services, all payments are made on a 100% reimbursement basis, and will "net out". They are not appropriated by the City in this budget.

Library personnel are not budgeted in the City Budget.

SPECIAL REVENUE FUND – CULTURE AND RECREATION PROGRAM – LIBRARY BOND FUNCTION

LIBRARY BOND CASH FLOW

LIBRARY BOND

	Budget FY2023	Audited FY2023	Budget FY2024	Estimated FY2024	Budget FY2025
Estimated Cash Balance April 1	\$ 175	\$ 175	\$ 179	\$ -	\$ -
Expected Revenues	18	-	-	18	18
Proposed Expenditures	-	-	-	(2)	(2)
Ending Fund Balance	\$ 193	\$ 175	\$ 179	\$ 16	\$ 16

LIBRARY BOND REVENUE

LIBRARY BOND

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
LIBRARY BOND LOCAL TAXES						
24-041-4001	REAL ESTATE PROPERTY					
24-041-4002	PERSONAL PROPERTY					
24-041-4004	RR/UTILITY PROPERTY TAX					
24-041-4005	FINANCIAL INSTITUTION TAX					
24-041-4012	DELINQUENT 1 YEAR					
24-041-4013	TAXES DELINQUENT 2ND YEAR	7			1	1
24-041-4023	INTEREST & PENALTIES	12			1	1
	Library Bond Taxes Subtotal	18	-	-	2	2
LIBRARY BOND OTHER REVENUE						
24-046-4110	INTEREST INCOME				16	16
	Library Bond Interest Subtotal	-	-	-	16	16
	TOTAL REVENUE LIBRARY BOND	\$ 18	\$ -	\$ -	\$ 18	\$ 18

Debt Service: This purpose of this activity is to account for the funds to repay the principal and interest on a general obligation bond issue which was authorized by the voters of the Centralia Municipal library District by an election held in November of 1996. In July 1997, bonds totaling \$350,000 were issued, with the proceeds designated to pay for the design and construction a new library facility on property at the intersection of Jefferson Street and Early Street. To gain an advantageous interest rate, the bonds are issued in the name of the City of Centralia. A property tax levy was instituted in November 1997 to repay the principal and interest of the bonds over a period of twenty years. Interest payments are due on March 1 and September 1 of each year. Principal payments will be made by March 1 of each year, commencing in 1999.

Payroll expenses for City Clerk are budgeted in General Government accounts.

Funds were budgeted to pay principal, interest, and agent fees on this bond issue. Funds are also levied to maintain a modest reserve to protect against default. The final bond payment was made in March of 2017.

This activity is carried out by the City Clerk under the general supervision of the City Administrator.

LIBRARY BOND EXPENSES

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
LIBRARY - BOND EXPENSES						
24-304-6301	INT EXPENSE & FINANCE CHARGES	-		-		-
24-304-6301	INTEREST EXPENSE	-		-		-
24-304-6310	BOND PRINCIPAL	-		-		-
24-304-8806	TRANSFER TO LIBRARY FUND	-		-	2	2
24-304-6901	MISCELLANEOUS	-		-		-
TOTAL LIBRARY BOND EXPENSES		\$ -	\$ -	\$ -	\$ 2	\$ 2
BEGINNING FUND BALANCE		175	\$ 175	179	\$ -	-
LIBRARY BOND FUND REVENUES		18	-	-	18	18
TOTAL EXPENDITURES		-	-	-	(2)	(2)
PROPOSED ENDING BALANCE		\$ 193	\$ 175	\$ 179	\$ 16	\$ 16

CEMETERY PROGRAM

The Cemetery Program budget includes expenditures for the operation and maintenance of the Centralia City Cemetery and the Avenue of Flags function.

City of Centralia owns and operates the Centralia Cemetery on the south side of Missouri Highway 22 between Rollins Street and Jefferson Street. The City Sexton manages the cemetery, but most operations are provided by independent contractors. There is a contract for mowing and landscaping and a separate contract for opening graves. Additionally, the expenses for the wages and benefits for the sexton and other city staff are recorded in weekly time sheets and charged to the cemetery.

The City also budgets funds for the Avenue of Flags project which honors the veterans interred in the cemetery by posting an impressive array of flags along the streets within the cemetery on special days.

Revenues for the cemetery operations are derived from sale of grave spaces, burial charges, donations, interest from the perpetual care fund and when no other sources of funds are available, the transfer of funds from a utility fund. The beginning fund balance represents a substantial donation during FY2016 from the estate of Truman Cooley.

CEMETERY FUND CASH FLOW

	Budget FY2023	Audited FY2023	Budget FY2024	Estimated FY2024	Budget FY2025
Estimated Cash Balance April 1	\$ 171,921	\$ 171,921	\$ 202,146	\$ 202,146	\$ 256,386
Expected/Actual Revenues	\$ 58,686	\$ 71,276	\$ 67,397	\$ 94,863	\$ 93,466
Available for Appropriation	\$ 230,607	\$ 243,197	\$ 269,543	\$ 297,009	\$ 349,852
Proposed Appropriation	\$ (50,267)	\$ (41,051)	\$ (56,587)	\$ (40,623)	\$ (59,502)
Estimated Unencumbered Balance March 31*	\$ 180,340	\$ 202,146	\$ 212,956	\$ 256,386	\$ 290,350

SPECIAL REVENUE FUND – CULTURE AND RECREATION PROGRAM – CEMETERY

SUMMARY OF REVENUES

Cemetery Revenues

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
CEMETERY REVENUE						
27-040-4453	TRANSFER FROM ELEC FUND	25,000	25,000	25,000	25,000	25,000
27-044-4732	CEMETERY BURIAL CHARGES	20,796	16,850	16,513	13,750	13,475
27-046-4110	INTEREST	1,328	13,980	11,825	23,670	23,197
27-046-4640	SALE OF CEMETERY LOTS	8,383	12,100	11,858	5,400	5,292
27-046-4642	CEMETERY PERPETUAL CARE	746	1,100		25,000	24,500
27-046-4643	CEMETERY CONTRIBUTIONS	2,433	2,246	2,201	2,043	2,002
CEMETERY REVENUE TOTAL		\$ 58,686	\$ 71,276	\$ 67,397	\$ 94,863	\$ 93,466

Cemetery Grounds: This activity provides for administration of the cemetery and the general maintenance and upkeep of the cemetery grounds. Work includes, but is not limited to, maintaining public rights-of-way, mowing, and trimming, filling settled areas, removal of excess soil, grave openings and closings spraying trees and shrubs, straightening of headstones, and establishment of new burial areas. Right-of-way maintenance and other small jobs are most often carried out by City personnel under the direct supervision of the Foreman/Streets and Sanitation. Mowing and trimming and grave openings and closings are carried out through contracted services.

Work for this activity is under the general supervision of the Assistant City Clerk, acting as Cemetery Sexton, the City Clerk, and the City Administrator. City officials receive advice and some voluntary labor from the members of the Cemetery Board.

The "Cemetery Perpetual Care Fund" is a part of this activity. It accounts for moneys paid to the City for long term maintenance of graves. It is also used to track specified bequests. In the past, the City has accepted bequests from the estates of Mary J. Lozier and Anna Mae Pfeifer for the upkeep, maintenance, and beautification of their graves and the Hall, Jones, and Green graves, and thereafter for the maintenance of the entire cemetery. It has also accepted a trust from Ola Mae Hamilton for, firstly, the care of her grave and those of her parents, John, and Lucy Hamilton, and then the cemetery. It has also accepted a trust from James T. Ridgway Estate for care and maintenance of the graves of the immediate family of his deceased wife and himself, being the graves of James T. Ridgway, his wife, and his daughter.

Cemetery Expenses

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
27-211-6001	SALARIES AND WAGES	508	629	4,382	388	4,601
27-211-6002	OVERTIME WAGES	191	50	181	256	190
27-211-6010	ACCRUED EMPLOYEE BENEFITS	458	326	2,061	255	2,205
Personnel Expense Subtotal		1,157	1,005	6,624	898	6,996
27-211-6110	PRINTING/PUBLICATIONS & A	334	-	300		-
27-211-6150	CONTRACT LABOR	38,254	37,080	39,033	39,626	42,400
27-211-6190	INSURANCE	126	161	172	49	53
27-211-6201	OFFICE SUPPLIES, FURNITUR	361		150		-
27-211-6210	OPERATING SUPPLIES	35	288	308	49	53
27-211-6901	MISCELLANEOUS	10,000	2,517	10,000		10,000
Other Expense Subtotal		49,110	40,046	49,963	39,725	52,505
CEMETERY EXPENSE TOTAL		\$ 50,267	\$ 41,051	\$ 56,587	\$ 40,623	\$ 59,502

Cemetery Grounds (continued)

Funds in Account No. 27-211-6110 are for advertising contracts and "flower removal" notice.

Funds in Account No. 27-211-6142 are for survey and setting corners to allow sale of plots in the Northeast Section of the cemetery.

Contract labor in Account No. 27-211-6150 includes cemetery mowing, grave opening, and repairing and replacing headstones and other permanent grave markers. An additional \$8,000 is included this for fixing gravestones. A donation in FY2015-16 is the source of the additional fund balance that will cover this expenditure.

Personnel Costs

		Anticipated Salary Rate	Anticipated OT Salary Rate	Anticipated Benefit Rate	Actual Hours FY22-23		Est. Hrs FY23-24		Budgeted Hrs FY24-25		Budgeted Wages & AEB		
					Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
27-211-6001	Asst Foreman - Street/Sanitation	\$ -	\$ -	\$ -							\$ -	\$ -	\$ -
27-211-6001	Cemetery Sexton	\$ 25.41	\$ 38.12	\$ 18.32	29	5	13		20	5	\$ 508	\$ 191	\$ 458
											\$ 508	\$ 191	\$ 458

SPECIAL REVENUE FUND – CULTURE AND RECREATION PROGRAM – AVENUE OF FLAGS

Avenue of the Flags: This activity provides for separately tracking the finances of the Avenue of Flags project, which has been created to honor deceased veterans. Donations and fund raisers pay for the purchase, storage, and large flags and other supplies necessary for the display along the inner streets of the City's cemetery.

Work for this activity is under the general supervision of the Assistant City Clerk II, acting as Cemetery Sexton, supervised by the City Clerk and the City Administrator. City officials receive advice and some voluntary labor from the members of the Cemetery Board and other members of the community.

Avenue of Flags Revenue

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
AVENUE OF FLAGS REVENUE						
28-046-4110	INTEREST	85	936	650	1,265	1,240
28-046-4690	DONATIONS-SPECIFIC FLAGS	11,500	3,935	2,500	6,729	3,500
28-046-4699	MISCELLANEOUS	-		-		-
AVE OF FLAGS REVENUE TOTAL		\$ 11,585	\$ 4,871	\$ 3,150	\$ 7,994	\$ 4,740

Avenue of Flags Expenses

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
AVENUE OF THE FLAGS EXPENSES						
28-220-6110	PRINTING, PUBLICATIONS, AND ADVERTISING	305	171	300		321
28-220-6201	OFFICE SUPPLIES, FURNITUR	-		-	43	-
28-220-6210	OPERATING SUPPLIES	4,366	5,564	529	5,967	6,385
AVE OF FLAGS EXPENSE TOTAL		\$ 4,671	\$ 5,735	\$ 829	\$ 6,010	\$ 6,706

No personnel expenditures are budgeted in this activity.

SPECIAL TAXES

SPECIAL TAXES – PUBLIC SAFETY SALES TAX

The citizens of Centralia authorized the collection for a 1/2–cent sales tax for public safety as provided for by Sections 94.700 to 94.755 of the Revised Statutes of Missouri. Beginning in FY21, 10% of the revenue for this tax is set aside in an equipment replacement fund, and of the remaining 90%, 50% is allocated to the fire department and 50% to the police department.

In FY20, the police department was able to employ two additional officers, and the fire department purchased new sets of turnout gear to replace expired equipment. In FY22 a new animal holding facility will be built, and new self-contained breathing apparatus equipment will be purchased for the fire department.

Public Safety Sales Tax Revenues

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
PUBLIC SAFETY SALES TAX REVENUE						
18-041-4020	STATE LOCAL SALES TAX	251,178	250,710	245,696	289,807	284,011
18-046-4110	INTEREST	454	5,389	4,210	10,805	10,589
TOTAL PUBLIC SAFETY SALES TAX REVENUE		\$ 251,631	\$ 256,099	\$ 249,906	\$ 300,612	\$ 294,600

Public Safety Sales Tax Expenses

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
PUBLIC SAFETY SALES TAX EXPENSES						
18-260-8801	TRANSFER TO GENERAL FUND - POLICE	113,030	112,820	110,563	130,413	127,805
18-260-8801	TRANSFER TO GENERAL FUND - FIRE	113,030	112,820	110,563	130,413	127,805
18-260-6901	MISC. RESERVE	25,118	25,118	24,570	28,981	28,401
TOTAL PUBLIC SAFETY SALES TAX EXPENSES		\$ 251,178	\$ 250,757	\$ 245,696	\$ 289,807	\$ 284,011

Special Sales Tax/Debt Service: The purpose of this activity is to account for the use of a special public safety sales tax which was authorized by the voters in November of 2018. Proceeds from this tax can only be used for public safety purposes.

No personnel expenditures are budgeted in this activity.

Public Safety Sales Tax Reserve Account

During FY21, 10% of the revenue from the Public Safety Sales tax will be transferred to this reserve account to be used for future equipment purchases.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
PUBLIC SAFETY SALES TAX - RESERVE						
	Beginning Balance	49,339	49,339	98,914	98,914	127,894
18-065-1103	RESERVE ACCOUNT	25,118	49,575	24,570	28,981	28,401
PUBLIC SAFETY SALES TAX - RESERVE		74,456	98,914	123,483	127,894	156,295

SPECIAL TAXES – PUBLIC WORKS SALES TAX

The citizens of Centralia authorized the collection for a 1/2-cent sales tax for transportation purposes as provided for by Sections 94.700 to 94.755 of the Revised Statutes of Missouri. The revenue for this tax and the revenue from the County Sales Tax that was originally awarded by grant applications, that is now awarded by a formula, are recorded in this program.

The sales tax funds are primarily used for street overlay expenses and to pay off bonds for capital projects. The county revenues are used more generally for street, sidewalk, and alley operations.

SUMMARY OF REVENUES

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
TRANSPORTATION SALES TAX REVENUE						
29-041-4020	STATE LOCAL SALES TAX	251,330	251,060	246,039	291,230	285,406
29-043-4330	CDBG GRANT REVENUE	-				
29-043-4350	COUNTY GRANT-REVENUE SHAR	71,080	97,927	95,968	107,987	105,827
29-046-4110	INTEREST	-		-		-
TOTAL TRANSPORTATION SALES TAX REVENUE		\$ 322,409	\$ 348,987	\$ 342,007	\$ 399,217	\$ 391,233

SPECIAL REVENUE FUND – PUBLIC WORKS PROGRAM – HIGHWAY AND STREETS FUNCTION

Special Sales Tax/Debt Service: The purpose of this activity is to account for the use of a special transportation sales tax which was authorized by the voters in April of 1999. Proceeds from this tax can only be used for transportation purposes as authorized by Sections 94.700 to 94.755 of the Revised Statutes of Missouri.

In the past the City utilized a short-term loan to fund road improvements on Lakeview Street and Columbia Street. For the last several years these funds have been used to pay for the asphalt overlay projects approved by the Board of Aldermen. The funds will go toward additional asphalt overlay projects in FY2020-2021.

This activity is carried out under the supervision of the City Administrator with the assistance of the Street and Sanitation Foreman.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
TRANSPORTATION SALES TAX EXPENSES						
29-300-5509	MISCELLANEOUS	302,857	317,824	283,830	233,854	349,515
29-300-5998	CAPITAL OUTLAY	-		-		-
29-300-6301	INTEREST EXPENSE	-		-		-
29-300-6310	BOND PRINCIPAL	-		-		-
TOTAL TRANSPORTATION SALES TAX EXPENSES		\$ 302,857	\$ 317,824	\$ 283,830	\$ 233,854	\$ 349,515

Payroll expenses for the City Administrator and the Street and Sanitation Foreman are budgeted in General Government accounts.

No personnel expenditures are budgeted in this activity.

ENTERPRISE FUNDS

The Enterprise Funds of the City of Centralia are business-like activities that the citizens of Centralia have chosen to have conducted by their municipal government under local control. The Water, Sanitary Sewer (or Wastewater), Electric and Sanitation Departments are run as stand-alone businesses. The revenues necessary to cover the operating, capital and all other expenses are obtained via user fees and other fees directly related to the activities of each utility.

In addition, the Electric and Water Departments each pay a 5% payment in lieu of taxes assessed on the revenues from the sales of services. This keeps them on a level playing field with a private utility program.

Each fund is presented separately in this section.

ENTERPRISE FUNDS	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
REVENUES TOTAL	\$ 8,071,830	\$ 7,412,099	\$ 8,973,574	\$ 8,825,369	\$ 8,182,585
WATER FUND	956,227	1,043,366	1,781,118	1,584,723	1,747,771
SEWER FUND	2,750,010	1,889,178	2,075,944	2,436,655	1,065,751
ELECTRIC FUND	3,827,126	3,933,966	4,527,502	4,217,423	4,794,228
SANITATION FUND	538,467	545,589	589,010	586,568	574,836
ENTERPRISE FUND EXPENDITURES	\$ 10,906,837	\$ 6,630,031	\$ 7,043,441	\$ 7,973,328	\$ 8,244,857

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WATER FUND

The City of Centralia Water Fund generates revenue from the sale of potable water to the residents and businesses of Centralia. The Water Department's 1.7 million - gallon per day Water Treatment Plant was built in 1981. This Plant has been recognized by the Department of Natural Resources as a premier model of lime softening treatment in the state of Missouri.

The system, while continually monitoring for safe potable water also strives to maintain reliable flows and continuous pressure, which can serve not only the citizens of Centralia and its large industrial users but is always looking towards the water needs of potential future industrial customers. The City of Centralia was recognized by Missouri Rural Water as the top water system in the state in 2007.

The owns two waters towers, a 500,000-gallon tank, called the N.E. Tower, located on N. Howard Burton / North Street and a 250,000-gallon tank, called the S.W. (or Panther) Tower located on Lakeview just west of Adams street. The City also has a 330,000-gallon ground storage facility clear well at the Water Plant on Booth Street. These feed 36 miles of water line that serves the City of Centralia.

In FY2023-24 and FY2024-2025, the City will complete renovations to the water plant, which are funded by the voter approved revenue bond issued presented in the April 2018 municipal election.

WATER FUND CASH FLOW

WATER UTILITY FUND CASH FLOW

	Budget FY2023	Audited FY2023	Budget FY2024	Estimated FY2024	Budget FY2025
<i>Estim./ Actual Cash Balance April 1</i>	\$ 621,048	\$ 621,048	\$ 67,563	\$ 67,563	\$ 275,778
Operating Revenue	\$ 697,809	\$ 755,316	\$ 1,202,495	\$ 1,031,008	\$ 1,313,201
Non-operating Revenue	\$ 7,707	\$ 12,081	\$ 11,696	\$ 12,046	\$ 11,942
Expected / Actual Revenues	\$ 705,516	\$ 767,397	\$ 1,214,191	\$ 1,043,054	\$ 1,325,144
 Available for Appropriation	 \$ 1,326,564	 \$ 1,388,445	 \$ 1,281,754	 \$ 1,110,617	 \$ 1,600,921
Operating Expenditures & Reserve	\$ (1,139,390)	\$ (1,270,882)	\$ (1,021,110)	\$ (989,840)	\$ (1,286,793)
Non-operating Expenditures	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)
Proposed / Actual Appropriation	\$ (1,189,390)	\$ (1,320,882)	\$ (1,071,110)	\$ (1,039,840)	\$ (1,336,793)
 Balance March 31	 \$ 137,174	 \$ 67,563	 \$ 210,644	 \$ 70,778	 \$ 264,129
Equipment Replacement Fund Balance	\$ 250,711	\$ 275,969	\$ 361,927	\$ 336,669	\$ 422,627
ESTIMATED/ACTUAL CASH BALANCE	\$ 387,885	\$ 343,532	\$ 572,571	\$ 407,447	\$ 686,756

WATER UTILITY FUND REVENUES DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
GRANT REVENUE						
31-040-4458	TRANSFER FROM OTHER FUNDS	100,000		205,000	205,000	
	Grant & Transfers Revenue Subtotal	100,000	-	205,000	205,000	-
REGULATORY FEES						
31-047-4513	PRIMACY	7,707	12,081	11,696	12,046	11,942
	Regulatory Fees Subtotal	7,707	12,081	11,696	12,046	11,942
WATER UTILITY REVENUE						
31-047-4110	INTEREST	1,854	4,790	4,694		-
31-047-4501	METERED SALES	636,181	652,422	900,000	915,723	1,200,000
31-047-4510	INSTALLATION CHARGES	16,061	7,204	7,036	11,100	11,100
31-047-4519	PENALTIES	39,713	41,947	38,006	43,342	42,475
31-047-4699	MISCELLANEOUS	4,000	48,953	252,759	60,843	59,627
	Other Revenue Subtotal	697,809	755,316	1,202,495	1,031,008	1,313,201
	WATER FUND REVENUE TOTAL	705,516	\$ 767,397	1,419,191	\$ 1,248,054	1,325,144

Increased revenues are anticipated due to the increase in water rates in FY2023-24.

SUMMARY OF EXPENSES

WATER FUND	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
Water Fund Subtotal	1,189,390	1,320,882	1,071,110	1,039,840	1,336,793
31-310 Planning/Admin	423,647	535,335	386,442	415,399	453,800
31-302 Comm/Central Services	95,348	73,481	92,160	75,647	102,523
31-303 Well Operation/Maint.	74,267	73,462	114,028	77,500	156,294
31-306 Distribution Op/Maint.	446,895	564,343	287,116	358,090	315,176
31-307 Treatment Op/Maint	132,333	74,261	172,103	101,770	181,467
31-309 Buildings & Grounds	16,900	-	19,261	11,433	127,534
Water - Equipment Replacement	250,711	275,969	361,927	336,669	422,627
31-065-1103					

ENTERPRISE FUNDS – PUBLIC UTILITIES PROGRAM – WATER UTILITY FUNCTION (WATER FUND)

Planning, Administration and Training: This activity provides funds for the planning and administrative functions that result from supplying, processing, and distributing up to approximately 265,000,000 gallons of raw water on an annual basis. Work associated with this function includes administrative tasks that relate to wells, treatment, operations, and buildings and grounds. Funds are provided primarily for personnel services to perform budgeting, routine supervision, meetings, purchasing, data collection and analysis, customer service relating only to the water utility. This activity also accounts for generalized professional services for the water system and for training of department personnel to meet state certification and continuing education standards.

Work performed in this activity is under the direct supervision of the Foreman/Water and Sewer. General planning and oversight are provided by the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
WATER - PLANNING, ADMINISTRATION & TRAINING EXPENSES						
31-310-5502	VEHICLES	-	-	-	-	-
31-310-5503	FURNITURE/FILES	-	-	-	-	-
31-310-5506	Data Processing Equipment	-	-	-	-	1,200
31-310-5509	MISC CAPITAL	-	32,808	-	36,464	-
Capital Expense Subtotal		-	32,808	-	36,464	1,200
31-310-6001	SALARIES AND WAGES	196,014	239,544	164,370	154,608	196,014
31-310-6002	OVERTIME WAGES	18,209	18,455	9,639	23,398	18,209
31-310-6010	ACCRUED EMPLOYEE BENEFITS	110,204	138,269	95,011	95,085	110,204
Personnel Expense Subtotal		324,427	396,268	269,020	273,092	324,427
31-310-6110	PRINTING,PUBLICATIONS,ADV	420	-	420	154	165
31-310-6120	DUES/MEMBER/SUBS/TUITION	1,050	570	2,000	516	2,000
31-310-6144	CONSULTANT SERVICES	10,000	6,493	10,000	-	10,000
31-310-6150	CONTRACT LABOR	1,500	1,738	1,500	617	1,000
31-310-6190	INSURANCE	17,900	25,949	30,000	33,183	35,506
31-310-6201	OFFICE SUPPLIES,FURNITURE,	100	-	100	-	100
31-310-6210	OPERATING SUPPLIES	1,200	767	1,200	122	1,000
31-310-6490	EQUIPMENT USE CHARGES	9,800	10,253	10,202	8,726	10,000
31-310-6901	MISCELLANEOUS	-	-	-	-	5,000
31-310-6982	PRIMACY FEE TO DNR	7,250	10,489	12,000	12,525	13,402
Other Expense Subtotal		49,220	56,259	67,422	55,844	78,173
31-310-8801	TRANSFER TO OTHER FUNDS	50,000	50,000	50,000	50,000	50,000
31-310-8803	TRANSFER TO PARK AND POOL	-	-	-	-	-
31-310-8809	TRANSFER TO PERSONNEL	-	-	-	-	-
Transfer to Other Funds Subtotal		50,000	50,000	50,000	50,000	50,000
WATER PLANNING & ADMIN SUBTOTAL		\$ 423,647	\$ 535,335	\$ 386,442	\$ 415,399	\$ 453,800

Insurance expenses in Account No. 31-310-6190 represent a proportional share of general liability insurance.

Funds shown in 31-310-6144 are for engineering services to update the 2008 Burns & McDonnell Water Supply and Treatment Capacity Plan.

Funds shown in Account No. 31-310-6801 represent a transfer to the General Fund to pay a share of salary and expenses for the principal City administrative staff, to recognize the time they spend in utility-related activities and to cover related administrative expenses. It also represents the taxes which would have been paid by a private water utility.

Planning, Administration and Training (cont.)

Funds in Account No. 31-310-6803 represent a transfer to the Park Fund as reimbursement for park employees mowing of Water Department grounds

Personnel Costs

Personnel costs for all functions of the Water Dept. are budgeted in this fund.

		Anticipated			Actual Hours FY22-23		Est. Hrs FY23-24		Budgeted Hrs FY24-25		Budgeted Wages & AEB		
		Anticipated Salary Rate	OT Salary Rate	Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
31-310-6001	City Administrator	\$	96,100	\$ 20.45					33.33%		\$ 32,033	0	\$ 14,179
31-310-6001	Director of Public Works & Utilities	\$	87,000	\$ 18.78		50%		50%		50%	\$ 43,500	-	\$ 19,531
31-310-6001	Sr. Water Plant Operator	\$ 29.52	\$ 44.28	\$ 15.97	1826	58	1145	59	1135	101	\$ 33,511	\$ 4,463	\$ 19,739
31-310-6001	Foreman - Water/Wastewater	\$ 33.68	\$ 29.64	\$ 17.25	1812	206	1052	288	1135	101	\$ 38,234	\$ 2,988	\$ 21,321
31-310-6001	Asst Foreman - Water/Wastewater	\$ 26.19	\$ 39.29	\$ 14.95	1839	105	1133	131	1135	101	\$ 29,731	\$ 3,960	\$ 18,478
31-310-6001	Equip. Operator - Water/Wastewater	\$ 22.74	\$ 34.11	\$ 10.92	955	33	1089	89	1135	101	\$ 25,814	\$ 3,438	\$ 13,497
31-310-6001	Equip. Operator - Water/Wastewater	\$ 22.22	\$ 33.33	\$ 14.27	1085	97	1115	154	1135	101	\$ 25,224	\$ 3,360	\$ 17,638
											\$ 196,014	\$ 18,209	\$ 110,204

Communication and Central Services: This activity consist of tasks providing communication and office support for the water utility. Funds are budgeted for communication equipment and for a 14.5% proportional share of cashiering and collecting functions, as well as the full cost of special water utility-related customer services provided by the "front office" staff of City Hall. These services include answering customer inquiries and ordering connects and disconnects.

Funds also provide for personnel, supplies, and materials, and part of the expense of microfilming records and documents.

This activity is carried out by the staff in City Hall under the direct supervision of the City Clerk, with general oversight provided by the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
COMMUNICATION/CENTRAL SERVICES EXPENSES						
31-302-5506	DATA PROCESSING EQUIPMENT	1,000	1,385	1,214	1,329	4,650
31-302-5508	OTHER EQUIPMENT	375		-		12,500
	Capital Expense Subtotal	1,375	1,385	1,214	1,329	17,150
31-302-6001	SALARIES AND WAGES	43,542	40,187	41,807	34,296	34,833
31-302-6002	OVERTIME WAGES	472	671	1,232	317	378
31-302-6010	ACCURED EMPLOYEE BENF.	23,709	18,692	22,595	16,909	18,967
	Personnel Expense Subtotal	67,723	59,550	65,634	51,521	54,178
31-302-6101	POSTAGE AND FREIGHT	2,500	2,953	3,000	2,882	2,857
31-302-6110	PRINTING,PUBLICATIONS,ADV	63	645	63	625	535
31-302-6120	DUES MEMBERSHIPS SUBS TUITION	3,375		5,000	3,746	4,478
31-302-6133	UTILITIES-TELEPHONE/FAX	375		375	1,230	250
31-302-6143	PROF.SERV.-DATA PROCESSIN	2,500	487	2,500	5,581	16,800
31-302-6150	CONTRACT LABOR	6,000	1,833	6,000	3,691	476
31-302-6170	MAINT. AGREEMENTS & LEASE	7,625	2,029	3,750	2,081	2,043
31-302-6180	MEALS, LODGING, TRAVEL	375	94	375	104	300
31-302-6201	OFFICE SUP.,FURITURE,EQUI	1,125	268	750		600
31-302-6210	OPERATING SUPPLIES	1,063	2,103	2,000	1,121	1,055
31-302-6901	MISCELLANEOUS	1,250	2,134	1,500	1,737	1,800
	Other Expense Subtotal	26,250	12,546	25,313	22,797	31,194
	WATER COMM. AND CENTRAL SERVICES SUBTOTAL	\$ 95,348	\$ 73,481	\$ 92,160	\$ 75,647	\$ 102,523

Funds budgeted in this activity include 25% of all cashiering and collecting expenses, as distributed from the Internal Service Fund.

Personnel Costs

		Anticipated			Actual Hours FY22-23		Est. Hrs FY23-24		Budgeted Hrs FY24-25		Budgeted Wages & AEB		
		Anticipated Salary Rate	OT Salary Rate	Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
31-302-6001	Deputy City Clerk	\$ 24.49	\$ 36.74	\$ 18.32			291	4	473	5	\$ 11,584	\$ 184	\$ 8,757
31-302-6001	Asst. City Clerk II	\$ 21.24	\$ 31.86	\$ 12.86			253	1	473	5	\$ 10,047	\$ 159	\$ 6,147
31-302-6001	Asst. City Clerk I	\$ 19.18	\$ 28.77	\$ 9.53			234	2	473	5	\$ 9,072	\$ 129	\$ 4,551
31-302-6001	City Clerk	\$	63,500.00	\$ 16.14			0	0	237	0	\$ 7,220	\$ -	\$ 3,817
31-302-6001	Customer Service Rep.	\$ -	\$ -	\$ -			0	0	0	0	\$ -	\$ -	\$ -
31-302-6001	Scanning Clerk	\$ 18.01	\$ 27.02	\$ 1.40			167	0	312	0	\$ 5,619	\$ -	\$ 437
											\$ 43,542	\$ 472	\$ 23,709

Water Well Operations/Maintenance/Operations: The City owns and operates three wells from which its potable water is drawn. The South Street Well (#3), which was originally installed in December 1959. In 2010, the well was deepened, and the pump replaced. Well (#3) now has a Grand Fos 80051250-5 pump with an operating depth of 588 feet. Water is drawn through a 6" column by a 125 hp Franklin submersible pump and can operate at a capacity of 750 gpm.

The Booth Street Well (#4) is an 11-stage pump, operating at a level of approximately 460 feet in a well that is 1,425 feet deep. Water is drawn through the 8" column by a 125 hp Layne Western pump motor (Serial No. 74028). The well can operate at capacity of 800 gpm and last received major repairs in 2007.

Well #5 was drilled but proved un-developable. It was officially abandoned (Registration No. 0146324A). Well #6, located at the West Water Tower, is an 8-stage pump operated at a level of approximately 450 feet in a well that is 1,400 feet deep. Water is drawn through the 8' column by a 125 hp Layne Western pump motor. The well can operate at a capacity of 800 gpm.

Funds appropriated for this activity cover personnel, materials, utilities, parts, and other expenses associated with the operation and maintenance of the three wells.

This activity is carried out under the direct supervision of the Foreman/Water and Sewer and the general supervision of a Director of Public Works and Public Utilities and/or the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
WELL OPERATION & MAINTENANCE						
31-303-5508	WATER WELL MAINTENANCE	-		40,000		80,000
31-303-5510	BUILDING IMPROVEMENT	-		-		-
	Capital Expense Subtotal	-	-	40,000	-	80,000
31-303-6110	PRINTING,PUBLICATIONS.ADV	-		-		-
31-303-6130	UTILITIES, ELECTRICITY	56,449	56,356	55,110	61,307	58,968
31-303-6150	CONTRACT LABOR	-		-		-
31-303-6160	REPAIR SERVICES	-		-		-
31-303-6170	MAINT AGREEMENTS & LEASES	900	900	2,000	1,920	2,054
31-303-6210	OPERATING SUPPLIES	16,918	16,206	16,918	14,272	15,271
	Other Expense Subtotal	74,267	73,462	74,028	77,500	76,294
	WATER WELL OP. AND MAINT. SUBTOTAL	\$ 74,267	\$ 73,462	\$ 114,028	\$ 77,500	\$ 156,294

Funds in Account No. 31-303-5508 are for maintenance and upgrade to Well #3.

Personnel Costs

There are no personnel costs budgeted in this account.

Water Distribution Operations, Maintenance & Improvements: The water transmission and distribution system consist of approximately 37.2 miles of water mains and service lines, approximately 1796 meters, approximately 263 fire hydrants, and approximately 352 operable valves. In addition to the 330,000-gallon clear-well at the water plant, the City also has 1.085 million gallons of available water storage at various locations in the City. Storage for 100,000 gallons is owned by the Hubbell/A.B. Chance Company. That, plus an additional 235,000 gallons of storage is not on-line and, therefore, is not depleted and refilled as demands for water increase and decrease. The City has the capability of storing a total of 1.485 million gallons of treated water. It uses 1.415 million gallons of this for storage; with 1.080 million gallons on-line as a routine source of supply to meet regular demand.

This activity provides for the operation and maintenance of the transmission, distribution, and storage system of the Centralia water utility. Work includes checking for repairing water leaks, meter reading and repair; inspection and maintenance of towers, valves, hydrants; and the construction of new water mains. Meters, valves, and hydrants are systematically checked and replaced if necessary.

This activity is carried out under the direct supervision of the Foreman/Water and Sewer and under the general supervision of a Director of Public Works and Public Utilities and/or the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
DISTRIBUTION OPERATION, MAINTENANCE & IMPROVEMENTS						
31-306-5502	VEHICLES	-	46,771			-
31-306-5505	TOOLS	1,000	312	3,000	566	-
31-306-5507	CONSTRUCTION EQUIPMENT	-		-		-
31-306-5508	OTHER EQUIPMENT	205,000	272,622			50,000
31-306-5509	OTHER CAPITAL	3,500	6,213	3,500	196,245	32,000
	Capital Expense Subtotal	209,500	325,918	6,500	196,812	82,000
31-306-6001	SALARIES AND WAGES	-	(285)		(225)	-
31-306-6002	OVERTIME WAGES	-			(69)	-
31-306-6010	ACCRUED EMPLOYEE BENEFITS	-	(2,569)		(3,216)	-
	Personnel Expense Subtotal	-	(2,854)	-	(3,510)	-
31-306-6101	POSTAGE AND FREIGHT	-	-	-	-	-
31-306-6110	PRINTING PUBLICATION & AD	-		-		-
31-306-6120	DUES, MEMBERSHIPS, SUBSCRIPTIONS, TUITION	2,500	2,839	4,000	2,675	3,000
31-306-6150	CONTRACT LABOR	5,000	13,376	2,500	(72,997)	2,500
31-306-6160	REPAIR SERVICE	-	50	54		-
31-306-6170	MAINT AGREEMENTS & LEASES	556	495	3,500	550	3,500
31-306-6180	MEALS, LODGING, TRAVEL	-		-	161	150
31-306-6201	OFFICE SUPPLIES	-	865	925		1,000
31-306-6210	OPERATING SUPPLIES	50,000	47,463	70,000	65,251	50,000
31-306-6301	INTEREST CAPITAL LEASE	32,370	18,841	34,459	17,431	19,258
31-306-6302	ADMIN & 110% FEES	12,450	13,532	13,000	13,253	12,345
31-306-6309	PRINCIPAL CAPITAL LEASE	109,000	121,000	130,005	123,500	125,000
31-306-6490	EQUIPMENT USE CHARGES	25,520	22,818	22,173	15,349	16,423
31-306-6901	MISCELLANEOUS	-		-		-
	Other Expense Subtotal	237,395	241,279	280,616	165,172	233,176
WATER DIST., OPERATION, MAINT., IMPROVE. SUBTOTAL		\$ 446,895	\$ 564,343	\$ 287,116	\$ 358,474	\$ 315,176

Funds in Account No. 31-306-6210 include such supplies as pipe, meters, jars, yokes, copper piping, risers, valves, hydrants, and other hardware and fittings. This account also includes funds for materials for mains extensions and replacements as determined during the year.

Personnel Costs

There are no personnel costs budgeted in this account.

Water Treatment Operations, Maintenance & Improvements: The City of Centralia produces softened water at the Booth Street Water Treatment Facility. The treatment process involves the use of chemicals and process equipment to remove calcium and magnesium bicarbonates from the raw well water. Chlorine is added to the softened water to prevent bacterial contamination of the water until it reaches the taps of the utility's customers. Lime sludge is a biproduct of the softening process. Given current operating conditions and limitations, the plant can produce more than one million gallons of potable water per 24 hours of operation. Its maximum design load (as determined by maximum hydraulic capacity of the aerator) is 1.728 million gallons of water per 24 hours of operations.

This activity provides for the operation and continuing maintenance of the water treatment plant. Work includes cleaning the lime slaker; checking and servicing motors and bearings; repairing and/or replacing worn or burned-out motors, pumps, blowers, valves, couplings, gears, and scrapers; repairing or replacing electric controls and telemetry; cleaning and maintenance of the primary and secondary basins and blowdown room; periodic chemical analysis of the process and finished water; and general cleanup of the plant and meter shop.

Funds appropriated for this activity cover personnel, chemicals, supplies, power, and other costs associated with the production, storage (in the clear well) and pumping of water to other storage vessels throughout the City.

This operational activity is carried out by the Water and Wastewater Plant Operators under the direct supervision of the Foreman/Water and Sewer. General supervision is provided by a Director of Public Works and Public Utilities and/or the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
TREATMENT OPERATION, MAINTENANCE & IMPROVEMENTS						
31-307-5508	OTHER EQUIPMENT	3,900		52,000	60,753	15,500
	Capital Expense Subtotal	3,900	-	52,000	60,753	15,500
31-307-6120	DUES/MEMBER/SUBS/TUITION	650	750	650	51	55
31-307-6150	CONTRACT LABOR	425	360	-	98	105
31-307-6160	REPAIR SERVICES	-	78	83		-
31-307-6170	MAINT AGREEMENTS & LEASES	3,650	4,694	5,000	4,883	5,225
31-307-6210	OPERATING SUPPLIES	33,250	38,554	25,000	26,744	70,000
31-307-6220	TOOLS/SMALL EQUIPMENT	-		-		-
31-307-6420	EQUIPMENT REPAIR CHARGES	-	1,066	-		-
31-307-6450	EQUIPMENT RENTAL	-		-		-
31-307-6490	EQUIPMENT USE CHARGES	4,500	3,501	3,412	4,322	4,625
31-307-6901	EQUIPMENT REPLACEMENT	85,958	25,258	85,958	4,919	85,958
	Other Expense Subtotal	128,433	74,261	120,103	41,017	165,967
WATER TREATMENT OP., MAINT., & IMPROVE SUBTOTAL		\$ 132,333	\$ 74,261	\$ 172,103	\$ 101,770	\$ 181,467

Equipment replacement reserve fund is budgeted in account no. 31-307-6901. \$85,958 will be transferred each year to 31-065-1103 per an agreement with DNR related to a loan from the State Revolving Fund.

Personnel Costs

There are no personnel costs budgeted in this account.

Water Building and Grounds Maintenance: The purpose of this activity is to provide routine maintenance and general upkeep of the structures and grounds associated with the water utility. These areas include the water storage building on South Street, the three well houses, the water treatment plant and adjacent storage building, and the underground storage area. Funds are provided for personnel, supplies, utilities, and other expenses that do not directly relate to any of the more specific activates of water production and distribution. Mowing of the water tower and water plant property was previously done under contract by employees of the Park Dept. but was taken over by Water & Sewer Dept. employees in FY21.

This work is carried out under the direct supervision of the Foreman/Water and Sewer and under the general supervision of a Director of Public Works and Public Utilities and/or the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
WATER BUILDING & GROUNDS EXPENSES						
31-309-5509	OTHER EQUIPMENT	-		-		115,000
31-309-5510	BUILDING IMPROVEMENTS	-		-		-
	Capital Expense Subtotal	-	-	-	-	115,000
31-309-6001	SALARIES AND WAGES	-		-		-
31-309-6002	OVERTIME WAGES	-		-		-
31-309-6010	ACCRUED EMPLOYEE BENEFITS	-		-		-
	Personnel Expense Subtotal	-	-	-	-	-
31-309-6101	POSTAGE AND FREIGHT	-		-		-
31-309-6120	DUES, MEMBERSHIPS, SUBSCRIPTIONS	-		-		-
31-309-6132	UTILITIES-NATURAL GAS, PR	3,000		5,000	2,479	2,652
31-309-6133	UTILITIES-TELEPHONE-FAX	7,000		7,261	6,181	6,614
31-309-6150	CONTRACT LABOR	3,700		3,700	2,334	2,497
31-309-6170	MAINTENANCE AGREEMENTS	2,900		3,000	440	470
31-309-6190	INSURANCE	-		-		-
31-309-6210	OPERATING SUPPLIES	300		300		300
	Other Expense Subtotal	16,900	-	19,261	11,433	12,534
	WATER BUILDINGS & GROUNDS SUBTOTAL	\$ 16,900	\$ -	\$ 19,261	\$ 11,433	\$ 127,534
	WATER FUND EXPENSE TOTAL	\$ 1,189,390	\$ 1,320,882	\$ 1,071,110	\$ 1,039,840	\$ 1,336,793

Natural gas expenses 31-309-6132 are for heating water wells and the water plant.

Personnel Costs

There are no personnel costs budgeted in this account.

Water Equipment Replacement Fund: The water equipment replacement fund was developed in FY20 in accordance with regulations on the SRF funding for water plant renovations. In FY21, the amount budgeted in account 31-307-6901 will be transferred to this fund.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
	WATER EQUIPMENT REPLACEMENT FUND					
31-065-1103	EQUIPMENT REPLACEMENT FUND	250,711	275,969	361,927	336,669	422,627
	<i>Utility Revenue Subtotal</i>	250,711	275,969	361,927	336,669	422,627

SEWER FUND

The City of Centralia sewer system has a gravity flow system which transmits raw wastewater to two different two cell lagoons. The main purpose of this department is to maintain a smooth flow of sewage through mains and eliminating blockages to meet the Department of Natural Resources rules and guidelines and to provide the best service to our customers. This system also can pump treated wastewater to farmers' ponds for irrigation on agricultural croplands. This innovative approach to wastewater management provides local farmers with an affordable source of nutrient irrigation and the customers of the Sewer Utility with very low sewer bills.

Collection System: The City of Centralia's sanitary sewer system consists of 37.5 miles of lateral, collector, and interceptor sewer mains and approximately 667 manholes.

- Northeast Wastewater Treatment Facility: This facility is a two-cell lagoon with aeration equipment, spray irrigation pumps and overland flow fields 40-acres in size. Design population capacity of 6,600.
- Northwest Wastewater Treatment Facility: This facility is a two-cell lagoon with spray irrigation 40-acres in size. Design population capacity of 1,460.
- Lift Stations: The City has two lift stations; one on Fountain Road next to the NW lagoons and one at the south end of Orchard Street.
- Irrigation ponds: The City has ability to pump to three farmers storage cells. The sizes of these ponds are 21.9, 4.99, and 5.32 acres. This greatly enables the City to eliminate the need to discharge to local creeks in times of high rainfall and infiltration.

BUDGET HIGHLIGHTS:

The FY2024-25 budget includes \$275,000 for sewer main lining. This technology allows a foam resin material to be pulled into a damaged pipe and when the material hardens, a form-fitting seamless material lines the existing pipe, typically a deteriorating clay pipe. This avoids digging up lines, yards, and streets.

A similar technology will be used to line the walls of several manholes. Leakage or infiltration and inflow of stormwater into the wastewater/sanitary sewer presents a problem to the operation of the sewer system as rainwater can increase the flow to the point that the lagoon system is taxed to keep up. There is \$5,000 budgeted toward this purpose.

SEWER UTILITY FUND CASH FLOW

	Budget FY2023	Audited FY2023	Budget FY2024	Estimated FY2024	Budget FY2025
Estimated Cash Balance April 1	\$ 2,231,159	\$ 2,231,159	\$ 2,717,651	\$ 2,717,651	\$ 2,619,794
Operating Revenue	\$ 682,486	\$ 793,735	\$ 768,745	\$ 805,329	\$ 789,223
Non-operating Revenue	\$ 1,647,844	\$ 1,095,443	\$ 1,073,507	\$ 1,390,912	\$ 2,422
Expected /Actual Revenues	\$ 2,330,330	\$ 1,889,178	\$ 1,842,252	\$ 2,196,241	\$ 791,645
Available for Appropriation	\$ 4,561,489	\$ 4,120,337	\$ 4,559,903	\$ 4,913,892	\$ 3,411,439
Operating Expenditures & Reserve	\$ (694,070)	\$ (305,392)	\$ (1,018,027)	\$ (601,881)	\$ (1,916,178)
Non-operating Expenditures	\$ (3,647,719)	\$ (1,097,294)	\$ (355,971)	\$ (1,792,217)	\$ (477,920)
Proposed /Actual Appropriation	\$ (4,341,789)	\$ (1,402,686)	\$ (1,373,998)	\$ (2,394,098)	\$ (2,394,098)
Estimated Unencumbered					
Balance March 31	\$ 2,231,159	\$ 2,231,159	\$ 2,717,651	\$ 2,717,651	\$ 2,619,794
Equipment Replacement Fund Balance	\$ 319,680	\$ -	\$ 133,692	\$ 140,414	\$ 274,106
ESTIMATED/ACTUAL CASH BALANCE	\$ 2,550,839	\$ 2,231,159	\$ 2,851,343	\$ 2,858,065	\$ 2,893,900

SEWER REVENUE DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
GRANT REVENUE						
32-040-4458	TRANSFER FROM OTHER FUNDS	100,000		100,000	100,000	
32-043-4313	DNR GRANT	-		-		-
Grant & Transfers Revenue Subtotal		100,000	-	100,000	100,000	-
SEWER UTILITY REVENUE						
32-047-4512	SEWER CONNECTION FEE	2,169	2,497	2,420	2,472	2,422
Utility Revenue Subtotal		2,169	2,497	2,420	2,472	2,422
SEWER FUND REVENUES						
32-047-4505	SEWER USE CHARGES	677,755	758,415	739,169	761,355	746,128
32-047-4510	INSTALLATION CHARGES	1,470	1,121	1,098	2,278	2,233
32-047-4110	INTEREST EARNINGS	1,294	31,695	26,024	40,652	39,839
32-047-4696	LEASE/PURCHASE LOAN PROCEEDS	1,645,675	1,092,946	1,071,087	1,388,440	-
32-047-4699	MISCELLANEOUS	1,967	2,504	2,454	1,044	1,023
Other Revenue Subtotal		2,328,161	1,886,681	1,839,832	2,193,770	789,223
SEWER FUND REVENUE TOTAL		\$ 2,430,330	\$ 1,889,178	\$ 1,942,252	\$ 2,296,241	\$ 791,645

SUMMARY OF EXPENSES

SEWER FUND	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
	4,341,789	1,402,686	1,373,998	2,394,098	1,287,516
32-321 Planning/Admin	185,216	22,653	150,656	149,727	222,867
32-322 Comm/Central Services	95,073	79,252	91,918	74,519	99,093
32-323 Collection Op/Maint.	202,933	25,438	503,293	407,875	311,077
32-325 Lift Station Op/Maint.	30,976	23,171	21,566	20,722	143,828
32-327 Treatment Op/Maint.	188,196	89,352	157,222	19,037	35,000
32-328 Land Application	3,639,394	1,162,820	449,343	1,722,217	475,651
Sewer - Equipment Replacement	319,680	-	133,692	140,414	274,106
32-065-1103					

ENTERPRISE FUNDS – PUBLIC UTILITIES PROGRAM – SEWER UTILITY FUNCTION (SEWER FUND)

Planning, Administration and Training: This activity provides for the planning and administrative functions that result from collecting, transporting, and treating the wastewater from the City's sanitary sewer system. Funds are provided for personnel to perform budgeting, routine supervision, meetings and discussion with staff personnel, phone contacts, cost estimates, customer service problems, purchasing, data collection, and seeking the assistance of professional services. Training expenses for state-required certification of sewer plant operators and continuing training for all department personnel are covered under this activity.

Work for this activity is carried out by the employees of the Water and Sewer Department under the direct supervision of the Foreman/Water and Sewer and the general oversight of a Director of Public Works and Public Utilities and/or the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
PLANNING, ADMINISTRATION & TRAINING EXPENSES						
32-321-5502	VEHICLES	-	-	-	-	22,500
	Capital Expense Subtotal	-	-	-	-	22,500
32-321-6001	SALARIES AND WAGES	101,676	11,788	84,247	97,474	101,676
32-321-6002	OVERTIME WAGES	13,542	44	6,679	441	13,542
32-321-6010	ACCRUED EMPLOYEE BENEFITS	60,449	3,512	51,242	46,957	60,449
	Personnel Expense Subtotal	175,667	15,344	142,168	144,872	175,667
32-321-6110	PRINTING, PUBLICATIONS, A	1,197		500		500
32-321-6120	DUES/MEMBER/SUBS/TUITION	104		100		100
32-321-6190	INSURANCE	2,167	1,143	1,223	240	1,200
32-321-6210	OPERATING SUPPLIES	-	15	16		-
32-321-6490	EQUIPMENT USE CHARGES	4,199	3,331	3,345	2,217	3,500
32-321-6901	MISCELLANEOUS	(1,106)	200	500		500
32-321-6962	SEWER CONNECTION FEE	2,989	2,620	2,804	2,397	2,200
32-321-8801	TRANSFER TO OTHER FUNDS	-		-		-
	Other Expense Subtotal	9,549	7,309	8,488	4,855	8,000
SEWER PLANNING, ADMIN., & TRAINING SUBTOTAL		\$ 185,216	\$ 22,653	\$ 150,656	\$ 149,727	\$ 206,167

Funds in Account No. 32-321-6962 pay for the Sewer Connection fee that is mandated by State regulations and payable to the Missouri Department of Natural Resources.

Funds budgeted in Account No. 190 include a prorated share of General Liability Insurance and Property Insurance for the buildings and equipment of the Sewer Utility.

Personnel Costs

					Actual Hours FY22-23		Est. Hrs FY23-24		Budgeted Hrs FY24-25		Budgeted Wages & AEB		
		Anticipated Salary Rate	Anticipated OT Salary Rate	Anticipated Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
32-321-6001	Sr. Water Plant Operator	\$ 29.52	\$ 44.28	\$ 15.97	95		922		757	67	\$ 22,341	\$ 2,976	\$ 13,159
32-321-6001	Foreman - Water/Wastewater	\$ 33.68	\$ 50.52	\$ 17.25	140		910	2	757	67	\$ 25,489	\$ 3,395	\$ 14,214
32-321-6001	Asst Foreman - Water/Wastewater	\$ 26.19	\$ 39.29	\$ 14.95	96	3	893		757	67	\$ 19,821	\$ 2,640	\$ 12,319
32-321-6001	Equip. Operator - Water/Wastewater	\$ 22.74	\$ 34.11	\$ 10.92	96		902		757	67	\$ 17,210	\$ 2,292	\$ 8,998
32-321-6001	Equip. Operator - Water/Wastewater	\$ 22.22	\$ 33.33	\$ 14.27	96		912		757	67	\$ 16,816	\$ 2,240	\$ 11,758
											\$ 101,676	\$ 13,542	\$ 60,449

Communication and Central Services: This activity consist of tasks providing and/or office support for the Sewer Utility. The activity includes a proportionate share of expenses such as personnel, equipment, supplies related to customer service, utility billing, accounting, and similar duties as performed by the staff of the "front office".

Funds also provide for personnel, supplies, and materials, and part of the expense of microfilming records and documents.

This activity is carried out by the staff in City Hall under the direct supervision of the City Clerk, with general oversight provided by the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
COMMUNICATION/CENTRAL SERVICES EXPENSES						
32-322-5506	DATA PROCESSING EQUIPMENT	800	1,135	971	660	3,720
32-322-5508	OTHER EQUIPMENT	300		-		10,000
	Capital Expense Subtotal	1,100	1,135	971	660	13,720
32-322-6001	SALARIES AND WAGES	43,542	40,187	41,807	34,296	34,833
32-322-6002	OVERTIME WAGES	472	671	1,232	317	378
32-322-6010	ACCRUED EMPLOYEE BENEFITS	23,709	18,692	22,595	16,909	18,967
	Personnel Expense Subtotal	67,723	59,550	65,634	51,521	54,178
32-322-6101	POSTAGE AND FREIGHT	2,500	2,953	3,000	2,882	2,857
32-322-6110	PRINTING, PUB. AND ADVERT	63	645	63	625	535
32-322-6120	MEMBERSHIP/DUES/SUBSCRIPTIONS	3,375	5,727	5,000	4,351	4,478
32-322-6133	UTILITIES-TELEPHONE/FAX	375	394	375	270	250
32-322-6143	PROF.SERV.DATA PROCESSING	2,500	487	2,500	5,581	16,800
32-322-6150	CONTRACT LABOR	6,000	1,728	6,000	3,691	476
32-322-6170	MAINT AGREEMENTS & LEASES	7,625	2,029	3,750	2,081	2,043
32-322-6180	MEALS, LODGING, TRAVEL	375	94	375		300
32-322-6201	OFFICE SUP.FURNITURE,EQUI	1,125	268	750		600
32-322-6210	OPERATING SUPPLIES	1,063	2,103	2,000	1,121	1,055
32-322-6901	MISCELLANEOUS	1,250	2,139	1,500	1,737	1,800
	Other Expense Subtotal	26,250	18,567	25,313	22,338	31,194
SEWER COMMUNICATION/CENTRAL SERVICES SUBTOTAL		\$ 95,073	\$ 79,252	\$ 91,918	\$ 74,519	\$ 99,093

Funds budgeted in this activity cover 25% of all cashiering expenses as distributed from the Internal Services Fund.

Personnel Costs

		Anticipated			Actual Hours FY22-23		Est. Hrs FY23-24		Budgeted Hrs FY24-25		Budgeted Wages & AEB		
		Anticipated Salary Rate	OT Salary Rate	Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
32-322-6001	Deputy City Clerk	\$ 24.49	\$ 36.74	\$ 18.32	288	5	291	4	473	5	\$ 11,584	\$ 184	\$ 8,757
32-322-6001	Asst. City Clerk II	\$ 21.24	\$ 31.86	\$ 12.86	286	4	253	1	473	5	\$ 10,047	\$ 159	\$ 6,147
32-322-6001	Asst. City Clerk I	\$ 19.18	\$ 28.77	\$ 9.53	0	0	234	2	473	5	\$ 9,072	\$ 129	\$ 4,551
32-322-6001	City Clerk	\$	63,500.00	\$ 16.14	0	0	0	0	237	0	\$ 7,220	\$ -	\$ 3,817
32-322-6001	Customer Service Rep.	\$ -	\$ -	\$ -	0	0	0	0	0	0	\$ -	\$ -	\$ -
32-322-6001	Scanning Clerk	\$ 18.01	\$ 27.02	\$ 1.40	154	0	167	0	312	0	\$ 5,619	\$ -	\$ 437
											\$ 43,542	\$ 472	\$ 23,709

Sewage Collection Operations, Maintenance, and Improvements: The sanitary sewer system consists of roughly 38.8 miles of lateral, collector, and interceptor sewer mains, and approximately 667 manholes. The system acts as a conduit for the transmission of raw sewage and some stormwater infiltration from residential, commercial, and industrial establishments to lift stations and the treatment lagoons. Although flow generally flushes and cleans the sewers, problems still develop which require manual flushing, rodding, and cleaning. In addition, other periodic and routine maintenance of the sanitary sewer system includes adding chemical to retard the growth of roots and eliminate grease buildup, checking sewage flows when blockages and back-ups are reported, identifying, and eliminating points of stormwater infiltration, repairing, and replacing old or inadequate sections of the system, repairing manholes, and raising manhole covers. Within this activity, the City also provides funds for improvements to sanitary sewer laterals, interceptors, and appurtenances.

Funds allocated for this activity cover personnel, supplies, materials, and equipment use charges associated with the operation, maintenance, and improvement of the sanitary sewer collection system including any easements.

This activity is carried out under the direct supervision of the Foreman/Water and Sewer and under the general supervision of a Director of Public Works and Public Utilities and/or the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
COLLECTION OPERATION, MAINTENANCE & IMPROVEMENTS						
32-323-5502	VEHICLES	160,000		160,000	180,683	300,000
32-323-5507	CONSTRUCTION EQUIPMENT	-		-		-
32-323-5508	CAPITAL - OTHER	25,000	6,837	25,000	7,233	-
32-323-5509	MISCELLANEOUS-CAPITAL	155,000		165,000	371,888	280,000
	Capital Expense Subtotal	180,000	6,837	350,000	379,121	280,000
32-323-6170	MAINT.AGREEEMENTS & LEASE	354	405	450	350	450
32-323-6210	OPERATING SUPPLIES	6,828	4,446	140,138	9,127	10,000
32-323-6301	INTEREST - CAPITAL LEASE	-	42	45		-
32-323-6490	EQUIPMENT USE CHARGES	15,752	13,708	12,660	19,278	20,627
	Other Expense Subtotal	22,933	18,601	153,293	28,754	31,077
	SEWER COLLECTION, MAINT., & IMPROVE SUBTOTAL	\$ 202,933	\$ 25,438	\$ 503,293	\$ 407,875	\$ 311,077

Funds shown in Account No. 32-323-6170 cover expenses associated with leases for easements crossing railroad rights-of-way.

Funds in Account No. 32-323-5509 include \$275,000 for slip lining portions of the sewer mains and \$5,000 for rehabilitation of leaking manholes by lining them.

Personnel Costs

There are no personnel costs budgeted in this account.

Sewage Lift Station Operations, Maintenance, Improvements: Centralia's sanitary sewer lift stations and force mains pump raw sewage from the lower elevation to a higher elevation to permit the continuous gravity flow of sewage to the treatment lagoons. The lift station on Orchard Street utilizes vertical centrifugal Fairbanks-Morse trash pumps, replaced in 1999; the lift station to the northwest lagoon uses an Ebera pump of similar design. Both have two pumps that are operated pneumatically at alternate intervals and simultaneously in times when sewers are running full. Impeller shaft lubrication is controlled pneumatically. Dry wells are hatch-type, below-ground structures. Each lift station has a wet well which holds the sewage until the pumps start. Lift station operation and maintenance involve daily checking of operability; periodic greasing and packing of glands; structure maintenance; valve and piping maintenance, occasional removal of obstructions such as towels, wash rags, and diapers; maintenance and/or repair of pump motors and compressors, and electronic control equipment.

The lift station at the northwest treatment site has a liquid propane, gas-powered, back-up generator installed in 2003 to maintain the pumps if there is an outage of power from the Boone Electric Cooperative. Since 2007, the lift station on Orchard Street is connected to an automatic natural gas generator to provide power during a power outage.

Funds are provided for personnel, materials, parts, chemicals, utilities, and other expenses associated with the lift stations and attendant force mains, including any easements and grounds maintenance.

This activity is carried out under the direct supervision of the Water and Sewer Foreman and under the general supervision of a Director of Public Works and Public Utilities and/or the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
LIFT STATION OPERATION, MAINTENANCE & IMPROVEMENTS						
32-325-5508	OTHER EQUIPMENT	-		-		-
32-325-5509	MISCELLANEOUS, CAPITAL	5,000		-		120,000
	Capital Expense Subtotal	5,000	-	-	-	120,000
32-325-6130	UTILITIES-ELECTRICITY	2,536	2,008	1,956	1,971	2,300
32-325-6132	UTILITIES-NATURAL GAS-SEW	584	418	447	417	446
32-325-6133	UTILITIES-TELEPHONE, FAX	1,145	751	788	159	171
32-325-6210	OPERATING SUPPLIES	9,278	7,510	6,083	6,108	8,000
32-325-6490	EQUIPMENT USE	12,433	12,484	12,292	12,066	12,911
	Other Expense Subtotal	25,976	23,171	21,566	20,722	23,828
	LIFT STATION OP., MAINT., IMPROVE., SUBTOTAL	\$ 30,976	\$ 23,171	\$ 21,566	\$ 20,722	\$ 143,828

Utilities budgeted in Account No. 32-325-6130 represent payment to Boone Electric Cooperative for power to the lift station at the northwest lagoon site.

Funds shown in Account No. 32-325-6210 include purchase of degreasers and other chemicals.

Personnel Costs

There are no personnel costs budgeted in this account.

Sewage Treatment Operations, Maintenance, and Improvements: The City has two major treatment sites to provide detention and natural aeration treatment of raw sewage. The NE site has one treatment lagoon and one storage lagoon with a combined capacity of 156 million gallons of wastewater. Treatment at this site may be aided by six aerators, which increase usable oxygen in the water for biologic reactions. The NW site has one treatment lagoon and one storage lagoon with a combined capacity of more than 60 million gallons. Standard operating procedure since the summer of 1987 has been to deliver wastewater through 13.5 miles of force main to three storage ponds owned by local farmers. From these ponds, the farmers will pump the effluent to nine city-owned center pivot irrigation systems for land application to commercial crops on the land of three farmers who work in cooperation with the City.

In 2003, the City installed an auxiliary "overland flow" treatment operation adjacent to and north of the NE treatment lagoons. When, and if, the farmers are unable to accept additional irrigation water, excess water from the holding cell can be distributed across fields of special grasses, which further treat the effluent. Most of the water is absorbed by this hay crop and may be used for livestock feed. Any remaining water has been treated to all applicable state and federal standards and can be discharged to the adjacent creek without any detrimental effect.

Operational activities associated with the lagoons and discharge sites include lab analysis (in-house and by others) of influent and effluent discharge; interpretation of lab data; and adding chemicals to the lagoons when needed. The activity also provides for mechanical, electrical, operational, and hydraulic improvements at the sanitary treatment lagoon.

In addition, any industrial pretreatment monitoring program will be conducted under this activity.

Maintenance activities include outfall structure repair, berm erosion control, walk-way care, trapping of rodents, and dredging to reduce the solids around the influent pipes.

These activities are carried out under the direct supervision of the Foreman/Water and Sewer and under the general supervision of a Director of Public Works and Public Utilities and/or the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
TREATMENT OPERATION, MAINTENANCE & IMPROVEMENTS						
32-327-5506	DATA PROCESSING EQUIPMENT	-		-		-
32-327-5509	MISCELLANEOUS, CAPITAL				(4,517)	
	Capital Expense Subtotal	-	-	-	(4,517)	-
32-327-6130	UTILITIES-ELECTRICITY	14,579	21,482	20,530	23,861	25,000
32-327-6142	PROF.SERV.ARCHT.ENG.SURVE	123,543	25,265	75,000		-
32-327-6144	CONSULTANT SERVICES	-	204	218		-
32-327-6150	CONTRACT LABOR	-		-		-
32-327-6170	MAINTENANCE AGREEMENTS & LEASES	-		-		-
32-327-6210	OPERATING SUPPLIES	74	3,029	200		-
32-327-6490	EQUIPMENT USE CHARGES	-		-		-
32-327-6901	MISCELLANEOUS	50,000	39,372	61,274	(306)	10,000
	Other Expense Subtotal	188,196	89,352	157,222	23,554	35,000
SEWER TREATMENT OP., MAINT., AND IMPROVE SUBTOTAL		\$ 188,196	\$ 89,352	\$ 157,222	\$ 19,037	\$ 35,000

Funds budgeted in Account No. 32-327-6150 cover expenses associated with lab testing of wastewater and contract analysis of wastewater from industrial discharges. For the last several years that contract has been held by Engineering Surveys and Services of Columbia.

Funds budgeted in Account No. 32-327-6210 include expenses for chemical additives for the lagoons, miscellaneous operating supplies and for aggregate to the lagoon roads.

Personnel Costs

There are no personnel costs budgeted in this account.

Land Application: Two 40-hp pumps at the NE pump house and one 40-hp pump at the NW pump house transport treated wastewater from the city storage lagoons through 13.5 miles of pipe to three ponds owned and operated by farmers under contract with the City. At these ponds, six 25-hp pumps and two 100-hp pumps are situated at city-owned pump houses and can convey the water to any or all of nine city-owned and three farmer-owned center pivot irrigation systems.

The activity involves the operation, inspection, and major maintenance and repair of all the city-owned equipment at these sites.

This activity is carried out under the direct supervision of the Foreman/Water and Sewer and the general supervision of a Director of Public Works and Public Utilities and/or the City Administrator. Liaison with the farmers is conducted by the Water and Wastewater Plant Operator and by the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
LAND APPLICATION						
32-328-5508	OTHER EQUIPMENT	5,000		5,000		25,000
32-328-5509	CAPITAL OUTLAYS	3,456,619	1,089,322	-	1,416,954	-
Capital Expense Subtotal		3,461,619	1,089,322	5,000	1,416,954	25,000
32-328-6130	UTILITIES-ELECTRICITY	-		-		-
32-328-6150	CONTRACT LABOR	-		-		5,000
32-328-6210	OPERATING SUPPLIES	3,755	2,754	2,619	2,720	2,911
32-328-6220	TOOLS/SMALL EQUIPMENT	-		-		-
32-328-6301	INTEREST CAPITAL LEASE	40,328	18,662	37,380	28,290	35,659
32-328-6302	ADMIN & 110% FEES	-		24,920	22,272	24,773
32-328-6309	PRINCIPAL CAPTIAL LEASE	-		229,400	229,450	231,700
32-328-6420	EQUIPMENT, PARTS & SUPPLI	-	30,526	16,332	15,810	16,916
32-328-6430	EQUIPMENT REPAIR CHARGES	-		-		-
32-328-6490	EQUIPMENT USE CHARGES	-		-		-
32-328-6901	EQUIPMENT REPLACEMENT	133,692	21,556	133,692	6,722	133,692
Other Expense Subtotal		177,775	73,498	444,343	305,264	450,651
SEWER LAND APPLICATION SUBTOTAL		\$ 3,639,394	\$ 1,162,820	\$ 449,343	\$ 1,722,217	\$ 475,651

Funds in Account No. 32-328-6901 represent the sinking fund for equipment replacement required under the conditions of the DNR grant for treatment plant improvement in 2022. \$133,692 will be transferred to account no. 32-065-1103 each year for equipment replacement costs.

Personnel Costs

There are no personnel costs budgeted in this account.

Sewer Equipment Replacement Fund: The sewer equipment replacement fund has been dormant for several years, with the beginning balance in FY21 being a carry-over balance from previous years. In FY21, the amount budgeted in account 32-328-6901 will be transferred to this fund in accordance with regulations on the SRF funding for the wastewater land application improvements scheduled in FY21 and FY22.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
SEWER EQUIPMENT REPLACEMENT FUND						
32-065-1103	EQUIPMENT REPLACEMENT FUND	319,680		133,692	140,414	274,106
	<i>Utility Revenue Subtotal</i>	319,680	-	133,692	140,414	274,106

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ELECTRIC UTILITY FUND

The City of Centralia Electric Department distributes power to approximately 2100 customers in Centralia and a very small number of customers in the immediate surrounding area. Centralia's electric system is served by a 34.5kV transmission line owned and maintained by Ameren Missouri that terminates at Burkhardt Substation located at 220 N. Jefferson. The City owns the substation transformer and switchgear at this site. The City added a second substation at 510 W. Wilson St. that was put into service in November 2010 which is also fed by Ameren Missouri. Both substation transformers are 10MVA units. The City distributes power through overhead and underground lines at a system voltage of 4160Y/2400 volts to the residential and commercial areas located in and around Centralia. The Electric Department is also responsible for maintaining approximately 700 streetlights throughout Centralia.

The distribution system is maintained by a department consisting of one journeyman linemen and four apprentice linemen. This five-person crew is also responsible for constructing new lines to subdivisions and businesses, as necessary. All crew members receive their journeyman rating from an accredited apprentice program through the Missouri Public Utility Alliance. This program combines book work with on-the-job training to give them the skills and knowledge necessary to become a journeyman.

BUDGET HIGHLIGHTS

Funds were budgeted in FY2020-21 for the installation and implementation of an Advanced Metering Infrastructure (AMI) system. This system allows for instantaneous meter reading, as well as easy disconnection. It also has the capability of tracking power outages in real time. This system will also be used as a diagnostic tool to recognize areas that need repair or replacement.

Funds are budgeted in the amount of \$50,000 for a new building for equipment at the Electric Department.

There is no budgeted increase in electric rates for FY2022-23.

ELECTRIC FUND CASH FLOW

ELECTRIC UTILITY FUND CASH FLOW

	Budget FY2023	Audited FY2023	Budget FY2024	Estimated FY2024	Budget FY2025
Cash Balance April 1	\$ 731,465	\$ 731,465	\$ 1,062,065	\$ 1,062,065	\$ 1,235,277
Operating Revenue	\$ 3,827,126	\$ 3,933,966	\$ 4,527,502	\$ 4,217,423	\$ 4,794,228
Non-operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Expected /Actual Revenues	\$ 3,827,126	\$ 3,933,966	\$ 4,527,502	\$ 4,217,423	\$ 4,794,228
Available for Appropriation	\$ 4,558,591	\$ 4,665,431	\$ 5,589,567	\$ 5,279,488	\$ 6,029,505
Operating Expenditures & Reserve	\$ (4,573,457)	\$ (3,378,366)	\$ (3,787,890)	\$ (3,819,211)	\$ (4,749,666)
Non-operating Expenditures	\$ (225,000)	\$ (225,000)	\$ (225,000)	\$ (225,000)	\$ (225,000)
Proposed /Actual Appropriation	\$ (4,798,457)	\$ (3,603,366)	\$ (4,012,890)	\$ (4,044,211)	\$ (4,974,666)
ESTIMATED/ ACTUAL CASH BALANCE	\$ (239,866)	\$ 1,062,065	\$ 1,576,677	\$ 1,235,277	\$ 1,054,838

ELECTRIC FUND REVENUES

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
TRANSFER FROM OTHER FUNDS						
33-040-4452	TRANSFER FROM OTHER FUNDS	-	-	-	-	-
	<i>Transfer from Other Funds Subtotal</i>	-	-	-	-	-
ELECTRIC SALES REVENUE						
33-046-4630	SALE OF EQUIPMENT	40,000	-	-	-	-
33-046-4697	PROCEEDS FROM LEASE/PURCHASE LOAN	-	-	-	-	-
	<i>Electric Sales Subtotal</i>	40,000	-	-	-	-
ELECTRIC UTILITY REVENUE						
33-047-4110	INTEREST EARNINGS	2,443	46,154	39,716	71,452	70,023
33-047-4502	ELECT.SALES-GENERAL PUBLI	3,705,075	3,806,996	4,423,418	4,075,061	4,654,712
33-047-4503	ELECT SALES-CITY	58,685	56,356	50,475	61,307	60,081
33-047-4510	INSTALLATION CHARGES	522	749	565	590	578
33-047-4699	MISC.INCOME	20,401	23,711	13,328	9,013	8,833
	<i>Electric Utility Revenue Subtotal</i>	3,787,126	3,933,966	4,527,502	4,217,423	4,794,228
	ELECTRIC FUND REVENUE TOTAL	\$ 3,827,126	\$ 3,933,966	\$ 4,527,502	\$ 4,217,423	\$ 4,794,228

ELECTRIC FUND SUMMARY OF EXPENSES

ELECTRIC FUND	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
	4,798,457	3,603,366	4,012,890	4,044,211	4,991,366
33-331 Planning/Admin	886,224	665,950	723,709	646,150	922,670
33-332 Comm/Central Services	108,892	109,441	97,223	99,074	168,552
33-333 Building & Grounds	102,055	137,263	59,610	21,885	219,801
33-334 Distribution Op/Maint	3,673,668	2,648,910	3,087,512	3,270,427	3,614,289
33-338 Brush/Tree Control	17,618	46,284	34,836	6,675	56,053
33-339 Street Lighting	10,000	(4,482)	10,000	-	10,000

ENTERPRISE FUNDS – PUBLIC UTILITIES PROGRAM – ELECTRIC UTILITY FUNCTION (ELECTRIC FUND)

Planning, Administration and Training: This activity consists of tasks that result in providing planned daily and long-term operation and maintenance of the municipal Electric utility. Planning, purchasing, mapping, supervision, scheduling, inventorying, analyzing, designing, inspecting, and training are examples of tasks funded from appropriations made for this activity. Personnel time and related services and supplies are the major objects of expense associated with this activity. Expenses for the MPUA lineman apprentice program are paid for out of this activity.

The activity is carried out under the direct supervision of the Line Foreman. General supervision and responsibility for this activity rest with the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
PLANNING, ADMINISTRATION & TRAINING EXPENSES						
33-331-5506	DATA PROCESSING EQUIPMENT	-	-	-	-	1,200
	Capital Expense Subtotal	-	-	-	-	1,200
33-331-6001	SALARIES AND WAGES	365,199	250,857	268,540	212,563	365,199
33-331-6002	OVERTIME WAGES	55,575	13,804	18,278	26,261	55,575
33-331-6010	ACCRUED EMPLOYEE BENEFITS	205,006	124,082	144,540	116,821	205,006
	Personnel Expense Subtotal	625,780	388,743	431,358	355,645	625,780
33-331-6101	POSTAGE AND FREIGHT	-	-	-	-	-
33-331-6110	PRINTING,PUBLICATIONS,ADV	600	-	600	-	600
33-331-6120	DUES/MEMBER/SUBS/TUITION	9,350	7,045	16,000	17,030	18,223
33-331-6133	UTILITIES-TELEPHONE, FAX	4,400	4,997	5,019	5,040	5,393
33-331-6144	CONSULTANT SURVICES	4,800	4,800	5,000	4,800	5,136
33-331-6150	CONTRACT LABOR	2,950	2,112	2,950	1,712	1,832
33-331-6170	MAINT AGREEMENTS & LEASES	3,550	2,385	3,550	873	934
33-331-6180	MEALS, LODGING, TRAVEL	1,500	718	1,500	-	-
33-331-6190	INSURANCE	2,300	24,503	27,000	29,600	31,672
33-331-6201	OFFICE SUP.,FURNITURE,EQU	-	-	-	-	-
33-331-6210	OPERATING SUPPLIES	30	73	100	66	71
33-331-6490	EQUIPMENT USE CHARGES	5,964	5,574	5,632	6,383	6,830
	Other Expense Subtotal	35,444	52,207	67,351	65,505	70,690
33-331-8801	TRANSFER TO GENERAL FUND	200,000	200,000	200,000	200,000	200,000
33-331-8803	TRANSFER TO PARK AND POOL	-	-	-	-	-
33-331-8804	TRANSFER TO CEMETERY FUND	25,000	25,000	25,000	25,000	25,000
	Other Expense Subtotal	225,000	225,000	225,000	225,000	225,000
ELECTRIC PLANNING, ADMIN, & TRAINING EXPENSE TOTAL		\$ 886,224	\$ 665,950	\$ 723,709	\$ 646,150	\$ 922,670

Funds budgeted in Account No. 33-331-6120 include membership dues for the Missouri Public Utility Alliance and any special studies conducted by that organization in which Centralia chooses to participate.

Funds budgeted in Account No. 33-331-8801 represent a transfer to the General Fund (\$200,000) to cover a share of administrative salaries and expenses and as a payment in lieu of the taxes which would be paid by a private utility.

Personnel Costs

				Actual Hours FY22-23		Est. Hrs FY23-24		Budgeted Hrs FY24-25		Budgeted Wages & AEB		
	Anticipated Salary Rate	Anticipated OT Salary Rate	Anticipated Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
31-310-6001 City Administrator	\$ 96,100	\$ 20.45						33.33%		\$ 32,033	\$ 0	\$ 14,179
33-331-6001 Director of Public Works & Utilities	\$ 87,000	\$ 18.78			50%		50%	50%		\$ 43,500	\$ -	\$ 19,531
33-331-6001 Foreman - Electric	\$ 43.47	\$ 65.21	\$ 20.22	1841	159	2006	161	1892	242	\$ 82,245	\$ 15,780	\$ 43,149
33-331-6001 Apprentice Lineman - Electric	\$ 31.15	\$ 46.73	\$ 21.04	1883	91	2006	296	1892	242	\$ 58,936	\$ 11,307	\$ 44,899
33-331-6001 Apprentice Lineman - Electric	\$ 27.57	\$ 41.36	\$ 12.60	1969	81	2148	287	1892	242	\$ 52,162	\$ 10,008	\$ 26,888
33-331-6001 Apprentice Lineman - Electric	\$ 24.49	\$ 36.74	\$ 14.17	731	25	1909	113	1892	242	\$ 46,335	\$ 8,890	\$ 30,239
33-331-6001 Apprentice Lineman - Electric	\$ 26.42	\$ 39.63	\$ 12.24	1917	76	1971	157	1892	242	\$ 49,987	\$ 9,590	\$ 26,120
										\$ 365,199	\$ 55,575	\$ 205,006

Communication and Central Services: This activity consists of work relating to the Electric Department's radios and other communication equipment and part of the expenses for cashiering and collection provided by the office staff at City Hall. A pro-rata shares of 30% of such general costs and all the expenses for special customer service to customers on electric-rated matters are accounted under this activity. These Central Services include utility billing, cashiering, microfilming documents, forwarding of connects/disconnects, and handling complaint information. Central Services are carried out by the front office staff under the direct supervision of the City Clerk and the general direction of the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
COMMUNICATION/CENTRAL SERVICES EXPENSES						
33-332-5506	DATA PROCESSING EQUIPMENT	1,000	9,055	1,214	8,986	4,650
33-332-5508	OTHER EQUIPMENT	375		-		14,500
	Capital Expense Subtotal	1,375	9,055	1,214	8,986	19,150
33-332-6001	SALARIES AND WAGES	52,250	48,224	41,807	41,155	60,958
33-332-6002	OVERTIME WAGES	567	805	1,232	380	661
33-332-6010	ACCRUED EMPLOYEE BENEFITS	28,450	24,370	22,595	22,140	33,192
	Personnel Expense Subtotal	81,267	73,399	65,634	63,675	94,812
33-332-6101	POSTAGE AND FREIGHT	2,500	3,655	3,600	3,459	4,999
33-332-6110	PRINTING,PUBLICATIONS,ADV	63	774	75	750	936
33-332-6120	DUES/MEMBER/SUBS/TUITION	3,375	6,872	6,000	4,495	7,837
33-332-6133	UTILITIES-TELEPHONE/FAX	375	473	450	324	438
33-332-6143	PROF SERV-DATA PROCESSING	2,500	584	3,000	6,697	29,400
33-332-6150	CONTRACT LABOR	6,000	2,073	7,200	4,429	833
33-332-6170	MAINT AGREEMENTS & LEASES	7,625	113	4,500	2,687	3,576
33-332-6180	MEALS, LODGING, TRAVEL	375	322	450		525
33-332-6201	OFFICE SUP.,FURNITURE,EQU	1,125	322	900		1,050
33-332-6210	OPERATING SUPPLIES	1,063	3,886	2,400	1,345	1,846
33-332-6901	MISCELLANEOUS	1,250	7,913	1,800	2,228	3,150
	Other Expense Subtotal	26,250	26,987	30,375	26,413	54,590
ELECTRIC COMMUNICATION/CENTRAL SERVICES SUBTOTAL		\$ 108,892	\$ 109,441	\$ 97,223	\$ 99,074	\$ 168,552

Funds budgeted in this activity cover 30% of all cashiering and collecting expenses, as distributed from the Internal Services Fund.

Personnel Costs

		Anticipated			Actual Hours FY22-23		Est. Hrs FY23-24		Budgeted Hrs FY24-25		Budgeted Wages & AEB		
		Anticipated Salary Rate	OT Salary Rate	Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
33-332-6001	Deputy City Clerk	\$ 24.49	\$ 36.74	\$ 18.32	15	10	582	7	568	6	\$ 13,901	\$ 220	\$ 10,508
33-332-6001	Asst. City Clerk II	\$ 21.24	\$ 31.86	\$ 12.86	23	7	506	3	568	6	\$ 12,056	\$ 191	\$ 7,376
33-332-6001	Asst. City Clerk I	\$ 19.18	\$ 28.77	\$ 9.53	52	0	468	3	568	5	\$ 10,887	\$ 155	\$ 5,461
33-332-6001	City Clerk	\$ 63,500.00	\$ 16.14		65	0	0	0	284	0	\$ 8,664	\$ -	\$ 4,581
33-332-6001	Customer Service Rep.	\$ -	\$ -	\$ -	28	0	0	0	0	0	\$ -	\$ -	\$ -
33-332-6001	Scanning Clerk	\$ 18.01	\$ 27.02	\$ 1.40	41	0	334	0	374	0	\$ 6,743	\$ -	\$ 524
											\$ 52,250	\$ 567	\$ 28,450

Electric Building and Grounds Maintenance: This activity provides funds for personnel, materials, and supplies associated with the operation, maintenance, repair, and upkeep of the electric barn and substation properties. Funds allocated to this activity cover expenses for utilities and janitorial care for the electric barn. In addition, expenses associated with maintenance of the roof and grounds, operation and maintenance of the heating system, the water system, and lights and expenses for repairs, alterations, and improvements within the electric barn and the electric shop property are paid with funds from this activity.

This activity is carried out by the electric utility personnel under the direct supervision of the Line Foreman.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
BUILDINGS & GROUNDS						
33-333-5508	OTHER EQUIPMENT	5,000	-	5,000	380	-
33-333-5510	BUILDING IMPROVEMENTS	75,000	126,404	35,000	15,417	205,000
	Capital Expense Subtotal	80,000	126,404	40,000	15,797	205,000
33-333-6001	SALARIES AND WAGES	-	-	-	-	-
33-333-6002	OVERTIME WAGES	-	-	-	-	-
33-333-6010	ACCRUED EMPLOYEE BENEFITS	-	(4,282)	-	(3,108)	-
	Personnel Expense Subtotal	-	(4,282)	-	(3,108)	-
33-333-6132	UTILITIES-NATURAL GAS PRO	2,875	2,424	6,000	2,252	5,000
33-333-6133	UTILITIES-TELEPHONE, FAX	1,675	1,246	1,318	146	1,400
33-333-6142	PROF.SERV.ARCHT.ENG.SURVE	-	-	-	-	-
33-333-6150	CONTRACT LABOR	12,350	6,281	6,625	4,460	5,000
33-333-6160	REPAIR SERVICES	680	1,584	1,695	-	-
33-333-6170	MAINT AGREEMENTS & LEASES	500	301	322	301	322
33-333-6190	INSURANCE	-	-	-	-	-
33-333-6201	OFFICE SUPPLIES, FURNITURE, EQUIP.	500	1,474	500	-	500
33-333-6210	OPERATING SUPPLIES	2,600	1,455	2,700	2,037	2,179
33-333-6220	TOOLS/SMALL EQUIPMENT	875	376	450	-	400
33-333-6490	EQUIPMENT USE CHARGES	-	-	-	-	-
	Other Expense Subtotal	22,055	15,141	19,610	9,196	14,801
	ELECTRIC BUILDINGS & GROUNDS SUBTOTAL	\$ 102,055	\$ 137,263	\$ 59,610	\$ 21,885	\$ 219,801

Funds budgeted in Account No. 33-333-6002 include call-out pay for the Electric person on-call for the weekend if they are not called or if the call-out is for a building and grounds activity.

Funds budgeted in Account No. 33-333-6150 include generator tests for City Hall/Police Station, and the lift stations.

Funds budgeted in Account No. 33-333-6170 include maintenance agreements on time clocks.

Funds budgeted in Account No. 33-333-6190 cover property insurance on electric department property and equipment.

Personnel Costs

No personnel costs are budgeted in this account.

Electric Distribution Operations, Maintenance, and Improvements: The biggest single expense in this activity is the payment to the energy producers (presently Ameren Energy Marketing and the Prairie State Energy Campus) for the provision of wholesale power. In addition, this activity provides funds for personnel, materials, supplies, and equipment use associated with the operations, maintenance, and improvement of the electric distribution system. Tasks in this activity include connecting and disconnecting individual electric services, testing, sealing, meter reading, customer assistance, circuit load management, routine pole line and transformer maintenance, repair of storm damage, installation of technical improvements, replacement of equipment, and addition of major modifications to the system.

In Fiscal Year 2009-2010, the City enter into a lease-purchase agreement to fund the construction of a second substation on Wilson Street, new and replacement power lines between the new and existing substations, and a SCADA monitoring and control system. The initial principal of the lease was \$1,678,000. As of April 1, 2020, the remaining principal is \$596,000. The lease-purchase should be completed in 2024.

This activity is carried out by the Electric Utility personnel under the direct supervision of the Line Foreman.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
ELECTRIC DISTRIBUTION / OPS / MAINTENANCE						
33-334-5502	VEHICLES	135,000	60,292	60,000	216,829	268,500
33-334-5508	OTHER EQUIPMENT	67,000	(2,543)	66,000		37,000
33-334-5509	MISC. CAPITAL	75,000	17,499	75,000	21,041	88,000
Capital Expense Subtotal		277,000	75,248	201,000	237,870	393,500
33-334-6001	SALARIES AND WAGES	-	(531)	-	(137)	-
33-334-6002	OVERTIME WAGES	-	(232)	-	(794)	-
33-334-6010	ACCRUED EMPLOYEE BENEFITS	-	(305)	-	1,524	-
Personnel Expense Subtotal		-	(1,068)	-	592	-
33-334-6130	UTILITIES-ELECTRICITY	2,150,595	2,016,339	2,168,521	2,431,318	2,577,197
33-334-6140	PROF SERV - LEGAL	1,500		1,500		1,500
33-334-6142	PROF.SERV.ARCHT.ENG.SURVE	5,000		5,000		5,000
33-334-6144	CONSULTANT SERVICES	2,000		2,000	1,838	1,967
33-334-6150	CONTRACT LABOR	2,500		2,500	37,275	39,884
33-334-6160	REPAIR SERVICES	500		500		-
33-334-6180	MEALS, LODGING, TRAVEL	750		750		750
33-334-6210	OPERATING SUPPLIES	150,000	202,319	172,000	179,211	175,000
33-334-6220	TOOLS/SMALL EQUIPMENT	3,000	(1,164)	10,000	3,969	5,000
33-334-6301	CAPITAL LEASE - INTEREST	27,700	13,552	29,085	6,647	2,958
33-334-6302	INT-EXP AMI LEASE		8,688			-
33-334-6309	CAPITAL LEASE - PRINCIPAL	259,000	141,000	290,000	290,854	183,000
33-334-6420	EQUIPMENT REPAIR CHARGES	650	265	600	25,987	27,806
33-334-6450	RENTAL	1,500	974	1,500	6,020	6,442
33-334-6490	EQUIPMENT USE CHARGES	57,147	54,757	54,896	49,146	52,586
33-334-6901	MISCELLANEOUS	-		-	(300)	-
33-334-6903	DEPRECIATION RESERVE	734,826	-	-		125,000
Other Expense Subtotal		3,396,668	2,574,730	2,886,512	3,031,965	3,204,089
ELECTRIC DISTRIBUTION, OPERATION, MAINT. SUBTOTAL		\$ 3,673,668	\$ 2,648,910	\$ 3,087,512	\$ 3,270,427	\$ 3,597,589

Cost of wholesale power purchases shown in Account No. 33-334-6130. In June of 2017, the City began purchasing power from NextEra Power Marketing and electric capacity from Big Rivers Electrical Coop. This ended a decades-long relationship with what is now called Dynegy but was once part of Ameren and before that Union Electric. In 2018, the City signed a long-term wholesale power agreement that locked in energy rates until May 2030.

Funds in Account No. 33-334-6210 provide for the purchase of meters, poles, cross arms, wire, anchors, transformers, switches, insulators, capacitors, and other items used in normal maintenance and construction activities.

Funds in Account No. 33-334-5508 are for the purchase of a track hoe. Funds in Account No. 33-334-5509 represent funds for major distribution upgrades.

Funds for depreciation reserve, shown in account 33-334-6903, include carryover funds of \$684,826. To plan for upgrades to one substation, or possibly the replacement of that substation, \$50,000 will be added each year to this reserve fund.

Personnel Costs: There are no personnel costs budgeted in this fund.

Brush and Tree Control: The activity consists of tasks performed to control brush and trees that interfere with the electric distribution system. Examples of such tasks are tree trimming for clearance, hauling brush, and tree cutting for access to the electric lines. Brush and tree control are performed in conjunction with both the Electric Department and the Streets & Sanitation Department employees. This reflects the joint efforts which are frequently put forth by electric and street crews and the fact that some tree work is performed in non-utility street rights-of-way, some in easements and rights-of-way with electric lines. This activity accounts for the electric utility's share of brush and tree control costs.

This activity is carried out under the direct supervision of the Line Foreman and under the general supervision of a City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
BRUSH & TREE CONTROL						
33-338-5505	TOOLS	7,500	7,295	-	18	-
Capital Expense Subtotal		7,500	7,295	-	18	-
33-338-6150	CONTRACT LABOR	1,566	28,875	25,000	1,000	50,000
33-338-6210	OPERATING SUPPLIES	48		50		-
33-338-6490	EQUIPMENT USE CHARGES	8,504	10,114	9,786	5,657	6,053
33-338-6901	MISCELLANEOUS	-		-		-
Other Expense Subtotal		10,118	38,989	34,836	6,657	56,053
ELECTRIC BRUSH & TREE CONTROL SUBTOTAL		\$ 17,618	\$ 46,284	\$ 34,836	\$ 6,675	\$ 56,053

Funds budgeted in Account No. 33-338-6150 include contracting for stump and tree removal and grinding of material accumulated in the brush pit at the old landfill.

Personnel Costs

There are no personnel costs budgeted in this fund.

Street Lighting: Although Street lighting has sometimes been considered a public safety or public works function, the Board of Aldermen has determined that the City shall follow historic practice and assigns the expenses for street lighting to this activity within the Electric Utility. The City owns, operates, and maintains approximately 629 street lighting fixtures, of which one is metered and the remainder unmetered.

This activity is carried out by linemen and groundman under the general supervision of the Line Foreman.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
STREET LIGHTING						
33-339-5508	OTHER EQUIPMENT	5,000		5,000		5,000
	Capital Expense Subtotal	5,000	-	5,000	-	5,000
33-339-6210	OPERATING SUPPLIES	5,000	(4,482)	5,000		5,000
33-339-6490	EQUIPMENT USE CHARGES	-		-		-
	Other Expense Subtotal	5,000	(4,482)	5,000	-	5,000
	ELECTRIC STREET LIGHTING SUBTOTAL	\$ 10,000	\$ (4,482)	\$ 10,000	\$ -	\$ 10,000

Funds budgeted in Account No. 33-339-6210 cover expenses associated with purchase of series ballast lights, photo eye switches, bulbs, etc. and purchase of decorative streetlights and poles.

Personnel Costs

There are no personnel costs budgeted in this fund.

SANITATION UTILITY FUND

Until October of 2016, the Sanitation Department collected refuse and recyclable materials from all residences and from all businesses unless the business required a level of service (such as roll-off containers) that the City could not provide. In October 2016, Dayne's Disposal Service, Inc. won a competitive bid process against other service providers including the City of Centralia. Dayne's hauls the garbage to the transfer station in Audrain County and takes the curbside residential recyclable material to the City of Columbia's Material Recovery Facility. This change in service allowed the City to reduce the residential standard trash rate to \$16.00 per month from \$17.25/month. The City would have had to increase the rate to \$19.50 to continue to provide the same level of service as before and have sufficient funds to purchase new equipment.

The City of Centralia is responsible for the post-closure maintenance of the Centralia Landfill closed back in 1994. In addition, the Street and Sanitation department maintains a site for the drop off appliances and residential yard waste.

The City still collects and recycles commercial cardboard.

BUDGET HIGHLIGHTS

In FY2018-19, the City purchased a roll-off recycling container with the assistance of a grant through Mid-Missouri Solid Waste Management funds and was approved for a second roll-off recycling container in FY2019-20. The drop-off recycling containers have been utilized a lot by citizens, and pick-ups have increased to two times per week. In FY2020-21, pick-ups were increased to three times per week. The City also offers a Spring Cleanup week free of charge each year.

SANITATION FUND CASH FLOW

SANITATION UTILITY FUND CASH FLOW

	Budget FY2023	Audited FY2023	Budget FY2024	Estimated FY2024	Budget FY2025
Estimated Cash Balance April 1	\$ 45,373	\$ 45,373	\$ 287,865	\$ 287,865	\$ 379,253
Operating Revenue	\$ 530,365	\$ 534,538	\$ 584,644	\$ 575,048	\$ 563,547
Non-operating Revenue	\$ 8,101	\$ 5,381	\$ 4,366	\$ 11,520	\$ 11,289
Expected/Actual Revenues	\$ 538,467	\$ 539,919	\$ 589,010	\$ 586,568	\$ 574,836
Available for Appropriation	\$ 583,840	\$ 585,292	\$ 876,875	\$ 874,432	\$ 954,089
Operating Expenditures & Reserve	\$ (577,201)	\$ (303,097)	\$ (585,443)	\$ (495,180)	\$ (629,183)
Non-operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed/Actual Appropriation	\$ (577,201)	\$ (303,097)	\$ (585,443)	\$ (495,180)	\$ (629,183)
ESTIMATED/ACTUAL CASH BALANCE	\$ 6,639	\$ 282,195	\$ 291,432	\$ 379,253	\$ 324,906

SUMMARY OF REVENUES – SANITATION FUND

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
GRANT REVENUE						
34-043-4332	MMSWMD GRANT	-	5,670	-		-
	Grant Revenue Subtotal	-	5,670	-	-	-
UTILITY REVENUE						
34-047-4504	REFUSE COLLECTION CHARGES	530,365	534,538	584,644	575,048	563,547
	Refuse Collection Charges Subtotal	530,365	534,538	584,644	575,048	563,547
SANITATION SALES REVENUE						
34-046-4620	RENTAL CITY PROP.	-	-	-		-
34-046-4630	SALE OF EQUIPMENT	-	-	-		-
	Sanitation Sales Revenue Subtotal	-	-	-	-	-
OTHER REVENUE						
34-047-4110	INTEREST	371	1,819	1,524	4,862	4,765
34-047-4699	MISCELLANEOUS	7,730	3,562	2,842	6,658	6,524
	Sanitation Other Revenue Subtotal	8,101	5,381	4,366	11,520	11,289
	SANITATION FUND REVENUE TOTAL	\$ 538,467	\$ 545,589	\$ 589,010	\$ 586,568	\$ 574,836

SUMMARY OF EXPENSES – SANITATION FUND

SANITATION FUND	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
	577,201	303,097	585,443	495,180	629,183
34-341 Planning/Admin/Central	100,048	30,925	70,969	33,458	162,859
34-342 Trash/Recycling Coll.	220,581	-	259,110	210,488	212,579
34-343 Landfill/Trash/Rec. Disp.	256,573	272,172	255,364	251,233	253,746

ENTERPRISE FUNDS – OTHER UTILITIES PROGRAM – SANITATION UTILITY FUNCTION (SANITATION FUND)

Planning, Administration and Central Services: This activity provides funds for the planning and administrative functions that result from operating a full, municipal trash collection system, recycling operations, annual spring collection of large items, and care of closed sanitary landfills.

Funds are budgeted for personnel services to perform accounting and purchasing, inspections of closed landfills, meetings and discussion with staff personnel, cost analysis, data collection, long-range planning, and customer service. This activity also covers the City's participation in the Mid-Missouri Solid Waste Management District – Region H.

This activity also includes communication equipment expenses and cashiering and collecting services provided by the office staff at City Hall. These services consist of processing and collecting sanitation bills, processing delinquent notices, collecting delinquent accounts, selling permits, copies, etc. Central Services are carried out under the direct supervision of the City Clerk with general direction provided by the City Administrator. Twenty-five percent (25%) of general cashiering and collecting costs are allocated to this activity.

Work performed under this activity is under the direct supervision of the City Clerk and the Foreman/Streets and Sanitation. General planning and oversight are provided by the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
PLANNING, ADMINISTRATION & CENTRAL SERVICES						
34-341-5506	DATA PROCESSING EQUIPMENT	600	454	1,214	264	4,650
34-341-5508	OTHER EQUIPMENT	225		-		12,500
	Capital Expense Subtotal	825	454	1,214	264	17,150
34-341-6001	SALARIES AND WAGES	43,542	16,075	25,084	13,718	43,542
34-341-6002	OVERTIME WAGES	472	268	739	127	472
34-341-6010	ACCRUED EMPLOYEE BENEFITS	23,709	11,356	13,557	10,462	23,709
	Personnel Expense Subtotal	67,723	27,699	39,380	24,308	67,723
34-341-6101	POSTAGE AND FREIGHT	1,500	1,181	1,800	1,153	3,571
34-341-6110	PRINTING , PUB.AND ADVERT	38	258	38	250	669
34-341-6120	DUES, MEMBERSHIPS, SUBSCRIPTIONS, & TUITON	2,025	2,291	3,000	1,498	5,598
34-341-6133	UTILITIES- TELEPHONE, FAX	225		225		313
34-341-6143	PROF. SERVICE-DATA PROCES	1,500	195	1,500	2,232	21,000
34-341-6150	CONTRACT LABOR	3,600	691	3,600	1,476	595
34-341-6170	MAINT AGREEMENTS & LEASES	4,575	1,170	2,250	1,015	2,554
34-341-6180	MEALS, LODGING, AND TRAVEL	225	38	225		375
34-341-6190	INSURANCE	675	1,310	450	64	750
34-341-6201	OFFICE SUPPLIES	638	107	1,200	56	1,319
34-341-6210	OPERATING SUPPLIES	750	841	900	448	2,250
34-341-6901	MISCELLANEOUS	15,750	(5,310)	15,188	695	38,993
	Other Expense Subtotal	31,500	2,772	30,375	8,887	77,986
SANITATION PLANNING, ADMIN & CENTRAL SERV. SUBTOTAL		\$ 100,048	\$ 30,925	\$ 70,969	\$ 33,458	\$ 162,859

Printing expenses budgeted in Account No. 34-341-6110 include advertisements for special "clean-up" periods and holiday refuse collection schedules.

Funds budgeted in this activity cover 10% of all cashiering and collecting expenses, as distributed from the Internal Service Fund.

Funds budgeted in Account No. 34-341-6170 are a pro-rated portion of maintenance agreements on the City's computer system, copier, and the government band radio system.

SANITATION

Planning, Administration and Central Services – Continued

Personnel Costs

					Actual Hours FY22-23		Est. Hrs FY23-24		Budgeted Hrs FY24-25		Budgeted Wages & AEB		
		Anticipated	Anticipated	Anticipated	Regular	Overtime	Regular	Overtime	Regular	Overtime	Regular	Overtime	AEB
		Salary Rate	OT Salary Rate	Benefit Rate	Hours	Hours	Hours	Hours	Hours	Hours	Wages	Wages	
34-341-6001	Deputy City Clerk	\$ 24.49	\$ 36.74	\$ 18.32	576	10	582	7	189	2	\$ 4,634	\$ 73	\$ 3,503
34-341-6001	Asst. City Clerk II	\$ 21.24	\$ 31.86	\$ 12.86	573	7	506	3	189	2	\$ 4,019	\$ 64	\$ 2,459
34-341-6001	Asst. City Clerk I	\$ 19.18	\$ 28.77	\$ 9.53	0	0	468	3	189	2	\$ 3,629	\$ 52	\$ 1,820
34-341-6001	City Clerk	\$	63,500.00	\$ 16.14	0	0	0	0	95	0	\$ 2,888	\$ -	\$ 1,527
34-341-6001	Customer Service Rep.	\$ -	\$ -	\$ -	0	0	0	0	0	0	\$ -	\$ -	\$ -
34-341-6001	Scanning Clerk	\$ 18.01	\$ 27.02	\$ 1.40	308	0	334	0	125	0	\$ 2,248	\$ -	\$ 175
											\$ 17,417	\$ 189	\$ 9,483

Trash Collection: The purpose of this activity is to provide the collection of solid waste throughout the City. Residential customers receive weekly pickups, and business and commercial customers are picked up on a more frequent basis. Special pickups of recyclable materials from residences are made every other week. Weekly pickup of recyclable cardboard from commercial customers is made at least weekly. White goods (large appliances) are stored in a special area at the old landfill property but are eventually collected by a vendor for reclamation. City residents may take brush and bags of grass, leaves, and other yard wastes to special composting sites at the old landfill and adjacent to the East Water Tower on Howard Burton Drive. However, the City encourages composting of yard wastes by residents on their own property.

This activity provides funds for personnel, equipment, and supplies associated with the trash collection service. Trash collection is carried out under contract with Dayne's Disposal Service, Inc.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
TRASH & RECYCLING COLLECTION						
34-342-5502	VEHICLE	-	-	-	15	-
34-342-5508	OTHER EQUIPMENT	-	-	-	-	-
34-342-5509	MISCELLANEOUS, CAPITAL	-	-	-	-	-
Capital Expense Subtotal		-	-	-	15	-
34-342-6001	SALARIES AND WAGES	-	-	16,890	-	-
34-342-6002	OVERTIME WAGES	-	-	870	-	-
34-342-6010	ACCRUED EMPLOYEE BENEFITS	-	-	11,630	-	-
Personnel Expense Subtotal		-	-	29,390	-	-
34-342-6110	PRINTING	-	-	-	-	-
34-342-6150	CONTRACT LABOR	220,581	233,578	229,720	210,474	212,579
34-342-6901	MISCELLANEOUS	-	-	-	-	-
Other Expense Subtotal		220,581	-	229,720	210,474	212,579
34-342-8801	TRANSFER TO OTHER FUNDS	-	-	-	-	-
Transfer Expense Subtotal		-	-	-	-	-
TRASH & RECYCLING SUBTOTAL		\$ 220,581	\$ -	\$ 259,110	\$ 210,488	\$ 212,579

Funds budgeted in Account No. 34-342-6150 are for half of the expenses for contracted solid waste services. The remaining half is budgeted in landfill expenses.

Funds budgeted in Account No. 34-342-6210 are for disinfectants, etc.

Personnel Costs

					Actual Hours FY22-23		Est. Hrs FY23-24		Budgeted Hrs FY24-25		Budgeted Wages & AEB		
		Anticipated Salary Rate	Anticipated OT Salary Rate	Anticipated Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
34-342-6001	Equip. Operator - Street/Sanitation	\$ 21.48	\$ 32.22	\$ 17.80							\$ -	\$ -	\$ -
34-342-6001	Asst. Foreman - Street/Sanitation	\$ 22.00	\$ 33.00	\$ 14.04							\$ -	\$ -	\$ -
34-342-6001	Foreman - Street/Sanitation	\$ 26.44	\$ 39.66	\$ 21.17							\$ -	\$ -	\$ -
34-342-6001	Equip. Operator - Street/Sanitation	\$ 19.35	\$ 29.03	\$ 13.17							\$ -	\$ -	\$ -
											\$ -	\$ -	\$ -

Trash Disposal, Recycling Costs and Landfill Maintenance: Trash disposal entails inspecting and disposing of solid wastes in a state-approved sanitary landfill. Until April 1, 1994, the City operated its own landfill. This site is filled, covered, and closed.

The City has an ongoing obligation to monitor and maintain three closed landfill sites: two adjacent areas located north and northwest of the Centralia Country Club and west of the northeast wastewater treatment lagoons, and another located north of Highway 22 at the west City limits.

Funds appropriated for this activity will pay for disposal fees at the Columbia landfill and charges by private contractors for the use of roll-off containers and disposal fees for the spring cleanup and disposal of white goods. The activity also includes expenses directly associated with post-closure monitoring and maintenance of all closed landfills and maintenances of the holding sites for compost and white goods.

The activity is carried out by all members of the Street and Sanitation Department under the general oversight of the Street and Sanitation Foreman under the general supervision of the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
LANDFILL/ TRASH AND RECYCLING DISPOSAL						
34-343-6150	CONTRACT LABOR	251,417	263,674	247,235	248,370	250,854
34-343-6210	OPERATING SUPPLIES	-	1,629	1,629		-
34-343-6320	BAD DEBTS	-		-		-
34-343-6420	EQUIPMENT REPAIR CHARGES	-		-		-
34-343-6450	EQUIPMENT RENTAL	-		-		-
34-343-6490	EQUIPMENT USE CHARGES	5,156	6,869	6,501	2,863	2,891
34-343-6904	CLOSURE/EQUIP. REPLACEMENT					
34-343-6972	TIPPING FEES					
Other Expense Subtotal		256,573	272,172	255,364	251,233	253,746
LANDFILL/TRASH & RECYCLING DISPOSAL SUBTOTAL		\$ 256,573	\$ 272,172	\$ 255,364	\$ 251,233	\$ 253,746

Laboratory Fees for chemical tests relating to methane/landfill gas monitoring and other permit requirements are shown in Account No. 34-343-6150, as are fees for supplying and removing roll-off containers during spring "cleanup" period and the services of a contract tub-grinder at the brush pit.

Personnel Costs

There are no personnel costs budgeted in this fund.

TRUST FUND

A. B. CHANCE MEMORIAL TRUST FUND

This activity consists of administration and maintenance performed for the A. B. Chance Memorial Mausoleum at the Centralia City Cemetery. Trust documents limit the types of investments which may be used.

TRUST FUND CASH FLOWS

A.B. CHANCE MEMORIAL FUND CASH FLOW

	Budget FY2023	Audited FY2023	Budget FY2024	Estimated FY2024	Budget FY2025
Estimated Cash Balance April 1	\$ 224,314	\$ 224,314	\$ 224,314	\$ 224,314	\$ 223,646
Expected Revenues	\$ 22	\$ -	\$ 4,430	\$ 10,204	\$ 10,000
Available for Appropriation	\$ 224,336	\$ 224,314	\$ 228,744	\$ 234,518	\$ 233,646
Proposed Appropriation	\$ (4,842)	\$ -	\$ (5,098)	\$ (4,973)	\$ (5,321)
Estimated Unencumbered Balance March 31*	\$ 219,494	\$ 224,314	\$ 223,646	\$ 229,545	\$ 228,325

TRUST FUND REVENUE DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
41-046-4110	INTEREST	22		4,430	10,204	10,000
A.B. CHANCE FOUNDATION FUND REVENUE TOTAL		\$ 22	\$ -	\$ 4,430	\$ 10,204	\$ 10,000

A. B. CHANCE TRUST FUND – CEMETERY OPERATIONS PROGRAM – CHANCE MEMORIAL FUNCTION

Operations: Included here are expenses relating to investment activities supervision, design and completion of improvements, contract maintenance, and utilities. These expenses are funded by the investment income from a trust fund established by the Chance family and administered by the City of Centralia.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
41-412-6110	PRINTING,PUBLICATIONS,ADV	-		-		-
41-412-6131	UTILITIES-WATER	358		310	518	554
41-412-6150	CONTRACT LABOR	3,712		3,932	3,675	3,932
41-412-6210	OPERATING SUPPLIES	773		856	780	835
41-412-6901	MISCELLANEOUS	-		-		-
A.B. CHANCE FOUNDATION FUND EXPENSE TOTAL		\$ 4,842	\$ -	\$ 5,098	\$ 4,973	\$ 5,321

Funds shown in Account No. 41-412-6110 cover expenses associated with advertising mausoleum maintenance contract for bids.

No salary or wages are paid out of this fund.

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CAPITAL PROJECTS FUNDS

The capital Project Funds are special funds set aside for capital improvement projects. The Fire Equipment/Public Safety Capital Fund was set up to act as a sinking fund to pay for capital purchases for the Centralia Volunteer Fire Department. Although designated for purchase of major pieces of equipment, based on the current fund balance and the amount of revenue the annual stream, it would take decades to build up enough funds. The Street and Highway Fund has not been used for several years but can act as a special project fund for capital projects funded by County or State Grants.

FIRE EQUIPMENT FUND CASH FLOW

	Budget FY2023	Audited FY2023	Budget FY2024	Estimated FY2024	Budget FY2025
Estimated Cash Balance April 1	\$ 36,007	\$ 36,007	\$ 36,007	\$ 36,007	\$ 46,682
Expected Revenues	\$ 1,922	\$ -	\$ -	\$ 2,722	\$ 3,994
Available for Appropriation	\$ 37,929	\$ 36,007	\$ 36,007	\$ 38,729	\$ 50,676
Proposed Appropriation	\$ (35,000)	\$ -	\$ -	\$ (35,000)	\$ -
Estimated Unencumbered Balance March 31*	\$ 2,929	\$ 36,007	\$ 36,007	\$ 3,729	\$ 50,676

HIGHWAY & STREETS FUND CASH FLOW

	Budget FY2023	Audited FY2023	Budget FY2024	Estimated FY2024	Budget FY2025
Estimated Cash Balance April 1	\$ 3,862	\$ 3,862	\$ 3,862	\$ 3,862	\$ 3,862
Expected Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Available for Appropriation	\$ 3,862	\$ 3,862	\$ 3,862	\$ 3,862	\$ 3,862
Proposed Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -
Estimated Unencumbered Balance March 31*	\$ 3,862	\$ 3,862	\$ 3,862	\$ 3,862	\$ 3,862

CAPITAL PROJECTS FUND – PUBLIC SAFETY PROGRAM – FIRE EQUIPMENT FUNCTION

In 1968, the Board of Aldermen of the City of Centralia adopted an ordinance specifying that 25% of all revenue received from the sale of cigarette stamps be deposited in the "Fire Department Fund". Through the early years, funds from cigarette stamps were a primary, although not exclusive, source of operating revenue for the Fire Department. As the General Fund assumed more financial responsibility for operation and maintenance activities of the Fire Department, revenue from cigarette stamps was put to the more exclusive use of purchasing Fire Department equipment. Sometime after 1976, by motion and vote of the Board of Aldermen, the cigarette stamp revenue was to be set aside annually and accumulated for the purpose of purchasing major pieces of firefighting equipment.

The purpose of this activity, therefore, is to provide a sinking account from which purchase of firefighting equipment can be expensed and funds for expensive equipment can be saved over several years. Because the cigarette tax is a meager revenue source, additional funds may from time-to-time be transferred from the General Fund as available.

PUBLIC SAFETY FUND REVENUE DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET		FY2023-24 BUDGET		FY2024-25 PROPOSED
52-041-4062	25% TOB.STAMPS&TAX FIRE E	1,704		1,557	1,535	1,504
52-046-4110	INTEREST	218		1,165	2,541	2,490
52-046-4690	OTHER CONTRIBUTIONS	-	-	-		-
CAPITAL PROJECTS PUBLIC SAFETY REVENUE TOTAL		\$ 1,922	\$ -	\$ 2,722	\$ 4,076	\$ 3,994

PUBLIC SAFETY FUND EXPENSE DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
52-521-5502	VEHICLES	-	-	-		-
52-521-5504	OTHER EQUIPMENT	35,000	-	35,000	(6,600)	-
CAPITAL PROJECTS FIRE EQUIPMENT EXPENSE TOTAL		\$ 35,000	\$ -	\$ 35,000	\$ (6,600)	\$ -

No salary or wages are paid out of this fund.

CAPITAL PROJECTS FUND – PUBLIC WORKS PROGRAM – HIGHWAYS AND STREETS FUNCTION

Capital Outlay: This activity represents a method to separately account for highway and street capital projects funded through county and state grants. Generally only grant-eligible expenses (for engineering fees, rental of special equipment, and purchases of construction supplies and materials) are shown. This activity can also account for work performed by private contractors. In some instances, labor expenses for construction work performed by City employees may be included.

For Fiscal Years 2013-2014 through 2024-25 there was no activity in this account

HIGHWAYS AND STREETS FUND REVENUE DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
53-046-4110	INTEREST	-	-	-	-	-
CAPITAL PROJECTS - HIGHWAYS & STREETS REVENUE TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -

HIGHWAYS AND STREETS FUND EXPENSE DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
53-531-5509	MISCELLANEOUS, CAPITAL	-	-	-	-	-
53-531-6210	OPERATING SUPPLIES	-	-	-	-	-
CAPITAL PROJECTS - HIGHWAYS & STREETS EXPENSE TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -

No salary or wages are paid out of this fund.

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AMERICAN RESCUE PLAN ACT (ARPA)

ARPA Funding: This activity represents the funds issued to the City through the American Rescue Plan Act. The funds will be spent based on the action plan adopted by the Board of Aldermen.

ARPA FUND REVENUE DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
54-043-4327	ARPA FUNDING REVENUE	430,913	435,065			
ARPA REVENUE TOTAL		\$ 430,913	\$ 435,065	\$ -	\$ -	\$ -

ARPA FUND REVENUE DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
54-544-8801	TRANSFER TO OTHER FUNDS	500,000	27,987	525,720	520,371	
	OPERATING SUPPLIES	-			-	
ARPA FUNDING EXPENSE TOTAL		\$ 500,000	\$ 27,987	\$ 525,720	\$ 520,371	\$ -

Personnel Costs: There are no personnel costs from this account.

AMERICAN RESCUE PLAN ACT (ARPA) PROJECTS

ARPA Funding Summary

TOTAL REVENUE: \$435,065.42 \$430,913.09

	FY2021-22 BUDGET	FY2022-23 BUDGET	FY2023-24 BUDGET	FY2024-25 PLANNED	FY2025-26 PLANNED	Grand Total
GENERAL GOVERNMENT	52,044	2,500	10,000	-	-	64,544
PUBLIC SAFETY	-	-	205,000	-	-	205,000
PUBLIC WORKS	-	-	-	-	-	-
COMMUNITY FUNDING	-	155,720	5,720	-	-	161,440
TOTAL GENERAL FUND	\$ 52,044	\$ 158,220	\$ 220,720	\$ -	\$ -	\$ 430,984
WATER UTILITY	-	-	205,000	-	-	205,000
SEWER UTILITY	-	-	100,000	-	-	100,000
ELECTRIC UTILITY	-	-	-	-	-	-
SANITATION	-	-	-	-	-	-
TOTAL ENTERPRISE FUNDS	\$ -	\$ -	\$ 305,000	\$ -	\$ -	\$ 305,000
TOTAL ALL FUNDS	\$ 52,044	\$ 158,220	\$ 525,720	\$ -	\$ -	\$ 735,984
ENDING BALANCE	383,021	655,715	129,995			

	FY2021-22 BUDGET	FY2022-23 BUDGET	FY2023-24 BUDGET	FY2024-25 PLANNED	FY2025-26 PLANNED	Grand Total
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General Government

01-040-4462	Hazard Pay for Employees	52,044	-	-	-	52,044
01-171-5501	Sonicwall for Cyber Security		10,000			10,000
01-171-5501	Video System in Council Chambers		2,500			2,500
						-
Subtotal	52,044	2,500	10,000	-	-	64,544

Police

01-212-5509	Less lethal weapons		15,000			15,000
01-210-5510	Building Improvements		25,000			25,000
						-
Subtotal	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000

Fire

01-212-5502	Fire Truck		165,000			165,000
						-
Subtotal	-	-	165,000	-	-	165,000
Public Safety Subtotal	\$ -	\$ -	\$ 205,000	\$ -	\$ -	\$ 205,000

Community Planning/Econ. Development

19-200-5509	New Building		150,000			150,000
23-046-4699	Mobile Hotspots		5,720	5,720	-	11,440
						-
Community Funding Subtotal	\$ -	\$ 155,720	\$ 5,720	\$ -	\$ -	\$ 161,440

	FY2021-22 BUDGET	FY2022-23 BUDGET	FY2023-24 BUDGET	FY2024-25 PLANNED	FY2025-26 PLANNED	Grand Total
31-306-5509	Water Meter Infrastructure		205,000			205,000
						-
Water Dept. Subtotal	-	-	205,000	-	-	205,000
32-323-5509	Sewer Main Lining		100,000			100,000
						-
Sewer Dept. Subtotal	-	-	100,000	-	-	100,000
ENTERPRISE FUND TOTAL	\$ -	\$ -	\$ 305,000	\$ -	\$ -	\$ 305,000

INTERNAL SERVICES FUNDS

The City has established two internal service funds; Central Services which served as a fund to reconcile personnel costs that were charged out to various departments and Capital Equipment which serves as an accounting center for vehicle maintenance and replacement costs. Within the Central Services Program were the Personnel Program where the employee benefits had historically been accrued, and the Financial Program where the time and materials used to support the various utility funds and other revenue collection activities could be tracked and charged out to the various utilities and other activities.

In FY 2016, at the advice of the auditors, the accrual of employee benefits and insurance expenses to the Personnel Function of Central Services was discontinued.

INTERNAL SERVICES FUND – CENTRAL SERVICES PROGRAM –FINANCIAL FUNCTION

Cashiering & Collecting: This activity allows for the distribution of personnel expenses and making payments to vendors for supplies and materials associated with cashiering and collecting activities for all funds. In other funds in the budget, including the General Fund and each of the utility funds, is a Cashiering and Collecting or similarly labeled activity. Expenses from this internal service activity are proportionately expensed to these other funds. The resulting journal and general ledger accounting entries thereby become "income" to this activity and match the liabilities incurred here.

This activity is carried out by the Deputy City Clerk under the general supervision of the City Clerk and City Administrator.

INTERNAL SERVICES FUNDS ARE SELF-BALANCING AND ARE NOT BUDGETED FOR APPROPRIATION.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
CENTRAL SERVICES - CASHIERING & COLLECTING EXPENSES						
61-612-5506	DATA PROCESSING EQUIPMENT	4,000	4,538	4,856	2,640	18,600
61-612-5508	OTHER EQUIPMENT	1,500	-	-		50,000
	Capital Expense Subtotal	5,500	4,538	4,856	2,640	68,600
61-612-6001	SALARIES AND WAGES	174,166	160,746	167,229	154,406	174,166
61-612-6002	OVERTIME WAGE	1,890	2,684	4,926	1,308	1,890
61-612-6010	ACCURED EMPLOYEE BENEFITS	94,834	65,069	90,381	65,075	94,834
	Personnel Expense Subtotal	270,890	228,499	262,536	220,789	270,890
61-612-6101	POSTAGE AND FREIGHT	10,000	11,810	12,000	13,349	14,283
61-612-6110	PRINTING, PUBLICATIONS, AND ADVERTISING	250	2,581	250	2,500	2,675
61-612-6120	DUES, MEMBERSHIPS, SUBSCRIPTIONS	13,500	22,908	20,000	20,926	22,391
61-612-6133	UTILITIES-TELEPHONE, FAX	1,500	1,577	1,500	1,170	1,252
61-612-6143	PROF. SERV-DATA PROCESSIN	10,000	1,946	10,000	37,777	84,000
61-612-6150	CONTRACT LABOR	24,000	6,910	24,000	15,457	2,379
61-612-6170	MAINT AGREEMENTS & LEASES	30,500	8,116	15,000	9,549	10,217
61-612-6180	MEALS, LODGING, & TRAVEL	1,500	376	1,500		1,500
61-612-6201	OFFICE EQUIPMENT/FURNITURE	4,500	1,073	3,000		3,000
61-612-6210	OPERATING SUPPLIES	4,250	8,411	8,000	4,930	5,275
61-612-6901	MISC EXPENSE	5,000	8,561	6,000	6,947	9,000
	Other Expense Subtotal	105,000	74,269	101,250	112,605	155,972
	CASHIERING & COLLECTING EXPENSE TOTAL	\$ 381,390	\$ 307,306	\$ 368,642	\$ 336,034	\$ 495,463

This is only a "clearing account" for cashiering and collecting payments. The actual expenses are budgeted and accounted in a proportional manner in several of the other funds.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
CENTRAL SERVICES - CASHIERING & COLLECTING REVENUES						
61-048-4812	CASHIERING AND COLLECTING	\$ 381,390	\$ 307,306	\$ 368,642	\$ 336,034	\$ 495,463

INTERNAL SERVICES FUND – CAPITAL EQUIPMENT PROGRAM – EQUIPMENT CHARGES FUNCTION

Equipment Operations: This activity consists of paying for expenses associated with the operation, maintenance, and repair of vehicles and large equipment. Funds received as revenue to this activity are ledger transfers of expenses shown as "equipment use charges" (Account No. 490 in many of the activities presented in this budget). Equipment use charges are based on historic and estimated expenses for motor fuel, equipment parts, supplies, internal and contract labor for repairs, and motor vehicle liability insurance. Equipment use charges are made based on mileage or hourly use of vehicles and equipment for the various municipal purpose. As with the other Internal Service Fund activates, this activity is operated as an "enterprise" fund. Though its revenues and expenses are expected to balance out over the years, this activity may show a fund balance or small deficit in the end of any given fiscal year.

Capital Equipment - Expenses

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
CAPITAL EQUIPMENT - EQUIPMENT OPERATION						
62-621-5502	VEHICLES	130,000	-	130,000	-	130,000
62-621-5507	CONST. EQUIPMENT	32,500	-	-	-	-
	Capital Expense Subtotal	162,500	-	130,000	-	130,000
62-621-6001	SALARIES AND WAGES	-	-	-	-	-
62-621-6002	OVERTIME WAGES	-	-	-	-	-
62-621-6010	ACCURED EMPLOYEE BENEFITS	-	-	-	-	-
	Personnel Expense Subtotal	-	-	-	-	-
62-621-6150	CONTRACT LABOR	125	-	-	-	-
62-621-6190	INSURANCE	2,250	893	956	-	-
62-621-6210	SUPPLIES	300	-	300	573	613
62-621-6410	MOTOR FUEL	68,500	101,725	108,846	79,502	83,477
62-621-6420	EQUIPMENT PARTS AND SUPPL	20,000	51,414	49,363	69,738	74,620
62-621-6430	EQUIPMENT REPAIR CHARGES	10,000	13,976	14,909	17,399	18,617
62-621-8801	TRANSFER TO OTHER FUNDS	250,000	282,500	-	-	-
62-621-6901	MISCELLANEOUS	(41)	-	-	-	-
	Other Expense Subtotal	351,134	450,508	174,373	167,212	177,327
	CAPITAL EQUIPMENT EXPENSE TOTAL	\$ 513,634	\$ 450,508	\$ 304,373	\$ 167,212	\$ 307,327

Capital Equipment - Revenues

ACCOUNT NUMBER	ACCOUNT TITLE	FY2022-23 BUDGET	FY2022-23 AUDITED	FY2023-24 BUDGET	FY2023-24 ESTIMATED	FY2024-25 PROPOSED
CAPITAL EQUIPMENT - EQUIPMENT OPERATION - REVENUES						
62-048-4810	EQUIPMENT USE CHARGE	\$ 304,892	\$ 266,092	\$ 298,794	\$ 254,492	\$ 292,818

The payments made from this activity represent disbursements of moneys previously appropriated and expensed as equipment use charges in the other activities of this budget.

Personnel Costs: There are no personnel costs from this account.

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CAPITAL IMPROVEMENT PROJECTS

Capital Improvement Budget Summary

	FY2022-23 BUDGET	FY2023-24 BUDGET	FY2024-25 BUDGET	FY2025-26 PLANNED	FY2026-27 PLANNED
GENERAL GOVERNMENT	2,500	85,000	110,000	-	-
PUBLIC SAFETY	83,550	203,556	223,400	1,800	1,800
PUBLIC WORKS	232,500	288,500	281,500	174,500	102,500
PLANNING/ECON DEVELOP	-	-	-	-	-
TOTAL GENERAL FUND	\$ 318,550	\$ 577,056	\$ 614,900	\$ 176,300	\$ 104,300
WATER UTILITY	303,358	54,518	380,958	45,000	5,001
SEWER UTILITY	303,692	595,692	848,692	428,692	308,692
ELECTRIC UTILITY	388,500	65,000	628,500	205,000	35,000
SANITATION	-	-	-	-	-
TOTAL ENTERPRISE FUNDS	\$ 995,550	\$ 715,210	\$ 1,757,650	\$ 678,692	\$ 348,695
ANNUAL OVERLAY	\$ 302,857	\$ 349,515	\$ 349,515	\$ 232,530	\$ 238,063
TOTAL ALL FUNDS	\$ 1,501,929	\$ 1,677,793	\$ 2,625,000	\$ 892,786	\$ 452,995

CAPITAL PROJECTS

GENERAL FUND

			FY2022-23 BUDGET	FY2023-24 BUDGET	FY2024-25 BUDGET	FY2025-26 PLANNED
GENERAL GOVERNMENT General Government						
Bldg & Grounds	01-164-5501	City Hall Server	-	-	15,000	
Bldg & Grounds	01-171-5501	Sonicwall for Cyber Security*		10,000		
Bldg & Grounds	01-171-5501	Video System in Council Chambers*	2,500			
Bldg & Grounds	01-171-5510	City Hall Maintenance - Roof Overlay		75,000	45,000	
Bldg & Grounds	01-171-5510	City Hall - Community Room Repair			50,000	
Subtotal			2,500	85,000	110,000	-
PUBLIC SAFETY						
Police						
Patrol	01-212-5502	Vehicles (Patrol SUV's)	30,650	110,650		
Patrol	01-212-6170	RMS System	9,100	9,106		
Patrol	01-210-5506	Server	-	-	16,000	
Patrol	01-212-5508	Balistic vests	1,800	1,800	2,400	1,800
Patrol	01-212-5508	Body Cameras	8,000	-		
Patrol	01-214-5510	CPD Building Improvements*		25,000	25,000	
Animal Control	01-251-5510	Animal Holding Facility Upgrades		10,000		
Subtotal			\$ 49,550	\$ 156,556	\$ 43,400	\$ 1,800
Fire						
Fire Protection	01-221-5501	New pagers	-		15,000	
Fire Protection	01-222-5504	SCBA Equipment	-	-		
Fire Protection	52-521-5504	SCBA Equipment	-	-		
Fire Protection	01-222-5504	Extrication Tool*	30,000	-		
Fire Protection	01-222-5504	Hose Roller*	4,000	-		
Fire Protection	52-521-5502	Fire Truck		35,000		
Fire Protection	01-222-5502	Fire Truck			165,000	
Fire Protection	01-222-6220	Turn-out Gear		12,000		
Subtotal			34,000	47,000	180,000	-
Public Safety Subtotal			\$ 83,550	\$ 203,556	\$ 223,400	\$ 1,800
Street						
Street Maint	01-312-5502	Street Sweeper	41,000	41,000		
Street Maint	01-312-5502	Service Truck		41,000		
Street Maint	01-312-5507	Dump Truck with Plow & Spreader**		76,000		
Street Maint	01-312-5507	Paint Sprayer		4,500		
Street Maint	01-312-5507	Spreader Stands (2)	7,000	-		
Sidewalk Maint	01-314-6210	Sidewalk Improvements			39,000	
Sidewalk Maint	01-314-6220	Power Screed		3,500		
Buildings & Grounds	01-315-5510	Reseal Roof			10,000	
Buildings & Grounds	01-315-5510	Heated Bays				
Snow & Ice Removal	01-316-6210	New Salt Shed			30,000	
Storm Drng	01-318-5509	Mower Tractor	-		75,000	75,000
Storm Drng	01-318-5509	Replacement Transit	2,000			
Storm Drng	01-318-5509	Gano Chance Storm Drainage			100,000	
Storm Drng	01-318-5509	Storm Water Projects				72,000
Storm Drng	01-318-5509	CHS Ditch	90,000	60,000		
Storm Drng	01-318-5509	Miles Street Ditch		35,000		
Storm Drng	01-318-5509	Storm Sewer Lining/Repair	50,000	25,000	25,000	25,000
Storm Drng	01-318-6142	Engineering	2,500	2,500	2,500	2,500
Street Dept. Subtotal			\$ 232,500	\$ 288,500	\$ 281,500	\$ 174,500
TOTAL GENERAL FUND			\$ 318,550	\$ 577,056	\$ 614,900	\$ 176,300

CAPITAL PROJECTS - SPECIAL REVENUE FUNDS DETAIL

*ARPA Funding Project

SPECIAL REVENUE FUNDS

Transportation Sales Tax

29-300-5509	ANNUAL OVERLAY	302,857	349,515	349,515	232,530	238,063
Subtotal		\$ 302,857	\$ 349,515	\$ 349,515	\$ 232,530	\$ 238,063

CAPITAL IMPROVEMENT PROJECTS

FISCAL YEAR 2024 - 2025

ASPHALT OVERLAY - PROJECTED EXPENDITURES

Street	Segment	Width	Length	Depth in inches:	Estimated Tons of Asphalt / Cub. Yds Concrete	Road Condition	Add'l costs	Estimates	FY 2024-25	FY 2025-26	FY 2026-27
Friendship Alley	Singleton to City of Centralia lot	16	260	2	50.27			4,846.03	4,846		
Alley by City Lot	Rollins to Collier	16	300	2	58.00			5,591.20	5,591		
Rollins St.	Switzler to Southgate	25	455	2	138.00			13,303.20	13,303		
Collier St.	Switzler to Southgate	25	455	2	138.00			13,303.20	13,303		
Coulter St.	All	20	766	2	185.15			17,848.46	17,848		
Kennan St.	All	20	390	2	94.25			9,085.70	9,086		
Walnut	Rodemyre to Sims	18	1550	4	421.00			40,584.40	40,584		
Bicentennial	All			2	680.00			65,552.00	65,552		
Switzler	Jefferson to Hwy 124	28	3058	2	1034.00			99,677.60	99,678		
S Central	Campbell to dead end going North			2	461.00			44,440.40	44,440		
City Parking Lot	Parking lot next to Extreme Mart			2	195.00			18,798.00	18,798		
Electric Shop	Entry, new parking lot, existing			2	171.00			16,484.40	16,484		
Golf Course	All			2	516.00			49,742.40		49,742	
Jenkins	Barnes to Sneed	24	1000	2	290.00			27,956.00		27,956	
Rollins	Gano to Cox	29	1631	2	571.00			55,044.40		55,044	
Brick	Lee to dead end going West	20	253	2	61.14			5,893.90		5,894	
Southgate	Howard Burton to Jefferson	23	1308	4	363.52			35,043.33		35,043	
Southgate	Allen to Switzler	20	1207	2	363.52			35,043.33		35,043	
Collier	Switzler to Southgate	25	460	4	138.96			13,395.74		13,396	
Kellogg	All		253	4	108.00			10,411.20		10,411	
Sims	Jefferson to dead end going West	20	2619	2	898.00			86,567.20			87,433
Lakeview	Jefferson to railroad tracks	28	2654	2	898.00			86,567.20			87,433
Porter	Tarr to Southland	22	305	2	81.08			7,816.11			7,894
Pool	All	18	930	2	202.00			19,472.80			19,668
Tidball	All	24	1262	2	366.00			35,282.40			35,635
7234+1600											-

Cost Totals

Total Tons

	\$ 817,751	\$ 349,515	\$ 232,530	\$ 238,063
8482.89	8482.89	3625.67	2412.14	2445.08
Less Contingency Reserve / Grant Funds				
Total from Transportation Sales Tax Fund	\$ 349,515	\$ 232,530	\$ 238,063	

CAPITAL PROJECTS - ENTERPRISE FUND DETAIL

ENTERPRISE FUNDS

			FY2022-23 BUDGET	FY2023-24 BUDGET	FY2024-25 BUDGET	FY2025-26 PLANNED	FY2026-27 PLANNED
WATER							
Comm & Central Serv	31-302-5506	Billing & Financial Software Upgrade			12,500		
Planning Admin	31-310-6901	Water Plant Engineering	5,000	5,000	5,000	5,000	5,001
Well Oper/Maint	31-303-5508	Well #3 Repairs	-	40,000	40,000		
Distrib Oper/Maint	31-306-5508	Valve Replacement	-	-	50,000		
Distrib Oper/Maint	31-306-5509	Hydrant Replacement (8 Hydrants)			30,000		
Distrib Oper/Maint	31-306-5509	Replacement Locator	3,500				
Distrib Oper/Maint	31-306-5509	UTV Plow Spreader and Rear Windshield	-	-	2,000		
Distrib Oper/Maint	31-306-5508	Water Meter - Replacement*	205,000				
Distrib Oper/Maint	31-306-5508	Skid Steer Box Broom Attachment 1/2				5,000	
Treatment/Oper/Maint	31-307-5508	Jackhammer Attachment	1,500				
Treatment/Oper/Maint	31-307-5508	Bar Saw / Pipe Saw	2,400				
Treatment/Oper/Maint	31-307-5508	Sampling Stations			8,000		
Treatment/Oper/Maint	31-307-5508	Tool Replacement includes Demo Saw			7,500		
Treatment/Oper/Maint	31-307-6901	Equipment Replacement	85,958	9,518	85,958		
Buildings & Grounds	31-309-5509	Shed for Dump Truck & Sewer Van			35,000	35,000	
Buildings & Grounds	31-309-5509	City Hall Improvements			80,000		
Water Dept. Subtotal			303,358	54,518	380,958	45,000	5,001

SEWER

Comm & Central Serv	32-322-5506	Billing & Financial Software Upgrade			12,500		
Planning Admin	32-321-5502	Truck for PW&U Director			22,500		
Collection Oper/Mt	32-323-5509	Sewer main lining*	150,000	150,000	275,000	50,000	50,000
Collection Oper/Mt	32-323-5509	Manhole lining	5,000	5,000	5,000	5,000	5,000
Collection Oper/Mt	32-323-5509	SCADA		10,000	-		
Collection Oper/Mt	32-323-5502	Combination Vacc Truck		160,000			
Collection Oper/Mt	32-323-5502	Replacement Sewer Camera Van	-		255,000	120,000	
Collection Oper/Mt	32-323-5508	New Flow Meter	15,000	-	-		
Collection Oper/Mt	32-323-5508	Water Meter - Replacement		137,000			
Lift Station Op/Mt	32-325-5509	Orchard St. Lift Station Upgrades	-	-	120,000	120,000	120,000
Land Application	32-328-6901	Equipment replacement	133,692	133,692	133,692	133,692	133,692
Land Application	32-328-5508	12 Foot Brush Hog	-	-	25,000		
Sewer Dept. Subtotal			303,692	595,692	848,692	428,692	308,692

ELECTRIC

Comm & Central Serv	33-332-5506	Billing & Financial Software Upgrade			25,000		
Building & Grounds	33-333-5510	City Hall improvements	49,000	35,000	80,000	5,000	5,000
Building & Grounds	33-333-5510	New Building for Equipment	50,000	-			
Building & Grounds	33-333-5510	Electric Barn Improvements			125,000		
Distribution O/M	33-334-5502	New Service Truck				50,000	
Distribution O/M	33-334-5502	Truck for PW&U Director 1/2			22,500		
Distribution O/M	33-334-5502	Bucket Truck (Little Wing)	135,000	-	-		
Distribution O/M	33-334-5502	Bucket Truck (Big Bird Replacement)	-		246,000		
Distribution O/M	33-334-5508	Skid Steer Box Broom Attachment 1/2					
Distribution O/M	33-334-5508	Skid Loader	67,000	-	-		
Distribution O/M	33-334-5508	Hi Pot Tester			5,000		
Distribution O/M	33-334-5508	Switch Gear			30,000		
Distribution O/M	33-334-5508	UTV Plow Spreader and Rear Windshield			2,000		
Distribution O/M	33-334-5509	Underground utilities	25,000	25,000	25,000	25,000	25,000
Distribution O/M	33-334-5509	Major Distribution Upgrades	50,000	-	-		
Distribution O/M	33-334-5509	Upgrade Wire Allen & Hickman				120,000	
Distribution O/M	33-334-5509	Dingo Trencher	-	-	53,000		
Distribution O/M	33-334-5509	Upgrade Electric Boxes in City Square			10,000		
Brush & Tree Control	33-338-5508	Stump Grinder	7,500				
Street Lighting	33-339-5508	LED street lights	5,000	5,000	5,000	5,000	5,000
Electric Dept. Subtotal			388,500	65,000	628,500	205,000	35,000

INTERNAL SERVICE FUNDS

			FY2022-23 BUDGET	FY2023-24 BUDGET	FY2024-25 BUDGET	FY2025-26 PLANNED	FY2026-27 PLANNED
CAPITAL EQUIPMENT							
Equipment Charges	62-621-5509	Transfer to General Fund for Capital	300,000	250,000			
Equipment Charges	62-621-5507	Mower for the Golf Course	32,500				
Equipment Charges	62-621-5502	Dump Truck w/Plow and Spreader**			130,000		
Capital Equipment Subtotal			332,500	250,000	130,000	-	-