



Annual Budget & Activity Report

April 1,2022 – March 31,2023

CITY OF CENTRALIA

ANNUAL BUDGET & ACTIVITY REPORT

FISCAL YEAR

APRIL 1, 2022 – MARCH 31, 2023



MAYOR

Chris Cox

ALDERMEN

David Wilkins	Ward 1	Christina Stevens
Robert Hudson, Jr.	Ward 2	Don Rodgers
Terri Motley	Ward 3	Landon Magley

CITY ADMINISTRATOR

Heather Russell

CITY CLERK

Tara Strain

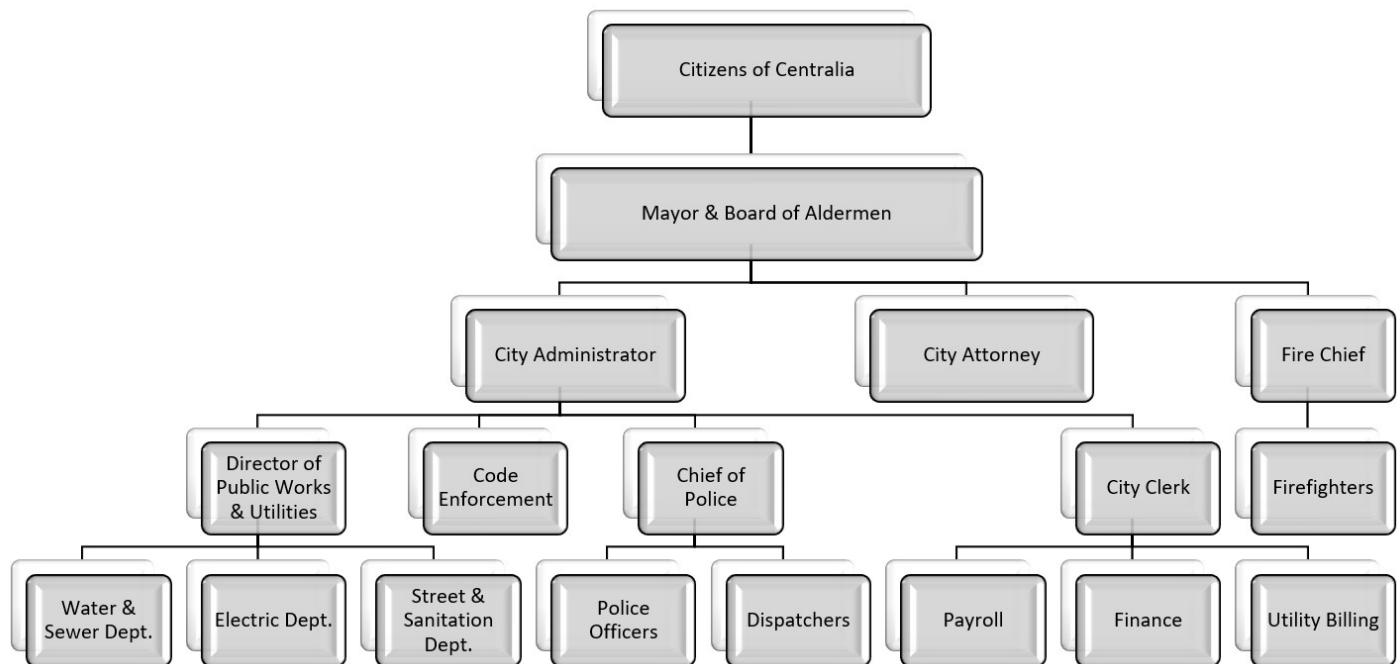
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ORGANIZATIONAL CHART



MESSAGE FROM THE CITY ADMINISTRATOR

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

Presented to you is the annual budget for the City of Centralia, Missouri, for the Fiscal Year 2022-23, that covers the period from April 1, 2022, to March 31, 2023. Under the Revised Statutes of the State of Missouri Section 67.010, municipalities are required to adopt an annual budget which must be balanced, which means that expenditures cannot exceed revenues and unencumbered balances. But the budget process is much more than just legal necessity. Adopting the budget is the most important planning tool the City employs on an annual basis. It is the only time all the activities of the City are reviewed at one time by the Board of Alderman and the City Staff.

The budget presented to the Board is balanced, meaning there are sufficient resources between expected revenues and available unreserved fund balances in each of the funds. The City maintains several funds that are financially independent operations. The traditional governmental activities are found in the General Fund and include the Fire, Police, Street and General Government. Each of the four utilities, Water, Sewer (or Wastewater), Electric and Sanitation (Solid Waste). The city manages the special revenue funds for the Park Department, the Library, the Cemetery, the Transportation Sales Tax Fund, and the Public Safety Sales Tax Fund.

Sales tax and other revenues have remained steady despite predictions of sales tax losses due to the pandemic. The budget for FY2022-23 reflects the addition of a full-time Finance Clerk at City Hall that will replace the position lost due to the RIF in FY2020-21. By maintaining staffing levels, the city can work with available resources to best benefit the citizens of Centralia.

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

- Repair of sidewalks along Railroad Street
- Underground electric
- Continued work on the Water Treatment Plant upgrades
- Began work on the Wastewater Treatment Facility improvement plan
- Asphalt overlay of 2.28 miles of City streets

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 FY2022 - 2023:

- Completing upgrades to the Water Treatment Plant & Wastewater Treatment Facility
- Conversion of the Community Room into additional office space - \$150,000
- Replacement of Water Meters – Year 1 of 2 - \$205,000
- Sewer main and manhole lining - \$155,000
- Replacement of the flow meter to detect I & I - \$15,000
- Purchase of a replacement skid loader for the Electric Dept. - \$67,000
- Purchase of a stump grinder - \$7,500
- Purchase of a new dump truck with a snowplow and spreader attachment - \$160,000
- Replacement of the Vacc trailer with a Vacc Truck - \$160,000
- Overlay of 2.075 miles of streets - \$323,641
- Installation and/or replacement of sidewalks along Booth Street and Cox Street - \$31,828

The budget also allows for the third of four pay increases, resulting from wage adjustments based on the wage study conducted in FY19 for all hourly workers. The final wage adjustments should occur in FY2023-24.

During the upcoming fiscal year, we need to continue to look at ways to maintain an adequate unreserved fund balance in the General Fund. Increases in operational costs may put a strain on this fund, and we should attempt to retain a balance of 16% of the General Fund expenses.

Other challenges face the City in FY2023 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 28, 2022, 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 budget that is workable and prepares us for the year ahead.

I continued the practice of using 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.

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,

Heather Russell

City Administrator

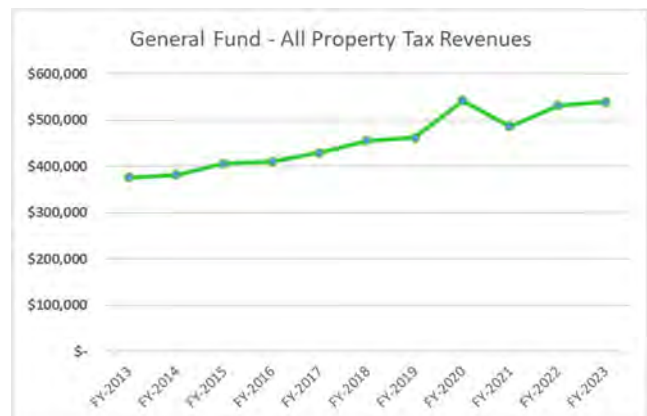
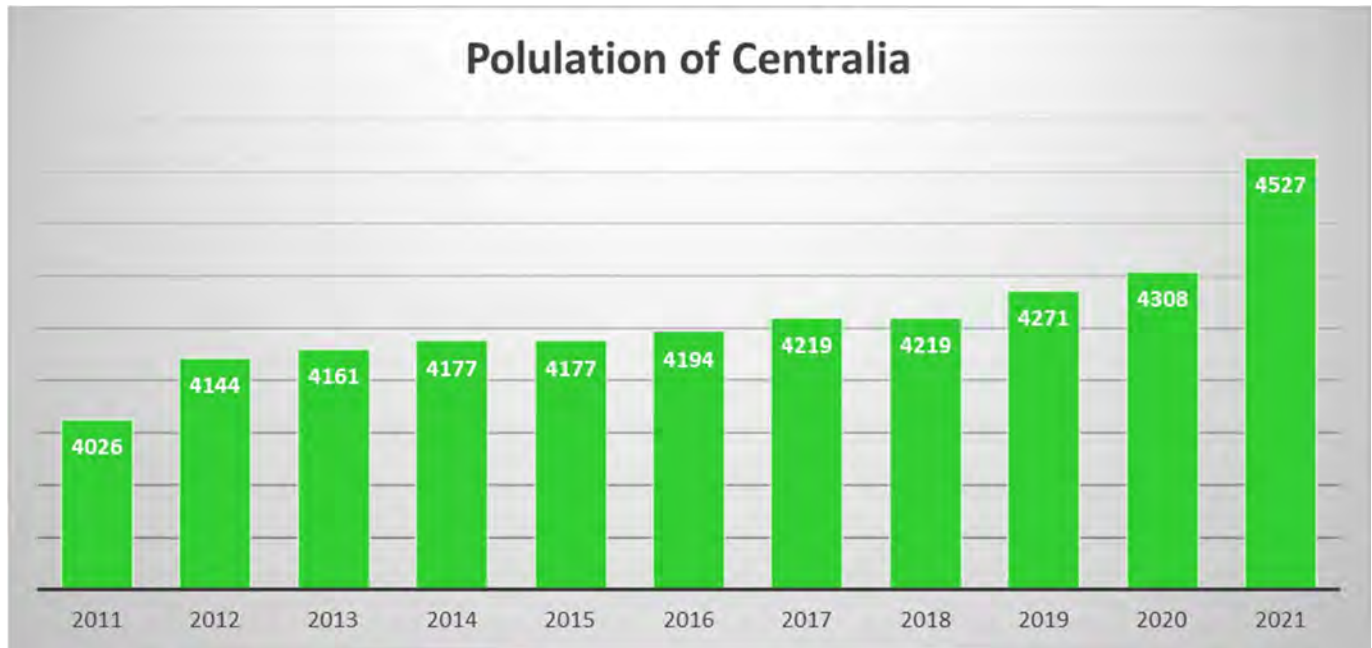
SUMMARY OF ALL BUDGETED FUNDS

	Estimated Fund Balance April 1, 2022	Revenues	Expenditures	End Balance March 31, 2023
General Fund	\$ 1,044,894	\$ 2,773,521	\$ (3,818,416)	\$ (0)
Golf Course	\$ 0	\$ 433,917	\$ (433,917)	\$ (0)
Municipal Pool	\$ 0	\$ 92,331	\$ (92,331)	\$ 0
Park Areas	\$ 229,407	\$ 287,664	\$ (283,448)	\$ 233,624
Recreation Center	\$ 282,278	\$ 269,883	\$ (347,007)	\$ 205,154
Park Sales Tax	\$ 15,457	\$ 251,554	\$ (230,898)	\$ 36,113
Library Operations	\$ -	\$ 376,222	\$ (376,222)	\$ -
Library Bond	\$ 175	\$ 18	\$ -	\$ 193
Cemetery Operations	\$ 169,777	\$ 56,694	\$ (55,416)	\$ 171,055
Avenue of Flags	\$ 23,813	\$ 11,953	\$ (4,671)	\$ 31,095
Public Safety Sales Tax	\$ 456	\$ 251,631	\$ (251,178)	\$ 910
Public Safety Sales Tax Reserve	\$ 49,339	\$ 74,456	\$ -	\$ 123,795
Transportation Sales Tax	\$ 388,253	\$ 322,409	\$ (362,085)	\$ 348,577
Water + Equip. Replacement	\$ 710,233	\$ 794,888	\$ (1,217,339)	\$ 287,782
Sewer + Equip. Replacement	\$ 807,893	\$ 4,398,746	\$ (4,210,090)	\$ 996,550
Electric	\$ 798,476	\$ 3,863,511	\$ (4,574,220)	\$ 87,767
Sanitation	\$ 90,538	\$ 550,447	\$ (563,707)	\$ 77,279
Chance Trust Fund	\$ 224,311	\$ 19	\$ (4,842)	\$ 219,488
Capital Projects	\$ 39,825	\$ 1,880	\$ (35,000)	\$ 6,705
ARPA Funding	\$ 383,021	\$ 430,913	\$ (500,000)	\$ 313,934
Internal Service Equipment	\$ 214,625	\$ 302,106	\$ (513,675)	\$ 3,056

All Funds Combined

\$ 5,472,772 \$ 15,544,764 \$ (17,874,461) \$ 3,143,075

HISTORICAL DATA



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 running 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, and rabies 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.

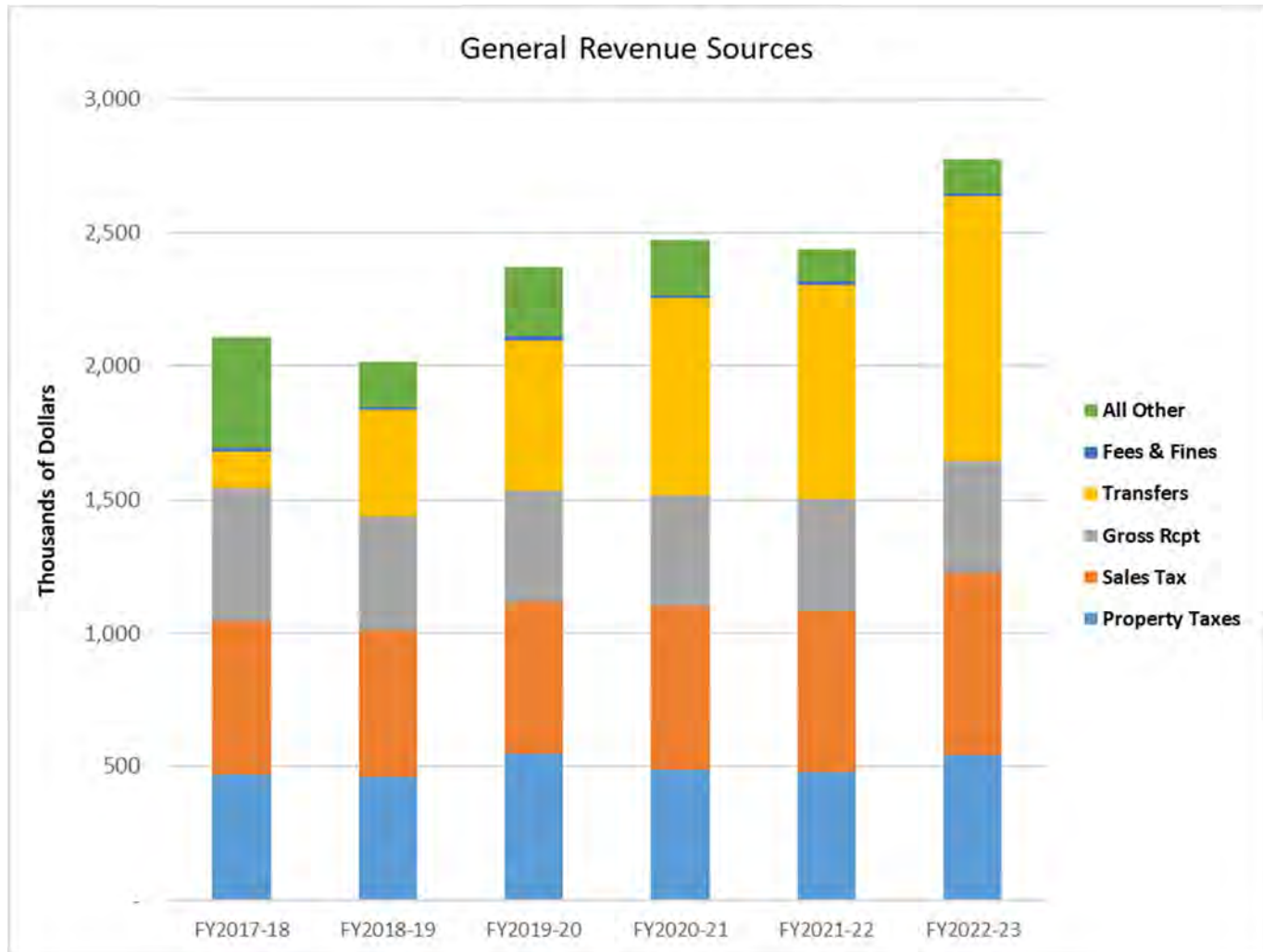
Community Planning and Economic Development funds the City's contribution to the Chamber of Commerce, and the county-wide organization based in Columbia, REDI (Regional Economic Development, Inc.).

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 16% (two month) reserve in case of catastrophic disaster, the City could function for at least two months. However, due to increase in budgetary items and decline in sales tax revenue, the reserves in the general fund for FY21 equaled 12.41%, FY22 equaled 25%, and FY23 equals 11.5%.

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

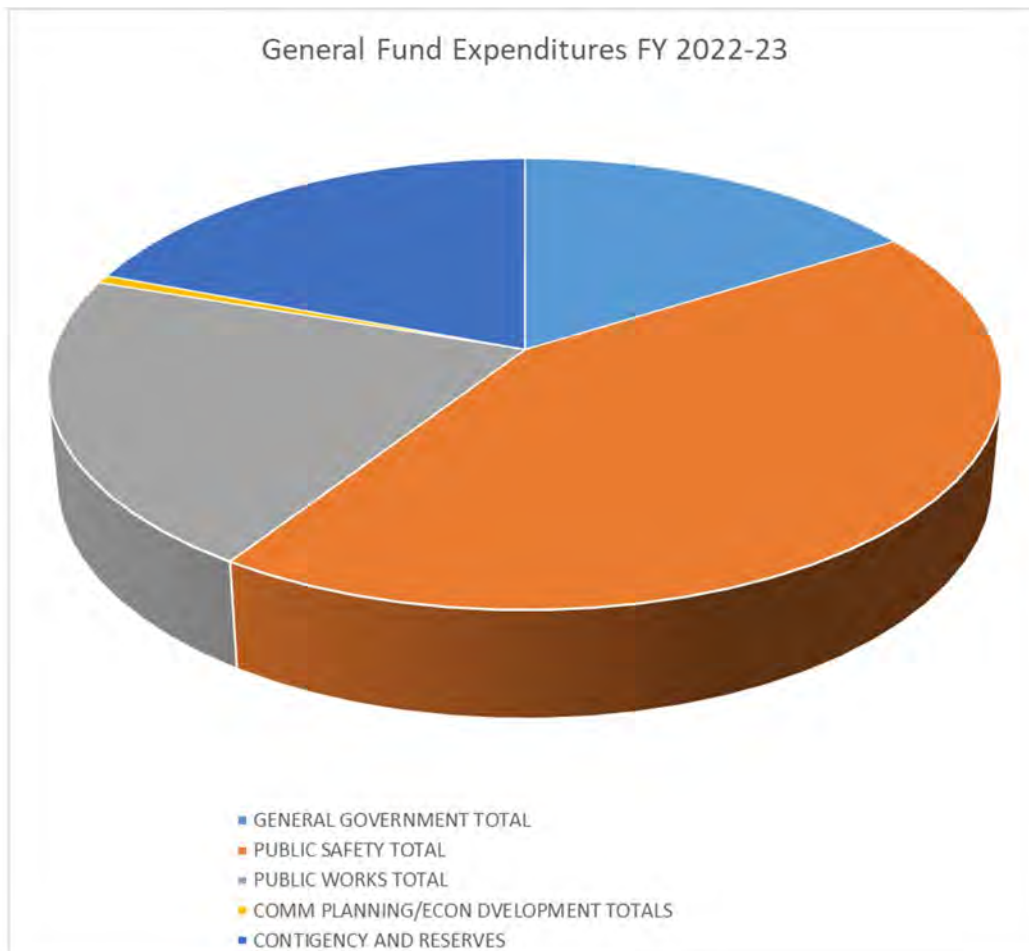
GENERAL FUND CASH FLOW

	Budget FY2021	Actual FY2021	Budget FY2022	Estimated FY2022	Budget FY2023
Estimated Cash Balance April 1	\$ 539,168	\$ 379,435	\$ 847,538	\$ 669,875	\$ 1,044,894
Expected/Actual Revenues	\$ 2,325,296	\$ 2,471,835	\$ 2,435,049	\$ 2,693,919	\$ 2,773,521
Available for Appropriation	\$ 2,864,464	\$ 2,851,270	\$ 3,282,587	\$ 3,363,794	\$ 3,818,415
Proposed Appropriation	\$ (2,868,206)	\$ (2,003,732)	\$ (3,282,586)	\$ (2,318,900)	\$ (3,818,416)
Estimated Unencumbered Balance March 31	\$ (3,742)	\$ 847,538	\$ 0	\$ 1,044,894	\$ (0)



GENERAL FUND REVENUE & EXPENSE SUMMARY

GENERAL FUND	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
LOCAL TAXES TOTAL	539,963	485,973	479,238	531,705	539,249
SALES TAX TOTAL	563,482	619,737	605,110	671,425	685,495
GROSS RECEIPTS TOTAL	400,612	412,987	417,641	415,136	422,754
LICENSES AND PERMITS TOTAL	36,253	48,269	47,457	31,461	32,294
INTERGOVERNMENTAL REVENUES TOTAL	68,000	50,587	66,197	67,262	65,500
CHARGES FOR SERVICES TOTAL	2,000	2,574	1,600	4,202	1,600
FINES AND FORFEITURES TOTAL	12,663	12,308	14,188	10,334	10,342
TRANSFERS TOTAL	680,000	734,100	801,617	872,591	988,560
OTHER REVENUES TOTAL	22,324	105,300	2,000	89,804	27,727
GENERAL FUND REVENUES TOTAL	\$ 2,325,296	\$ 2,471,835	\$ 2,435,049	\$ 2,693,919	\$ 2,773,521
GENERAL GOVERNMENT TOTAL	527,802	487,018	596,518	402,401	677,462
PUBLIC SAFETY TOTAL	1,293,718	1,148,264	1,387,067	1,394,314	1,772,505
PUBLIC WORKS TOTAL	524,920	338,290	545,059	495,935	793,048
COMM PLAN/ECON DEV. TOTALS	41,550	30,159	26,325	26,249	21,550
CONTIGENCY AND RESERVES	480,216	-	727,618	-	178,457
GENERAL FUND EXPENDITURES	\$ 2,387,990	\$ 2,003,732	\$ 2,554,968	\$ 2,318,900	\$ 3,264,565



GENERAL REVENUE DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
LOCAL TAXES						
01-041-4001	REAL PROPERTY TAXES	281,062	269,527	267,200	294,211	300,096
01-041-4002	PERSONAL PROPERTY TAXES	142,703	100,140	99,340	113,886	116,164
01-041-4003	BUSINESS PROPERTY SURCHAR	86,982	88,265	85,242	87,193	86,757
01-041-4004	RR/UTILITY PROPERTY TAX	5,291	5,645	5,605	6,084	6,053
01-041-4005	FINANCIAL INSTITUTION TAX	3	-	-	3,167	3,151
01-041-4012	PROP. TAX DELINQ./1ST YR	14,354	14,129	13,961	19,177	19,081
01-041-4013	PROP. TAX. DEL.-2ND PR YR.	4,795	4,563	4,523	4,136	4,115
01-041-4023	INT. PENAL. ON DEL PROP T	4,773	3,704	3,367	3,852	3,833
01-041-4042	PAYMENTS FROM INDUSTRY	-	-	-	-	-
		539,963	485,973	479,238	531,705	539,249
SALES TAXES						
01-041-4020	STATE LOCAL SALES & USE T	399,248	455,730	446,571	490,400	502,660
01-041-4050	STATE GAS & MOTOR FUEL TA	98,246	99,102	97,023	113,511	114,646
01-041-4060	STATE AUTO SALES TAX	60,816	59,670	56,390	62,376	63,000
01-041-4061	75% TOBACCO STAMPS & TX-G	5,171	5,236	5,126	5,138	5,190
		563,482	619,737	605,110	671,425	685,495
GROSS RECEIPTS						
01-041-4081	GROSS RECEIPTS TAX-NAT. G	81,107	78,399	79,183	88,003	87,563
01-041-4082	GROSS RECEIPTS TAX-PHONE	76,016	89,248	93,838	82,045	81,634
01-041-4083	GROSS RECEIPTS TAX --ELEC	231,729	242,396	241,735	243,689	252,158
01-041-4085	GROSS RECEIPT TX-BASIC CA	11,760	2,944	2,885	1,400	1,400
	Gross Receipts Subtotal	400,612	412,987	417,641	415,136	422,754
LICENSES & PERMITS						
01-042-4252	LIQUOR LICENSES	2,286	2,550	2,276	2,625	2,600
01-042-4253	BUSINESS LICENSES	6,716	5,236	7,378	4,776	4,752
01-042-4254	ANIMAL REGISTRATION	982	662	549	684	680
01-042-4255	FIREWORKS STAND PERMIT	75	75	74	-	-
01-042-4260	BUILDING & PLUMBING PERMITS	24,373	37,542	35,241	20,796	21,836
01-042-4263	ALCOHOL PERMIT - SPECIAL EVENT	-	-	-	150	150
01-042-4264	GOLF CART PERMITS	1,821	2,205	1,940	2,430	2,275
	Licenses & Permits Subtotal	36,253	48,269	47,457	31,461	32,294
INTERGOVERNMENTAL REVENUES						
01-043-4303	COMMUNITY DEVEL. BLOCK GR	-	3,620	-	-	-
01-043-4302	FEDERAL SRTS GRANT	-	-	-	-	-
01-043-4331	MMRPC FEMA GRANT	-	-	-	-	-
01-043-4322	LEAP/Other Police Grant	5,000	8,979	-	-	-
01-043-4323	MO. POST COMMISSION FEES	500	500	500	500	500
01-043-4325	HOMELAND SECURITY GRANT	-	450	-	-	-
01-043-4304	COUNTY ROAD PAYMENT	62,500	37,038	65,697	66,762	65,000
01-043-4370	SCHOOL REIMBURSE FOR SRO	-	-	-	-	-
	Intergovernmental Subtotal	68,000	50,587	66,197	67,262	65,500

GENERAL REVENUE DETAIL – continued

ACCOUNT NUMBER	ACCOUNT TITLE	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
CHARGES FOR SERVICES						
01-044-4699	MISC - DONATIONS	500	1,220	500	3,002	500
01-044-4745	MAPS & COPIES	250	434	250	272	250
01-044-4750	ANIMAL CARE CHARGES	1,250	920	850	928	850
Charges for Services Subtotal		2,000	2,574	1,600	4,202	1,600
FINES & FORFEITURES						
01-045-4215	FINES - BIOMETRIC FEE	350	136	154	16	16
01-045-4224	FINES-RESTITUTION	850	1,845	1,863	-	-
01-045-4226	ALCOHOL/DRUG RECOUPMENT F	225	80	81	-	-
01-045-4227	FINES PENDING PLEA AMENDM	388	-	-	-	-
01-045-4228	FINES, POLICE TRAINING	350	55	96	16	75
01-045-4229	SHERIFF'S RETIREMENT FUND	-	-	-	-	-
01-045-4230	FINES-OTHER	10,500	10,192	11,994	10,302	10,251
01-045-4231	BOND MONEY TRANSFER ACCOU	-	-	-	-	-
01-045-4232	BOND HELD MUNICIPAL COURT	-	-	-	-	-
Fines & Forfeitures Subtotal		12,663	12,308	14,188	10,334	10,342
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	200,000	230,000	350,000	350,000	250,000
01-040-4459	APPROP. TRANSFER/SEWER	50,000	50,000	-	-	50,000
01-040-4460	TRANS TO PD FROM PUB. SAFETY SALES TAX	135,000	102,050	100,809	110,273	113,030
01-040-4461	TRANS TO FIRE FROM PUB. SAFETY SALES TAX	45,000	102,050	100,809	110,273	113,030
01-040-4462	TRANSFER FROM ARPA FUNDS	-	-	-	52,044	212,500
Transfer from Other Funds Subtotal		680,000	734,100	801,617	872,591	988,560
OTHER REVENUES						
01-046-4110	INTEREST	19,824	3,002	500	2,741	2,727
01-046-4610	SALE OF LAND	-	-	-	-	-
01-046-4620	RENTAL CITY PROPERTY	-	13,667	-	10,185	-
01-046-4630	SALE OF EQUIPMENT	2,500	-	1,000	42,148	25,000
01-046-4690	OTHER CONTRIBUTIONS	-	4,354	500	-	-
01-046-4697	LOSS/GAIN ON SALE	-	-	-	-	-
01-046-4698	MISCELLANEOUS	-	84,277	-	34,730	-
Other Revenue Subtotal		22,324	105,300	2,000	89,804	27,727
GENERAL FUND REVENUES TOTAL		\$ 2,325,296	\$ 2,471,835	\$ 2,435,049	\$ 2,693,919	\$ 2,773,521

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

	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
GENERAL GOVERNMENT					
Legislative Subtotal	66,533	77,428	85,200	79,517	88,113
Aldermen & Other Bds and					
110 Commissions	38,395	45,528	47,371	46,351	47,563
113 Ordinances/Proceedings	28,138	31,900	37,829	33,166	40,550
Judicial Subtotal	74,209	79,858	78,831	92,073	102,103
121 Municipal Court	23,371	29,953	18,209	18,837	18,000
122 Public Defense	20,700	20,940	25,100	36,923	47,500
123 Legal Research	30,138	28,965	35,522	36,312	36,603
Executive Subtotal	6,920	3,523	6,320	6,287	8,212
131 Mayor	6,920	3,523	6,320	6,287	8,212
Management Subtotal	169,933	126,903	134,483	118,900	156,795
141 City Administrator	123,179	106,511	129,133	113,773	134,356
142 Clerical & Customer Service	46,754	20,391	5,350	5,127	22,438
Elections Subtotal	3,450	13,495	7,750	3,995	4,100
151 Elections	3,450	13,495	7,750	3,995	4,100
Finance Subtotal	157,807	139,624	126,433	108,177	169,837
Internal Acctg/Audit - City					
161 Treasurer	3,931	4,143	4,086	4,513	4,498
162 Payroll	13,771	11,032	750	405	21,988
163 Purchasing	14,145	13,638	500	(244)	500
164 Cashiering/Collecting	42,149	43,515	45,337	34,080	45,174
165 Accounting	48,811	35,796	40,761	42,554	70,177
166 Independent Audit	35,000	31,500	35,000	26,870	27,500
Gen. Gov. Building & Grounds Subtotal	48,950	46,187	157,500	(6,546)	148,302
171 City Hall Building & Grounds	48,950	46,187	157,500	(6,546)	148,302
GENERAL GOVERNMENT TOTAL	\$ 527,802	\$ 487,018	\$ 596,518	\$ 402,401	\$ 677,462

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET		FY2022-23 PROPOSED
ALDERMEN, BOARDS & COMMISSIONS						
01-110-6001	SALARIES AND WAGES	600	600	600	600	600
01-110-6010	ACCRUED EMPLOYEE BENEFITS	35,595	44,122	44,171	42,978	44,613
	Personnel Expense Subtotal	36,195	44,722	44,771	43,578	45,213
01-110-6110	PRINTING, PUBLICATIONS, A	-	-	-	-	-
01-110-6120	DUES/MEMBERSHIPS/SUBSCRIP	250	48	250	135	250
01-110-6144	CONSULTANT'S SERVICES	-	-	-	-	-
01-110-6150	CONTRACT LABOR	500	45	250	-	-
01-110-6180	MEALS, LODGING & TRAVEL	500	-	500	679	750
01-110-6201	OFFICE SUP.FURNITURE,EQUI	250	-	900	792	500
01-110-6210	OPERATING SUPPLIES	100	114	100	566	250
01-110-6901	MISCELLANEOUS	600	600	600	600	600
	Operating Expense Subtotal	2,200	806	2,600	2,772	2,350
ALDERMEN, BOARDS & COMMISSIONS EXPENSE SUBTOTAL		\$ 38,395	\$ 45,528	\$ 47,371	\$ 46,351	\$ 47,563

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.

Position Title	Anticipated Annual Salary	Anticipated Benefit Rate	Actual Hours FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		Budgeted Wages & AEB		
			Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
Aldermen (6)	\$ 100	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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET		FY2022-23 PROPOSED
ORDINANCES & PROCEEDINGS						
01-113-6001	SALARIES AND WAGES	23,438	23,411	26,179	24,156	26,179
01-113-6010	ACCRUED EMPLOYEE BENEFITS	1,000	5,104	4,549	4,377	4,421
Personnel Expense Subtotal		24,438	28,515	30,729	28,533	30,600
01-113-6101	POSTAGE AND FREIGHT	175	1,156	1,200	1,425	1,450
01-113-6120	DUES/MEMBERSHIPS/SUBSCRIPT.	100	94	100	584	600
01-113-6140	PROF SERV. - LEGAL	-	-	5,000	-	5,000
01-113-6150	CONTRACT LABOR	2,500	3,384	1,500	2,624	2,650
01-113-6210	OPERATING SUPPLIES	1,200	-	600	-	250
Other Expense Subtotal		3,700	3,384	7,100	4,633	9,950
ORDINANCES & PROCEEDINGS EXPENSE SUBTOTAL		28,138	31,900	37,829	33,166	40,550

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

Position Title	Anticipated Annual Salary	Actual Hours FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		Budgeted Wages & AEB	
		Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Annual Wages	AEB
City Attorney	\$ 52,359	50%		50%		50%		\$ 26,179	\$ 1,000
								\$ 26,179	\$ - \$ 1,000

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
MUNICIPAL COURT						
01-121-6001	SALARIES AND WAGES	18,923	29,457	16,559	4,573	-
01-121-6002	OVERTIME WAGES	362	276	-	-	-
01-121-6010	ACCRUED EMPLOYEE BENEFITS	2,586	-	1,000	-	-
	Personnel Expense Subtotal	21,871	29,733	17,559	4,573	-
01-121-6110	PRINT.,PUBLICATIONS, ADV.	100	-	100	-	-
01-121-6120	DUES, TUITION & TRAINING	300	-	150	-	-
01-121-6133	UTILITIES-TELEPHONE	100	100	-	-	-
01-121-6150	CONTRACT LABOR	-	-	-	14,264	18,000
01-121-6180	MEALS, LODGING, TRAVEL	800	-	250	-	-
01-121-6210	OPERATING SUPPLIES	200	120	150	-	-
	Other Expense Subtotal	1,500	220	650	14,264	18,000
	MUNICIPAL COURT EXPENSE SUBTOTAL	23,371	29,953	18,209	18,837	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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
PUBLIC DEFENSE						
01-122-6101	POSTAGE	-	-	-	-	-
01-122-6110	PRINTING	-	-	-	-	-
01-122-6140	PROFESSIONAL SERVICES-LEG	10,000	1,175	10,000	-	10,000
01-122-6190	INSURANCE	10,000	19,765	14,650	36,923	37,500
01-122-6210	OPERATING SUPPLIES	200	-	200	-	-
01-122-6901	MISCELLANEOUS	500	-	250	-	-
PUBLIC DEFENSE EXPENSE SUBTOTAL		20,700	20,940	25,100	36,923	47,500

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
LEGAL RESEARCH						
01-123-6001	SALARIES AND WAGES	23,438	23,411	23,893	24,156	26,179
01-123-6010	ACCRUED EMPLOYEE BENFITS	500	5,104	4,430	4,127	4,474
Personnel Expense Subtotal		23,938	28,516	28,322	28,282	30,653
01-123-6110	PRINTING, PUBLICATIONS, A	500	-	250	-	250
01-123-6120	DUES/MEMBER/SUBS/TUITION	500	449	1,750	400	700
01-123-6140	PROFESSIONAL SERV - LEGAL	5,000	-	5,000	7,630	5,000
01-123-6210	OPERATING SUPPLIES	200	-	200	-	-
Other Expense Subtotal		6,200	449	7,200	8,030	5,950
LEGAL RESEARCH EXPENSE SUBTOTAL		30,138	28,965	35,522	36,312	36,603

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

Position Title	Anticipated Annual Salary	Anticipated Benefit Rate	Actual Hours FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		Budgeted Wages & AEB		
			Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Annual Wages		AEB
City Attorney	\$	52,359	50%		50%		50%		\$ 26,179		\$ 500
									\$ 26,179	\$ -	\$ 500

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
MAYORAL						
01-131-5506	DATA PROCESSING EQUIPMENT - CAPITAL	-	-	-	-	1,000
	Capital Expense Subtotal	-	-	-	-	1,000
01-131-6001	SALARIES AND WAGES	1,500	1,500	1,500	1,500	1,500
01-131-6010	ACCRUED EMPLOYEE BENEFITS	520	434	520	259	262
	Personnel Expense Subtotal	2,020	1,934	2,020	1,759	1,762
01-131-6101	POSTAGE AND FREIGHT	-	-	-	-	-
01-131-6110	PRINTING, PUB., AND ADV.	1,200	584	750	1,788	1,800
01-131-6120	DUES/MEMBER/SUBS/TUITION	600	119	500	400	500
01-131-6133	MAYOR CELL PHONE	800	731	800	681	700
01-131-6150	CONTRACT LABOR	100	-	250	988	500
01-131-6180	MEALS, LODGING, TRAVEL	1,000	-	750	(20)	750
01-131-6201	OFFICE SUPPLIES, FURNITUR	1,000	-	1,000	613	1,000
01-131-6210	OPERATING SUPPLIES	100	-	100	27	100
01-131-6901	MISCELLANEOUS	100	155	150	50	100
	Other Expense Subtotal	4,900	1,590	4,300	4,527	5,450
	EXECUTIVE/MAYOR EXPENSE SUBTOTAL	6,920	3,523	6,320	6,287	8,212

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

Position Title	Anticipated Annual Salary	Anticipated Benefit Rate	Actual Hours FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		Budgeted Wages & AEB	
			Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Annual Wages	AEB
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.

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
	CITY ADMINISTRATOR					
01-141-6001	SALARIES	72,800	68,837	78,000	71,691	86,268
01-141-6010	ACCRUED EMPLOYEE BENEFITS	37,629	31,189	40,083	29,395	38,438
	Personnel Expense Subtotal	110,429	100,026	118,083	101,087	124,706
01-141-6101	POSTAGE AND FREIGHT	-	-	-	-	-
01-141-6110	PRINTING, PUB.AND ADV.	1,200	-	500	2,474	2,000
01-141-6120	DUES, MEMBERSHIPS, SUB. & TU	5,500	3,324	5,500	6,277	2,500
01-141-6133	UTILITIES-TELEPHONE, FAX	4,000	2,058	3,000	1,988	2,000
01-141-6150	CONTRACT LABOR	250	200	250	-	-
01-141-6180	MEALS, LODGING, TRAVEL	750	486	750	1,727	2,500
01-141-6201	OFFICE SUPP & FURNITURE	300	-	300	-	300
01-141-6210	OPERATING SUPPLIES	500	417	600	221	250
01-141-6901	MISCELLANEOUS	250	-	150	-	100
	Other Expense Subtotal	12,750	6,485	11,050	12,687	9,650
	CITY ADMINISTRATOR SUBTOTAL	123,179	106,511	129,133	113,773	134,356

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

Because the time of the City Administrator is spread over so many activities daily, his or her salary is budgeted within this account.

Personnel Costs

Position Title	Anticipated Annual Salary	Anticipated Benefit Rate	Actual Hours FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		Budgeted Wages & AEB	
			Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Annual Wages	AEB
City Administrator	\$ 86,268	\$ 18.48	100%		100%		100%		\$ 86,268	\$ 38,438
									\$ 86,268	\$ - \$ 38,438

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
CLERICAL & CUSTOMER SERVICE						
01-142-6001	SALARIES AND WAGES	23,322	10,077	-	(729)	13,230
01-142-6002	OVERTIME WAGES	-	460	-	-	-
01-142-6010	ACCRUED EMPLOYEE BENEFITS	11,732	5,040	-	-	6,608
Personnel Expense Subtotal		35,054	15,578	-		19,838
01-142-6120	DUES/MEMBER/SUBS/TUITION	1,500	157	500	1,958	1,000
01-142-6180	MEALS, LODGING, TRAVEL	1,500	545	500	1,856	1,000
01-142-6201	OFFICE SUPPLIES, FURNITUR	500	220	250	322	250
01-142-6210	OPERATING SUPPLIES	7,500	3,723	3,500	990	250
01-142-6901	MISCELLANEOUS	100	-	100	-	100
Other Expense Subtotal		11,700	4,813	5,350	5,127	2,600
CLERICAL & CUSTOMER SERVICE SUBTOTAL		46,754	20,391	5,350	5,127	22,438

Personnel Costs

	Anticipated			Actual Hours FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		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
Asst. City Clerk III	\$ -	\$ -	\$ -	173	9					\$ -	\$ -	\$ -
Asst. City Clerk I	\$ -	\$ -	\$ -	8	1					\$ -	\$ -	\$ -
Asst. City Clerk I	\$ -	\$ -	\$ -	12	13					\$ -	\$ -	\$ -
Deputy City Clerk/AP Clerk				208						\$ -	\$ -	\$ -
City Clerk	\$ 58,180		\$ 13.97	10%				25%		\$ 13,230	\$ -	\$ 6,608
										\$ 13,230	\$ -	\$ 6,608

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
ELECTIONS						
01-151-6110	PRINTING	250	-	250	522	600
01-151-6150	CONTRACT LABOR	3,200	13,495	7,500	3,473	3,500
01-151-6901	MISCELLANEOUS	-	-	-	-	-
ELECTIONS SUBTOTAL		3,450	13,495	7,750	3,995	4,100

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
CITY TREASURER/INTERNAL AUDITOR						
01-161-6001	SALARIES AND WAGES	3,091	3,091	3,246	3,246	3,408
01-161-6010	ACCRUED EMPLOYEE BENEFITS	240	577	240	561	240
Personnel Expense Subtotal		3,331	3,668	3,486	3,806	3,648
01-161-6110	PRINTING, PUB. AND ADV.	-	-	-	20	150
01-161-6120	DUES/MEMBER/SUBS/TUITION	400	275	400	587	600
01-161-6141	PROF SERVICES - ACCOUNTIN	-	-	-	-	-
01-161-6190	INSURANCE	200	200	200	100	100
01-161-6210	OPERATING SUPPLIES	-	-	-	-	-
01-161-6901	MISCELLANEOUS	-	-	-	-	-
Other Expense Subtotal		600	475	600	707	850
CITY TREASURER SUBTOTAL		3,931	4,143	4,086	4,513	4,498

City Treasurer/Internal Auditor Personnel Costs

Anticipated Annual Salary	Actual Hours FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		Budgeted Wages & AEB		
	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
City Treasurer	\$	3,408	100%	100%	100%	\$	3,408	\$ -	\$ 240
						\$	3,408	\$ -	\$ 240

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
HUMAN RESOURCES & PAYROLL						
01-162-6001	SALARIES AND WAGES	8,966	6,902	-	199	13,230
01-162-6002	OVERTIME WAGES	-	494	-	-	-
01-162-6010	ACCRUED EMPLOYEE BENEFITS	4,605	3,635	-	90	6,608
	Personnel Expense Subtotal	13,571	11,032	-	289	19,838
01-162-6110	PRINTING,PUBLICATIONS,ADV	-	-	-	-	250
01-162-6120	DUES/MEMBER/SUBS/TUITION	-	-	250	15	650
01-162-6180	MEALS, LODGING, TRAVEL	-	-	250	-	1,000
01-162-6201	OFFICE SUPPLIES/FURNITURE	-	-	-	-	-
01-162-6210	OPERATING SUPPLIES	200	-	250	101	250
	Other Expense Subtotal	200	-	750	116	2,150
	PAYROLL SUBTOTAL	13,771	11,032	750	405	21,988

Personnel Costs

	Anticipated			Actual Hours FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		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
Asst. City Clerk III	\$ -	\$ -	\$ -	416	14	11				\$ -	\$ -	\$ -
City Clerk	\$	58,180	\$ 13.97	0	0			25%		\$ 13,230	\$ -	\$ 6,608
										\$ 13,230	\$ -	\$ 6,608

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
PURCHASING						
01-163-6001	SALARIES AND WAGES	9,818	7,796	-	-	-
01-163-6002	OVERTIME WAGES	-	-	-	-	-
01-163-6010	ACCRUED EMPLOYEE BENEFITS	3,827	5,398	-	(244)	-
	Personnel Expense Subtotal	13,645	13,194	-	(244)	-
01-163-6210	OPERATING SUPPLIES	500	445	500	-	500
	Other Expense Subtotal	500	445	500	-	500
	PURCHASING SUBTOTAL	14,145	13,638	500	(244)	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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
CASHIERING/COLLECTING						
01-164-5506	DATA PROCESSING EQUIPMENT	-	237	250	298	400
01-164-5508	OTHER MISC CAPITAL	650	208	500	-	150
Capital Expense Subtotal		650	445	750	298	550
01-164-6001	SALARIES AND WAGES	14,690	16,212	21,234	13,970	15,917
01-164-6002	OVERTIME WAGES	440	89	511	270	429
01-164-6010	ACCRUED EMPLOYEE BENEFITS	7,207	19,218	10,002	7,942	7,277
Personnel Expense Subtotal		22,337	35,519	31,747	22,181	23,624
01-164-6101	POSTAGE AND FREIGHT	1,625	1,193	1,250	1,044	1,000
01-164-6110	PRINTING, PUB. AND ADVERT	26	325	20	12	25
01-164-6120	DUES, MEMBERSHIPS, SUBSCRIPTIONS	195	188	150	1,567	1,350
01-164-6133	UTILITIES-TELEPHONE/FAX	65	131	100	161	150
01-164-6143	PROF SERV - DATA PROCESSI	-	-	-	1,300	1,000
01-164-6150	CONTRACT LABOR	3,900	1,597	2,000	2,987	2,400
01-164-6170	MAINT AGREEMENTS & LEASES	975	1,168	750	1,880	3,050
01-164-6180	MEALS, LODGING, TRAVEL	195	47	150	-	150
01-164-6201	OFFICE SUPP, FURNITURE, EQU	325	196	250	428	450
01-164-6210	OPERATING SUPPLIES	325	675	250	485	425
01-164-6320	BAD DEBTS	1,950	682	1,500	879	500
01-164-6901	MISCELLANEOUS	9,581	1,350	6,420	858	10,500
Other Expense Subtotal		19,162	7,551	12,840	11,600	21,000
CASHIERING & COLLECTING SUBTOTAL		\$ 42,149	\$ 43,515	\$ 45,337	\$ 34,080	\$ 45,174

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

	Anticipated			Actual Hours FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		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
Asst. City Clerk I	\$ 16.98	\$ 25.47	\$ 8.30	251	4	211	4	189	5	\$ 3,213	\$ 132	\$ 1,614
Asst. City Clerk II	\$ 18.23	\$ 27.35	\$ 11.70	212	4	252	4	189	5	\$ 3,449	\$ 142	\$ 2,274
Asst. City Clerk III	\$ 22.06	\$ 33.09	\$ 10.08	153	1	230	5	170	5	\$ 3,756	\$ 155	\$ 1,764
City Clerk	\$ 58,180	\$ 13.97		108	0	0	0	95	0	\$ 2,646	\$ -	\$ 1,322
Customer Service Rep.	\$ 11.15	\$ 16.73	\$ 1.50	102	0	95	0	78	0	\$ 870	\$ -	\$ 117
Scanning Clerk	\$ 15.89	\$ 23.84	\$ 1.50	14	0	54	0	125	0	\$ 1,983	\$ -	\$ 187
										\$ 15,917	\$ 429	\$ 7,277

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 Finance City Clerk with assistance from the City Clerk.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
ACCOUNTING						
01-165-6001	SALARIES AND WAGES	23,819	22,861	25,106	27,763	42,513
01-165-6002	OVERTIME WAGES	-	102	-	77	-
01-165-6010	ACCRUED EMPLOYEE BENEFITS	20,992	12,832	13,655	14,363	25,164
Personnel Expense Subtotal		44,811	35,796	38,761	42,204	67,677
01-165-6120	DUES, TUITION, MEMBERSHIP	500	-	500	75	1,000
01-165-6141	PROF. SERVICES - ACCOUNTING	3,500	-	1,500	275	500
01-165-6180	MEALS, LODGING, TRAVEL	-	-	-	-	1,000
Other Expense Subtotal		4,000	-	2,000	350	2,500
ACCOUNTING SUBTOTAL		48,811	35,796	40,761	42,554	70,177

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

Personnel Costs

	Anticipated Salary Rate	OT Salary Rate	Benefit Rate	Actual Hours FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		Budgeted Wages & AEB		
				Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
Asst. City Clerk III	\$ 22.06	\$ 33.09	\$ 10.08	34	2					\$ -	\$ -	\$ -
Finance Clerk	\$ 22.47	\$ 33.71	\$ 13.30			176	5	100%		\$ 42,513	\$ -	\$ 25,164
City Clerk		58,180	\$ 13.97	50%		50%				\$ -	\$ -	\$ -
										\$ 42,513	\$ -	\$ 25,164

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
INDEPENDENT AUDIT						
01-166-6141	AUDIT	35,000	31,500	35,000	26,870	27,500
01-166-6150	AUDIT	-	-	-	-	-
INDEPENDENT AUDIT SUBTOTAL		35,000	31,500	35,000	26,870	27,500
FINANCE TOTAL		157,807	139,624	126,433	108,177	169,837

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
CITY HALL BUILDING & GROUNDS						
01-171-5501	RADIO & COMM EQUIPMENT	-	-	4,000	3,464	12,500
01-171-5510	BUILDING IMPROVEMENTS	5,000	42	125,000	(36,912)	125,000
	Capital Expense Subtotal	5,000	42	129,000	(33,449)	137,500
01-171-6001	SALARIES AND WAGES	-	5,140	-	4,069	-
01-171-6010	ACCRUED EMPLOYEE BENEFITS	-	1,957	-	685	-
	Personnel Expense Subtotal	-	7,097	-	4,753	-
01-171-6132	UTILITIES-NATURAL GAS	4,500	3,204	4,000	4,469	4,500
01-171-6133	UTILITIES-TELEPHONE,FAX	1,500	3,151	3,000	2,772	2,750
01-171-6150	CONTRACT LABOR	18,000	16,213	18,000	15,348	5,000
01-171-6190	INSURANCE	17,250	15,187	-	(1,681)	(1,698)
01-171-6210	OPERATING SUPPLIES	2,000	1,293	2,000	1,242	250
	Other Expense Subtotal	43,950	39,048	28,500	22,149	10,802
	CITY HALL BUILDINGS & GROUNDS SUBTOTAL	48,950	46,187	157,500	(6,546)	148,302

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 ½ of the cost of building improvements to City Hall that include remodeling the Community Room into additional office and meeting space.

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

	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
PUBLIC SAFETY PROGRAM					
Police Protection Subtotal	984,762	959,421	1,035,787	1,124,703	1,290,091
Planng/Admin/Invstgatn/Trai					
210 ning	154,222	148,478	162,777	195,015	200,460
212 Patrol/Law Enforcement	503,520	556,656	638,442	687,419	790,557
Communication/Cler.					
213 Support	258,627	226,401	215,138	225,200	254,215
214 Building & Grounds	24,007	18,854	9,950	10,636	35,660
215 School Resource Officer	44,386	9,033	9,480	6,433	9,200
Fire Protection Subtotal	189,640	89,051	205,800	187,081	340,377
Planning/Administration/Trai					
221 ning	19,140	4,663	20,000	7,436	20,645
222 Fire Fighting	159,550	77,396	175,850	173,122	310,644
224 Building & Grounds	10,950	6,992	9,950	6,523	9,088
Protective Inspection Subtotal	23,250	36,168	37,100	22,992	23,622
Building, Health and Safety					
234 Inspct	23,250	36,168	37,100	22,992	23,622
Emergency Management Subtotal	891	1,066	700	841	950
241 Admin/Training/Operations	891	1,066	700	841	950
Other Public Safety Subtotal	95,175	62,557	107,680	58,696	117,465
251 Rabies/Animal Control	74,077	46,256	72,303	31,958	83,018
Weed, Nuisance & Pest					
253 Control	21,098	16,301	35,376	26,738	34,447
PUBLIC SAFETY TOTAL	\$ 1,293,718	\$ 1,148,264	\$ 1,387,067	\$ 1,394,314	\$ 1,772,505

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
POLICE PLANNING/ADMIN/INVESTIGATION/TRAINING						
01-210-5501	RADIO AND COMMUNICATIONS	-	-	4,000	3,464	2,500
01-210-5509	OTHER CAPITAL	-	8,979	-	-	-
01-210-5506	DATA PROCESSING EQUIPMENT	500	104	500	-	500
	Capital Expense Subtotal	500	9,083	4,500	3,464	3,000
01-210-6001	SALARIES AND WAGES	78,122	61,388	71,766	82,597	68,500
01-210-6002	OVERTIME WAGES	1,205	676	-	-	-
01-210-6010	ACCRUED EMPLOYEE BENEFITS	36,995	28,374	33,116	21,799	37,232
	Personnel Expense Subtotal	116,322	90,438	104,882	104,397	105,732
01-210-6101	POSTAGE AND FREIGHT	-	17	50	19	50
01-210-6110	PRINTING, PUBLICATIONS, ADV	500	85	500	377	381
01-210-6120	DUES/MEMBER/SUBS/TUITION/TRAINING	2,000	764	2,500	1,176	3,000
01-210-6133	UTILITIES, TELEPHONE & FA	1,200	8,685	7,100	6,584	6,650
01-210-6150	CONTRACT LABOR	1,500	963	1,500	1,563	1,578
01-210-6170	MAINT AGREEMENTS & LEASES	1,200	660	1,000	375	400
01-210-6180	MEALS, LODGING, TRAVEL	2,500	638	2,000	2,042	3,000
01-210-6190	INSURANCE	11,000	27,067	24,995	60,114	60,715
01-210-6201	OFFICE SUP. FURNITURE, EQUI	1,000	100	1,000	274	500
01-210-6210	OPERATING SUPPLIES	2,500	1,118	1,750	1,104	1,115
01-210-6220	TOOLS & SMALL EQUIPMENT	-	-	-	-	-
01-210-6490	EQUIPMENT USE CHARGES	12,000	8,844	10,000	13,701	13,838
01-210-6901	MISCELLANEOUS	1,500	15	500	(175)	500
	Other Expense Subtotal	37,400	48,956	53,395	87,155	91,728
	POLICE PLANNING, ADMIN., & INVEST. SUBTOTAL	154,222	148,478	162,777	195,015	200,460

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 FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		Budgeted Wages & AEB		
				Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
Chief	\$ 68,500.00		\$ 17.90	80%		80%		100%		\$ 68,500	\$ -	\$ 37,232
Lieutenant	\$ -	\$ -	\$ -	50%		50%				\$ -	\$ -	\$ -
Code Enforcement Officer	\$ 22.01	\$ 33.02	\$ 13.24	2						\$ -	\$ -	\$ -
Dispatch Supervisor	\$ 19.86	\$ 29.79	\$ 16.57	5 3						\$ -	\$ -	\$ -
Police Sergeant	\$ 24.74	\$ 37.11	\$ 11.83	6 4						\$ -	\$ -	\$ -
Police Dispatcher	\$ 16.74	\$ 25.11	\$ 8.44			3				\$ -	\$ -	\$ -
										\$ 68,500	\$ -	\$ 37,232

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
PATROL/LAW ENFORCEMENT						
01-212-5501	RADIO/COMMUNICATION EQUIP	500	31	500	261	500
01-212-5502	VEHICLES	-	-	35,000	32,155	31,000
01-212-5505	TOOLS	-	-	-	-	-
01-212-5506	DATA PROCESSING EQUIPMENT	1,500	4,907	8,965	9,105	2,500
01-212-5508	OTHER EQUIPMENT	2,400	-	1,600	-	9,800
01-212-5509	MISC. OTHER CAPITAL	6,000	7,136	2,500	4,251	-
Capital Expense Subtotal		10,400	12,073	48,565	45,772	43,800
01-212-6001	SALARIES AND WAGES	278,492	316,881	339,637	365,182	410,013
01-212-6002	OVERTIME WAGES	5,964	5,911	5,501	19,077	22,125
01-212-6010	ACCRUED EMPLOYEE BENEFITS	148,764	163,512	180,839	171,071	206,441
Personnel Expense Subtotal		433,220	486,304	525,977	555,330	638,578
01-212-6101	POSTAGE AND FREIGHT	-	-	-	16	25
01-212-6110	PRINT,PUBLICATIONS AND AD	700	880	900	250	250
01-212-6120	DUES/MEMBER/SUBS/TUITION/TRAINING	1,300	75	7,500	385	13,500
01-212-6150	CONTRACT LABOR	2,500	8,915	2,500	8,358	2,500
01-212-6160	REPAIR SERVICES	500	-	250	-	-
01-212-6170	MAINT.AGREEMENTS AND LEASE	13,000	10,726	12,500	19,808	20,000
01-212-6180	MEALS, LODGING, TRAVEL	400	343	500	144	9,000
01-212-6201	OFFICE SUPPLIES & FURNITU	1,500	-	1,500	338	341
01-212-6210	OPERATING SUPPLIES	3,500	7,695	8,000	11,282	11,395
01-212-6220	TOOLS & SMALL EQUIPMENT	-	4,691	1,500	5,469	5,524
01-212-6420	EQUIPMENT PARTS & SUPPLIES	-	460	-	2,289	2,312
01-212-6430	EQUIPMENT REPAIR CHARGES	500	-	250	-	250
01-212-6490	EQUIPMENT USE CHARGES	35,000	24,452	27,500	37,210	37,582
01-212-6913	DRUG ENFORCEMENT	-	-	-	-	5,000
01-212-6933	COMMUNITY OUTREACH	1,000	43	1,000	768	500
Other Expense Subtotal		59,900	58,279	63,900	86,317	108,179
PATROL & LAW ENFORCEMENT SUBTOTAL		503,520	556,656	638,442	687,419	790,557

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

	Anticipated			Actual Hours FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		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
Chief	\$ 68,500.00	\$ 17.90		20%		20%		0%		\$ -	\$ -	\$ -
Lieutenant	\$ -	\$ -	\$ -	50%		50%				\$ -	\$ -	\$ -
Police Officer - FT	\$ 20.94	\$ 31.41	\$ 10.79	1777	39	1822	60	1756	78	\$ 36,781	\$ 2,450	\$ 19,794
Police Sergeant	\$ 24.74	\$ 37.11	\$ 15.97	2079	20	2006	32	1996	78	\$ 49,381	\$ 2,895	\$ 33,122
Police Officer - FT	\$ 20.38	\$ 30.57	\$ 10.67	1908	48	722	5	1996	78	\$ 40,678	\$ 2,384	\$ 22,130
Police Officers - FT	\$ 19.87	\$ 29.81	\$ 10.56	2041	26	2099	105	1996	78	\$ 39,661	\$ 2,325	\$ 21,901
Police Sergeant	\$ 24.74	\$ 37.11	\$ 11.83	1868	14	2203	92	1996	78	\$ 49,381	\$ 2,895	\$ 24,535
Police Officer - FT	\$ 19.35	\$ 29.03	\$ 10.45	2019	15	2191	179	1996	78	\$ 38,623	\$ 2,264	\$ 21,673
Police Officer - FT	\$ 19.35	\$ 29.03	\$ 10.45	2132	61	2082	105	1996	78	\$ 38,623	\$ 2,264	\$ 21,673
Police Officer - FT	\$ 20.38	\$ 30.57	\$ 10.67			1616	79	1996	78	\$ 40,678	\$ 2,384	\$ 22,130
Police Officer - FT	\$ 19.35	\$ 29.03	\$ 7.95			892		1996	78	\$ 38,623	\$ 2,264	\$ 16,488
Police Officer(s) - PT	\$ 18.83	\$ 28.25	\$ 1.50	2348	55	1162	60	1996		\$ 37,585	\$ -	\$ 2,994
										\$ 410,013	\$ 22,125	\$ 206,441

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
POLICE & FIRE COMMUNICATIONS/CLERICAL						
01-213-5501	RADIO/COMMUNICATION EQUIP	-	-	-	-	-
01-213-5506	DATA PROCESSING EQUIPMENT	-	-	-	-	-
Capital Expense Subtotal		-	-	-	-	-
01-213-6001	SALARIES AND WAGES	141,040	130,331	127,748	136,615	155,045
01-213-6002	OVERTIME WAGES	8,459	14,891	4,546	5,155	5,427
01-213-6010	ACCRUED EMPLOYEE BENEFITS	91,678	73,788	68,095	73,478	83,446
Personnel Expense Subtotal		241,177	219,011	200,388	215,248	243,918
01-213-6120	DUES/MEMBER/SUBS/TUITION	700	-	1,500	785	750
01-213-6133	UTILITIES-TELEPHONE, FAX	5,000	528	1,500	1,676	1,850
01-213-6150	CONTRACT LABOR	1,000	836	1,000	116	135
01-213-6160	REPAIR SERVICE	-	-	-	380	384
01-213-6170	MAINT. AGREEMENTS & LEASE	8,000	3,516	6,500	4,286	4,328
01-213-6180	MEALS, LODGING & TRAVEL	250	-	750	224	750
01-213-6201	OFFICE SUPP.FURNITURE,EQU	1,000	659	1,000	1,810	1,500
01-213-6210	OPERATING SUPPLIES	1,500	1,850	2,500	546	450
01-213-6220	TOOLS/SMALL EQUIPMENT	-	-	-	129	150
01-213-6901	MISCELLANEOUS	-	-	-	-	-
Other Expense Subtotal		17,450	7,390	14,750	9,952	10,297
POLICE & FIRE COMMUNICATIONS SUBTOTAL		258,627	226,401	215,138	225,200	254,215

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 FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		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
Dispatch Supervisor	\$ 19.86	\$ 29.79	\$ 16.57	1857	186	2028	15	1892	52	\$ 37,575	\$ 1,549	\$ 32,212
Police Dispatcher	\$ 16.49	\$ 24.74	\$ 8.37	2010	218	1960	108	1892	52	\$ 31,199	\$ 1,286	\$ 16,271
Police Dispatcher	\$ 16.74	\$ 25.11	\$ 8.48	2027	149	1992	131	1892	52	\$ 31,672	\$ 1,306	\$ 16,485
Police Dispatcher	\$ 16.49	\$ 24.74	\$ 8.41			1941	43	1892	52	\$ 31,199	\$ 1,286	\$ 16,349
Police Dispatcher(s) - PT	\$ 16.49	\$ 24.74	\$ 1.50	2535	148	1416	5	1419		\$ 23,399	\$ -	\$ 2,129
Police Dispatcher/ Clerk	\$ -	\$ -	\$ -	664						\$ -	\$ -	\$ -
										\$ 155,045	\$ 5,427	\$ 83,446

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
POLICE BUILDINGS & GROUNDS						
01-214-5509	MISCELLANEOUS	100	-	100	-	-
01-214-5510	BUILDING IMPROVEMENTS	1,000	-	1,000	81	25,000
	Capital Expense Subtotal	1,100	-	1,100	81	25,000
01-214-6133	UTILITIES-TELEPHONE & FAX	1,000	3,715	3,950	3,785	3,823
01-214-6150	CONTRACT LABOR	2,500	4,098	3,500	3,826	3,864
01-214-6160	REPAIR SERVICE	200	260	250	1,672	1,689
01-214-6201	OFFICE SUPPLIES, FURNITUR	200	110	150	325	328
01-214-6210	OPERATING SUPPLIES	-	456	500	624	630
01-214-6220	TOOLS/SMALL EQUIPMENT	7,500	311	500	322	326
01-214-6490	EQUIPMENT USE CHARGES	-	-	-	-	-
	Other Expense Subtotal	12,150	10,066	8,850	10,554	10,660
	POLICE BUILDINGS & GROUNDS SUBTOTAL	24,007	18,854	9,950	10,636	35,660

Personnel Costs

There are no personnel costs budgeted out of this fund.

School Resource Officer: This activity provided for the segregated accounting of the expenses for a specially trained patrol officer to function as a school resources officer (SRO), who spent most of his or her time on the school campuses in Centralia and participating in safety and crime prevention programs aimed at students. The agreement with the Centralia R-6 School District was not renewed for the 2015 – 2016 school year and in recent years no money has been budgeted by the City for the base salary and training expenses of the officer. The Centralia Police Dept. does employ one officer who is the primary contact for all schools in the district and has served in the capacity of an SRO for several years. In FY21, 75% of the salary and benefits for that officer are budgeted out of SRO, even though there are no matching funds from the school district. In FY22, about 14% of the salary and benefits were budgeted in this fund, and in FY23 12% of the salary and benefits have been budgeted for an officer in this category.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
SCHOOL RESOURCE OFFICER						
01-215-6001	SALARIES & WAGES	26,920	5,368	5,310	4,270	5,016
01-215-6002	OVERTIME WAGES	-	48	-	-	-
01-215-6010	ACCRUED EMPLOYEE BENEFITS	16,416	2,866	3,120	2,164	2,584
Personnel Expense Subtotal		43,336	8,283	8,430	6,433	7,600
01-215-6120	DUES/MEMBER/SUBS/TUITION	350	-	350	-	350
01-215-6180	MEALS, LODGING & TRAVEL	200	-	200	-	500
01-215-6210	OPERATING SUPPLIES	500	750	500	-	500
01-215-6901	MISCELLANEOUS	-	-	-	-	250
Other Expense Subtotal		1,050	750	1,050	-	1,600
SCHOOL RESOURCE OFFICER SUBTOTAL		44,386	9,033	9,480	6,433	9,200

Personnel Costs

	Anticipated Salary Rate	Anticipated OT Salary Rate	Anticipated Benefit Rate	Actual Hours FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		Budgeted Wages & AEB		
				Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
Police Officer/SRO	\$ 20.94	\$ 31.41	\$ 10.79	307	4	246		240	0	\$ 5,016	\$ -	\$ 2,584
										\$ 5,016	\$ -	\$ 2,584

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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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
	FIRE PLANNING/ADMIN/INVESTIGATION/TRAINING				-	
01-221-5501	RADIO/COMMUNICATION EQUIP	3,640	-	3,700	-	4,000
	Capital Expense Subtotal	3,640	-	3,700	-	4,000
01-221-6120	DUES/MEMBER/SUBS/TUITION	1,000	204	1,000	-	500
01-221-6150	CONTRACT LABOR	2,500	2,343	2,500	2,095	2,500
01-221-6160	REPAIR SERVICE	200	-	200	-	200
01-221-6180	MEALS LODGING TRAVEL	450	-	450	70	450
01-221-6190	INSURANCE	3,200	817	4,000	5,144	5,195
01-221-6201	OFFICE SUPP.FURNITURE EQU	500	-	500	-	500
01-221-6210	OPERATING SUPPLIES	7,000	1,150	7,000	53	7,000
01-221-6220	TOOLS/SMALL EQUIPMENT	100	-	100	-	100
01-221-6901	MISCELLANEOUS	200	150	200	75	200
	Other Expense Subtotal	15,500	4,663	16,300	7,436	16,645
	FIRE PLANNING, ADMIN., INVEST SUBTOTAL	19,140	4,663	20,000	7,436	20,645

Fire Chief is compensated \$150 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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
FIRE PROTECTION						
01-222-5501	RADIO/COMMUNICATIONS EQUI	2,500	110	2,500	-	2,500
01-222-5502	VEHICLES	-	1,835	-	-	165,000
01-222-5504	FIRE FIGHTING EQUIPMENT	50,000	-	86,000	62,657	35,000
Capital Expense Subtotal		52,500	1,945	88,500	62,657	202,500
01-222-6001	SALARIES AND WAGES	72,800	51,441	56,000	66,812	67,200
01-222-6010	ACCRUED EMPLOYEE BENEFITS	18,200	11,887	14,000	13,844	6,300
Personnel Expense Subtotal		91,000	63,328	70,000	80,656	73,500
01-222-6120	DUES/MEMBER/SUBS/TUITION	200	562	500	390	500
01-222-6150	CONTRACT LABOR	2,000	950	2,000	267	1,000
01-222-6160	REPAIR SERVICE	1,500	-	1,500	-	1,000
01-222-6180	MEALS LODGING & TRAVEL	100	-	100	-	250
01-222-6201	OFFICE SUPPLIES/FURNITURE	500	-	500	-	250
01-222-6210	OPERATING SUPPLIES	10,000	8,655	10,000	29,152	29,444
01-222-6220	TOOLS/SMALL EQUIPMENT	1,000	1,788	2,000	-	1,000
01-222-6420	EQUIPMENT PARTS AND SUPPL	500	169	500	-	500
01-222-6430	EQUIPMENT REPAIR CHARGES	200	-	200	-	200
01-222-6901	MISCELLANEOUS	-	-	-	-	500
01-222-6450	EQUIPMENT RENTAL	50	-	50	-	-
Other Expense Subtotal		16,050	12,124	17,350	29,809	34,644
FIRE PROTECTION SUBTOTAL		159,550	77,396	175,850	173,122	310,644

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 FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		Budgeted Wages & AEB		
				Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
Firefighters (22 Volunteer)	\$ 16.00		\$ 1.50	3985		4176		4200		\$ 67,200	\$ -	\$ 6,300

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
FIRE BUILDINGS & GROUNDS						
01-224-5501	RADIO/COMMUNICATIONS EQUIPMENT	-	-	-	-	-
01-224-5510	BUILDING IMPROVEMENTS	2,500	-	2,500	-	2,500
	Capital Expense Subtotal	2,500	-	2,500	-	2,500
01-224-6110	PRINTING, PUB., ADVERTISING	-	-	-	-	-
01-224-6132	UTILITIES-NATURAL GAS, PRO	4,750	3,869	4,750	3,542	3,577
01-224-6133	UTILITIES-TELEPHONE	1,800	1,814	1,800	2,981	3,010
01-224-6150	CONTRACT LABOR	500	50	500	-	-
01-224-6160	REPAIR SERVICES	100	-	100	-	-
01-224-6210	OPERATING SUPPLIES	300	16	300	-	-
	Other Expense Subtotal	8,450	6,992	7,450	6,523	6,588
	FIRE BUILDINGS & GROUNDS SUBTOTAL	10,950	6,992	9,950	6,523	9,088

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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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
BUILDING INSPECTION						
01-234-6110	PRINTING, PUBLICATIONS,AD	500	-	500	-	150
01-234-6150	CONTRACT LABOR	22,000	36,168	36,000	22,992	23,222
01-234-6210	OPERATING SUPPLIES	250	-	100	-	100
01-234-6220	TOOLS/SMALL EQUIPMENT	500	-	500	-	150
01-234-6901	MISCELLANEOUS	-	-	-	-	-
Other Expense Subtotal		23,250	36,168	37,100	22,992	23,622
PROTECTIVE INSPECTION SUBTOTAL		23,250	36,168	37,100	22,992	23,622

Funds are budgeted for one half of a year for a Building Inspector in anticipation of the City taking up building inspection and the launch of adopting the residential coed for existing rental and owner-occupied properties.

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
	EMERGENCY MANAGEMENT - ADMIN, TRAINING, OPERATIONS					
01-241-5501	RADIO & COMMUNICATIONS EQ	-	-	-	-	-
	Capital Expense Subtotal	-	-	-	-	-
01-241-6133	UTILITIES, TELEPHONE, FAX	120	419	350	841	850
01-241-6150	CONTRACT LABOR	100	-	100	-	100
	Other Expense Subtotal	470	419	700	841	950
	EMERGENCY MANAGEMENT SUBTOTAL	891	1,066	700	841	950

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
ANIMAL & RABIES CONTROL						
01-251-5502	VEHICLES	24,000	21,488	-	-	-
01-251-5510	BUILDING IMPROVEMENTS	20,000	-	43,000	-	45,000
	Capital Expense Subtotal	44,000	21,488	43,000	-	45,000
01-251-6001	SALARIES AND WAGES	13,992	13,082	15,356	17,078	20,821
01-251-6002	OVERTIME WAGES	52	26	-	62	-
01-251-6010	ACCRUED EMPLOYEE BENEFITS	9,608	8,475	9,023	10,297	12,525
	Personnel Expense Subtotal	23,652	21,583	24,378	27,438	33,347
01-251-6150	CONTRACT LABOR	2,000	879	1,000	909	1,000
01-251-6160	REPAIR SERVICES	100	-	100	-	-
01-251-6201	OFFICE SUPPLIES	200	-	200	32	50
01-251-6210	OPERATING SUPPLIES	2,000	874	1,500	984	1,000
01-251-6220	TOOLS/SMALL EQUIPMENT	250	46	250	-	-
01-251-6490	EQUIPMENT USE CHARGES	1,750	1,387	1,750	2,596	2,622
	Other Expense Subtotal	6,425	3,185	4,925	4,520	4,672

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 Salary Rate	Anticipated OT Salary Rate	Anticipated Benefit Rate	Actual Hours FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		Budgeted Wages & AEB		
				Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
Code Enforcement Officer	\$ 22.01	\$ 33.02	\$ 13.24	747		906	2	946		\$ 20,821	\$ -	\$ 12,525
										\$ 20,821	\$ -	\$ 12,525

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
WEED NUISANCE & PEST CONTROL						
01-253-6001	SALARIES AND WAGES	11,631	9,555	20,821	15,906	20,821
01-253-6002	OVERTIME WAGES	-	-	-	-	-
01-253-6010	ACCRUED EMPLOYEE BENEFITS	7,967	6,053	13,055	9,643	12,525
Personnel Expense Subtotal		19,598	15,608	33,876	25,549	33,347
01-253-6490	EQUIPMENT USE CHARGES	1,000	693	1,000	1,190	1,100
01-253-8803	TRANSFER TO PARK	500	-	500	-	-
Other Expense Subtotal		1,500	693	1,500	1,190	1,100
WEED, NUISANCE & PEST CONTROL SUBTOTAL		21,098	16,301	35,376	26,738	34,447

Personnel Costs

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

	Anticipated			Actual Hours FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		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
Equip. Operator - Street/Sanitation	\$ -	\$ -	\$ -	7						\$ -	\$ -	\$ -
Foreman - Street/Sanitation	\$ -	\$ -	\$ -	3						\$ -	\$ -	\$ -
Code Enforcement Officer	\$ 22.01	\$ 33.02	\$ 13.24	531		843		946		\$ 20,821	\$ -	\$ 12,525
										\$ 20,821	\$ -	\$ 12,525

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
Highways & Streets Subtotal	501,459	318,618	527,759	473,670	775,198
311 Planning/Administration	32,872	27,513	197,809	244,070	292,481
312 Street Maintenance	135,260	80,059	110,450	136,239	188,869
313 Alley Maintenance	6,892	3,382	3,750	2,826	2,450
Sidewalk & Parking Lot					
314 Maintenance	13,258	27,855	57,150	5,201	14,990
315 Buildings & Grounds	13,047	9,545	7,600	10,794	9,995
316 Snow and Ice Removal	48,566	60,775	49,200	29,268	29,561
317 Street Signs & Markings	13,714	17,315	7,150	4,189	4,350
318 Storm Drainage	225,928	80,368	93,100	37,684	228,904
319 Brush & Tree Control	11,922	11,807	1,550	3,399	3,598
Weed Control Subtotal	23,461	19,672	17,300	22,265	17,850
133 City Property	23,461	19,672	17,300	22,265	17,850
PUBLIC WORKS TOTAL	\$ 524,920	\$ 338,290	\$ 545,059	\$ 495,935	\$ 793,048

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
PUBLIC WORKS PLANNING & ADMINISTRATION						
01-311-5506	DATA PROCESSING EQUIP.	-	-	-	-	-
	Capital Expense Subtotal	-	-	-	-	-
01-311-6001	SALARIES AND WAGES	8,378	10,092	105,154	133,608	160,454
01-311-6002	OVERTIME WAGES	1,069	1,079	4,708	11,686	7,833
01-311-6010	ACCRUED EMPLOYEE BENEFITS	7,075	6,688	74,197	87,917	110,296
	Personnel Expense Subtotal	16,522	17,859	184,059	233,210	278,583
01-311-6120	DUES/MEMBER/SUBS/TUITION	150	-	150	318	750
01-311-6142	PROF. SERV.ARCHT.ENG.SURV	5,000	-	2,500	117	2,500
01-311-6150	CONTRACT LABOR	1,300	1,466	1,500	1,579	1,300
01-311-6170	MAINT.AGREEMENTS,LEASES	1,000	1,296	1,500	1,386	1,025
01-311-6180	MEALS,LODGING,TRAVEL	1,200	-	600	-	750
01-311-6210	OPERATING SUPPLIES	350	167	450	210	250
01-311-6490	EQUIPMENT USE CHARGES	7,000	6,677	7,000	7,250	7,323
	Other Expense Subtotal	16,350	9,654	13,750	10,860	13,898
	PUBLIC WORKS PLANNING, ADMIN., SUBTOTAL	32,872	27,513	197,809	244,070	292,481

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

Personnel Costs

	Anticipated			Actual Hours FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		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
Equip. Operator - Street/Sanitation	\$ 21.48	\$ 32.22	\$ 16.43	13	2	1840	58	1797	59	\$ 38,608	\$ 1,885	\$ 30,492
Asst. Foreman - Street/Sanitation	\$ 22.00	\$ 33.00	\$ 12.47	89		1729	143	1797	59	\$ 39,543	\$ 1,931	\$ 23,143
Foreman - Street/Sanitation	\$ 26.44	\$ 39.66	\$ 18.77	271	19	1726	101	1797	59	\$ 47,523	\$ 2,320	\$ 34,835
Equip. Operator - Street/Sanitation	\$ 19.35	\$ 29.03	\$ 11.76	22		1595	74	1797	59	\$ 34,780	\$ 1,698	\$ 21,825
										\$ 160,454	\$ 7,833	\$ 110,296

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
STREET MAINTENANCE						
01-312-5502	VEHICLES	41,000	-	41,000	40,969	40,969
01-312-5507	OTHER EQUIPMENT	-	-	4,200	-	30,000
01-312-5509	MISCELLANEOUS CAPITAL	-	-	7,000	-	10,000
Capital Expense Subtotal		41,000	-	52,200	40,969	80,969
01-312-6132	UTILITIES-NATURAL GAS, PR	400	350	400	433	445
01-312-6150	CONTRACT LABOR	5,000	1,983	3,500	1,060	1,070
01-312-6160	REPAIR SERVICE	300	46	300	-	-
01-312-6190	INSURANCE	-	3,660	11,100	11,516	12,675
01-312-6210	OPERATING SUPPLIES	25,000	25,056	32,000	39,018	50,000
01-312-6220	TOOLS/SMALL EQUIPMENT	300	122	150	461	500
01-312-6450	EQUIPMENT RENTAL	1,000	-	750	-	-
01-312-6490	EQUIPMENT USE CHARGES	30,000	13,592	10,000	42,782	43,210
Other Expense Subtotal		62,100	44,809	58,250	95,270	107,900
STREET MAINTENANCE SUBTOTAL		135,260	80,059	110,450	136,239	188,869

The City's contracted trash collection service with Dayne's Disposal Service, Inc. expires 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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
ALLEY MAINTENANCE						
01-313-6210	OPERATING SUPPLIES	1,000	-	1,000	-	-
01-313-6490	EQUIPMENT USE CHARGES	2,500	2,628	2,750	2,826	2,450
<i>Other Expense Subtotal</i>		3,500	2,628	3,750	2,826	2,450
ALLEY MAINTENANCE SUBTOTAL		6,892	3,382	3,750	2,826	2,450

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 Tolson/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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
SIDEWALK & PARKING LOT MAINTENANCE						
01-314-6142	PROF.SERV.ARTCH.ENG.SURV	1,500	4,000	48,000	-	2,500
01-314-6210	OPERATING SUPPLIES	6,500	8,797	6,500	3,726	6,500
01-314-6220	TOOLS/SMALL EQUIPMENT	300	-	300	-	4,500
01-314-6490	EQUIPMENT USE CHARGES	1,500	1,350	1,350	1,475	1,490
01-314-6730	SRTS SIDEWALK CONSTRUCTION	-	-	-	-	-
Other Expense Subtotal		11,400	14,172	57,150	5,201	14,990
PARKING LOT & SIDEWALK MAINT. SUBTOTAL		13,258	27,855	57,150	5,201	14,990

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
STREET BUILDING & GROUNDS						
01-315-5510	BUILDING IMPROVEMENTS	-	-	-	-	-
	Capital Expense Subtotal	-	-	-	-	-
01-315-6132	UTILITIES-NATURAL GAS, PR	1,500	1,343	1,500	1,663	1,425
01-315-6133	UTILITIES, TELEPHONE, FAX	1,200	2,404	2,150	3,054	2,560
01-315-6150	CONTRACT LABOR	1,750	1,536	1,600	2,299	2,000
01-315-6160	REPAIR SERVICES	200	166	200	-	-
01-315-6170	MAINT AGREEMENTS & LEASES	175	136	150	299	560
01-315-6190	INSURANCE	1,250	1,831	-	-	-
01-315-6201	OFFICE SUPP FURNITURE/EQU	100	-	-	-	-
01-315-6210	OPERATING SUPPLIES	2,500	601	1,500	3,250	3,200
01-315-6220	TOOLS/SMALL EQUIPMENT	500	312	500	229	250
01-315-6490	EQUIPMENT USE CHARGES	100	-	-	-	-
	Other Expense Subtotal	9,275	8,330	7,600	10,794	9,995
	STREET BUILDINGS & GROUNDS SUBTOTAL	13,047	9,545	7,600	10,794	9,995

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
SNOW & ICE REMOVAL						
01-316-6160	REPAIR SERVICE	200	-	200	-	-
01-316-6210	OPERATING SUPPLIES	13,000	12,629	14,000	17,827	18,005
01-316-6490	EQUIPMENT USE CHARGES	12,000	32,827	35,000	11,441	11,555
<i>Other Expense Subtotal</i>		25,200	45,456	49,200	29,268	29,561
SNOW & ICE REMOVAL SUBTOTAL		48,566	60,775	49,200	29,268	29,561

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
STREET SIGNS & MARKINGS						
01-317-6210	OPERATING SUPPLIES	4,000	5,450	5,500	4,155	4,250
01-317-6220	TOOLS/SMALL EQUIPMENT	-	-	-	35	100
01-317-6490	EQUIPMENT USE CHARGES	500	1,310	1,500	-	-
Other Expense Subtotal		4,650	6,760	7,150	4,189	4,350
STREET SIGNS AND MARKINGS SUBTOTAL		13,714	17,315	7,150	4,189	4,350

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
STORM DRAINAGE						
01-318-5509	MISCELLANEOUS CAPITAL	152,500	1,166	2,500	-	202,000
	Capital Expense Subtotal	152,500	1,166	2,500		202,000
01-318-6142	PROF.SERV.ARCH.ENG. & SUR	2,500	-	75,000	12,784	2,500
01-318-6150	CONTRACT LABOR	1,000	309	1,000	-	-
01-318-6170	MAINT AGREEMENTS & LEASES	-	-	-	-	-
01-318-6210	OPERATING SUPPLIES	12,000	8,376	8,500	12,669	12,000
01-318-6220	TOOLS/SMALL EQUIPMENT	100	-	100	-	50
01-318-6450	RENTAL	1,000	-	1,000	-	-
01-318-6490	EQUIPMENT USE CHARGES	3,750	10,648	5,000	12,232	12,354
01-318-6901	MISCELLANEOUS	-	-	-	-	-
	Other Expense Subtotal	20,350	19,333	90,600	37,684	26,904
	STORM DRAINAGE SUBTOTAL	225,928	80,368	93,100	37,684	228,904

Funds in Account No. 01-318-5509 are to cover the installation of storm sewer pipe along Jefferson Street at Centralia High School.

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
BRUSH & TREE CONTROL						
01-319-6210	OPERATING SUPPLIES	500	21	500	2,460	2,650
01-319-6490	EQUIPMENT USE CHARGE	1,000	1,028	1,000	939	948
<i>Other Expense Subtotal</i>		1,550	1,048	1,550	3,399	3,598
BRUSH & TREE CONTROL SUBTOTAL		11,922	11,807	1,550	3,399	3,598

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
WEED CONTROL						
01-133-5508	CAPITAL EQUIPMENT	-	-	-	-	-
	Capital Expense Subtotal	-	-	-	-	-
01-133-6210	OPERATING SUPPLIES	500	223	500	308	350
01-133-6490	EQUIPMENT USE CHARGES	8,000	13,142	13,500	17,757	13,500
01-133-8803	TSFR TO PARK	3,200	-	3,200	4,200	4,000
	Other Expense Subtotal	11,800	13,365	17,300	22,265	17,850
	OTHER WEED CONTROL SUBTOTAL	23,461	19,672	17,300	22,265	17,850

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					
	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
Community Planning					
Zoning, Planning & Subdv					
234 Review	6,100	2,630	5,875	2,066	2,400
Economic Development					
Economic Planning &					
241 Development	35,450	27,529	20,450	24,183	19,150
COMM PLAN/ECON DEV. TOTALS	\$ 41,550	\$ 30,159	\$ 26,325	\$ 26,249	\$ 21,550

**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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
COMMUNITY PLANNING / ECONOMIC DEVELOPMENT						
01-411-6110	PRINTING,PUB.AND ADVERTIS	1,000	403	1,000	741	750
01-411-6120	DUES/MEMBER/SUBS/TUITION	2,300	1,248	1,500	1,248	1,500
01-411-6142	PROF,SERV.ARCHT.ENG.SURVE	1,000	720	1,500	-	-
01-411-6210	OPERATING SUPPLIES	300	260	375	77	150
COMMUNITY PLANNING / ECONOMIC DEVELOPMENT SUBTOTAL		6,100	2,630	5,875	2,066	2,400

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
ECONOMIC PLANNING AND DEVELOPMENT						
01-421-6110	PRINTING,PUBLICATIONS & A	500	250	500	-	150
01-421-6120	DUES/MEMBER/SUBS/TUITION	2,500	2,031	2,500	2,083	1,350
01-421-6150	CONTRACT LABOR	10,000	12,525	7,500	10,000	10,000
01-421-6901	MISCELLANEOUS	300	103	300	100	150
01-421-6905	BLOCK GRNT-DEMOLITION	12,500	3,620	-	1,413	-
01-421-6923	HOUSING REPLACEMENT SUBSI	7,500	9,000	7,500	10,588	7,500
<i>Other Expense Subtotal</i>		35,450	27,529	20,450	24,183	19,150
ECONOMIC PLANNING & DEV. SUBTOTAL		35,450	27,529	20,450	24,183	19,150

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
CONTINGENCY AND CASH FLOW RESERVE						
01-511-6901	MISCELLANEOUS	306,234	-	553,636	-	375,394
01-511-6922	ESCROWED FOR STREETS	173,982	-	173,982	-	178,457
Contingency and Cash Flow Subtotal		480,216	-	727,618	-	553,851

Funds budgeted in Account No. 01-511-6901 represent the contingency reserve and expected general fund ending balance, which is 11.5% of the total General Fund expenses for FY22-23.

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 under Missouri State Law under Chapter 90 of the Revised Statutes of the State of Missouri.

PARKS & RECREATION FUNDS CASH FLOW

	Municipal		Recreation		Park Sales
	Golf Course	Pool	Park Areas	Center	Tax
Estimated Cash Balance April 1	\$ 0	\$ 0	\$ 229,407	\$ 282,278	\$ 15,457
Expected Revenues	\$ 433,917	\$ 92,331	\$ 287,664	\$ 269,883	\$ 251,554
Proposed Expenditures <i>Including transfers in/out</i>	(433,917)	\$ (92,331)	\$ (283,448)	\$ (347,007)	\$ (230,898)
Ending Fund Balance	<u>\$ (0)</u>	<u>\$ 0</u>	<u>\$ 233,624</u>	<u>\$ 205,154</u>	<u>\$ 36,113</u>

SUMMARY OF EXPENDITURES

	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
PARKS & RECREATION FUNDS TOTAL EXPENDITURES	\$ 1,115,680	\$ 922,860	\$ 1,038,769	\$ 1,136,516	\$ 1,387,601
Golf Course Subtotal 19-200	210,300	207,982	193,000	246,780	433,917
Pool Subtotal 20-201	104,810	16,249	69,500	88,862	92,331
Park Subtotal 21-202	240,760	242,551	252,800	238,157	283,448
Recreation Center Subtotal 22-206	298,400	202,024	290,300	332,749	347,007
East Annex Subtotal 26-203	14,850	30,913	-	-	-
Park Sales Tax Subtotal 25-205	246,560	223,141	233,169	229,969	230,898

REVENUE DETAILS – CULTURE AND RECREATION – GOLF COURSE

ACCOUNT NUMBER	ACCOUNT TITLE	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
REVENUE - TRANSFERS FROM OTHER FUNDS						
19-040-4454	TSFR FRM PARK SLS TAX	27,500			-	-
19-040-4455	TSFR FRM PARK	-	23,549		-	-
19-040-4457	TSFR FRM REC CENTER	-	-	-	5,676	34,617
19-040-4458	TSFR FROM OTHER FUNDS	7,500			-	182,500
Transfers from Other Funds Subtotal		35,000	23,549	-	5,676	217,117
REVENUE - CHARGES FOR SERVICES						
19-044-4707	YOUTH MEMBERSHIP (11 AND UNDER)	1,900	1,700	2,300	2,880	1,000
	STUDENT MEMBERSHIP (12-18)				-	3,000
19-044-4708	JUNIOR MEMBERSHIP (19-22)	1,400	1,330	1,300	1,140	1,300
19-044-4711	INDIVIDUAL MEMBERSHIP	19,000	25,715	26,000	37,350	39,000
19-044-4712	DAILY ADMISSION	-	-	-	49	-
19-044-4713	FAMILY, HOUSEHOLD MEMBERSHIP/PASS	9,000	8,180	8,500	15,716	16,000
19-044-4716	CONCESSIONS	36,000	28,017	32,500	29,672	34,000
19-044-4719	CLASSES/LESSONS	1,000	-	1,000	1,923	-
19-044-4723	TRAIL FEES/GREEN FEES	39,000	56,338	57,000	47,013	53,000
19-044-4724	TOURNAMENTS	11,000	18,809	19,500	18,659	21,000
19-044-4792	CART RENTAL	22,000	27,284	27,500	25,988	33,000
19-044-4793	CART STORAGE	8,000	6,808	7,400	8,304	9,500
19-044-4794	BUILDING RENTAL FEES	2,000	-	-	1,400	-
Charges for Services Subtotal		150,300	174,181	183,000	190,093	210,800
SALES REVENUE						
19-046-4110	INTEREST		-	-	-	-
19-046-4690	OTHER CONTRIBUTIONS	20,000	10,252	10,000	30,760	6,000
19-046-4699	MISC CHARGES	5,000	-	-	20,250	-
Sales Revenue Subtotal		25,000	10,252	10,000	51,011	6,000
GOLF COURSE REVENUE TOTAL		210,300	207,982	193,000	246,780	433,917

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
OPERATIONS - EXPENSES						
19-200-5505	TOOLS	15,000	-	-	-	-
19-200-5508	OTHER EQUIPMENT - CAPITAL EXPENSE	-	15,000	-	22,948	-
19-200-5509	MISCELLANEOUS CAPITAL	-	323	4,950	-	32,500
19-200-5510	BUILDING IMPROVEMENTS	6,000	248	-	-	150,000
	Capital Expense Subtotal	21,000	15,571	4,950		182,500
19-200-6001	SALARIES AND WAGES	91,000	92,370	98,500	110,259	118,000
19-200-6002	OVERTIME WAGES	-	-	-	-	-
19-200-6010	ACCRUED EMPLOYEE BENEFITS	9,000	15,503	15,000	13,669	14,500
	Personnel Expense Subtotal	100,000	107,873	113,500	123,929	132,500
19-200-6101	POSTAGE AND FREIGHT	-	-	-	33	-
19-200-6110	PRINTING,PUBLICATIONS,ADV	1,000	-	-	-	-
19-200-6120	DUES/MEMBER/SUBS/TUITION	-	-	-	797	500
19-200-6130	UTILITIES-ELECTRICITY	7,500	6,684	7,100	9,622	12,000
19-200-6131	UTILITIES-WATER	2,500	1,778	1,800	2,987	2,000
19-200-6132	UTILITIES-NATURAL GAS,PRO	1,200	1,571	2,000	-	3,000
19-200-6133	UTILITIES-TELEPHONE	2,000	1,766	1,800	1,744	1,500
19-200-6150	CONTRACT LABOR	3,000	675	2,900	88	2,000
19-200-6160	REPAIR SERVICES	8,000	7,615	2,000	9,613	9,000
19-200-6170	MAINT AGREEMENTS & LEASES	7,500	8,752	8,000	8,570	14,000
19-200-6190	INSURANCE	4,100	1,878	4,450	9,324	9,417
19-200-6201	OFFICE SUP.FURNITURE,EQUI	-	184	-	821	500
19-200-6210	OPERATING SUPPLIES	20,000	38,534	29,000	62,984	46,000
19-200-6220	TOOLS/SMALL EQUIPMENT	500	340	-	-	1,000
19-200-6230	REFRESHMENT SUPPLIES	15,000	14,445	15,500	15,772	18,000
19-200-6231	RECREATION SUPPLY	-	317	-	496	-
19-200-6901	MISCELLANEOUS	17,000	-	-	-	-
	Other Expense Subtotal	89,300	84,538	74,550	122,851	118,917
	GOLF COURSE EXPENSE TOTAL	210,300	207,982	193,000	246,780	433,917

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
REVENUE - TRANSFERS FROM OTHER FUNDS						
20-040-4454	TRANSFER FROM PARK SALES TAX	-	-	-	-	-
20-040-4455	TRANSFER FROM PARK	17,110.00	15,574.00	25,000.00	-	22,631
20-040-4457	TRANSFER FROM REC CENTER	-	-	-	26,266	-
20-040-4458	TRANSFER FROM OTHER FUNDS	-	-	-	-	-
Pool Transfers from Other Funds Subtotal		17,110.00	15,574.00	25,000.00	26,266	22,631
ACCOUNT NUMBER	ACCOUNT TITLE	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
REVENUE - CHARGES FOR SERVICES						
20-044-4710	20 PASS CARD FEE	8,100	-	-	4,980	5,000
20-044-4712	POOL ADMIT FEE/DAILY	27,000	-	35,000	23,827	25,000
20-044-4715	SWIMMING LESSONS	5,500	-	3,500	4,131	4,000
20-044-4716	POOL CONCESSIONS	19,000	-	-	15,202	17,500
20-044-4717	POOL PARTIES	9,500	175	5,000	7,680	8,000
20-044-4721	OTHER POOL CHARGES	-	500	-	2,598	2,700
20-044-4790	REC.CHARGES-SWIM TEAM	6,500	-	-	3,355	5,000
20-044-4791	SWIM SUIT SALES RECEIPT	1,100	-	1,000	823	1,000
Charges for Services Subtotal		85,200	675	44,500	62,597	68,200
ACCOUNT NUMBER	ACCOUNT TITLE	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
OTHER REVENUE						
20-046-4690	OTHER CONTRIBUTIONS	2,500	-	-	-	1,500
Pool Other Revenue Subtotal		2,500	-	-	-	1,500
MUNICIPAL POOL REVENUE		\$ 104,810	\$ 16,249	\$ 69,500	\$ 88,863	\$ 92,331

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
OPERATIONS EXPENSES						
20-201-5509	MISCELLANEOUS CAPITAL	710	-	-	-	-
20-201-5510	BUILDING IMPROVEMENTS	500	-	-	-	-
	Capital Expense Subtotal	1,210	-	-	-	-
20-201-6001	SALARIES AND WAGES	46,000	2,157	38,800	31,592	36,000
20-201-6002	OVERTIME WAGES	-	-	-	144	-
20-201-6010	ACCRUED EMPLOYEE BENEFITS	7,900	246	5,700	2,459	2,880
	Personnel Expense Subtotal	53,900	2,403	44,500	34,195	38,880
20-201-6101	POSTAGE AND FREIGHT	-	-	-	-	-
20-201-6110	PRINTING,PUBLICATIONS,ADV	250	-	-	-	-
20-201-6120	DUES/MEMBER/SUBS/TUITION	400	-	-	1,050	1,600
20-201-6130	UTILITIES-ELECTRICITY	3,000	1,879	3,000	5,149	6,000
20-201-6131	UTILITIES-WATER	3,800	3,699	3,800	3,471	4,000
20-201-6132	UTILITIES-NATURAL GAS,PRO	-	-	-	-	-
20-201-6133	UTILITIES-TELEPHONE	350	250	350	196	300
20-201-6150	CONTRACT LABOR	1,000	510	1,000	700	500
20-201-6160	REPAIR SERVICES	4,000	2,550	5,000	11,431	5,000
20-201-6170	MAINT AGREEMENTS & LEASES	-	14	-	-	-
20-201-6180	MEALS,LODGING, TRAVEL	-	-	-	-	-
20-201-6190	INSURANCE	400	339	400	199	201
20-201-6201	OFFICE SUP.FURNITURE,EQUI	-	-	-	-	-
20-201-6210	OPERATING SUPPLIES	11,000	3,277	10,450	18,126	16,000
20-201-6214	SPECIAL EVENTS	1,100	-	-	-	500
20-201-6220	TOOLS/SMALL EQUIPMENT	-	-	-	-	-
20-201-6230	REFRESHMENT SUPPLIES	15,000	-	-	12,571	14,350
20-201-6231	RECREATION SUPPLIES	1,600	17	-	-	-
20-201-6232	SWIM TEAM EXPENSES	6,700	-	-	862	4,000
20-201-6233	SWIMSUIT EXPENSES	1,100	-	1,000	911	1,000
20-201-6901	MISCELLANEOUS	-	1,310	-	-	-
	Other Expense Subtotal	49,700	13,845	25,000	54,667	53,451
	MUNICIPAL POOL EXPENSE TOTAL	104,810	16,249	69,500	88,862	92,331

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
TRANSFERS FROM OTHER FUNDS						
21-040-4450	TRANS FROM OTHER FUNDS	2,500			4,200	4,200
21-040-4454	TRANSFER FROM PARK SALES	-			-	-
	<i>Tax Revenue Subtotal</i>	2,500	-	-	4,200	4,200
REVENUE - LOCAL TAXES						
21-041-4001	REAL PROPERTY TAX CURRENT	132,000	122,077	120,199	131,830	131,171
21-041-4002	PERSONAL PROP.TAX CURRENT	63,000	45,387	44,479	50,992	50,737
21-041-4003	BUSINESS PROPERTY SURCHAR	40,300	40,000	39,200	39,042	38,847
21-041-4004	RR/UTILITY PROPERTY TAX	2,100	2,561	2,510	2,724	2,710
21-041-4005	FINANCIAL INSTITUTION TAX	-	-	-	1,418	1,411
21-041-4012	PROPERTY TAX DEL.1ST PR Y	6,500	6,379	6,251	8,586	8,543
21-041-4013	PROPERTY TAX DEL 2ND PR Y	1,900	2,066	2,025	1,852	1,842
21-041-4023	INT & PEN ON PROP TAX DEL	1,850	1,538	1,507	1,725	1,716
	<i>Tax Revenue Subtotal</i>	247,650	220,007	216,171	238,169	236,978
GRANT REVENUE						
21-043-4372	STATE GRANT REVENUE	-	-	10,000	10,000	20,000
	<i>Grant Revenue Subtotal</i>	-	-	10,000	10,000	20,000
REVENUE - CHARGES FOR SERVICES						
21-044-4472	BASEBALL/SOFTBALL FEES	24,500	14,055	24,500	20,174	23,000
21-044-4723	TOURNAMENTS	-	-	-	-	-
	<i>Charges for Services Revenue Subtotal</i>	24,500	14,055	24,500	20,174	23,000
REVENUE - OTHER						
21-046-4110	INTEREST	1,400	595	500	234	233
21-046-4620	RENTAL OF CITY PROPERTY	-			255	254
21-046-4690	OTHER CONTRIBUTIONS	5,800	1,214	1,000	8,391	3,000
21-046-4692	LEASE PURCHASE AGREEMENT PROCEEDS	-		-	-	-
21-046-4698	MISC.	10,000	75	100	-	-
	<i>Other Revenue Subtotal</i>	17,200	1,884	1,600	8,880	3,486
PARK AREAS MAINTENANCE REVENUE TOTAL		\$ 291,850	\$ 235,946	\$ 252,271	\$ 281,423	\$ 287,664

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
PARK AREAS MAINTENANCE EXPENSE						
21-202-5508	OTHER EQUIPMENT	8,500	-	-	1,257	-
21-202-5510	BUILDING IMPROVEMENTS	2,000	5,076	-	21,650	-
21-202-5511	PARK IMPROVEMENTS	-	10,585	20,500	3,051	-
21-202-5998	CAPITAL OUTLAY	-	-	-	-	39,828
Capital Expense		10,500	15,661	20,500	25,959	39,828
21-202-6001	SALARIES AND WAGES	112,000	108,804	114,000	120,023	128,000
21-202-6002	OVERTIME WAGES	-	155	-	-	-
21-202-6010	ACCRUED EMPLOYEE BENEFITS	22,000	25,787	22,500	14,226	15,360
Personnel Expense Subtotal		134,000	134,746	136,500	134,248	143,360
21-202-6101	POSTAGE AND FREIGHT	-	-	-	-	-
21-202-6110	PRINTING,PUBLICATIONS,ADV	500	-	-	626	-
21-202-6120	DUES/MEMBER/SUBS/TUITION	-	-	-	363	-
21-202-6130	UTILITIES-ELECTRICITY	7,100	3,771	7,100	3,617	4,200
21-202-6131	UTILITIES-WATER	3,300	1,972	3,300	4,974	4,000
21-202-6132	UTILITIES-NATURAL GAS, PR	-	-	-	989	-
21-202-6133	UTILITIES-TELEPHONE, FAX	1,500	472	500	-	-
21-202-6150	CONTRACT LABOR	6,000	2,569	4,000	4,852	6,000
21-202-6160	REPAIR SERVICES	6,500	2,597	4,000	7,955	7,000
21-202-6170	MAINT AGREEMENTS & LEASES	750	66	500	1	-
21-202-6180	MEALS,LODGING,TRAVEL	-	-	-	-	-
21-202-6190	INSURANCE	7,700	8,395	10,300	11,570	11,686
21-202-6201	OFFICE SUPPLIES,FURNITURE	-	-	-	201	-
21-202-6210	OPERATING SUPPLIES	24,000	15,615	17,600	37,780	38,000
21-202-6212	OPERATING SUPPLIES - PUMPKIN FESTIVAL	1,800	-	500	483	500
21-202-6213	OPERATING JULY 4TH	4,000	-	1,000	-	1,500
21-202-6220	TOOLS/SMALL EQUIPMENT	-	-	-	-	-
21-202-6230	REFRESHMENT SUPPLIES	-	-	-	756	-
21-202-6231	RECREATION SUPPLIES	-	1,208	-	(5,205)	(5,257)
21-202-6234	BASEBALL/SOFTBALL SUPPLIES	13,000	16,356	12,000	8,969	10,000
21-202-6236	MEMORIAL CONTRIBUTION	-	-	-	-	-
21-202-6237	CAMP/CLINIC EXPENSE	-	-	-	-	-
21-202-6490	EQUIPMENT USE CHARGES	-	-	-	-	-
21-202-6901	MISCELLANEOUS	3,000	1	10,000	18	-
Other Expense Subtotal		79,150	53,021	70,800	77,950	77,629
21-202-8801	TRANSFER TO OTHER FUNDS	17,110	23,549	-	-	-
21-202-8808	TRANSFER TO POOL ACTIVITY	-	15,574	25,000	-	22,631
21-202-8809	TRANSFER TO PERSONNEL	-	-	-	-	-
Other Expense Subtotal		17,110	39,123	25,000	-	22,631
PARK AREAS MAINTENANCE EXPENSE TOTAL		\$ 240,760	\$ 242,551	\$ 252,800	\$ 238,157	\$ 283,448

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
22-044-4471	BASKETBALL FEES	9,500	4,414	9,500	7,838	7,799
22-044-4479	RENTAL FEES - EAST ANNEX	-	17,387	18,000	21,120	25,000
22-044-4710	20 PASS CARD FEE-REC CENT	8,500	1,775	8,500	4,969	4,944
22-044-4711	INDIVIDUAL ANNUAL MEMBRSH	57,500	32,814	55,000	46,394	46,162
22-044-4712	DAILY ADMISS. FEE- REC CE	10,500	6,334	11,000	10,000	9,950
22-044-4713	FAMILY ANNUAL MEMBERSHIP	137,500	97,330	132,000	118,583	117,990
22-044-4714	ALL COUPLES ANNUAL MEMBER	41,500	27,622	39,000	34,354	34,182
22-044-4716	CONCESSIONS-REC CENTER	16,000	3,426	8,000	7,595	10,000
22-044-4719	GROUP CLASS/CLINIC FEES	12,000	3,242	8,500	5,182	5,156
22-044-4792	RENTAL FEES	1000	6,114	500	1,590	2,000
Charges for Services Revenue Subtotal		294000	200,458	290,000	\$ 257,625	\$ 263,184
REVENUES - OTHER						
22-046-4110	INTEREST	3,500	396	300	540	537
22-046-4120	SILVER SNEAKERS	4,000	2,581	3,500	3,680	3,661
22-046-4699	MISCELLANEOUS	1,500	19,953	500	190,137	2,500
Other Revenue Subtotal		9,000	22,929	4,300	194,357	6,699
RECREATION CENTER REVENUE TOTAL		\$ 303,000	\$ 223,387	\$ 294,300	\$ 451,982	\$ 269,883

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
RECREATION CENTER EXPENSES						
22-206-5501	RADIO & COMMUNICATIONS EQ	-	-	-	-	-
22-206-5503	FURNITURE & FILES	-	-	-	-	-
22-206-5505	TOOLS	-	-	-	-	-
22-206-5508	OTHER EQUIPMENT	6,000	-	-	6,105	15,000
22-206-5509	MISC CAPITAL EXPENSE	1,400	-	3,700	-	-
22-206-5510	BUILDING IMPROVEMENTS	1,000	1,763	-	-	22,000
	Capital Expense Subtotal	8,400	1,763	3,700	6,105	37,000
22-206-6001	SALARIES & WAGES	154,000	109,041	159,500	142,832	142,000
22-206-6002	OVERTIME WAGES	-	-	-	-	-
22-206-6010	AEB - PARKS AND REC	39,000	21,314	39,500	25,746	28,000
	Personnel Expense Subtotal	193,000	130,355	199,000	168,578	170,000
22-206-6101	POSTAGE & FREIGHT	700	-	-	346	350
22-206-6110	PRINTING, ADVERTISING, PU	1,000	1,162	1,200	100	101
22-206-6120	DUES, MBMRSH, SUBSCRIP,	1,500	188	200	1,631	1,648
22-206-6130	UTILITIES - ELECTRICITY	22,000	11,291	19,500	21,004	21,000
22-206-6131	UTILITIES - WATER	1,200	2,217	1,200	1,566	1,500
22-206-6132	UTILITIES-NATURAL GAS	4,500	2,656	4,500	4,894	5,000
22-206-6133	UTILITIES-TELEPHONE,FAX	1,600	1,551	1,600	2,324	2,347
22-206-6150	CONTRACT LABOR	10,000	9,659	9,500	17,122	10,000
22-206-6160	REPAIR SERVICES	6,500	5,229	6,500	25,604	6,000
22-206-6170	MAINT. AGREEMENTS, LEASES	3,700	3,283	3,700	2,999	3,029
22-206-6180	MEALS, LODGING & TRAVEL	-	-	-	-	-
22-206-6190	INSURANCE	9,500	10,749	6,700	10,948	11,058
22-206-6201	OFFICE SUPPLIES, FURNITUR	1,000	790	1,000	1,132	1,144
22-206-6210	OPERATION SUPPLIES	12,000	10,811	8,000	20,943	12,000
22-206-6220	TOOLS & SMALL EQUIPMENT	300	-	-	-	-
22-206-6230	REFRESHMENT SUPPLIES	13,000	1,881	5,000	8,951	6,000
22-206-6231	RECREATION SUPPLIES	3,500	1,766	1,000	4,857	1,500
22-206-6235	BASKETBALL SUPPLIES	5,000	6,271	6,000	83	83
22-206-6901	MISCELLANEOUS	-	403	-	1,620	-
	Other Expense Subtotal	97,000	69,905	75,600	126,123	82,759
22-206-8801	TRANS TO OTHER FUNDS	-	-	-	5,676	34,617
22-206-8803	TRANS TO PARK FUND	-	-	-	-	-
22-206-8808	TRANSFER TO POOL FUND	-	-	-	26,266	22,631
22-206-8832	TSFR TO PARK SLS TAX	-	-	12,000	-	-
	Transfer to Other Funds Subtotal	-	-	12,000	31,942	57,248
RECREATION CENTER EXPENSE TOTAL		\$ 298,400	\$ 202,024	\$ 290,300	\$ 332,749	\$ 347,007

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
PARK SALES TAX REVENUE						
25-040-4458	TRSFYR COP DBT SRVC FUND	-	5,297	21,277	-	-
25-041-4020	PARK & RECREATION SALES TAX	201,000	217,394	213,047	245,200	251,329
25-046-4110	INTEREST	3,000	449	440	226	225
25-046-4690	DESIGNATED CONTRIBUTIONS	-	-	-	-	-
25-046-4696	LEASE/PURCHASE PROCEEDS	-	-	-	-	-
PARK SALES TAX TOTAL REVENUE		\$ 204,000	223,141	234,764	245,425	251,554

EXPENSE DETAILS – CULTURE AND RECREATION – PARK SALES TAX

ACCOUNT NUMBER	ACCOUNT TITLE	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
PARK SALES TAX EXPENSES						
25-205-5998	CAP OUTLAY-PARK REC CNTR	-	-	-	-	-
25-205-6301	INT EXP - COP DBT SRVC	94,960	97,141	96,169	92,969	93,898
25-205-6302	ADMIN/PAYING AGENT FEES	-	-	-	-	-
25-205-6310	PRINCIPAL-COP DEBT SRVC	126,000	126,000	137,000	137,000	137,000
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	25,600	-	-	-	-
PARK SALES TAX TOTAL EXPENSES		\$ 246,560	\$ 223,141	\$ 233,169	\$ 229,969	\$ 230,898

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.

	MUNICIPAL LIBRARY				
	Budget FY2021	Actual FY2021	Budget FY2022	Estimated FY2022	Budget FY2023
Estimated Cash Balance April 1	\$ -	\$ -	\$ -	\$ -	\$ -
Expected Revenues	369,522	326,374	298,768	372,363	376,222
Proposed Expenditures	(369,522)	(326,374)	(298,768)	(372,363)	(376,222)
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LIBRARY REVENUE

ACCOUNT NUMBER	ACCOUNT TITLE	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
LOCAL TAXES						
23-041-4001	REAL PROP. TAX (CURRENT)	198,497	184,980	181,281	195,032	194,057
23-041-4002	PERSONAL PROP. TAX CURREN	109,688	73,116	71,653	83,590	83,172
23-041-4003	BUSINESS PROPERTY SURCHAR	37,754	-	-	39,450	39,253
23-041-4004	RR/UTILITY PROPERTY TAX	3,806	4,545	4,454	4,887	4,863
23-041-4005	FINANCIAL INSTITUTION TAX	1	-	-	2,599	2,586
23-041-4012	PROPERTY TAX DEL. 1ST PR	9,597	10,461	10,252	12,285	12,224
23-041-4013	PROPERTY TAX DEL.2ND PR Y	3,193	3,732	3,657	3,220	3,204
23-041-4023	INT&PEN ON PROPERTY TAX D	2,636	2,472	2,423	2,541	2,528
Library Taxes Subtotal		365,172	279,306	273,720	343,604	341,886
INTERGOVERNMENTAL REVENUES						
23-043-4300	LIBRARY GRANT	2,250	23,805	2,250	9,126	9,080
23-043-4310	STATE AID	100	1,892	1,854	4,571	4,548
23-043-4306	ARTS & ENTERTAINER TAX	-	13,075	12,814	2,391	2,379
Library Intergovernmental Subtotal		2,350	38,772	16,918	16,087	16,007
FEES, FINES & FORFEITURES						
23-045-4200	FINES, FEES, & COSTS	-	4,169	4,086	9,702	9,653
Library Fines, Fees & Forfeitures Subtotal		-	4,169	4,086	9,702	9,653
OTHER REVENUE						
23-046-4110	INTEREST	1,000	1,977	1,937	1,845	1,836
23-046-4690	BUILDING FUND CONTRIBUTION	-	-	-	-	-
23-046-4699	DONATIONS - MISCELLANEOUS	1,000	2,150	2,107	1,125	6,839
Library Other Revenue Subtotal		2,000	4,127	4,044	2,970	8,675
TOTAL LIBRARY REVENUE		\$ 369,522	\$ 326,374	\$ 298,768	\$ 372,363	\$ 376,222

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
LIBRARY - OPERATING EXPENSES						
23-301-8806	TRANSFER TO LIBRARY DIST.	369,522	326,374	298,768	372,363	376,222
23-301-6901	MISCELLANEOUS	-	-	-	-	-
TOTAL LIBRARY EXPENSES		\$ 369,522	\$ 326,374	\$ 298,768	\$ 372,363	\$ 376,222

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 FY2021	Actual FY2021	Budget FY2022	Estimated FY2022	Budget FY2023
Estimated Cash Balance April 1	\$ 4,083	\$ 4,085	\$ 158	\$ 158	\$ 175
Expected Revenues	65	73	36	25	18
Proposed Expenditures	-	(4,000)	-	(8)	-
Ending Fund Balance	\$ 4,148	\$ 158	\$ 194	\$ 175	\$ 193

LIBRARY BOND REVENUE

ACCOUNT NUMBER	ACCOUNT TITLE	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 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	15	26	13	9	7
24-041-4023	INTEREST & PENALTIES	50	46	23	16	12
	Library Bond Taxes Subtotal	65	72	36	25	18
LIBRARY BOND OTHER REVENUE						
24-046-4110	INTEREST INCOME	-	0		-	
	Library Bond Interest Subtotal	-	0	-	-	-
	TOTAL REVENUE LIBRARY BOND	\$ 65	\$ 73	\$ 36	\$ 25	\$ 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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 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	-	4,000		8	-
24-304-6901	MISCELLANEOUS	-			-	-
TOTAL LIBRARY BOND EXPENSES		\$ -	\$ 4,000	\$ -	\$ 8	\$ -

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 CASH FLOW

	CEMETERY FUND CASH FLOW				
	Budget FY2021	Actual FY2021	Budget FY2022	Estimated FY2022	Budget FY2023
Estimated Cash Balance April 1	\$ 24,028	\$ 139,085	\$ 155,420	\$ 153,942	\$ 169,777
Expected/Actual Revenues	\$ 45,275	\$ 57,392	\$ 45,075	\$ 56,853	\$ 56,694
Available for Appropriation	\$ 69,303	\$ 196,477	\$ 200,495	\$ 210,795	\$ 226,470
Proposed Appropriation	\$ (34,607)	\$ (41,057)	\$ (44,479)	\$ (41,018)	\$ (45,416)
Estimated Unencumbered Balance March 31*	\$ 34,696	\$ 155,420	\$ 156,016	\$ 169,777	\$ 181,055

SPECIAL REVENUE FUND – CULTURE AND RECREATION PROGRAM – CEMETERY

SUMMARY OF REVENUES

Cemetery Revenues

ACCOUNT NUMBER	ACCOUNT TITLE	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 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	11,575	11,350	11,575	20,000	19,900
27-046-4110	INTEREST	1,200	1,082	1,000	983	978
27-046-4640	SALE OF CEMETERY LOTS	5,500	16,750	5,500	8,425	8,383
27-046-4642	CEMETERY PERPETUAL CARE	-	-	-	-	-
27-046-4643	CEMETERY CONTRIBUTIONS	2,000	3,210	2,000	2,445	2,433
CEMETERY REVENUE TOTAL		\$ 45,275	\$ 57,392	\$ 45,075	\$ 56,853	\$ 56,694

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

CEMETERY EXPENSES		FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
ACCOUNT NUMBER	ACCOUNT TITLE					
27-211-6001	SALARIES AND WAGES	1,391	1,107	1,448	1,528	4,174
27-211-6002	OVERTIME WAGES	396	156	285	79	172
27-211-6010	ACCRUED EMPLOYEE BENEFITS	870	618	875	689	1,960
Personnel Expense Subtotal		2,657	1,881	2,609	2,296	6,305
27-211-6110	PRINTING/PUBLICATIONS & A	550	151	550	331	334
27-211-6150	CONTRACT LABOR	31,000	38,788	40,000	37,875	38,254
27-211-6190	INSURANCE	-	32	920	125	126
27-211-6201	OFFICE SUPPLIES, FURNITUR	150	10	150	357	361
27-211-6210	OPERATING SUPPLIES	250	195	250	34	35
27-211-6901	MISCELLANEOUS	-	-	-	-	10,000
Other Expense Subtotal		31,950	39,176	41,870	38,723	49,110
CEMETERY EXPENSE TOTAL		\$ 34,607	\$ 41,057	\$ 44,479	\$ 41,018	\$ 55,416

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 FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		Budgeted Wages & AEB		
				Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
Asst Foreman - Street/Sanitation	\$ -	\$ -	\$ -	3						\$ -	\$ -	\$ -
Asst. City Clerk III	\$ 22.06	\$ 33.09	\$ 10.08	66	11	80	3	189	5	\$ 4,174	\$ 172	\$ 1,960
										\$ 4,174	\$ 172	\$ 1,960

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
AVENUE OF FLAGS REVENUE						
28-046-4110	INTEREST	200	53	50	60	60
28-046-4690	DONATIONS-SPECIFIC FLAGS	2,000	2,540	2,000	11,953	11,893
28-046-4699	MISCELLANEOUS	-	-	-	-	-
AVE OF FLAGS REVENUE TOTAL		\$ 2,200	\$ 2,593	\$ 2,050	\$ 12,013	\$ 11,953

Avenue of Flags Expenses

ACCOUNT NUMBER	ACCOUNT TITLE	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
AVENUE OF THE FLAGS EXPENSES						
28-220-6110	PRINTING, PUBLICATIONS, AND ADVERTISING	250	150	250	302	305
28-220-6201	OFFICE SUPPLIES, FURNITUR	100	-	100	-	-
28-220-6210	OPERATING SUPPLIES	2,500	2,260	2,500	4,323	4,366
AVE OF FLAGS EXPENSE TOTAL		\$ 2,850	\$ 2,410	\$ 2,850	\$ 4,625	\$ 4,671

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
PUBLIC SAFETY SALES TAX REVENUE						
18-041-4020	STATE LOCAL SALES TAX	200,000	228,591	224,019	245,051	251,178
18-046-4110	INTEREST	250	320	236	456	454
TOTAL PUBLIC SAFETY SALES TAX REVENUE		\$ 200,250	\$ 228,911	\$ 224,255	\$ 245,507	\$ 251,631

Public Safety Sales Tax Expenses

ACCOUNT NUMBER	ACCOUNT TITLE	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
PUBLIC SAFETY SALES TAX EXPENSES						
18-260-8801	TRANSFER TO GENERAL FUND - POLICE	135,000	154,299	100,809	110,273	113,030
18-260-8801	TRANSFER TO GENERAL FUND - FIRE	45,000	51,433	100,809	110,273	113,030
18-260-6901	MISC. RESERVE	20,000	22,859	22,402	24,505	25,118
TOTAL PUBLIC SAFETY SALES TAX EXPENSES		\$ 200,000	\$ 228,591	\$ 224,019	\$ 245,051	\$ 251,178

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
PUBLIC SAFETY SALES TAX - RESERVE						
	Beginning Balance	0	-	21,650	24,833	49,339
18-065-1103	RESERVE ACCOUNT	20,000	21,650	22,402	24,505	25,118
PUBLIC SAFETY SALES TAX - RESERVE		20,000	21,650	44,052	49,339	74,456

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
TRANSPORTATION SALES TAX REVENUE						
29-041-4020	STATE LOCAL SALES TAX	200,000	227,865	223,288	245,200	251,330
29-043-4330	CDBG GRANT REVENUE	-	-	-	-	-
29-043-4350	COUNTY GRANT-REVENUE SHAR	70,000	71,878	68,285	71,437	71,080
29-046-4110	INTEREST	-	-	-	-	-
TOTAL TRANSPORTATION SALES TAX REVENUE		\$ 270,000	\$ 299,744	\$ 291,573	\$ 316,637	\$ 322,409

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
TRANSPORTATION SALES TAX EXPENSES						
29-300-5509	MISCELLANEOUS	296,650	294,324	336,728	331,919	362,085
29-300-5998	CAPITAL OUTLAY	-	-	-	-	-
29-300-6301	INTEREST EXPENSE	-	-	-	-	-
29-300-6310	BOND PRINCIPAL	-	-	-	-	-
TOTAL TRANSPORTATION SALES TAX EXPENSES		\$ 296,650	\$ 294,324	\$ 336,728	\$ 331,919	\$ 362,085

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
REVENUES TOTAL	\$ 6,663,747	\$ 6,275,653	\$ 6,007,950	\$ 10,878,492	\$ 9,955,978
WATER FUND	1,074,132	1,000,083	1,082,766	3,318,731	938,152
SEWER FUND	655,702	662,409	709,658	3,419,953	4,603,869
ELECTRIC FUND	4,440,044	4,130,486	3,616,207	3,642,048	3,863,511
SANITATION FUND	493,869	482,674	599,318	497,761	550,447
ENTERPRISE FUND EXPENDITURES	\$ 6,605,136	\$ 5,535,349	\$ 7,090,769	\$ 9,752,333	\$ 10,565,356

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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 FY2020-21 and FY2021-2022, 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. This year's budget includes a 15% across the board increase in water rates to partially offset the expenses for those renovations.

WATER FUND CASH FLOW

WATER UTILITY FUND CASH FLOW						
	Budget FY2021	Actual FY2021	Budget FY2022	Estimated FY2022	Budget FY2023	
Estim./ Actual Cash Balance April 1	\$ 372,415	\$ 473,341	\$ 572,935	\$ 518,809	\$ 566,970	
Operating Revenue	\$ 827,309	\$ 753,007	\$ 749,823	\$ 3,167,722	\$ 701,223	
Non-operating Revenue	\$ 6,300	\$ 6,553	\$ 6,463	\$ 7,746	\$ 7,707	
Expected / Actual Revenues	\$ 833,609	\$ 759,560	\$ 756,285	\$ 3,175,467	\$ 708,930	
Available for Appropriation	\$ 1,206,025	\$ 1,232,901	\$ 1,329,220	\$ 3,694,277	\$ 1,275,900	
Operating Expenditures & Reserve	\$ (682,683)	\$ (609,966)	\$ (1,041,653)	\$ (3,077,307)	\$ (1,167,339)	
Non-operating Expenditures	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	
Proposed / Actual Appropriation	\$ (732,683)	\$ (659,966)	\$ (1,091,653)	\$ (3,127,307)	\$ (1,217,339)	
Balance March 31	\$ 473,341	\$ 572,935	\$ 237,568	\$ 566,970	\$ 58,561	
Equipment Replacement Fund Balance	\$ 240,523	\$ 154,565	\$ 240,523	\$ 240,523	\$ 326,481	
ESTIMATED/ACTUAL CASH BALANCE	\$ 713,864	\$ 727,500	\$ 478,091	\$ 807,493	\$ 385,042	

WATER UTILITY FUND REVENUES DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
REGULATORY FEES						
31-047-4513	PRIMACY	6,300	6,553	6,463	7,746	7,707
	Regulatory Fees Subtotal	6,300	6,553	6,463	7,746	7,707
WATER UTILITY REVENUE						
31-047-4110	INTEREST	4,000	1,905	1,776	1,374	1,367
31-047-4501	METERED SALES	779,559	671,096	691,380	643,090	639,875
31-047-4510	INSTALLATION CHARGES	4,500	35,825	17,167	15,225	15,986
31-047-4519	PENALTIES	35,250	36,088	35,500	40,196	39,995
31-047-4699	MISCELLANEOUS	4,000	8,092	4,000	2,467,836	4,000
	Other Revenue Subtotal	827,309	753,007	749,823	3,167,722	701,223
	WATER FUND REVENUE TOTAL	\$ 833,609	\$ 759,560	756,285	3,175,467	708,930

Increased revenues are anticipated due to the increase in water rates in FY2020-21.

SUMMARY OF EXPENSES

WATER FUND	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
Water Fund Subtotal	732,683	659,966	1,091,653	3,127,307	1,217,339
31-310 Planning/Admin	151,910	165,989	435,996	590,971	465,372
31-302 Comm/Central Services	34,513	36,472	41,752	37,628	86,217
31-303 Well Operation/Maint.	121,524	48,543	118,600	68,673	69,289
31-306 Distribution Op/Maint.	174,135	232,986	337,246	2,275,187	447,229
31-307 Treatment Op/Maint	212,021	140,829	140,958	137,630	132,333
31-309 Buildings & Grounds	38,580	35,147	17,100	17,218	16,900
Water - Equipment Replacement	240,523	240,523	326,481	143,263	229,221
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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
WATER - PLANNING, ADMINISTRATION & TRAINING EXPENSES						
31-310-5502	VEHICLES	-	-	-	-	-
31-310-5503	FURNITURE/FILES	-	-	-	-	-
31-310-5506	Data Processing Equipment	-	-	-	-	-
	Capital Expense Subtotal	-	-	-	-	-
31-310-6001	SALARIES AND WAGES	15,326	42,150	169,419	212,546	227,686
31-310-6002	OVERTIME WAGES	5,807	5,587	10,332	24,033	14,123
31-310-6010	ACCRUED EMPLOYEE BENEFITS	11,102	36,743	104,170	137,184	124,343
	Personnel Expense Subtotal	32,235	84,480	283,921	373,762	366,152
31-310-6110	PRINTING,PUBLICATIONS,ADV	250	-	250	422	420
31-310-6120	DUES/MEMBER/SUBS/TUITION	1,600	1,780	1,600	1,023	1,050
31-310-6144	CONSULTANT SERVICES	30,000	3,105	50,000	129,000	10,000
31-310-6150	CONTRACT LABOR	1,500	1,767	1,500	1,545	1,500
31-310-6190	INSURANCE	2,500	5,821	16,500	16,215	17,900
31-310-6201	OFFICE SUPPLIES,FURNITURE,	500	-	500	57	100
31-310-6210	OPERATING SUPPLIES	1,000	601	1,000	1,065	1,200
31-310-6490	EQUIPMENT USE CHARGES	12,000	10,909	17,000	11,345	9,800
31-310-6982	PRIMACY FEE TO DNR	6,500	7,526	7,600	6,537	7,250
	Other Expense Subtotal	68,675	31,509	102,075	167,208	49,220
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	1,000	-	-	-	-
31-310-8809	TRANSFER TO PERSONNEL	-	-	-	-	-
	Transfer to Other Funds Subtotal	51,000	50,000	50,000	50,000	50,000
	WATER PLANNING & ADMIN SUBTOTAL	\$ 151,910	\$ 165,989	\$ 435,996	\$ 590,971	\$ 465,372

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.

				Actual Hours FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		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
Director of Public Works & Utilities	\$	76,833	\$ 18.48	50%		50%		50%		\$ 38,417	\$ -	\$ 19,219
Sr. Water Plant Operator	\$ 23.30	\$ 34.95	\$ 13.04	33	35	1840	61	1608	80	\$ 37,471	\$ 2,796	\$ 22,014
Asst Foreman - Water/Wastewater	\$ 23.98	\$ 35.97	\$ 13.00	15	35	1776	56	1608	80	\$ 38,565	\$ 2,878	\$ 21,947
Equip. Operator - Water/Wastewater	\$ 20.94	\$ 31.41	\$ 12.18	77	42	1800	38	1608	80	\$ 33,676	\$ 2,513	\$ 20,562
Equip. Operator - Water/Wastewater	\$ 20.38	\$ 30.57	\$ 9.41			1798	130	1608	80	\$ 32,775	\$ 2,446	\$ 15,886
Foreman - Water/Wastewater	\$ 29.09	\$ 43.64	\$ 14.64	422	62	1770	58	1608	80	\$ 46,783	\$ 3,491	\$ 24,715
										\$ 227,686	\$ 14,123	\$ 124,343

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
COMMUNICATION/CENTRAL SERVICES EXPENSES						
31-302-5506	DATA PROCESSING EQUIPMENT	-	265	375	332	1,000
31-302-5508	OTHER EQUIPMENT			-	-	375
	Capital Expense Subtotal	-	265	375	332	1,375
31-302-6001	SALARIES AND WAGES	16,385	18,082	21,234	15,582	39,792
31-302-6002	OVERTIME WAGES	491	99	511	301	1,074
31-302-6010	ACCURED EMPLOYEE BENF.	8,038	8,683	10,002	8,014	17,725
	Personnel Expense Subtotal	24,914	26,865	31,747	23,897	58,592
31-302-6101	POSTAGE AND FREIGHT	1,813	1,331	1,875	1,165	2,500
31-302-6110	PRINTING,PUBLICATIONS,ADV	29	363	30	13	63
31-302-6120	DUES MEMBERSHIPS SUBS TUITION	218	209	225	1,748	3,375
31-302-6133	UTILITIES-TELEPHONE/FAX	73	1,826	150	1,620	375
31-302-6143	PROF.SERV.-DATA PROCESSIN	-	-	-	1,450	2,500
31-302-6150	CONTRACT LABOR	4,350	1,781	3,000	3,332	6,000
31-302-6170	MAINT. AGREEMENTS & LEASE	218	1,303	1,125	2,097	7,625
31-302-6180	MEALS, LODGING, TRAVEL	363	53	225	-	375
31-302-6201	OFFICE SUP.,FURITURE,EQUI	363	219	375	477	1,125
31-302-6210	OPERATING SUPPLIES	2,175	752	375	541	1,063
31-302-6901	MISCELLANEOUS	-	1,506	2,250	957	1,250
	Other Expense Subtotal	9,599	9,343	9,630	13,399	26,250
WATER COMM. AND CENTRAL SERVICES SUBTOTAL		\$ 34,513	\$ 36,472	\$ 41,752	\$ 37,628	\$ 86,217

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 FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		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
Asst. City Clerk I	\$ 16.98	\$ 25.47	\$ 8.30	280	4	235	5	473	13	\$ 8,032	\$ 331	\$ 4,034
Asst. City Clerk II	\$ 18.23	\$ 27.35	\$ 11.70	237	5	281	4	473	13	\$ 8,623	\$ 355	\$ 5,686
Asst. City Clerk III	\$ 22.06	\$ 33.09	\$ 10.08	171	1	256	5	426	12	\$ 9,391	\$ 387	\$ 4,409
City Clerk	\$ 58,180.40	\$ 13.97		121	0	0	0	237	0	\$ 6,615	\$ -	\$ 3,304
Customer Service Rep.	\$ 11.15	\$ 16.73	\$ 1.50	114	0	106	0	195	0	\$ 2,174	\$ -	\$ 293
Scanning Clerk	\$ 15.89	\$ 23.84	\$ -	15	0	61	0	312	0	\$ 4,958	\$ -	\$ -
										\$ 39,792	\$ 1,074	\$ 17,725

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
WELL OPERATION & MAINTENANCE						
31-303-5508	WATER WELL MAINTENANCE	60,000	232	60,000	136	-
31-303-5510	BUILDING IMPROVEMENT	2,500	2,812	2,500	-	-
Capital Expense Subtotal		62,500		62,500	136	-
31-303-6110	PRINTING,PUBLICATIONS.ADV	-	-	-	-	-
31-303-6130	UTILITIES, ELECTRICITY	50,250	45,958	50,000	50,961	51,471
31-303-6150	CONTRACT LABOR	101	-	100	-	-
31-303-6160	REPAIR SERVICES	-	-	-	-	-
31-303-6170	MAINT AGREEMENTS & LEASES	2,714	825	1,000	825	900
31-303-6210	OPERATING SUPPLIES	5,025	1,495	4,500	16,751	16,918
Other Expense Subtotal		58,589	48,278	56,100	68,537	69,289
WATER WELL OP. AND MAINT. SUBTOTAL		\$ 121,524	\$ 48,543	\$ 118,600	\$ 68,673	\$ 69,289

Funds in Account No. 31-303-5508 are for maintenance and upgrade to Well #6 or #4.

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
DISTRIBUTION OPERATION, MAINTENANCE & IMPROVEMENTS						
31-306-5502	VEHICLES	-	-	40,000	67,289	-
31-306-5505	TOOLS	1,005	-	1,000	-	1,000
31-306-5507	CONSTRUCTION EQUIPMENT	-	-	-	-	-
31-306-5508	OTHER EQUIPMENT	10,000	-	-	-	205,000
31-306-5509	OTHER CAPITAL				2,114,703	3,500
	Capital Expense Subtotal	11,005	-	41,000	2,181,992	209,500
31-306-6001	SALARIES AND WAGES	39,045	52,522	-	(70)	-
31-306-6002	OVERTIME WAGES	8,066	7,169	-	-	-
31-306-6010	ACCRUED EMPLOYEE BENEFITS	27,305	32,391	-	(36)	-
	Personnel Expense Subtotal	74,416	92,083	-	(106)	-
31-306-6101	POSTAGE AND FREIGHT	50	-	50	-	-
31-306-6110	PRINTING PUBLICATION & AD	151	-	150	-	-
31-306-6120	DUES, MEMBERSHIPS, SUBSCRIPTIONS, TUITION	1,508	-	1,500	2,264	2,500
31-306-6150	CONTRACT LABOR	5,025	659	5,000	5	5,000
31-306-6170	MAINT AGREEMENTS & LEASES	603	1,910	2,000	545	550
31-306-6210	OPERATING SUPPLIES	-	109,750	60,000	53,068	50,000
31-306-6301	INTEREST CAPITAL LEASE	32,721	-	44,849	9,574	32,370
31-306-6302	ADMIN & 110% FEES	16,522	967	28,972	2,244	12,450
31-306-6309	PRINCIPAL CAPITAL LEASE	-	-	109,000	-	109,000
31-306-6490	EQUIPMENT USE CHARGES	25,125	24,948	35,000	25,602	25,858
31-306-6901	MISCELLANEOUS	226	-	225	-	-
	Other Expense Subtotal	88,714	140,903	296,246	93,302	237,729
WATER DIST., OPERATION, MAINT., IMPROVE. SUBTOTAL		\$ 174,135	\$ 232,986	\$ 337,246	\$ 2,275,187	\$ 447,229

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.

Replacement of a valve at the NE tower are budgeted in fund 31-306-5509.

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 byproduct 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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
TREATMENT OPERATION, MAINTENANCE & IMPROVEMENTS						
31-307-5508	OTHER EQUIPMENT	-	10,355	-	-	3,900
	<i>Capital Expense Subtotal</i>	-	10,355	-	-	3,900
31-307-6120	DUES/MEMBER/SUBS/TUITION	150	3,190	150	638	650
31-307-6150	CONTRACT LABOR	3,500	-	3,500	419	425
31-307-6170	MAINT AGREEMENTS & LEASES	3,000	1,800	3,000	3,640	3,650
31-307-6210	OPERATING SUPPLIES	40,000	21,458	40,000	42,719	33,250
31-307-6490	EQUIPMENT USE CHARGES	2,500	3,203	2,500	4,256	4,500
31-307-6901	EQUIPMENT REPLACEMENT	85,958	48,288	85,958	85,958	85,958
	<i>Other Expense Subtotal</i>	141,260	77,939	140,958	137,630	128,433
WATER TREATMENT OP., MAINT., & IMPROVE SUBTOTAL		\$ 212,021	\$ 140,829	\$ 140,958	\$ 137,630	\$ 132,333

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 activities 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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
WATER BUILDING & GROUNDS EXPENSES						
31-309-5509	OTHER EQUIPMENT	10,000	9,370	-	-	-
31-309-5510	BUILDING IMPROVEMENTS	1,000	-	1,000	-	-
	Capital Expense Subtotal	11,000	9,370	1,000	-	-
31-309-6001	SALARIES AND WAGES	1,773	2,582	-	120	-
31-309-6002	OVERTIME WAGES	301	-	-	-	-
31-309-6010	ACCRUED EMPLOYEE BENEFITS	1,190	1,769	-	67	-
	Personnel Expense Subtotal	3,264	4,351	-	187	-
31-309-6101	POSTAGE AND FREIGHT	50	-	50	-	-
31-309-6120	DUES, MEMBERSHIPS, SUBSCRIPTIONS	50	-	-	-	-
31-309-6132	UTILITIES-NATURAL GAS, PR	3,518	2,769	3,500	3,474	3,000
31-309-6133	UTILITIES-TELEPHONE-FAX	2,764	3,386	3,500	6,977	7,000
31-309-6150	CONTRACT LABOR	1,508	2,197	1,800	3,682	3,700
31-309-6170	MAINTENANCE AGREEMENTS	176	1,136	1,000	2,858	2,900
31-309-6190	INSURANCE	7,500	10,968	-	(253)	-
31-309-6210	OPERATING SUPPLIES	7,000	970	5,000	292	300
	Other Expense Subtotal	24,316	21,426	16,100	17,031	16,900
	WATER BUILDINGS & GROUNDS SUBTOTAL	\$ 38,580	\$ 35,147	\$ 17,100	\$ 17,218	\$ 16,900

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
WATER EQUIPMENT REPLACEMENT FUND						
31-065-1103	EQUIPMENT REPLACEMENT FUND	240,523	240,523	326,481	143,263	229,221
	<i>Utility Revenue Subtotal</i>	240,523	240,523	326,481	143,263	229,221

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 FY2022-23 budget includes \$100,000 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 (WASTEWATER) FUND CASH FLOW

	Budget FY2021	Actual FY2021	Budget FY2022	Estimated FY2022	Budget FY2023
Estimated Cash Balance April 1	\$ 547,508	\$ 200,788	\$ 17,265	\$ 24,885	\$ 469,079
Operating Revenue	\$ 490,600	\$ 497,083	\$ 544,481	\$ 659,057	\$ 675,479
Non-operating Revenue	\$ 2,025	\$ 2,249	\$ 2,100	\$ 1,555,773	\$ 3,489,575
Expected /Actual Revenues	\$ 492,625	\$ 499,332	\$ 546,581	\$ 2,214,830	\$ 4,165,054
Available for Appropriation	\$ 1,040,133	\$ 700,120	\$ 563,846	\$ 2,239,715	\$ 4,634,133
Operating Expenditures & Reserve	\$ (569,159)	\$ (632,749)	\$ (405,378)	\$ (299,584)	\$ (562,370)
Non-operating Expenditures	\$ (117,725)	\$ (50,106)	\$ (153,125)	\$ (2,471,053)	\$ (3,647,719)
Proposed /Actual Appropriation	\$ (686,884)	\$ (682,855)	\$ (558,503)	\$ (2,770,637)	\$ (4,210,090)
Estimated Unencumbered					
Balance March 31	\$ 547,508	\$ 200,788	\$ 17,265	\$ 24,885	\$ 469,079
Equipment Replacement Fund Balance	\$ 163,077	\$ 163,077	\$ 163,077	\$ 205,122	\$ 338,814
ESTIMATED/ACTUAL CASH BALANCE	\$ 710,585	\$ 363,865	\$ 180,342	\$ 230,007	\$ 807,893

SEWER REVENUE DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
GRANT REVENUE						
32-040-4458	TRANSFER FROM OTHER FUNDS			-	-	100,000
32-043-4313	DNR GRANT	-	-	-	1,000,000	-
Grant & Transfers Revenue Subtotal		-	-	-	1,000,000	100,000
SEWER UTILITY REVENUE						
32-047-4512	SEWER CONNECTION FEE	2,025	2,249	2,100	2,180	2,169
Utility Revenue Subtotal		2,025	2,249	2,100	2,180	2,169
SEWER FUND REVENUES						
32-047-4505	SEWER USE CHARGES	479,600	490,247	520,981	654,654	671,021
32-047-4510	INSTALLATION CHARGES	1,500	3,800	3,000	1,400	1,470
32-047-4110	INTEREST EARNINGS	5,000	616	1,000	943	938
32-047-4696	LEASE/PURCHASE LOAN PROCEEDS	-	-	-	1,553,593	3,487,407
32-047-4699	MISCELLANEOUS	4,500	2,420	19,500	2,060	2,050
Other Revenue Subtotal		490,600	497,083	544,481	2,212,651	4,162,885
SEWER FUND REVENUE TOTAL		\$ 492,625	\$ 499,332	\$ 546,581	\$ 3,214,830	\$ 4,265,054

SUMMARY OF EXPENSES

SEWER FUND	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
	686,884	682,855	558,503	2,770,637	4,210,090
32-321 Planning/Admin	74,128	64,867	88,744	20,288	65,521
32-322 Comm/Central Services	40,487	35,024	27,210	36,188	86,410
32-323 Collection Op/Maint.	165,386	107,487	177,300	34,764	201,765
32-325 Lift Station Op/Maint.	37,074	27,218	24,250	25,417	30,671
32-327 Treatment Op/Maint.	287,947	418,403	212,500	134,979	186,329
32-328 Land Application	81,862	29,857	28,500	2,519,001	3,639,394
Sewer - Equipment Replacement	163,077	163,077	163,077	205,122	338,814
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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
PLANNING, ADMINISTRATION & TRAINING EXPENSES						
32-321-5502	VEHICLES	-	-	-	-	-
	Capital Expense Subtotal	-	-	-	-	-
32-321-6001	SALARIES AND WAGES	1,408	875	39,962	6,289	33,400
32-321-6002	OVERTIME WAGES	0	69	1,122	91	2,648
32-321-6010	ACCRUED EMPLOYEE BENEFITS	795	1,002	24,335	3,149	18,606
	Personnel Expense Subtotal	2,203	1,946	65,419	9,529	54,655
32-321-6110	PRINTING, PUBLICATIONS, A	500	90	100	1,185	1,197
32-321-6120	DUES/MEMBER/SUBS/TUITION	200	136	100	103	104
32-321-6190	INSURANCE	5,200	7,321	14,700	2,145	2,167
32-321-6490	EQUIPMENT USE CHARGES	11,000	3,814	4,500	4,167	4,208
32-321-6901	MISCELLANEOUS	1,000	200	500	200	202
32-321-6962	SEWER CONNECTION FEE	2,500	1,360	2,500	2,959	2,988
32-321-8801	TRANSFER TO OTHER FUNDS	50,000	50,000	-	-	-
	Other Expense Subtotal	71,925	62,921	23,325	10,759	10,866
SEWER PLANNING, ADMIN., & TRAINING SUBTOTAL		\$ 74,128	\$ 64,867	\$ 88,744	\$ 20,288	\$ 65,521

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

	Anticipated Salary Rate	Anticipated OT Salary Rate	Anticipated Benefit Rate	Actual Hours FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		Budgeted Wages & AEB		
				Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
Sr. Water Plant Operator	\$ 23.30	\$ 34.95	\$ 13.04			15		284	15	\$ 6,613	\$ 524	\$ 3,896
Asst Foreman - Water/Wastewater	\$ 23.98	\$ 35.97	\$ 13.00	3		105		284	15	\$ 6,806	\$ 540	\$ 3,884
Equip. Operator - Water/Wastewater	\$ 20.94	\$ 31.41	\$ 12.18			40	2	284	15	\$ 5,943	\$ 471	\$ 3,639
Equip. Operator - Water/Wastewater	\$ 20.38	\$ 30.57	\$ 9.41			51		284	15	\$ 5,784	\$ 459	\$ 2,812
Foreman - Water/Wastewater	\$ 29.09	\$ 43.64	\$ 14.64	42	2	90	4	284	15	\$ 8,256	\$ 655	\$ 4,374
										\$ 33,400	\$ 2,648	\$ 18,606

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
COMMUNICATION/CENTRAL SERVICES EXPENSES						
32-322-5506	DATA PROCESSING EQUIPMENT	-	265	375	332	800
32-322-5508	OTHER EQUIPMENT	725	232	750	-	300
	Capital Expense Subtotal	725	496	1,125	332	1,100
32-322-6001	SALARIES AND WAGES	16,385	18,082	14,156	15,582	39,792
32-322-6002	OVERTIME WAGES	491	99	341	301	1,074
32-322-6010	ACCRUED EMPLOYEE BENEFITS	8,038	8,683	6,668	8,014	18,193
	Personnel Expense Subtotal	24,914	26,865	21,165	23,897	59,060
32-322-6101	POSTAGE AND FREIGHT	1,813	1,331	1,250	1,165	2,500
32-322-6110	PRINTING, PUB. AND ADVERT	29	363	20	13	63
32-322-6120	MEMBERSHIP/DUES/SUBSCRIPTIONS		209		1,748	3,375
32-322-6133	UTILITIES-TELEPHONE/FAX	218	146	150	180	375
32-322-6143	PROF.SERV.DATA PROCESSING	73	-	100	1,450	2,500
32-322-6150	CONTRACT LABOR	-	1,781	-	3,332	6,000
32-322-6170	MAINT AGREEMENTS & LEASES	1,088	1,303	2,000	2,097	7,625
32-322-6180	MEALS, LODGING, TRAVEL	218	53	750	-	375
32-322-6201	OFFICE SUP.FURNITURE,EQUI	363	219	150	477	1,125
32-322-6210	OPERATING SUPPLIES	363	752	250	541	1,063
32-322-6901	MISCELLANEOUS	10,687	1,506	250	957	1,250
	Other Expense Subtotal	14,848	7,663	4,920	11,959	26,250
SEWER COMMUNICATION/CENTRAL SERVICES SUBTOTAL		\$ 40,487	\$ 35,024	\$ 27,210	\$ 36,188	\$ 86,410

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

Personnel Costs

	Anticipated			Actual Hours FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		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
Asst. City Clerk I	\$ 16.98	\$ 25.47	\$ 8.30	280	4	235	5	473	13	\$ 8,032	\$ 331	\$ 4,034
Asst. City Clerk II	\$ 18.23	\$ 27.35	\$ 11.70	237	5	281	4	473	13	\$ 8,623	\$ 355	\$ 5,686
Asst. City Clerk III	\$ 22.06	\$ 33.09	\$ 10.08	171	1	256	5	426	12	\$ 9,391	\$ 387	\$ 4,409
City Clerk	\$ 58,180.40	\$ 13.97		121	0	0	0	237	0	\$ 6,615	\$ -	\$ 3,304
Customer Service Rep.	\$ 11.15	\$ 16.73	\$ 1.50	114	0	106	0	195	0	\$ 2,174	\$ -	\$ 293
Scanning Clerk	\$ 15.89	\$ 23.84	\$ 1.50	15	0	61	0	312	0	\$ 4,958	\$ -	\$ 468
										\$ 39,792	\$ 1,074	\$ 18,193

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
COLLECTION OPERATION, MAINTENANCE & IMPROVEMENTS						
32-323-5502	VEHICLES	-	-	-	-	160,000
32-323-5507	CONSTRUCTION EQUIPMENT	-	-	-	-	-
32-323-5508	CAPITAL - OTHER	15,000	-	10,000	-	25,000
32-323-5509	MISCELLANEOUS-CAPITAL	77,000	43,068	117,000	-	155,000
	Capital Expense Subtotal	92,000	43,068	127,000	-	180,000
32-323-6170	MAINT.AGREEEMENTS & LEASE	600	400	600	350	354
32-323-6210	OPERATING SUPPLIES	10,000	3,213	5,000	6,760	6,828
32-323-6301	INTEREST - CAPITAL LEASE	27,500	26,576	27,500	13,214	-
32-323-6490	EQUIPMENT USE CHARGES	6,000	13,602	12,000	14,439	14,584
	Other Expense Subtotal	56,800	43,791	50,300	34,764	21,765
	SEWER COLLECTION, MAINT., & IMPROVE SUBTOTAL	\$ 165,386	\$ 107,487	\$ 177,300	\$ 34,764	\$ 201,765

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 \$150,000 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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
LIFT STATION OPERATION, MAINTENANCE & IMPROVEMENTS						
32-325-5508	OTHER EQUIPMENT	-	-	-	-	-
32-325-5509	MISCELLANEOUS, CAPITAL	5,000	-	5,000	-	5,000
	Capital Expense Subtotal	5,000	-	5,000	-	5,000
32-325-6130	UTILITIES-ELECTRICITY	2,500	1,839	2,600	2,301	2,324
32-325-6132	UTILITIES-NATURAL GAS-SEW	500	373	500	579	584
32-325-6133	UTILITIES-TELEPHONE, FAX	750	1,027	750	1,134	1,145
32-325-6210	OPERATING SUPPLIES	4,500	469	2,500	9,186	9,278
32-325-6490	EQUIPMENT USE	11,000	11,449	12,000	12,217	12,339
	Other Expense Subtotal	20,150	18,798	19,250	25,417	25,671
	LIFT STATION OP., MAINT., IMPROVE., SUBTOTAL	\$ 37,074	\$ 27,218	\$ 24,250	\$ 25,417	\$ 30,671

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
TREATMENT OPERATION, MAINTENANCE & IMPROVEMENTS						
32-327-5506	DATA PROCESSING EQUIPMENT	15,000	-	15,000	-	-
	Capital Expense Subtotal	15,000	-	15,000	-	-
32-327-6130	UTILITIES-ELECTRICITY	15,000	11,121	15,000	12,586	12,712
32-327-6142	PROF.SERV.ARCHT.ENG.SURVE	75,000	384,494	25,000	122,320	123,543
32-327-6144	CONSULTANT SERVICES	-	-	-	-	-
32-327-6150	CONTRACT LABOR	4,000	-	-	-	-
32-327-6170	MAINTENANCE AGREEMENTS & LEASES		4,831	3,500	-	-
32-327-6210	OPERATING SUPPLIES	3,000	248	2,000	73	74
32-327-6490	EQUIPMENT USE CHARGES	4,000	-	2,000	-	-
32-327-6901	MISCELLANEOUS	150,000	1,547	150,000	-	50,000
	Other Expense Subtotal	251,000	402,242	197,500	134,979	186,329
SEWER TREATMENT OP., MAINT., AND IMPROVE SUBTOTAL		\$ 287,947	\$ 418,403	\$ 212,500	\$ 134,979	\$ 186,329

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
LAND APPLICATION						
32-328-5508	OTHER EQUIPMENT	5,000	6,241	5,000	9,883	5,000
32-328-5509	CAPITAL OUTLAYS	-	300	-	2,460,837	3,456,619
Capital Expense Subtotal		5,000	6,541	5,000	2,470,720	3,461,619
32-328-6130	UTILITIES-ELECTRICITY	1,000	-	1,000	-	-
32-328-6150	CONTRACT LABOR	10,000	4,916	10,000	-	-
32-328-6210	OPERATING SUPPLIES	10,000	7,773	12,000	3,718	3,755
32-328-6220	TOOLS/SMALL EQUIPMENT	1,000	-	500	-	-
32-328-6301	INTEREST CAPITAL LEASE				2,518	40,328
32-328-6302	ADMIN & 110% FEES				-	-
32-328-6309	PRINCIPAL CAPTIAL LEASE				-	-
32-328-6901	EQUIPMENT REPLACEMENT	45,000	1,565		42,045	133,692
Other Expense Subtotal		67,000	14,387	23,500	48,281	177,775
SEWER LAND APPLICATION SUBTOTAL		\$ 81,862	\$ 29,857	\$ 28,500	\$ 2,519,001	\$ 3,639,394

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
	SEWER EQUIPMENT REPLACEMENT FUND					
32-065-1103	EQUIPMENT REPLACEMENT FUND	163,077	163,077	163,077	205,122	338,814
	<i>Utility Revenue Subtotal</i>	163,077	163,077	163,077	205,122	338,814

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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

	Budget FY2021	Actual FY2021	Budget FY2022	Estimated FY2022	Budget FY2023
Cash Balance April 1	\$ 250,464	\$ 609,171	\$ 1,129,086	\$ 486,034	\$ 798,476
Operating Revenue	\$ 4,394,294	\$ 4,130,486	\$ 3,616,207	\$ 3,642,048	\$ 3,863,511
Non-operating Revenue	\$ 45,750	\$ -	\$ -	\$ -	\$ -
Expected / Actual Revenues	\$ 4,440,044	\$ 4,130,486	\$ 3,616,207	\$ 3,642,048	\$ 3,863,511
Available for Appropriation	\$ 4,690,508	\$ 4,739,657	\$ 4,745,293	\$ 4,128,081	\$ 4,661,987
Operating Expenditures & Reserve	\$ (4,313,050)	\$ (3,385,571)	\$ (4,506,231)	\$ (3,104,605)	\$ (4,349,220)
Non-operating Expenditures	\$ (225,000)	\$ (225,000)	\$ (225,000)	\$ (225,000)	\$ (225,000)
Proposed / Actual Appropriation	\$ (4,538,050)	\$ (3,610,571)	\$ (4,731,231)	\$ (3,329,605)	\$ (4,574,220)
ESTIMATED/ ACTUAL CASH BALANCE	\$ 152,458	\$ 1,129,086	\$ 14,062	\$ 798,476	\$ 87,767

ELECTRIC FUND REVENUES

ACCOUNT NUMBER	ACCOUNT TITLE	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
TRANSFER FROM OTHER FUNDS						
33-040-4452	TRANSFER FROM OTHER FUNDS	-			-	-
	<i>Transfer from Other Funds Subtotal</i>	45,750	-	-	-	-
ELECTRIC SALES REVENUE						
33-046-4630	SALE OF EQUIPMENT	-	-	-	-	40,000
33-046-4697	PROCEEDS FROM LEASE/PURCHASE LOAN	691,000	503,194	-	-	-
	<i>Electric Sales Subtotal</i>	691,000	503,194	-	-	40,000
ELECTRIC UTILITY REVENUE						
33-047-4110	INTEREST EARNINGS	9,500	1,535	1,676	1,749	1,740
33-047-4502	ELECT.SALES-GENERAL PUBLI	3,641,307	3,567,798	3,565,947	3,574,949	3,753,697
33-047-4503	ELECT SALES-CITY	43,987	45,958	40,084	55,475	58,248
33-047-4510	INSTALLATION CHARGES	500	1,092	500	421	419
33-047-4699	MISC.INCOME	8,000	10,909	8,000	9,454	9,407
	<i>Electric Utility Revenue Subtotal</i>	3,703,294	3,627,292	3,616,207	3,642,048	3,823,511
	ELECTRIC FUND REVENUE TOTAL	\$ 4,440,044	\$ 4,130,486	\$ 3,616,207	\$ 3,642,048	\$ 3,863,511

ELECTRIC FUND SUMMARY OF EXPENSES

ELECTRIC FUND	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
	4,538,050	3,610,571	4,731,231	3,329,605	4,574,220
33-331 Planning/Admin	385,717	363,759	703,574	594,898	656,944
33-332 Comm/Central Services	72,942	73,047	113,339	78,488	98,496
33-333 Building & Grounds	90,983	66,372	111,350	22,405	102,055
33-334 Distribution Op/Maint	3,903,288	3,029,436	3,748,818	2,624,227	3,689,542
33-338 Brush/Tree Control	65,606	68,013	41,650	9,587	17,183
33-339 Street Lighting	19,514	9,945	12,500	-	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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
PLANNING, ADMINISTRATION & TRAINING EXPENSES						
33-331-5506	DATA PROCESSING EQUIPMENT	-	-	-	-	-
	Capital Expense Subtotal	-	-	-	-	-
33-331-6001	SALARIES AND WAGES	67,849	46,669	214,210	202,911	254,067
33-331-6002	OVERTIME WAGES	1,433	821	11,581	13,020	17,097
33-331-6010	ACCRUED EMPLOYEE BENEFITS	38,585	38,960	113,633	99,957	125,174
	Personnel Expense Subtotal	107,867	86,451	339,424	315,888	396,337
33-331-6101	POSTAGE AND FREIGHT	100	-	100	-	-
33-331-6110	PRINTING,PUBLICATIONS,ADV	2,500	-	1,500	601	600
33-331-6120	DUES/MEMBER/SUBS/TUITION	11,000	8,372	14,000	9,348	9,350
33-331-6133	UTILITIES-TELEPHONE, FAX	1,200	2,343	2,250	4,326	4,400
33-331-6144	CONSULTANT SURVICES	4,800	4,800	5,000	4,800	4,800
33-331-6150	CONTRACT LABOR	2,800	5,067	6,000	2,936	2,950
33-331-6170	MAINT AGREEMENTS & LEASES	5,750	5,472	5,500	3,550	3,550
33-331-6180	MEALS,LODGING,TRAVEL	2,000	65	2,000	(547)	1,500
33-331-6190	INSURANCE	17,000	19,718	95,050	22,902	2,300
33-331-6201	OFFICE SUP.,FURNITURE,EQU	-	-	-	-	-
33-331-6210	OPERATING SUPPLIES	1,500	442	1,500	28	30
33-331-6490	EQUIPMENT USE CHARGES	4,000	6,029	6,000	6,066	6,126
	Other Expense Subtotal	52,850	52,308	139,150	54,010	35,606
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		\$ 385,717	\$ 363,759	\$ 703,574	\$ 594,898	\$ 656,944

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

	Anticipated			Actual Hours FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		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
Director of Public Works & Utilities	\$ 76,833	\$ 18.48		50%		50%		50%		\$ 38,417	\$ -	\$ 19,219
Foreman - Electric	\$ 29.51	\$ 44.27	\$ 14.76	557	10	2025	188	1892	100	\$ 55,833	\$ 4,427	\$ 29,402
Apprentice Lineman - Electric	\$ 22.43	\$ 33.65	\$ 9.96	45		1809	108	1892	100	\$ 42,438	\$ 3,365	\$ 19,840
Apprentice Lineman - Electric	\$ 20.68	\$ 31.02	\$ 9.49	27	1	2045	80	1892	100	\$ 39,127	\$ 3,102	\$ 18,904
Apprentice Lineman - Electric	\$ 20.68	\$ 31.02	\$ 9.49	5		1341	19	1892	100	\$ 39,127	\$ 3,102	\$ 18,904
Apprentice Lineman - Electric	\$ 20.68	\$ 31.02	\$ 9.49	83	2	712	6	1892	100	\$ 39,127	\$ 3,102	\$ 18,904
										\$ 254,067	\$ 17,097	\$ 125,174

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
COMMUNICATION/CENTRAL SERVICES EXPENSES						
33-332-5506	DATA PROCESSING EQUIPMENT	-	4,047	1,000	6,777	1,000
33-332-5508	OTHER EQUIPMENT	1,450	-	2,000	-	375
Capital Expense Subtotal		1,450	4,047	3,000	6,777	1,375
33-332-6001	SALARIES AND WAGES	32,770	36,200	56,623	31,163	47,751
33-332-6002	OVERTIME WAGES	982	198	1,363	602	1,288
33-332-6010	ACCRUED EMPLOYEE BENEFITS	16,077	17,375	26,673	16,028	21,832
Personnel Expense Subtotal		49,829	53,774	84,659	47,794	70,871
33-332-6101	POSTAGE AND FREIGHT	3,625	2,662	5,000	2,329	2,500
33-332-6110	PRINTING,PUBLICATIONS,ADV	58	725	80	26	63
33-332-6120	DUES/MEMBER/SUBS/TUITION	435	102	600	3,495	3,375
33-332-6133	UTILITIES-TELEPHONE/FAX	145	418	400	359	375
33-332-6143	PROF SERV-DATA PROCESSING	8,700	51	-	2,900	2,500
33-332-6150	CONTRACT LABOR	2,175	3,183	8,000	6,664	6,000
33-332-6170	MAINT AGREEMENTS & LEASES	725	2,748	3,000	4,193	7,625
33-332-6180	MEALS, LODGING, TRAVEL	725	343	600	-	375
33-332-6201	OFFICE SUP.,FURNITURE,EQU	4,350	438	1,000	954	1,125
33-332-6210	OPERATING SUPPLIES	725	1,545	1,000	1,082	1,063
33-332-6901	MISCELLANEOUS	-	3,012	6,000	1,915	1,250
Other Expense Subtotal		21,663	15,225	25,680	23,917	26,250
ELECTRIC COMMUNICATION/CENTRAL SERVICES SUBTOTAL		\$ 72,942	\$ 73,047	\$ 113,339	\$ 78,488	\$ 98,496

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 FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		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
Asst. City Clerk I	\$ 16.98	\$ 25.47	\$ 8.30	15	9	470	10	568	16	\$ 9,638	\$ 397	\$ 4,841
Asst. City Clerk II	\$ 18.23	\$ 27.35	\$ 11.70	23	9	563	8	568	16	\$ 10,347	\$ 427	\$ 6,823
Asst. City Clerk III	\$ 22.06	\$ 33.09	\$ 10.08	52	1	513	10	511	14	\$ 11,269	\$ 465	\$ 5,291
City Clerk	\$ 58,180.40	\$ 13.97		65	0	0	0	284	0	\$ 7,938	\$ -	\$ 3,965
Customer Service Rep.	\$ 11.15	\$ 16.73	\$ 1.50	28	0	212	0	234	0	\$ 2,609	\$ -	\$ 351
Scanning Clerk	\$ 15.89	\$ 23.84	\$ 1.50	41	0	121	0	374	0	\$ 5,949	\$ -	\$ 562
										\$ 47,751	\$ 1,288	\$ 21,832

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
BUILDINGS & GROUNDS						
33-333-5508	OTHER EQUIPMENT	10,000	9,834	10,000	-	5,000
33-333-5510	BUILDING IMPROVEMENTS	40,000	33,267	85,000	241	75,000
Capital Expense Subtotal		50,000	43,100	95,000	241	80,000
33-333-6001	SALARIES AND WAGES	6,256	1,690	-	-	-
33-333-6002	OVERTIME WAGES	5,319	4,719	-	82	-
33-333-6010	ACCRUED EMPLOYEE BENEFITS	5,408	1,911	-	335	-
Personnel Expense Subtotal		16,983	8,320	-	417	-
33-333-6132	UTILITIES-NATURAL GAS PRO	3,000	1,899	3,000	2,868	2,875
33-333-6133	UTILITIES-TELEPHONE, FAX	2,000	1,332	2,000	1,658	1,675
33-333-6142	PROF.SERV.ARCHT.ENG.SURVE	2,500	-	2,500	-	-
33-333-6150	CONTRACT LABOR	5,000	3,648	5,000	12,338	12,350
33-333-6160	REPAIR SERVICES	300	-	300	678	680
33-333-6170	MAINT AGREEMENTS & LEASES	500	301	500	504	500
33-333-6190	INSURANCE	4,300	5,278	-	(263)	-
33-333-6201	OFFICE SUPPLIES, FURNITURE, EQUIP.				496	500
33-333-6210	OPERATING SUPPLIES	2,000	2,494	2,000	2,600	2,600
33-333-6220	TOOLS/SMALL EQUIPMENT	50	-	50	867	875
33-333-6490	EQUIPMENT USE CHARGES	4,350	-	1,000	-	-
Other Expense Subtotal		24,000	14,952	16,350	21,746	22,055
ELECTRIC BUILDINGS & GROUNDS SUBTOTAL		\$ 90,983	\$ 66,372	\$ 111,350	\$ 22,405	\$ 102,055

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
ELECTRIC DISTRIBUTION / OPS / MAINTENANCE						
33-334-5502	VEHICLES	-	-	135,000	162	135,000
33-334-5508	OTHER EQUIPMENT	54,000	4,858	-	123	67,000
33-334-5509	MISC. CAPITAL	841,000	620,777	25,000	32,090	75,000
Capital Expense Subtotal		54,000	4,858	135,000	32,375	277,000
33-334-6001	SALARIES AND WAGES	90,651	117,084	-	(565)	-
33-334-6002	OVERTIME WAGES	12,304	9,530	-	-	-
33-334-6010	ACCRUED EMPLOYEE BENEFITS	55,919	64,245	-	(293)	-
Personnel Expense Subtotal		158,874	190,858	-	(857)	-
33-334-6130	UTILITIES-ELECTRICITY	2,583,590	2,356,338	2,391,891	2,145,125	2,166,576
33-334-6140	PROF SERV - LEGAL	3,000	-	3,000	-	1,500
33-334-6142	PROF.SERV.ARCHT.ENG.SURVE	5,000	-	5,000	-	5,000
33-334-6144	CONSULTANT SERVICES	4,500	1,684	4,500	2,000	2,000
33-334-6150	CONTRACT LABOR	4,500	2,927	25,000	728	2,500
33-334-6160	REPAIR SERVICES	200	2,547	200	349	500
33-334-6180	MEALS, LODGING, TRAVEL	1,200	-	1,200	547	750
33-334-6210	OPERATING SUPPLIES	85,000	103,286	108,890	96,706	150,000
33-334-6220	TOOLS/SMALL EQUIPMENT	3,000	398	3,000	2,496	3,000
33-334-6301	CAPITAL LEASE - INTEREST	34,248	174,511	42,461	27,666	27,700
33-334-6309	CAPITAL LEASE - PRINCIPAL	252,000	126,150	255,000	258,461	259,000
33-334-6420	EQUIPMENT REPAIR CHARGES	500	-	500	631	650
33-334-6450	RENTAL	-	370	500	1,524	1,500
33-334-6490	EQUIPMENT USE CHARGES	53,000	65,508	62,000	56,475	57,040
33-334-6901	MISCELLANEOUS	25,000	-	25,000	-	-
33-334-6903	DEPRECIATION RESERVE	634,826	-	684,826	-	734,826
Other Expense Subtotal		3,690,414	2,833,720	3,613,818	2,592,709	3,412,542
ELECTRIC DISTRIBUTION, OPERATION, MAINT. SUBTOTAL		\$ 3,903,288	\$ 3,029,436	\$ 3,748,818	\$ 2,624,227	\$ 3,689,542

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
BRUSH & TREE CONTROL						
33-338-5505	TOOLS	-	-	-	-	7,500
Capital Expense Subtotal		-	-	-	-	7,500
33-338-6150	CONTRACT LABOR	25,000	19,020	25,000	1,550	1,566
33-338-6210	OPERATING SUPPLIES	3,500	1,334	3,500	48	48
33-338-6490	EQUIPMENT USE CHARGES	6,750	11,441	12,000	7,989	8,069
33-338-6901	MISCELLANEOUS	-	-	-	-	-
Other Expense Subtotal		36,400	31,982	41,650	9,587	9,683
ELECTRIC BRUSH & TREE CONTROL SUBTOTAL		\$ 65,606	\$ 68,013	\$ 41,650	\$ 9,587	\$ 17,183

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 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	7,500	6,096	7,500	-	5,000
33-339-6490	EQUIPMENT USE CHARGES	-	-	-	-	-
	Other Expense Subtotal	7,500	6,096	7,500	-	5,000
	ELECTRIC STREET LIGHTING SUBTOTAL	\$ 19,514	\$ 9,945	\$ 12,500	\$ -	\$ 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

	Budget FY2021	Actual FY2021	Budget FY2022	Estimated FY2022	Budget FY2023
Estimated Cash Balance April 1	\$ 228,883	\$ 203,865	\$ 104,583	\$ 117,562	\$ 90,538
Operating Revenue	\$ 476,869	\$ 474,314	\$ 545,332	\$ 489,486	\$ 542,214
Non-operating Revenue	\$ 11,000	\$ 2,361	\$ 53,987	\$ 8,275	\$ 8,234
Expected/Actual Revenues	\$ 487,869	\$ 476,674	\$ 599,318	\$ 497,761	\$ 550,447
Available for Appropriation	\$ 716,752	\$ 680,540	\$ 703,902	\$ 615,323	\$ 640,986
Operating Expenditures & Reserve	\$ (647,518)	\$ (581,956)	\$ (709,382)	\$ (524,785)	\$ (563,707)
Non-operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed/Actual Appropriation	\$ (647,518)	\$ (581,956)	\$ (709,382)	\$ (524,785)	\$ (563,707)
ESTIMATED/ACTUAL CASH BALANCE	\$ 69,234	\$ 98,583	\$ (5,481)	\$ 90,538	\$ 77,279

SUMMARY OF REVENUES – SANITATION FUND

ACCOUNT NUMBER	ACCOUNT TITLE	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
GRANT REVENUE						
34-043-4332	MMSWMD GRANT	6,000	6,000	-	-	-
	Grant Revenue Subtotal	6,000	6,000	-	-	-
UTILITY REVENUE						
34-047-4504	REFUSE COLLECTION CHARGES	476,869	474,314	545,332	489,486	542,214
	Refuse Collection Charges Subtotal	476,869	474,314	545,332	489,486	542,214
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	8,500	559	646	275	274
34-047-4699	MISCELLANEOUS	2,500	1,801	53,340	8,000	7,960
	Sanitation Other Revenue Subtotal	11,000	2,361	53,987	8,275	8,234
	SANITATION FUND REVENUE TOTAL	\$ 493,869	\$ 482,674	\$ 599,318	\$ 497,761	\$ 550,447

SUMMARY OF EXPENSES – SANITATION FUND

SANITATION FUND	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
	647,518	581,956	709,382	524,785	563,707
34-341 Planning/Admin/Central	92,575	76,940	70,369	73,981	91,385
34-342 Trash/Recycling Coll.	220,488	230,736	390,596	214,828	232,833
34-343 Landfill/Trash/Rec. Disp.	334,455	274,280	248,417	235,975	239,489

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
PLANNING, ADMINISTRATION & CENTRAL SERVICES						
34-341-5506	DATA PROCESSING EQUIPMENT	0	529	500	665	600
34-341-5508	OTHER EQUIPMENT	-	464	1,000	-	225
	Capital Expense Subtotal	-	993	1,500	665	825
34-341-6001	SALARIES AND WAGES	32,770	36,165	28,311	31,163	39,792
34-341-6002	OVERTIME WAGES	982	198	682	602	1,074
34-341-6010	ACCRUED EMPLOYEE BENEFITS	16,077	20,695	13,336	16,078	18,193
	Personnel Expense Subtotal	49,829	57,058	42,329	47,843	59,060
34-341-6101	POSTAGE AND FREIGHT	3,625	2,662	2,500	2,329	1,500
34-341-6110	PRINTING , PUB.AND ADVERT	58	725	40	26	38
34-341-6120	DUES, MEMBERSHIPS, SUBSCRIPTIONS, & TUITON	435	419	300	3,495	2,025
34-341-6133	UTILITIES- TELEPHONE, FAX	145	-	200	-	225
34-341-6143	PROF. SERVICE-DATA PROCES	0	-	-	2,900	1,500
34-341-6150	CONTRACT LABOR	8,700	3,562	4,000	6,664	3,600
34-341-6170	MAINT AGREEMENTS & LEASES	2,175	4,006	1,500	4,407	4,575
34-341-6180	MEALS, LODGING, AND TRAVEL	435	105	300	-	225
34-341-6190	INSURANCE	725	2,456	13,700	1,702	675
34-341-6201	OFFICE SUPPLIES	725	438	500	954	638
34-341-6210	OPERATING SUPPLIES	4350	1,505	500	1,082	750
34-341-6901	MISCELLANEOUS	21,373	3,012	3,000	1,915	15,750
	Other Expense Subtotal	42,746	18,889	26,540	25,474	31,500
SANITATION PLANNING, ADMIN & CENTRAL SERV. SUBTOTAL		\$ 92,575	\$ 76,940	\$ 70,369	\$ 73,981	\$ 91,385

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

	Anticipated Salary Rate	Anticipated OT Salary Rate	Anticipated Benefit Rate	Actual Hours FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		Budgeted Wages & AEB		
				Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
Asst. City Clerk I	\$ 16.98	\$ 25.47	\$ 8.30	560	9	470	10	189	5	\$ 3,213	\$ 132	\$ 1,614
Asst. City Clerk II	\$ 18.23	\$ 27.35	\$ 11.70	474	9	563	8	189	5	\$ 3,449	\$ 142	\$ 2,274
Asst. City Clerk III	\$ 22.06	\$ 33.09	\$ 10.08	341	1	513	10	170	5	\$ 3,756	\$ 155	\$ 1,764
City Clerk	\$	58,180.40	\$ 13.97	241	0	0	0	95	0	\$ 2,646	\$ -	\$ 1,322
Customer Service Rep.	\$ 11.15	\$ 16.73	\$ 1.50	228	0	212	0	78	0	\$ 870	\$ -	\$ 117
Scanning Clerk	\$ 15.89	\$ 23.84	\$ 1.50	30	0	121	0	125	0	\$ 1,983	\$ -	\$ 187
										\$ 15,917	\$ 429	\$ 7,277

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
TRASH & RECYCLING COLLECTION						
34-342-5502	VEHICLE	-	-	150,000	-	-
34-342-5508	OTHER EQUIPMENT	-	-	-	-	-
34-342-5509	MISCELLANEOUS, CAPITAL	13,000	6,240	-	-	-
Capital Expense Subtotal		13,000	6,240	150,000	-	-
34-342-6001	SALARIES AND WAGES	5,035	6,376	14,946	9,129	16,890
34-342-6002	OVERTIME WAGES	866	-	897	592	870
34-342-6010	ACCRUED EMPLOYEE BNEF.	3,666	3,602	10,681	4,672	11,630
Personnel Expense Subtotal		9,567	9,979	26,524	14,393	29,391
34-342-6110	PRINTING	250	-	50	-	-
34-342-6150	CONTRACT LABOR	197,171	214,478	213,973	200,436	203,442
34-342-6901	MISCELLANEOUS	-	-	-	-	-
Other Expense Subtotal		197,921	214,518	214,073	200,436	203,442
34-342-8801	TRANSFER TO OTHER FUNDS	-	-	-	-	-
Transfer Expense Subtotal		-	-	-	-	-
TRASH & RECYCLING SUBTOTAL		\$ 220,488	\$ 230,736	\$ 390,596	\$ 214,828	\$ 232,833

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

	Anticipated Salary Rate	Anticipated OT Salary Rate	Anticipated Benefit Rate	Actual Hours FY20-21		Est. Hrs FY21-22		Budgeted Hrs FY22-23		Budgeted Wages & AEB		
				Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
Equip. Operator - Street/Sanitation	\$ 21.48	\$ 32.22	\$ 16.43	34		62	16	189	7	\$ 4,064	\$ 209	\$ 3,215
Asst. Foreman - Street/Sanitation	\$ 22.00	\$ 33.00	\$ 12.47	28		200	6	189	7	\$ 4,162	\$ 215	\$ 2,440
Foreman - Street/Sanitation	\$ 26.44	\$ 39.66	\$ 18.77	28				189	7	\$ 5,002	\$ 258	\$ 3,673
Equip. Operator - Street/Sanitation	\$ 19.35	\$ 29.03	\$ 11.76	284		279		189	7	\$ 3,661	\$ 189	\$ 2,301
										\$ 16,890	\$ 870	\$ 11,630

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
LANDFILL/ TRASH AND RECYCLING DISPOSAL						
34-343-6150	CONTRACT LABOR	314,823	238,358	240,742	230,816	234,278
34-343-6490	EQUIPMENT USE CHARGES	6,200	7,960	7,600	5,159	5,211
Other Expense Subtotal		321,523	246,378	248,417	235,975	239,489
LANDFILL/TRASH & RECYCLING DISPOSAL SUBTOTAL		\$ 334,455	\$ 274,280	\$ 248,417	\$ 235,975	\$ 239,489

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

	Budget FY2021	Actual FY2021	Budget FY2022	Estimated FY2022	Budget FY2023
Estimated Cash Balance April 1	\$ 220,025	\$ 233,352	\$ 229,086	\$ 229,086	\$ 224,311
Expected Revenues	\$ 3,300	\$ 25	\$ 24	\$ 19	\$ 19
Available for Appropriation	\$ 223,325	\$ 233,377	\$ 229,110	\$ 229,105	\$ 224,330
Proposed Appropriation	\$ (5,950)	\$ (4,291)	\$ (5,950)	\$ (4,794)	\$ (4,842)
Estimated Unencumbered Balance March 31*	\$ 217,375	\$ 229,086	\$ 223,160	\$ 224,311	\$ 219,488

TRUST FUND REVENUE DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
41-046-4110	INTEREST	3,300	25	24	19	19
A.B. CHANCE FOUNDATION FUND REVENUE TOTAL		\$ 3,300	\$ 25	\$ 24	\$ 19	\$ 19

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
41-412-6110	PRINTING,PUBLICATIONS,ADV	50	-	50	-	-
41-412-6131	UTILITIES-WATER	400	216	400	354	358
41-412-6150	CONTRACT LABOR	4,500	3,675	4,500	3,675	3,712
41-412-6210	OPERATING SUPPLIES	1,000	400	1,000	765	773
41-412-6901	MISCELLANEOUS	-	-	-	-	-
A.B. CHANCE FOUNDATION FUND EXPENSE TOTAL		\$ 5,950	\$ 4,291	\$ 5,950	\$ 4,794	\$ 4,842

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 FY2021	Actual FY2021	Budget FY2022	Estimated FY2022	Budget FY2023
Estimated Cash Balance April 1	\$ 90,344	\$ 88,650	\$ 90,770	\$ 90,770	\$ 35,964
Expected Revenues	\$ 3,355	\$ 2,120	\$ 2,078	\$ 1,889	\$ 1,880
Available for Appropriation	\$ 93,699	\$ 90,770	\$ 92,847	\$ 92,659	\$ 37,844
Proposed Appropriation	\$ (10,000)	\$ -	\$ (86,000)	\$ (56,695)	\$ (35,000)
Estimated Unencumbered Balance March 31*	\$ 83,699	\$ 90,770	\$ 6,847	\$ 35,964	\$ 2,844

HIGHWAY & STREETS FUND CASH FLOW

	Budget FY2021	Actual FY2021	Budget FY2022	Estimated FY2022	Budget FY2023
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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET		FY2022-23 PROPOSED
52-041-4062	25% TOB.STAMPS&TAX FIRE E	1,745	1,743	1,708	1,685	1,677
52-046-4110	INTEREST	1,610	377	370	204	203
52-046-4690	OTHER CONTRIBUTIONS	-	-	-	-	-
CAPITAL PROJECTS PUBLIC SAFETY REVENUE TOTAL		\$ 3,355	\$ 2,120	\$ 2,078	\$ 1,889	\$ 1,880

PUBLIC SAFETY FUND EXPENSE DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET		FY2022-23 PROPOSED
52-521-5502	VEHICLES	-	-	-	-	-
52-521-5504	OTHER EQUIPMENT	10,000	-	86,000	56,695	35,000
CAPITAL PROJECTS FIRE EQUIPMENT EXPENSE TOTAL		\$ 10,000	\$ -	\$ 86,000	\$ 56,695	\$ 35,000

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 2020-21 there was no activity in this account

HIGHWAYS AND STREETS FUND REVENUE DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
53-046-4110	INTEREST				-	-
CAPITAL PROJECTS - HIGHWAYS & STREETS REVENUE TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -

HIGHWAYS AND STREETS FUND EXPENSE DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 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.

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
54-043-4327	ARPA FUNDING REVENUE				435,065	430,913
ARPA REVENUE TOTAL		\$ -	\$ -	\$ -	\$ 435,065	\$ 430,913

ARPA FUND REVENUE DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
54-544-8801	TRANSFER TO OTHER FUNDS				52,044	500,000
ARPA FUNDING EXPENSE TOTAL		\$ -	\$ -	\$ -	\$ 52,044	\$ 500,000

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 ACTUAL	FY2022-23 BUDGET	FY2023-24 PLANNED	FY2024-25 PLANNED	FY2025-26 PLANNED	Grand Total
GENERAL GOVERNMENT	52,044	12,500	-	-	-	64,544
PUBLIC SAFETY	-	190,000	15,000	-	-	205,000
PUBLIC WORKS	-	-	-	-	-	-
COMMUNITY FUNDING	-	155,720	5,720	-	-	161,440
TOTAL GENERAL FUND	\$ 52,044	\$ 358,220	\$ 20,720	\$ -	\$ -	\$ 430,984
WATER UTILITY	-	-	205,000	-	-	205,000
SEWER UTILITY	-	100,000	100,000	-	-	200,000
ELECTRIC UTILITY	-	-	-	-	-	-
SANITATION	-	-	-	-	-	-
TOTAL ENTERPRISE FUNDS	\$ -	\$ 100,000	\$ 305,000	\$ -	\$ -	\$ 405,000
TOTAL ALL FUNDS	\$ 52,044	\$ 458,220	\$ 325,720	\$ -	\$ -	\$ 835,984
ENDING BALANCE	383,021	355,715	29,995			

GENERAL FUND

	FY2021-22 ACTUAL	FY2022-23 BUDGET	FY2023-24 PLANNED	FY2024-25 PLANNED	FY2025-26 PLANNED	Grand Total
GENERAL GOVERNMENT General Government						
Bldg & Grounds 01-040-4462 Hazard Pay for Employees	52,044	-	-	-	-	52,044
Bldg & Grounds 01-171-5501 Soniow all for Cyber Security		10,000				10,000
Bldg & Grounds 01-171-5501 Video System in Council Chambers		2,500				2,500
						-
Subtotal	52,044	12,500	-	-	-	64,544
PUBLIC SAFETY						
Police						
Police 01-212-5509 Less lethal weapons			15,000			15,000
Police 01-210-5510 Building Improvements		25,000				25,000
						-
Subtotal	\$ -	\$ 25,000	\$ 15,000	\$ -	\$ -	\$ 40,000
Fire						
Fire 01-212-5502 Fire Truck		165,000				165,000
						-
Subtotal	-	165,000	-	-	-	165,000
Public Safety Subtotal	\$ -	\$ 190,000	\$ 15,000	\$ -	\$ -	\$ 205,000
Community Planning/Econ. Development						
Golf Course 19-200-5509 New Building		150,000				150,000
Library 23-046-4699 Mobile Hotspots		5,720	5,720		-	11,440
						-
Community Funding Subtotal	\$ -	\$ 155,720	\$ 5,720	\$ -	\$ -	\$ 161,440

ENTERPRISE FUNDS

	FY2021-22 ACTUAL	FY2022-23 BUDGET	FY2023-24 PLANNED	FY2024-25 PLANNED	FY2025-26 PLANNED	Grand Total
WATER						
Water Distribution 31-306-5509 Water Meter Infrastructure			205,000			205,000
						-
Water Dept. Subtotal	-	-	205,000	-	-	205,000
SEWER						
Sewer Collection 32-323-5509 Sewer Main Lining		100,000	100,000			200,000
						-
Sewer Dept. Subtotal	-	100,000	100,000	-	-	200,000
ENTERPRISE FUND TOTAL	\$ -	\$ 100,000	\$ 305,000	\$ -	\$ -	\$ 405,000

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET	FY2021-22 ESTIMATED	FY2022-23 PROPOSED
CENTRAL SERVICES - CASHIERING & COLLECTING EXPENSES						
61-612-5506	DATA PROCESSING EQUIPMENT	-	1,825	2,500	2,158	4,000
61-612-5508	OTHER EQUIPMENT	5,000	1,598	5,000	-	1,500
	Capital Expense Subtotal	5,000	3,423	7,500	2,158	5,500
61-612-6001	SALARIES AND WAGES	113,000	124,705	141,557	135,391	159,170
61-612-6002	OVERTIME WAGE	3,386	684	3,408	2,418	4,295
61-612-6010	ACCURED EMPLOYEE BENEFITS	55,437	42,549	66,681	50,802	72,774
	Personnel Expense Subtotal	171,823	167,939	211,647	188,612	236,238
61-612-6101	POSTAGE AND FREIGHT	12,500	9,179	12,500	9,522	10,000
61-612-6110	PRINTING, PUBLICATIONS, AND ADVERTISING	200	2,500	200	90	250
61-612-6120	DUES, MEMBERSHIPS, SUBSCRIPTIONS	1,500	1,445	1,500	17,791	13,500
61-612-6133	UTILITIES-TELEPHONE, FAX	500	1,005	1,000	1,494	1,500
61-612-6143	PROF. SERV-DATA PROCESSIN	-	-	-	10,000	10,000
61-612-6150	CONTRACT LABOR	30,000	12,283	20,000	23,053	24,000
61-612-6170	MAINT AGREEMENTS & LEASES	7,500	8,988	7,500	18,119	30,500
61-612-6180	MEALS, LODGING, & TRAVEL	1,500	363	1,500	-	1,500
61-612-6201	OFFICE EQUIPMENT/FURNITURE	2,500	1,215	2,500	4,897	4,500
61-612-6210	OPERATING SUPPLIES	2,500	5,482	2,500	4,245	4,250
61-612-6901	MISC EXPENSE	15,000	10,385	15,000	4,901	5,000
	Other Expense Subtotal	73,700	52,845	64,200	94,112	105,000
	CASHIERING & COLLECTING EXPENSE TOTAL	\$ 250,523	\$ 224,207	\$ 283,347	\$ 284,882	\$ 346,738

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET		FY2022-23 PROPOSED
CENTRAL SERVICES - CASHIERING & COLLECTING REVENUES						
61-048-4812	CASHIERING AND COLLECTING	\$ 250,523	\$ 224,207	\$ 283,347	\$ 284,882	\$ 346,738

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	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET		FY2022-23 PROPOSED
CAPITAL EQUIPMENT - EQUIPMENT OPERATION						
62-621-5502	VEHICLES	-			-	130,000
62-621-5507	CONST. EQUIPMENT	-			-	32,500
Capital Expense Subtotal		-	-	-	-	162,500
62-621-6001	SALARIES AND WAGES	-	22,607	29,587	931	-
62-621-6002	OVERTIME WAGES	-	-	-	-	-
62-621-6010	ACCURED EMPLOYEE BENEFITS	-	13,661	18,508	568	-
Personnel Expense Subtotal		-	36,268	48,096	1,499	-
62-621-6150	CONTRACT LABOR	-	-	-	125	125
62-621-6190	INSURANCE	40,000	30,520	15,200	2,241	2,250
62-621-6210	SUPPLIES	100	337	500	313	300
62-621-6410	MOTOR FUEL	65,000	49,150	65,000	65,489	68,500
62-621-6420	EQUIPMENT PARTS AND SUPPL	40,000	46,612	55,000	20,065	20,000
62-621-6430	EQUIPMENT REPAIR CHARGES	20,000	15,636	15,000	13,374	10,000
62-621-8801	TRANSFER TO OTHER FUNDS	200,000	200,000	350,000	350,000	250,000
62-621-6901	MISCELLANEOUS	-	106	250	-	-
Other Expense Subtotal		365,100	342,361	500,950	451,607	351,175
CAPITAL EQUIPMENT EXPENSE TOTAL		\$ 365,100	\$ 378,629	\$ 549,046	\$ 453,106	\$ 513,675

Capital Equipment - Revenues

ACCOUNT NUMBER	ACCOUNT TITLE	FY2020-21 BUDGET	FY2020-21 AUDITED	FY2021-22 BUDGET		FY2022-23 PROPOSED
CAPITAL EQUIPMENT - EQUIPMENT OPERATION - REVENUES						
62-048-4810	EQUIPMENT USE CHARGE	\$ 328,838	\$ 409,978	\$ 401,779	\$ 299,115	\$ 302,106

The payments made from this activity represent disbursements of moneys previously appropriated and expensed as equipment use changes 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

	FY2020-21 BUDGET	FY2021-22 BUDGET	FY2022-23 PLANNED	FY2023-24 PLANNED	FY2024-25 PLANNED
GENERAL GOVERNMENT	5,000	4,000	137,500	10,000	10,000
PUBLIC SAFETY	36,040	217,215	353,550	41,556	32,450
PUBLIC WORKS	193,500	125,500	325,200	173,000	125,000
PLANNING/ECON DEVELOP	15,000	-	-	-	-
TOTAL GENERAL FUND	\$ 249,540	\$ 346,715	\$ 816,250	\$ 224,556	\$ 167,450
WATER UTILITY	177,208	205,958	303,358	295,958	90,958
SEWER UTILITY	80,000	120,000	473,692	323,692	188,692
ELECTRIC UTILITY	897,250	115,000	414,500	135,000	35,000
SANITATION	-	-	-	150,000	150,000
TOTAL ENTERPRISE FUNDS	\$ 1,154,458	\$ 440,958	\$ 1,191,550	\$ 904,650	\$ 464,650
ANNUAL OVERLAY	\$ 296,650	\$ 331,919	\$ 362,085	\$ 608,607	\$ 134,289
TOTAL ALL FUNDS	\$ 1,700,648	\$ 1,119,592	\$ 2,369,885	\$ 1,737,813	\$ 766,389

CAPITAL PROJECTS

GENERAL FUND

			FY2020-21 BUDGET	FY2021-22 BUDGET	FY2022-23 PLANNED	FY2023-24 PLANNED	FY2024-25 PLANNED
GENERAL GOVERNMENT General Government							
Bldg & Grounds	01-171-5501	Camera/DVR System	-	4,000	-	-	-
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 - New Roof			50,000		
Bldg & Grounds	01-171-5510	City Hall - Office Space Expansion	5,000	-	75,000	10,000	10,000
Subtotal			5,000	4,000	137,500	10,000	10,000
PUBLIC SAFETY							
Police							
Admin	01-210-5501	Camera/DVR System		4,000			
Patrol	01-212-5502	Vehicles (Patrol SUV's)	-	30,650	30,650	30,650	30,650
Patrol	01-212-6170	RMS System	-	8,965	9,100	9,106	
Dispatch	01-212-5506	CAD System	-	-	-	-	
Patrol	01-212-5508	Balistic vests	2,400	1,600	1,800	1,800	1,800
Patrol	01-212-5508	Body Cameras	-	-	8,000	-	
Patrol	01-212-5509	Guns Upgrade/Replacement	6,000	-	-	-	
Patrol	01-214-5510	CPD Building Improvements*	-	-	25,000	-	
Animal Control	01-251-5510	Animal Holding Facility Upgrades	-	-	45,000		
Animal Control	01-251-5502	Vehicles (Animal Control)	24,000	-	-		
Subtotal			\$ 32,400	\$ 45,215	\$ 119,550	\$ 41,556	\$ 32,450
Fire							
Fire Protection	01-221-5501	New pagers	3,640	-	-	-	-
Fire Protection	01-222-5504	SCBA Equipment	-	86,000	-	-	-
Fire Protection	52-521-5504	SCBA Equipment	-	86,000	-	-	-
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	-	-
Subtotal			3,640	172,000	234,000	-	-
Public Safety Subtotal			\$ 36,040	\$ 217,215	\$ 353,550	\$ 41,556	\$ 32,450
Street							
Street Maint	01-312-5502	Street Sweeper	41,000	41,000	41,000	41,000	
Street Maint	01-312-5502	Dump Truck with Plow & Spreader**	-	-	30,000	-	
Street Maint	01-312-5507	Paint Sprayer				4,500	
Street Maint	01-312-5507	Spreader Stands (2)	-	7,000	7,000	-	
Sidewalk Maint	01-314-5509	Power Screed			2,700		
Storm Drng	01-318-6142	Engineering for Stormwater project		75,000	-		
Storm Drng	01-318-5509	Replacement Transit			2,000		
Storm Drng	01-318-5509	CHS Ditch			150,000		
Storm Drng	01-318-5509	Miles Street Ditch				100,000	100,000
Storm Drng	01-318-5509	Storm Sewer Lining/Repair	150,000	-	50,000	25,000	25,000
Storm Drng	01-318-6142	Engineering	2,500	2,500	2,500	2,500	
Street Dept. Subtotal			\$ 193,500	\$ 125,500	\$ 325,200	\$ 173,000	\$ 125,000
Community Planning/Econ. Development							
Commun. Planning	01-411-6144	Comprehensive Plan Consulting	-	-	-	-	-
Commun. Planning	01-421-6905	Demolition	15,000	-	-	-	-
Comm. Planning/Econ Dev. Subtotal			15,000	-	-	-	-
TOTAL GENERAL FUND			\$ 249,540	\$ 346,715	\$ 816,250	\$ 224,556	\$ 167,450

*ARPA Funding Project

CAPITAL PROJECTS - SPECIAL REVENUE FUNDS DETAIL

SPECIAL REVENUE FUNDS

Transportation Sales Tax						
02-03-01-01-509	ANNUAL OVERLAY	296,650	331,919	362,085	608,607	134,289
Subtotal		\$ 296,650	\$ 331,919	\$ 362,085	\$ 608,607	\$ 134,289

CAPITAL IMPROVEMENT PROJECTS

FISCAL YEAR 2022 - 2023

ASPHALT OVERLAY - PROJECTED EXPENDITURES

Street	Segment	Width	Length	Depth in inches	Estimated Tons of Asphalt / Cub. Yds Concrete	Estimates	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Jefferson St.	Railroad to Cox	38	3800	2	1850.65	165,900.00	165,900			
Wilson St	Hickman to Allen	42	292	2	157.18	13,360.05	13,360			
Campbell St	Allen to Central	23	673	2	198.38	16,862.38	16,862			
Sims St	Maple to Howard Burton	17	280	2	61.00	5,185.41	5,185			
Stone St	Southgate to Poage	16	691	2	141.70	12,044.09	12,044			
Maple St	Booth to South	16	1426	2	292.41	24,855.09	24,855			
January St	Wilson to Wilson	19	697	2	169.72	14,426.54	14,427			
Rollins St	Gano Ch to Cox	22	1621	2	457.05	38,849.15	38,849			
Bruton St	Allen to Denton	20	1476	2	378.33	32,158.24	32,158			
Sidewalk on Booth	Jefferson St to Parkview Ct	5	1860	4	0.00	16,833.00	16,833			
Sidewalk on Columbia	At Intermediate School	5	615	4	0.00	5,565.75	5,566			
Sidewalk on Cox St	Jefferson to Allen	5	1773	4	0.00	16,045.65	16,046			
Southgate St	Allen to Columbia	20	965	2	247.35	21,024.86		21,235		
Randolph Road	From Hwy 22 to Remington	38		2	0.00	350,000.00		353,500		
Bradford St	Sneed-Sims	20	1405	2	360.13	30,611.33		30,917		
Collier St	Lakeview to Sims	36	636	2	293.44	24,942.24		25,192		
Collier St	Railroad-Singleton	22	422	2	118.98	10,113.72		10,215		
Poage St.	(Lee to Jefferson)	27	1300	2	449.85	38,236.93		38,619		
Walnut St	Rodemyre to Booth	19	1130	2	275.16	23,388.80		23,623		
Brick St	Pratt to Lee	16	323	2	66.23	5,629.87		5,686		
Jenkins	Barnes to Sneed	35	423	2	189.74	16,128.14		16,289		
Pool St	Cox to Lakeview	18	929	2	214.31	18,216.46		18,399		
Singleton St	Rollins to Jefferson	55	1073	2	756.34	64,289.24		64,932		
Central Street	Gano Ch to Central cul-de-sac	29	738	2	274.29	23,314.72			23,781	
Cook, Leach, Richey & Rocky (Tidball Tr. Pk.)		18	2354	2	543.05	46,158.83			47,082	
Porter	Southland to Tarr	20	366	2	93.81	7,974.20			8,134	
Singleton St	200' E Collier-Jefferson	51	578	2	377.79	32,112.48			32,755	
Rollins St	Barnes-Sneed	37	415	2	196.79	16,727.29			17,062	
Hickman (100 N, part)		28	176	2	63.16	5,368.42			5,476	
Lakeview	Jefferson to Rollins	32	1413	2	579.49	49,257.01				50,735
Central Street	Lakeview to Sims	24	645	2	198.39	16,863.47				17,369
Bradford St	Singleton to Sneed	19	275	2	66.96	5,691.96				5,863
Barnes St	Allen to Rollins	38	380	2	185.06	15,730.52				16,202
Barnes St	Sneed to Collier	22	276	2	77.82	6,614.66				6,813
Barnes St	Sneed to Jenkins	45	263	2	151.68	12,892.71				13,279
Barnes St	Sneed to Jenkins	25	160	2	51.26	4,357.48				4,488

Cost Totals		\$ 1,207,731	\$ 362,085	\$ 608,607	\$ 134,289	\$ 114,750
Total Tons	9537.55	9537.55	3706.43	2971.55	1548.89	1310.68
Less Contingency Reserve / Grant Funds		\$ -				
Total from Transportation Sales Tax Fund		\$ 362,085				

CAPITAL PROJECTS - ENTERPRISE FUND DETAIL

ENTERPRISE FUNDS

			FY2020-21 BUDGET	FY2021-22 BUDGET	FY2022-23 PLANNED	FY2023-24 PLANNED	FY2024-25 PLANNED
WATER							
Planning Admin	31-310-6901	Water Plant Engineering	10,000	10,000	5,000	5,000	5,000
Well Oper/Maint	31-303-5508	Well #6 & #4 Maintenance	60,000	60,000	-	-	-
Distrib Oper/Maint	31-306-5502	Service Truck with Enclosed Bed	-	40,000	-	-	-
Distrib Oper/Maint	31-306-5509	Replacement Locator			3,500		
Distrib Oper/Maint	31-306-5509	Valve at NE Tower	10,000	10,000	-	-	-
Distrib Oper/Maint	31-306-5508	Water Meter - Replacement*			205,000	205,000	
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	31-307-6901	Equipment Replacement	85,958	85,958	85,958	85,958	85,958
Buildings & Grounds	31-309-5509	Power Rake for Skid Loader (50%)	5,250				
Buildings & Grounds	31-309-5509	Commercial Mower (50%)	6,000	-	-	-	-
Water Dept. Subtotal			177,208	205,958	303,358	295,958	90,958

SEWER

Collection Oper/Mt	32-323-5509	Sewer main lining*	60,000	60,000	150,000	150,000	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	-	-	-	35,000	-
Collection Oper/Mt	32-323-5509	Brush Hog for Tractor	-	40,000	-	-	-
Collection Oper/Mt	32-323-5508	New Flow Meter	-	10,000	15,000	-	-
Land Application	32-328-5508	Equipment replacement	15,000	5,000	133,692	133,692	133,692
Sewer Dept. Subtotal			80,000	120,000	473,692	323,692	188,692

ELECTRIC

Building & Grounds	33-333-5508	Commercial Mower (50%)	6,000	-	-	-	-
Building & Grounds	33-333-5508	Power Rake for Skid Loader (50%)	5,250	-	-	-	-
Building & Grounds	33-333-5510	City Hall improvements	40,000	85,000	75,000	5,000	5,000
Building & Grounds	33-333-5510	New Building for Equipment	-	-	50,000	-	-
Distribution O/M	33-334-5502	Bucket Truck (Little Wing)	-	-	135,000	-	-
Distribution O/M	33-334-5508	Skid Loader	-	-	67,000	-	-
Distribution O/M	33-334-5508	Trackhoe	-	-	-	65,000	-
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	125,000	-	50,000	-	-
Distribution O/M	33-334-5509	AMI System	691,000	-	-	-	-
Brush & Tree Control	33-338-5508	Stump Grinder			7,500		
Brush & Tree Control	33-338-5508	Chipper	-	-	-	35,000	-
Street Lighting	33-339-5508	LED street lights	5,000	5,000	5,000	5,000	5,000
Electric Dept. Subtotal			897,250	115,000	414,500	135,000	35,000

SANITATION

Trash Collection	34-342-5502	Recycling trailer(s)(75% Grant)	-	-	-	-	-
Trash Collection	34-342-5502	Trash Truck	-	-	-	150,000	150,000
Sanitation Dept. Subtotal			-	-	-	150,000	150,000

INTERNAL SERVICE FUNDS

			FY2020-21 BUDGET	FY2021-22 BUDGET	FY2022-23 PLANNED	FY2023-24 PLANNED	FY2024-25 PLANNED
CAPITAL EQUIPMENT							
Equipment Charges	62-621-5509	Transfer to General Fund for Capital	200,000	350,000	300,000	250,000	250,000
Equipment Charges	62-621-5509	Mower for the Golf Course			32,500		
Equipment Charges	62-621-5509	Dump Truck w/Plow and Spreader**	-	-	130,000	-	-
Capital Equipment Subtotal			200,000	350,000	462,500	250,000	250,000