



AGENDA
CITY OF AUGUSTA
Council Work Session
Monday, July 10, 2023
6:00 P.M.

“Augusta – Where the metro’s edge meets the prairie’s serenity offering the perfect blend of opportunity and proximity for living, commerce and culture.”

- A. CALL TO ORDER**
- B. PLEDGE OF ALLEGIANCE**
- C. BUSINESS**
 - 1. PRESENTATION BY USI REGARDING PERFORMANCE OF SELF-FUNDED HEALTHCARE PLAN**
 - 2. 2024 BUDGET WORK SESSION**
 - Discuss Special Revenue Fund Budgets and Tax Supported Funds.
 - a) Staff Report
 - b) **Council Discussion / Direction**
- D. ADJOURNMENT**

2024 City Manager's Recommended Budget

*Work Session #4 – Special Revenue Fund Budgets
and General Fund*

July 10, 2023



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Section I. Other Tax Supported Funds

Employee Benefit (9)

Fund Description: This fund provides resources to cover the benefits for employees whose salaries are paid out of the General Fund (e.g., Social Security, KPERS, Unemployment Insurance, Workers Comp Insurance, and Health Insurance).

Revenue Source: The largest revenue sources for this fund include property taxes and motor vehicle taxes, supplemented with a transfer from the Electric Fund.

2024 Revenue Changes:

Revenue Line Items	Change	Reason for Change
3111 Ad Valorem Tax	\$5,850	Ad valorem tax is derivative. Basically, after all other revenues and expenditures are accounted for, this is the amount of property tax increase required to achieve a balanced budget of \$0.
3114 Motor Vehicle Tax	\$29,150	Proportionate distribution of motor vehicle taxes based on prior year mill levy. Based on Butler County estimates for 2023.
3504 COPS Fast Grant & USD 402 Reimbursement	\$5,000	Contractual obligations with USD 402 for SRO officer reimbursement.
3512 Insurance Dividend	(\$10,000)	Eliminate budget allocation of dividends for employee benefits (using Employee Insurance Claim Fund to balance as needed).
Total Revenue Changes	\$30,000	1.67% <u>Increase</u> from 2023 Budget.

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4110 FICA	\$26,400	FICA (social security) costs are driven by wages, which are impacted by wage adjustments. Employee turnover also impacts these benefits when new hires are paid different wage rates than people they replaced.
4112 KPERS	\$27,000	KPERS costs are driven by wages, which are impacted by COLA/Merit increases and other wage adjustments. Employee turnover also impacts these benefits when new hires are paid different wage rates than people they replaced. The KPERS contribution rate increased from 9.43% to 10.26% for 2024.

4113 KP&F	\$26,000	KP&F costs are driven by wages, which are impacted by COLA/Merit increases and other wage adjustments. Employee turnover also impacts these benefits when new hires are paid different wage rates than people they replaced. The KPERS contribution rate increased from 23.86% to 24.10% for 2024.
4114 Worker’s Comp	(\$18,000)	Based on current projections for mod factor and claims.
4116 FUTA	\$1,900	Unemployment claims climbed considerably during the pandemic, but the overall cost is still nominal.
4225 Professional Services	\$2,000	Budgeting expenditures to assist with fees for payroll/HRIS software upkeep/maintenance. We would like to transition away from Paylocity.
4261 Neighborhood Revitalization	\$2,562	Statutory proportional accounting for unrealized NRP funds. Distributed proportional based on prior year mill levy.
Total Expend. Changes	\$67,862	3.78% <u>Increase</u> from 2023 Budget.

PRELIMINARY EMPLOYEE SALARIES AND BENEFITS INFO

The City Manager’s recommended 2024 Budget is currently based on cost-of-living adjustment (COLA) of 4.00% and 3.00% for merit increases. The City’s COLA in the prior year budget (2023) of 5% was about 3.7% lower than actual CPI inflation of 8.7%. Unfortunately, the budget did not allow for the COLA to match CPI because of costs going up for most other expenditures and revenues not following suit. The assessed valuation growth for 2024 will allow the City to play catch up with a 4% COLA that currently exceeds the projected CPI, as well as reintroduce merit increases. The combination of valuation growth and nominal healthcare renewal rates this year will allow us to make up some ground on salaries and benefits while still offering a slight mill levy reduction compared to last year. Additional information to assist with the Council’s decision on the proposed COLA and merit raises is provided below.

- ✓ **Consumer Price Index (CPI):** Prices in the Midwest Region, as measured by the Consumer Price Index for All Urban Consumers (CPI-U), advanced 0.3 percent in May, the U.S. Bureau of Labor Statistics reported today. (See table A.) The May increase was mainly influenced by a 0.3 percent rise in all items less food and energy index. The food index increased 0.7 percent, while the energy index declined 1.2 percent. (Data in this report are not seasonally adjusted. Accordingly, month-to-month changes may reflect seasonal influences.)

Over the last 12 months, the CPI-U advanced **3.7 percent**. (See chart 1.) The index for all items less food and energy increased 5.0 percent over the year, while food prices rose 6.8 percent. Energy prices fell 13.0 percent, largely the result of declining prices for gasoline. (See table 1.)

https://www.bls.gov/regions/mountain-plains/news-release/consumerpriceindex_midwest.htm#tableA

- ✓ **Social Security Cost of Living:** The 2023 cost of living increase for social security recipients was **8.7 percent** and the projections for cost-of-living increase for 2024 are expected to be around **2.7 percent** (see article link below).

Each October, the Social Security Administration (SSA) announces the annual COLA for the year, which provides an early precursor of what can be expected for COLAs on retirement plan contribution and benefit limits.

Under current law, the Social Security COLA is determined by the percentage of change in the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W), which is based on the expenditures of households included in the CPI-U definition that meet two requirements: more than half of the household’s income must come from clerical or wage occupations and at least one of the household’s earners must have been employed for at least 37 weeks during the previous 12 months. The CPI-W population represents about 29% of the total U.S. population.

<https://www.napa-net.org/news-info/daily-news/2024-social-security-cola-estimate-falls-sharply-inflation-news>

- ✓ **KACM List-Serv Survey:** **See Attachment B.** 29 cities/counties provided responses so far. Recommended salary increases range from 1.0% to 30%. An average is hard to calculate since so many cities are doing specific salary adjustments based on compensation studies. Augusta has taken similar steps in recent years by creating certification-based step plans as well as implementing market adjustments for wage compression issues and employees that do not fit the intended “pace” of the pay plan. If you go with a simple average, it appears to be about 5.00-5.5%. The City Manager’s recommended budget currently includes a 4.00% COLA and 3.00% merit to be in line with other Kansas cities, but more competitive than average.
- ✓ **Pay Plan and Job Classification Schedule:** In 2013, the City Council approved a modification to the City’s pay plan to increase pay grade midpoints by nearly 12.0% and bring the City’s pay grades more in line with the regional marketplace. Since that time, the Council has approved annual merit and cost of living adjustments (COLAs) to try to keep pace with the marketplace. Per adopted resolution, the City’s pay plan and pay grades only increase if a COLA is provided. If approved by Council, COLAs are provided to all employees on January 1st of the new budget year. The table below summarizes Augusta’s COLA/Merit adjustments since 2014.

City of Augusta COLA/Merit History

Year	COLA	Merit
2014	0%	5.0%
2015	0%	3.0%
2016	1.5%	3.0%
2017	1.0%	3.0%
2018	1.0%	3.0%
2019	1.0%	3.0%
2020	1.5%	3.0%
2021	2.0%	3.0%
2022	2.0%	3.0%
2023	5.0%	0.0%
2024*	4.0%	3.0%

*This recommendation is not final, but it is the amount upon which the current preliminary budget is based.

Bond and Interest (60)

Fund Description: This fund provides resources for the payments of the General Obligation Debt of the City. City at large debt includes the swimming pool, library, the aerial fire truck, and the spillway/dam project. The debt for the fire truck is for 15 years and started in 2011. Debt payments for the Corps Levee and Spillway projects were added in 2014-15. In 2019, the City refinanced the outstanding debt for the firetruck and various water projects. The remaining debt is tied to special assessments for improvements within a benefit district.

Revenue Source: The majority of the debt is paid through special assessments from property owners for water, sewer, and street improvements within a benefit district. The City at-large debt is paid from a combination of property taxes, motor vehicle taxes, and transfers from other funds. Several bond refinancing issues over the past few years have helped lower the interest costs for the City for our annual debt payments.

2024 Revenue Changes:

Revenue Line Items	Change	Reason for Change
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2024 City Manager’s Recommended Budget – Work Session #4

3111 Ad Valorem Tax	\$18,205	Ad valorem tax is derivative. Basically, after all other revenues and expenditures are accounted for, this is the amount of property tax increase required to achieve a balanced budget of \$0.
3114 Motor Vehicle Tax	\$3,300	Proportionate distribution of motor vehicle taxes based on prior year mill levy. Based on 2024 estimates from Butler County.
3150 Delinquent Tax	(\$1,000)	With special assessments paying off, delinquent taxes are forecasted to decline as well.
3811 Special Assessments	(\$37,500)	Based on special assessment repayment schedules and continued expiration of outstanding specials.
Total Revenue. Changes	(\$19,995)	5.03% <u>Decrease</u> from 2023 Budget.

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4261 Neighborhood Revitalization	\$109	Statutory proportional accounting for unrealized NRP funds. Distributed proportional based on prior year mill levy.
5005-5010 Debt Service	(\$28,000)	Principal and Interest Payments for bonds based on amortization schedule.
Operating Expenditures	\$109	
Debt Service	(\$28,000)	
Total Expend. Changes	(\$27,891)	6.70% <u>Decrease</u> from 2023 Budget.

2024 Debt Payments Summary



Debt Payments	Principal	Interest	Total
Series 2012B-Belmont 3 & Stonelake Estates (phase 3)	\$25,000	\$7,295	\$32,295
Series 2013 - Spillway Project	\$50,000	\$16,235	\$66,235
Series 2014 - Levee Project	\$150,000	\$61,175	\$211,175
Series 2019 - Fire Truck Refund	\$70,000	\$2,750	\$72,750
TOTAL DEBT PAYMENTS	\$295,000	\$87,455	\$382,455

Section II. Special Revenue Funds

SPECIAL PARKS FUND (06)

Fund Description: The primary purpose of this fund is to provide support for the Community Development Department – Parks & Recreation Division.

Revenue Source: 1/3rd of the quarterly distribution from the State of Kansas from alcohol liquor tax funds; supplemented with transfers from the Electric Fund and interest income (if any available)

Activities Funded: Purchasing of materials and supplies for park maintenance; annual costs for playground maintenance; tree replacement; primary fund for capital equipment purchases for the Parks & Recreation Division

2024 Revenue Changes:

Revenue Line Items	Change	Reason for Change
3315 Alcohol Liquor Tax	(\$5,500)	Based on 2024 estimates from Butler County. Previous high year was an anomaly and annual
3461 Pool Concessions	\$2,000	Based on historical receipts.
3474 SFL Concessions	(\$3,000)	Based on historical receipts.
Total Revenue Changes	(\$6,500)	12.77% <u>Decrease</u> from 2023 Budget.

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4231 Building Lease	\$300	Annual lease costs. Maintenance on restrooms.
4335 Other Commodities	(\$14,000)	Includes smaller allocation for funding tree removal and replacement in the parks and concessions for the swimming pool.
4336 Santa Fe Lake	(\$20,000)	No special allocation to SFL this year with funding allocated for various projects out of CIP Fund 16.
Operating Expenditures	(\$33,700)	
Total Expend. Changes	(\$33,700)	34.14% <u>Decrease</u> from 2023 Budget

CEMETERY ENDOWMENT FUND (11)

Fund Description: This fund is created statutorily [K.S.A. 12-1408 *et seq.*] to provide resources to care for cemeteries. Per statute, only the interest generated from the investment of principal can be used annually without the passage of a Resolution by the Governing Body.

Revenue Source: 50% of the fees generated from the sale of cemetery lots.

Activities Funded: General maintenance activities. Interest funds typically used for weed spraying. Endowment principal can only be used if authorized by an official resolution by the City Council.

2024 Revenue Changes:

Revenue Line Items	Change	Reason for Change
3561 Endowment	\$4,500	Based on historical receipts.
Total Revenue Changes	\$4,500	60.0% <u>Increase</u> from 2023 Budget.

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4425 Equipment	\$2,000	Replacing old gator UTV that is the primary work vehicle for the department. Existing equipment has 1,200 hours and is 9-10 years old. It is used about 75% of time for moving dirt, weed eating, and grounds maintenance activities. The passenger UTV we acquired last year can share some of the load but the primary work vehicle with a long bed needs to be replaced. Mechanic believes it is running on borrowed time. See Capital Outlay Note**.
Operating Expenditures	\$0	
Capital Expenditures	\$2,000	
Total Expend. Changes	\$2,000	8.70% <u>Increase</u> from 2023 Budget.

***City Manager Note - 2023 Budget Amendment Request 11-38-4420 Structures & Improvements:** Cemetery staff would like to take advantage of the street micro surfacing contract (currently under construction) and have them lay micro surfacing on the cemetery roadway in the old section to spruce it up and preserve the pavement. This is estimated to cost about \$16,000 and would require a budget amendment to Fund 11 as well as a resolution authorizing expenditure of endowment funds.

****Capital Outlay Note: Equipment 4425:** Example of John Deere work series UTV.



CAPITAL IMPROVEMENT FUND (16) (PRELIMINARY)

Fund Description: This fund provides resources for capital projects throughout the City.

Revenue Source: 20% of 1-cent sales tax revenues transferred from General Fund, supplemented with transfers from the Electric Fund. When a project is a one-time expense to be completed in a single budget year, it is funded directly from this fund. When a project is ongoing and spread across multiple budget years, the designated resources are typically transferred out of the Capital Improvement Fund to a specific project fund.

2024 Revenue Changes:

Revenue Line Items	Change	Reason for Change
3505 Grants (ARPA)	(\$75,000)	No grant funding this year.
Total Revenue Changes	(\$75,000)	11.81% <u>Decrease</u> from 2023 Budget

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4400 Capital Improvements	(\$185,000)	Cash balance not available for more projects.
5025 Debt Service	(\$3,900)	Pride and Progress Payment Bond Schedule.
Total Expenditure Changes	(\$188,900)	20.90% <u>Decrease</u> from 2023 Budget

- ✓ **\$30,000 for sidewalk repair program** and demolitions of condemned houses. The Council has a stated goal for the City to be more active in sidewalk repairs/replacements and addressing blighted structures. The sidewalk repair program is typically underutilized, so budgeting these two items together allows the Community Development Department to utilize unused sidewalk repair monies to demolish more blighted structures (if necessary).
- ✓ **\$7,500 for Library Improvements** — Miscellaneous improvement projects to library building and grounds.
- ✓ **\$125,000 for Dike Road and Connecting Roads Chip Seal** — This funding will honor the agreement (stemming from N. Ohio project) with Augusta township for upgrading Dike Road, and chip sealing connecting links to city paved roads.
- ✓ **\$55,000 for City Lake/SFL Road Repairs** — \$10,000 is provided for materials for City Lake Road Repairs; \$25,000 for service windows and public bathroom remodels at SFL

- concessions facility; \$15,000 for covered equipment storage (lean-to) at SFL; \$10,000 for picnic table replacements at SFL.
- ✓ **\$20,000 for Airport Grant Match** —Supplemental funding to support Airport enterprise grant matches through KAIP program for any projects we are able to secure funding for (90/10 grant funding).
 - ✓ **\$477,600 for Pride & Progress Debt Service** — The City Council issued general obligation bonds to carry out a variety of quality of life and economic development projects in the City of Augusta. The current list of projects includes the following:
 - Airport Runway Grant Matches – **Bid Awarded – 2023 Fall Construction Begins**
 - Public Works Buildings Construction – **Developing Financing Plans – 2024 Construction**
 - Skatepark – **2023 Fall Construction**
 - Belmont Walking Trail (Belmont to Shryock) – **Complete**
 - Walmart to Ohio Railroad Right of Way Trail – **Complete**
 - Downtown Playground (cash/no bond proceeds)- **Complete**
 - Splash Pad/Restroom installation in Shryock Park - **Complete**
 - Shryock Park Sunflower Trail Extension - **Complete**
 - Shryock Park Parking Lot – **Complete**
 - Play Park Pointe Rehabilitation – **Complete**
 - Paving City Lake Road on East side of Augusta City Lake – **Complete**
 - Install Fishing Docks at Augusta City Lake – **Complete**
 - Garvin Park Concession/Restrooms – **Complete**
 - Dog Park (cash/no bond proceeds)- **Complete**

EMERGENCY COMMUNICATIONS E911 (2012) (24)

Fund Description: This fund was created as a result of legislation in 2011 to expend revenue generated by E911 fees; replacement for old E911 Fund 28.

Revenue Source: E911 fees from land lines and cell phones.

Activities Funded: Software and equipment maintenance agreements for E911 systems; software purchases for E911 systems; E911 Equipment and radio maintenance agreements.

2024 Revenue Changes:

Revenue Line Items	Change	Reason for Change
3594 Service Fee E911	\$21,000	Change in laws regarding collection of E911 fees is generating significantly more revenue.
Total Revenue Changes	\$21,000	58.33% <u>Increase</u> from 2023 Budget.

2024 Expenditure Changes: Total expenditures are the same as prior year, but line items for Maintenance & Support and Capital Outlay have been combined.

- ✓ **CITY MANAGER NOTE** – The \$51,500 in expenditures pays for Maintenance and Support of Augusta’s Public Safety Answering Point (PSAP – the 911 dispatch system), maintenance and licensing for CAD/RMS; 911 voice recorder maintenance; Vyper Virus Software Support; and phones lines (911, Admin, Mobile).

EMERGENCY COMMUNICATIONS E911 (28)

Fund Description: This fund was created to expend revenue generated by E911 fees. This fund has been replaced by the new E911 (2012) Fund 24 and was scheduled to be zeroed out in 2016. However, the Safety Department has decided to retain the cash balance for as long as possible to continue purchasing equipment that is not eligible under the new Fund 24.

Revenue Source: There is no active revenue source for this fund.

Activities Funded: Software and equipment maintenance agreements for E911 systems, software purchases for E911 systems, E911 Equipment and radio maintenance agreements.

2024 Revenue Changes: No active revenue source.

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4415 CAD/RMS Equipment	(\$2,047)	Allocation of all remaining funds for any eligible project needs that might arise.
Total Revenue Changes	(\$2,047)	10.19% <u>Decrease</u> from 2023 Budget.

VEHICLE & EQUIPMENT RESERVE FUND (25)

Budget Description: The City created the Equipment Reserve Fund in 2023-2024 to transfer money into for lease payments on equipment and vehicles leased through the Enterprise Fleet Management program. Transferring money into the reserve will allow cash balances to build over time and provide resources to pursue vehicle acquisitions and trade-ins at the most financially advantageous time for the City to maximize value.

2024 Revenue Changes:

Revenue Line Items	Change	Reason for Change
3532 Equity Leases	\$15,000	City entered into partnership with Enterprise Fleet Management for a new leasing program for fleet vehicles. This is a conservative estimate for vehicle trade-in equity scheduled for 2024.
3545 Transfer from General	\$115,000	Money previously allocated for purchase of two safety vehicles was shifted to this fund in 2023 Revised Budget to make lease payments and build cash balances. Allows lease up to eight vehicles out of General Fund in first year.
Total Revenue Changes	\$130,000	100% <u>Increase</u> from 2023 Budget.

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4404 Public Safety	\$60,000	Leasing of 4-5 public safety vehicles pursuant to replacement schedule with Enterprise
4404 Community Development	\$60,000	Leasing of 4-5 Com. Development vehicles pursuant to schedule with Enterprise.
Capital Expenditures	\$120,000	
Total Expend. Changes	\$120,000	100% <u>Increase</u> from 2023 Budget.

EQUIPMENT RESERVE FUND (26)

Budget Description: The City created the Equipment Reserve Fund in 2020 to build cash reserves for public safety vehicles and equipment. Transferring money into the reserve allows cash balances to build over time to purchase larger equipment that the City could not afford in any single budget year. Beginning in 2024, the general fund transfer was shifted to Vehicle & Equipment Reserve Fund 25 for leases through the Enterprise Fleet Management program. Fund 26 will be utilized for non-patrol vehicles and equipment acquisition for the public safety department.

2024 Revenue Changes:

Expenditure Line Items	Change	Reason for Change
3228 Misc Permits	\$3,000	Permit fees from UTV registrations allocated to reserve fund for capital outlay and equipment purchases for public safety.
3479 Fingerprinting	\$5,000	Reallocation of fingerprinting revenues from General Fund to reserve fund for capital outlay and equipment purchases for public safety.
3505 Grants	(\$40,000)	Fire truck will officially be purchased later in 2023 (CDBG Grant). No grants are planned for 2024 Budget. 2023 Revised Budget Estimate Note* Revised revenue estimate of \$72,100 due to receipt of JAG grant for FLOCK cameras.
3545 Transfer from General	(\$90,000)	Reduced transfer from General fund as a result of public safety vehicles now being purchased out of Vehicle & Equipment Reserve Fund 25.
Total Revenue Changes	(\$122,000)	61.00% Decrease from 2023 Budget.

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4401 Police & Fire Vehicles	(\$374,000)	No large vehicle purchases (i.e. firetruck) and patrol vehicle purchases shifted to Fund 25.
4415 Police & Fire Equipment	(\$24,000)	Includes \$71,000 for non-patrol video equipment replacement programs. *See Capital Outlay Note Below.
Capital Expenditures	(\$398,000)	
Total Expend. Changes	(\$398,000)	84.86% Decrease from 2023 Budget.

*** 4415 POLICE & FIRE CAPITAL OUTLAY NOTE**

- \$5,000 Taser replacement program
- \$4,000 Replace two drones currently in the department that have become outdated and malfunctioning.
- \$12,000 Replacement program for Watchguard (video) equipment and will hopefully reduce the potential of system down time / technical issues and keep our replacement within life cycles. It will provide new systems for two vehicles purchased. We are trying to replace the vehicle systems by two each year because of age of systems.
- \$15,000 Emergency equipment replacement as needed and support the equipping of new vehicles which could not be otherwise funded from 4401. Because different manufacturers changed things from the model year vehicles we are replacing, new patrol cars will not be able to use the transport cages or equipment storage boxes which we are currently using.
- \$5,000 Replace (7) outdated self-contained breathing air cylinders.
- \$10,000 Replacement of bunker gear and 1 1/2" hose.
- \$20,000 This is budgeted as carryover to support fund balance growth for replacing a fire truck by 2030 or later but could be used in an emergency. Likely, there will be additional left-over funds as I do not anticipate having to use all of the \$15,000 for emergency equipment replacement.

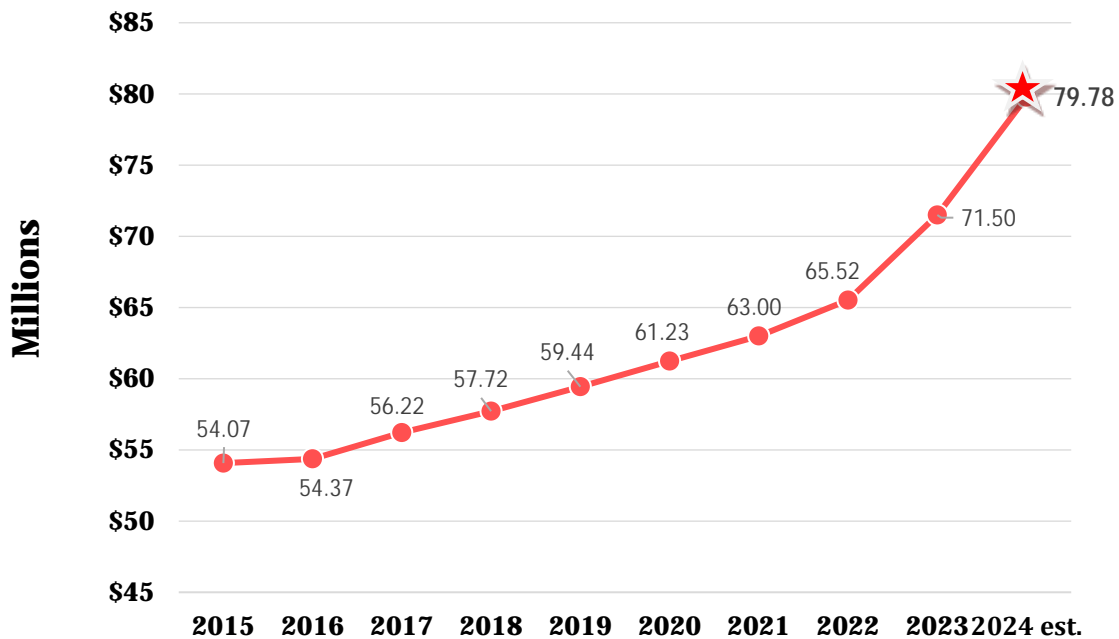
Section III. General Fund

REVENUE (01)

2024 Revenue Changes:

Revenue Line Items	Change	Reason for Change
3111 Property Tax	\$400,500	Ad valorem tax is derivative. Basically, after all other revenues and expenditures are accounted for, this is the amount of property tax increase required to achieve a balanced budget of \$0.
3114 Motor Vehicle tax	\$12,100	MV tax is distributed proportionately based on prior year mill levy. County forecasts higher Motor Vehicle Tax collections next year.
3135 Gas Franchise	\$30,000	Based on historical receipts. Higher rates implemented after Winter Storm Uri result in higher franchise fee collections.
3140 Telephone Franchise	\$400	New fiber franchise with IdeaTek may generate some additional nominal revenue.
3145 CATV Franchise	(\$4,000)	Reduction based on historical receipts. While more stable than telephone franchise, use of cable TV is slowly being supplanted by streaming. These losses are made up by continued need for internet connections.
3311 Connecting Links	\$10,000	Revenue appears to be stable so has been adjusted upwards to match historical receipts.
3315 Alcohol Liquor Tax	(\$6,400)	Based on 2024 estimates from Butler County.
3430 Cemetery Lots	\$4,000	Based on historical receipts.
3460 Swimming Pool	\$5,000	Based on historical receipts. Pool is inconsistent with revenues, but we are budgeting less conservatively based on recent performance.
3479 Fingerprinting	(\$1,500)	City Manager recommends line item be moved to Public Safety Equipment Reserve Fund 26.
3490 Fines & Fees	\$15,000	After several years of decline during the COVID pandemic, department is fully staffed and activity is increasing.
3504 COPS Grant/USD 402 SRO	\$16,000	Based on cost share arrangement with School District.
3545 Transfer from Sanitation	(\$36,800)	Elimination of transfer to preserve utility fund balance after absorbing positions to assist electric utility finances.
Total Revenue Changes	\$444,300	6.75% <u>Increase</u> from 2023 Budget.

Assessed Valuation 2015-2024



ASSESSED VALUATION COMPARISON

Final Valuation on November 1, 2020 (for 2021 budget)	\$63,000,854
Final Valuation on November 1, 2021 (for 2022 budget)	\$65,495,819
Final Valuation on November 1, 2022 (for 2023 budget)	\$71,497,721
Estimated Valuation from County for 2024 Budget as of July 1, 2023	\$79,777,917
Estimated Valuation from County for 2024 Budget w/exemptions	\$79,751,337

Augusta’s estimated valuation as of July 1, 2023 is \$79,777,917, which represents an increase of 11.58%. This is Augusta’s tenth consecutive year of assessed valuation growth after a four-year decline following the housing crisis and great recession. In prior years, the County has provided information about property tax exemption applications up for approval (primarily for aircraft but also for disputed real estate taxes). For 2023, the County has identified \$26,580 in pending or known exemptions. Staff anticipates a 4.5% overall delinquency rate (this is inclusive of the abated revenue from NRP).

NEIGHBORHOOD REVITALIZATION TAX SUPPORTED FUNDS

	2023 Mill Levy	Proportion	Unrealized Revenue
Bond & Interest Fund 60	4.126	6.92%	\$5,349
Employee Benefit Fund 9	22.184	37.23%	\$28,762
General Fund 1	27.427	46.02%	\$35,559
Library Fund 2	4.764	7.99%	\$6,177
Library Employee Benefit Fund 8	1.092	1.83%	\$1,416
	59.593	100%	\$77,263

Augusta’s estimated Neighborhood Revitalization District Valuation Subject to Rebates is **\$1,296,508**. This impacts our budget as unrealized revenue (like delinquencies). Pursuant to budgetary practice, the City accounts for this unrealized revenue by budgeting for NRP rebates as an expenditure split proportionally across property tax-supported funds based on the prior year’s mill levy. Based on last year’s mill levy of 59.593 (or 0.059593), the City will experience a reduction in property taxes of approximately **\$77,263** ($\$1,296,508 \times 0.059593$) divided by fund as shown in the table above.

ADMINISTRATION (1-10)

Budget Description: This budget provides resources to support a large percentage of the general administration functions of the City including the City Manager’s office, Human Resources, and the Governing Body. Outside of salaries, the major expenditures apply towards the maintenance and upkeep of City Hall and basic maintenance on the Chamber/DAI building.

2024 Staffing Changes: None

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4101-4105 Personnel Services*	\$44,550	Proposed 4% COLA / 3% Merit increases for employees. COLA also applies to Council wages.
4201 Telephone	\$500	Based on historical usage.
4216 Building Insurance	\$3,000	General premium increases based on projected renewals.
4218 Other Insurance	\$500	Based on historical usage. General premium increases.
4261 Neighborhood Revitalization	(\$891)	Statutory proportional accounting for unrealized NRP funds. Distributed proportional based on prior year mill levy.
4415 Department Equipment	(\$25,000)	No major equipment purchases planned for 2024 (meeting streaming video last year).
5025 Transfer to Airport	\$50,000	This additional transfer will help support the Airport enterprise fund balance during the runway construction project, which will cause us to lose rent and fuel sale revenues.
5025 Transfer Public Safety Reserve	(\$90,000)	Smaller transfer to public safety reserve strictly for equipment purchases (vehicle outlay now transferred to Vehicle & Equipment Reserve Fund 25 instead).
5025 Transfer to Vehicle & Equip Reserve	\$115,000	Transfer to newly created reserve fund for Enterprise fleet program leases for vehicles in the General Fund.
Operating Expenditures	\$47,659	
Capital Expenditures	(\$25,000)	
Debt Service (Transfers)	\$75,000	
Total Expend. Changes	\$97,659	6.69% <u>Increase</u> from 2023 Budget.

***CITY MANAGER NOTE – CAPITAL OUTLAY**

✓ \$670,000 for 4402 Capital Projects – Carry Forward. Government Finance Officers Association (GFOA) recommends 15% as a minimum fund balance/reserve for the General Fund. The operating expenditures for the general fund (less sales tax transfers, which are merely a pass through) total about \$5.89 million. \$670,000 represents a **capital project/operating reserve of approximately 11.37%**.

CITY CLERK (1-11)

Budget Description: This budget provides resources for the City Clerk’s office, including salaries for the City Clerk and Accounting Clerk.

2024 Staffing Changes: None.

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4101-4105 Personnel Services*	\$13,840	Proposed 4% COLA / 3% Merit increases for employees.
Operating Expenditures	\$13,840	
Capital Expenditures	\$0	
Total Expend. Changes	\$13,840	8.31% <u>Increase</u> from 2023 Budget.

COMMUNITY DEVELOPMENT (1-12)

Budget Description: This budget provides resources for Building Inspection, Code Enforcement, Economic Development, and the planning and zoning functions of the City.

2024 Staffing Changes: None.

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4101-4105 Personnel Services	\$26,960	Proposed 4% COLA / 3% Merit increases for employees.
4201 Telephone	\$500	Based on historical usage.

2024 City Manager’s Recommended Budget – Work Session #4

4206 Gas Utility	\$600	Based on historical usage. Higher gas prices since Winter Storm Uri
4215 Vehicle Insurance	\$400	General premium increases but potential for higher premiums once fleet vehicles are cycled through Enterprise.
4218 Other Insurance	\$300	Based on historical usage.
4259 IT Services	\$1,000	Based on historical usage.
4260 Build. & Grounds Maint.	\$1,000	Based on historical usage.
4301 Office Supplies	\$800	Based on historical usage.
4316 Equipment Supplies	\$300	Based on historical usage.
Operating Expenditures	\$31,860	
Capital Expenditures	\$0	
Total Expend. Changes	\$31,860	7.89% <u>Increase</u> from 2023 Budget.

SAFETY (1-13)

Budget Description: This budget provides the resources for the City’s Public Safety Department, including the police division, fire division, dispatch/communications, police reserve unit, as well as support for the fire volunteers. Our fire department also serves as the Rural Fire District.

2024 Staffing Changes: No adjustments to staffing levels.

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4101-4105 Personnel Services*	\$165,000	Proposed 4% COLA / 3% Merit increases for employees.
4210 Education & Training	\$5,000	City paying for more training to maintain departmental certifications (employees formerly paying for some of their own training to meet hours requirements).
4215 Vehicle Insurance	\$5,000	Increased premiums generally, but on new vehicles under Enterprise fleet program specifically.
4217 Equipment Insurance	\$11,200	Reallocated coverages from Other Insurance Line 4218 to this line. Reduced the other line item.
4218 Other Insurance	(\$11,000)	See above.

42220 Membership & Subs.	\$3,500	LEADS subscription. This is an online service that allows us to look for stolen items that are pawned across the nation. We have borrowed this from Andover from time to time and have located items from local burglaries.
4238 Equipment Leasing	\$11,000	New body worn camera contract that gives our department 10 new body cameras every two and a half years. Video storage will also be saved on the cloud freeing up space on the main server. This program also allows us to not have to burn CDs of videos for attorneys. We can simply give them a temporary password to look at the video online.
4259 IT Services	\$1,500	Based on historical usage.
4260 Building & Grounds Maint.	\$3,000	Potential boiler and/or A/C repair expenses expected.
4264 State Drivers License	(\$500)	Based on historical usage.
4265 Other Services	\$10,200	Power DMS. This is a production and tracking software for policies and accreditation for the entire agency.
4302 Printed Material	\$300	Increase in price for printed tickets.
4311 Animal Supplies	(\$500)	Eliminated until such time as a new K-9 is acquired.
Operating Expenditures	\$203,700	
Capital Expenditures	\$0	
Total Expend. Changes	\$203,700	9.37% <u>Increase</u> from 2023 Budget.

COURT (1-1350)

Budget Description: This budget provides the resources for Municipal Court. The largest annual expenditure is for court-appointed attorneys through our annual contract with Cami Baker. Her firm provides these services at a fixed fee per case. This line item also covers attorney fees to represent the City in appeals to District Court.

2024 Staffing Changes: None.

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4101-4105 Personnel Services*	\$8,100	Proposed 4% COLA / 3% Merit increases for employees.
4210 Education & Training	\$200	Based on historical usage
4259 IT Services	\$250	Proportional share of IT Maintenance agreement for email, subscriptions, and devices.
4335 Other Commodities	\$200	Based on historical usage.
Operating Expenditures	\$8,750	
Capital Expenditures	\$0	
Total Expend. Changes	\$8,750	6.09% <u>Increase</u> from 2023 Budget.

PUBLIC WORKS (1-14)

Budget Description: This budget provides resources for the day-to-day operations of the Street Department, including the majority of personnel costs. Additional funding for materials and equipment purchases is provided in Fund 15 Special City/County Highway.

2024 Staffing Changes: None.

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4101-4105 Personnel Services	\$27,570	Proposed 4% COLA / 3% Merit increases for employees. Reinstate position unfilled in 2023 to raise other employees’ salaries for retention purposes.
4210 Education & Training	\$500	Additional training classes for superintendent.
4216 Building Insurance	\$300	Increased rates and reallocation of insurance expense between funds.
4319 Oil & Grease	(\$500)	Based on historical usage.
4325 Construction Material	\$15,000	Provide resources for minor parking lot and street repairs and maintenance not paid for out of SPCCH or street sales tax.
4425 Office Equipment	(\$5,000)	No computers or office equipment purchases planned for 2024.
Operating Expenditures	\$42,870	
Capital Expenditures	(\$5,000)	
Total Expend. Changes	\$37,870	15.32% <u>Increase</u> from 2023 Budget.

PARKS (1-15)

Budget Description: This budget provides resources for the day-to-day operations of the Parks department, including personnel costs. Additional funding for special capital projects, equipment purchases, and maintenance activities is provided in Fund 6 Special Parks Fund.

2024 Staffing Changes: Foreman promoted to superintendent in 2023 with passing of former superintendent.

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4101-4105 Personnel Services	\$305	Proposed 4% COLA / 3% Merit increases for employees.
4206 Natural Gas	\$400	Based on historical usage. Higher gas prices since Winter Storm Uri.
4210 Education	(\$300)	Based on historical usage.
4215 Vehicle Insurance	\$2,000	General premium increases. Higher premiums from newer fleet vehicles under Enterprise leasing program.
4218 Other Insurance	\$400	General premium increases.
4255 Vehicle Maintenance	\$500	Current work trucks wearing down. Higher allocation until trucks get traded in on lease.
4305 Personnel Supplies	\$4,500	Multiple newer employees need to be fully outfitted with uniform/clothing and PPE safety gear.
4310 Chemicals	\$3,000	We utilize a new power sprayer to more proactively spray ditches for weed control and drainage control.
4319 Oil & Grease	\$500	Based on historical usage.
4415 Departmental Equipment	(\$4,000)	No mower trade ins planned this year. Kept \$1,000 in fund for purchase of new weed eater and chainsaw.
Operating Expenditures	\$11,305	
Capital Expenditures	(\$4,000)	
Total Expend. Changes	\$7,305	1.98% Increase from 2023 Budget.

SANTA FE LAKE (1-16)

Budget Description: This budget provides resources for the day-to-day operations for Santa Fe Lake. The lake has reopened for fishing, and the caretaker is swamped with activity. There is always a need for more resources and additional staffing to keep up the maintenance at the 480+ acre facility (140 acres of land).

2024 Staffing Changes: Convert part-time worker to full-time office manager/clerk; modify reporting structure for position to report to City Clerk.

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4101-4105 Personnel Services	\$38,885	Proposed 4% COLA / 3% Merit increases for employees. Converting part-time worker to full time office manager/clerk.
4205 Electricity	\$1,000	Based on historical usage.
4210 Education	\$1,000	Turf maintenance classes for lead technician.
4215 Vehicle Insurance	\$300	Higher premiums on newer vehicles through Enterprise Lease program.
4218 Other Insurance	\$300	General insurance premium increases.
4255 Vehicle Maintenance	\$500	Based on historical usage. Maintenance needs on vehicle swapped from Public Safety.
4256 Equip. Maintenance	(\$1,000)	Maintenance decreases w/ purchase of new UTV.
4260 Build. & Grounds Maint	\$3,000	Porta pots costing more.
4265 Other Services	(\$10,000)	Line item increased in prior budgets for dam inspections and contracted tree removal/earthwork.
4305 Personnel Supplies	\$200	Based on historical usage. Work shirts/boots, etc.
4310 Chemicals	\$250	More chemical spraying for poison ivy, ticks, and invasive weeds.
4316 Equipment Supplies	\$1,000	Based on historical usage.
4317 Gasoline	\$1,000	Based on historical usage.
4320 Tires & Batteries	(\$350)	Less expenses needed if Mule UTV is replaced.
4335 Other Commodities	\$1,500	Based on historical usage.
4415 Dept. Equipment	\$2,000	Trade in 2011 Mule for new work UTV.
Operating Expenditures	\$37,585	
Capital Expenditures	\$2,000	
Total Expend. Changes	\$39,585	14.48% Increase from 2023 Budget.

SWIMMING POOL (1-17)

Budget Description: This budget provides resources for the day-to-day operations of the City’s Municipal Swimming Pool. The renovated pool was opened in the summer of 1999 and is starting to show wear and tear. The pool is open 7 days a week starting with the Saturday of Memorial Day weekend and running through Sunday before school starts in August. The largest expense is for salaries for pool employees, including lifeguards and the pool manager.

2024 Staffing Changes: None

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4101-4105 Personnel Services	(\$17,000)	Wage allocations have been overestimated in recent years based on actual hours the pool is opened and availability of guards. Reducing this allocation should still allow for wage increases for pool staff.
4210 Education & Training	\$1,000	Based on historical usage and increased CPR training costs for new guards (losing several that are certified).
4216 Building Insurance	\$200	Increased premiums forecasted for renewals.
4415 Dept. Equipment	\$3,000	Replace hand me down fridges for concessions (one of the fridges broke over winter and is leaking water); rebuild the pool pump and purchase replacement pool vacuum.
4420 Structures & improve.	(\$3,000)	Based on historical usage. No major projects planned for 2024.
Operating Expenditures	(\$15,800)	
Capital Expenditures	\$0	
Total Expend. Changes	(\$15,800)	9.67% <u>Decrease</u> from 2023 Budget.

ANIMAL CONTROL (1-18)

Budget Description: This budget provides resources to support the City’s Animal Control Officer and his vehicle. The largest expenditure is for the service contract with Augusta Animal Clinic for animals that are picked up by the City or brought in as strays. The City gets credit toward our monthly base charge for reimbursement of expenses by owners related to animal care and/or animal adoption.

2024 Staffing Changes: No adjustments to staffing levels.

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4101-4105 Personnel Services*	\$2,840	Proposed 4% COLA / 3% Merit increases for employees.
4210 Education & Training	\$75	Based on historical usage.
4215 Vehicle Insurance	\$200	Increased rates and reallocation of insurance expense between funds.
Operating Expenditures	\$3,115	
Capital Expenditures	\$0	
Total Expend. Changes	\$3,115	3.64% <u>Increase</u> from 2023 Budget.

CEMETERY (1-19)

Budget Description: This budget provides resources for the day-to-day operations and maintenance for the Elmwood Cemetery.

2024 Staffing Changes: No positional changes, but former meter reader is permanently shifting to full-time cemetery maintenance technician.

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4101-4105 Personnel Services	\$7,900	Proposed 4% COLA / 3% Merit increases for employees.
4210 Education	\$50	Based on historical usage.
4215 Vehicle Insurance	\$600	Higher insurance premiums for new equipment and any new vehicles leased under Enterprise program.
4216 Building Insurance	\$100	Increased rates and reallocation of insurance expense between funds.
4259 IT Services/Software	\$23,000	One-time implementation of Pontem GIS software for mapping cemetery database.
4265 Other Services	(\$500)	Based on historical usage.
4305 Personnel Supplies	\$1,000	Uniforms and safety PPE for new employee and water/Gatorade purchases.

4317 Gasoline	\$500	Based on historical usage.
4415 Departmental Equip.	(\$10,000)	Reduced because only one mower needs to be traded in this year.
Operating Expenditures	\$32,650	
Capital Expenditures	(\$10,000)	
Total Expend. Changes	\$22,650	14.84% <u>Increase</u> from 2023 Budget.

VOLUNTEER FIRE (1-21)

Budget Description: This budget provides support for the Volunteer Fire Department to assist with expenses for the annual appreciation dinner and equipment purchases.

2024 Expenditure Changes: None

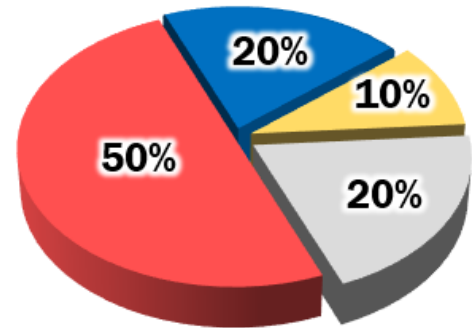
SALES TAX (1-24)

Budget Description: By enacting ordinance, the street sales tax revenue is divided up with 50% going to street repair/maintenance; 20% for capital improvement projects; 20% for property tax relief; and 10% to support the General Fund. The public voted to extend the local 1-cent sales tax in April 2016 for an additional 10 years. Additionally, the City has a 1% water sales tax that is divided up with 90% going to the water sales tax fund and 10% supporting the General Fund.

2024 Expenditures Changes (Transfers): None

1% Local Option Sales Tax – 2022 Performance

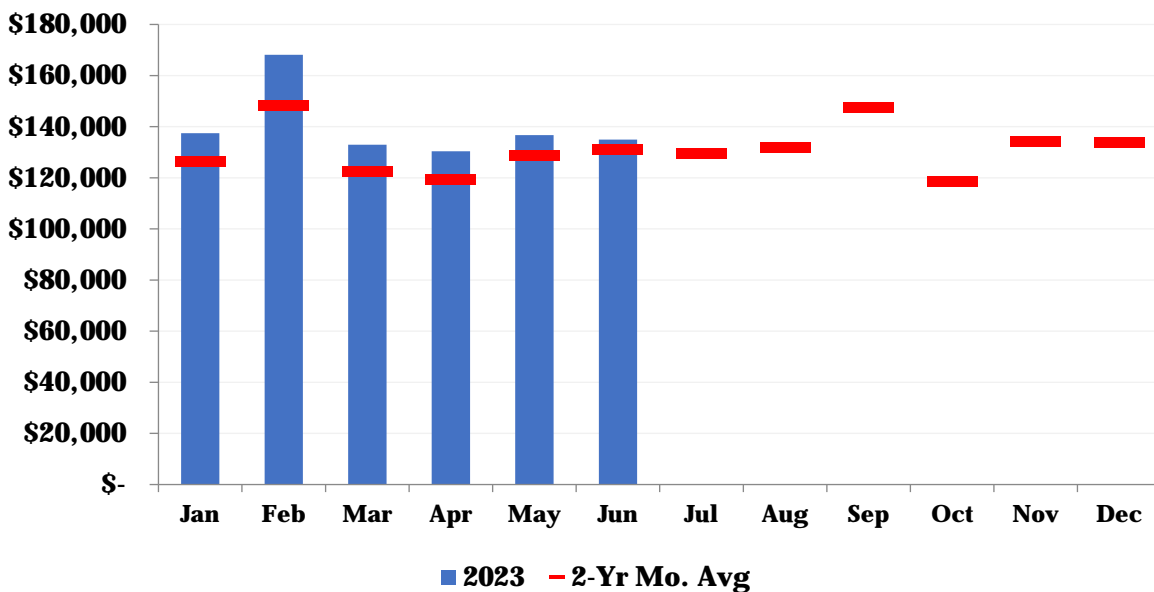
Sales Tax % by Usage		100%
■	Street Maintenance	50%
■	Capital Improvements	20%
■	General Fund	10%
■	Property Tax Reduction	20%



2022 Sales Tax Collections Est.		\$1,646,370
■	Street Maintenance	\$823,185
■	Capital Improvements	\$329,274
■	General Fund	\$164,637*
■	Property Tax Reduction	\$329,274*

* This is equivalent to **6.89 mills** of property tax reduction.

2023 Monthly Sales Tax



Section IV. Attachments

The following attachments are provided in this packet for supplemental information and reference purposes:

1. USI Self-Insured Healthcare Plan Presentation
2. Budget Worksheets (Fund 1, 1-10, 1-11, 1-12, 1-13, 1-1350, 1-14, 1-15, 1-16, 1-17, 1-18, 1-19, 1-21, 1-24, 6, 9, 11, 16, 24, 25, 26, 28, and 60)
3. KACM Salary Survey
4. 2024 Budget Adjustment List
5. Supplemental Position Request Forms

JULY 10, 2023

CITY OF AUGUSTA COMMISSION MEETING

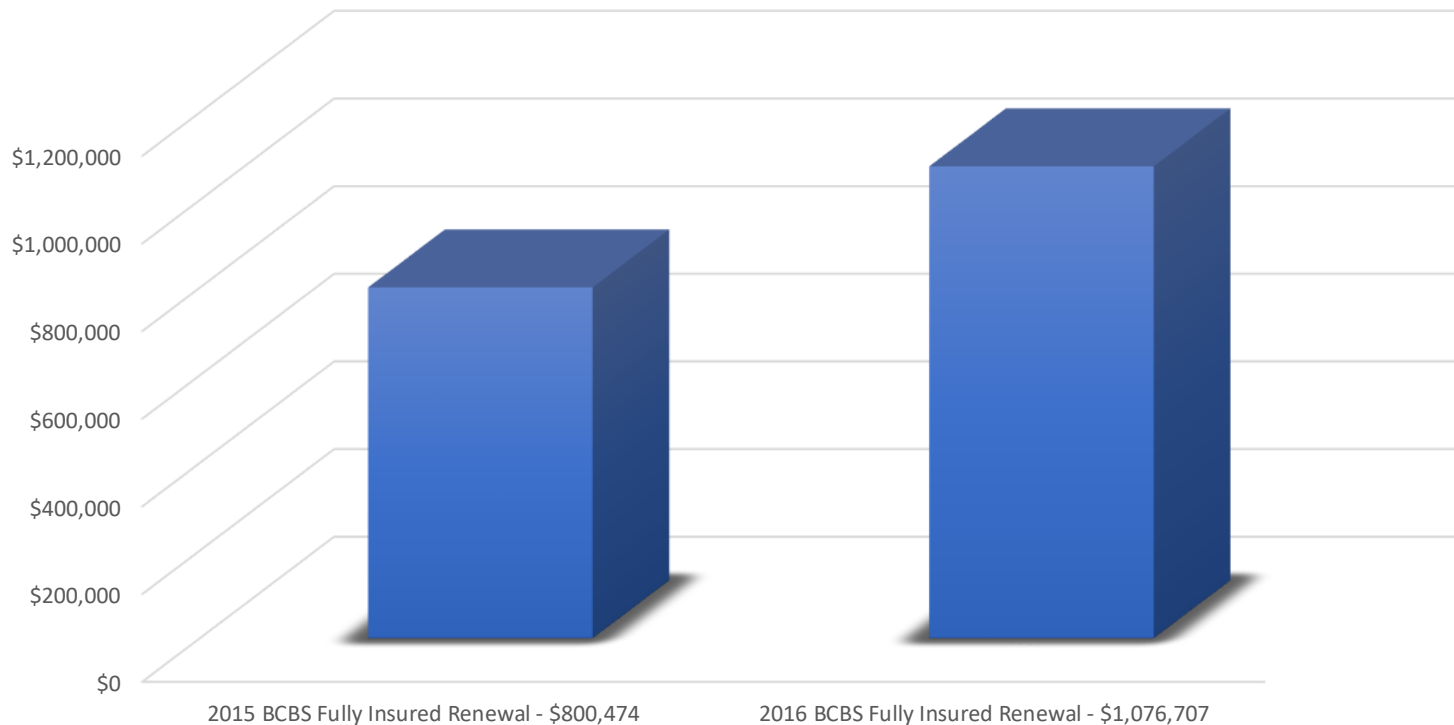




Medical Plan Renewal History



2015/2016 BCBS Fully Insured Renewals



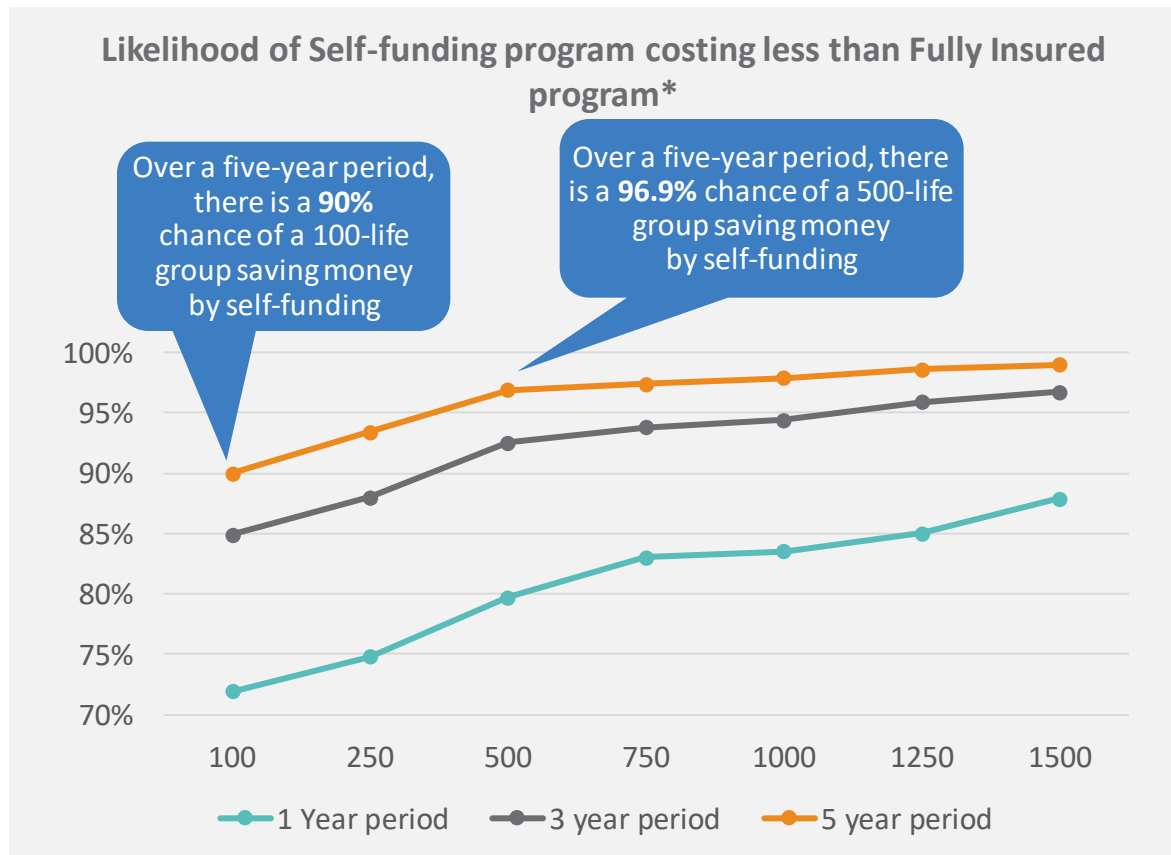
Fully Insured Renewal with BCBS:

The medical plan had performed well the 12 months prior to 2015 renewal, with claims coming in \$106,000 under premiums paid in. However, despite these savings, the City was still given an 8.5% increase for 2015 and 25% increase for 2016.



Understanding Probability and Risk

Given inherent tax and fee advantages of alternative funding arrangements, long-term savings are highly likely.



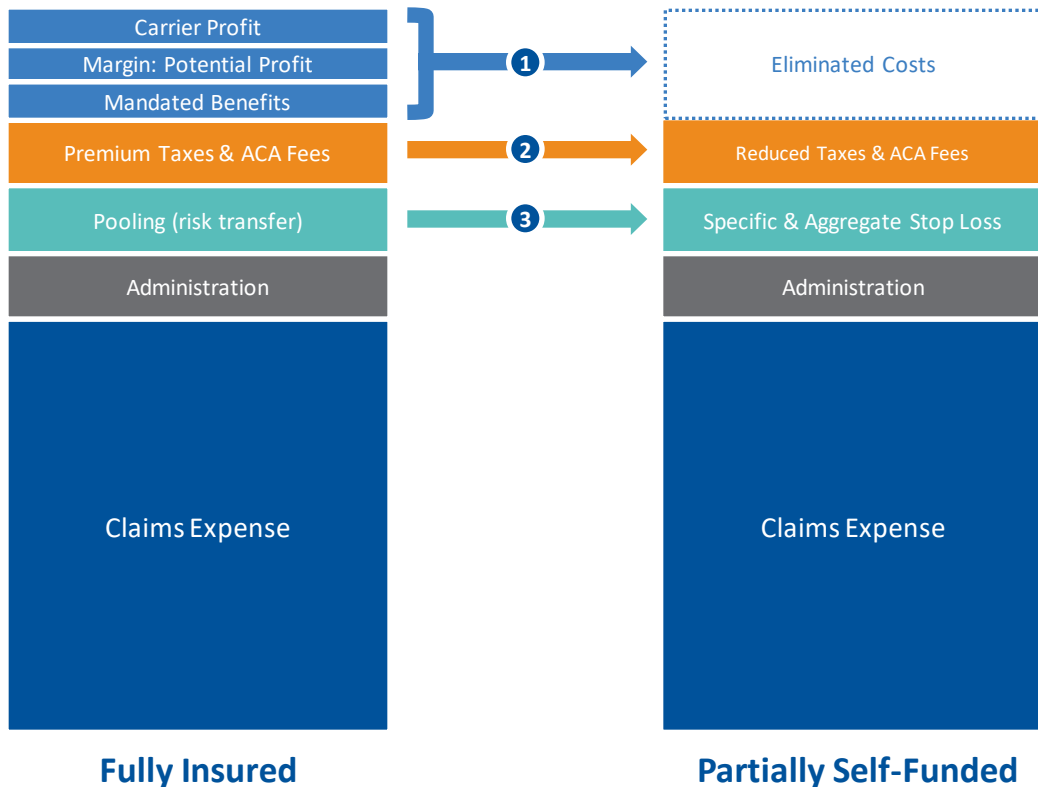
- Using case specific factors and robust actuarial tools, USI demonstrates the very high likelihood of partial self-funding costing less than fully insured over the course of 1, 3, and 5-year periods.
- The inherent cost advantage of 5% to 10% of premium for alternative funding arrangements drives these results.
- USI helps employers understand the appropriate balance of risk and premium.

* Data Source: Windsor Strategy Solutions, Risk Decision Support Tool



Understanding the Components

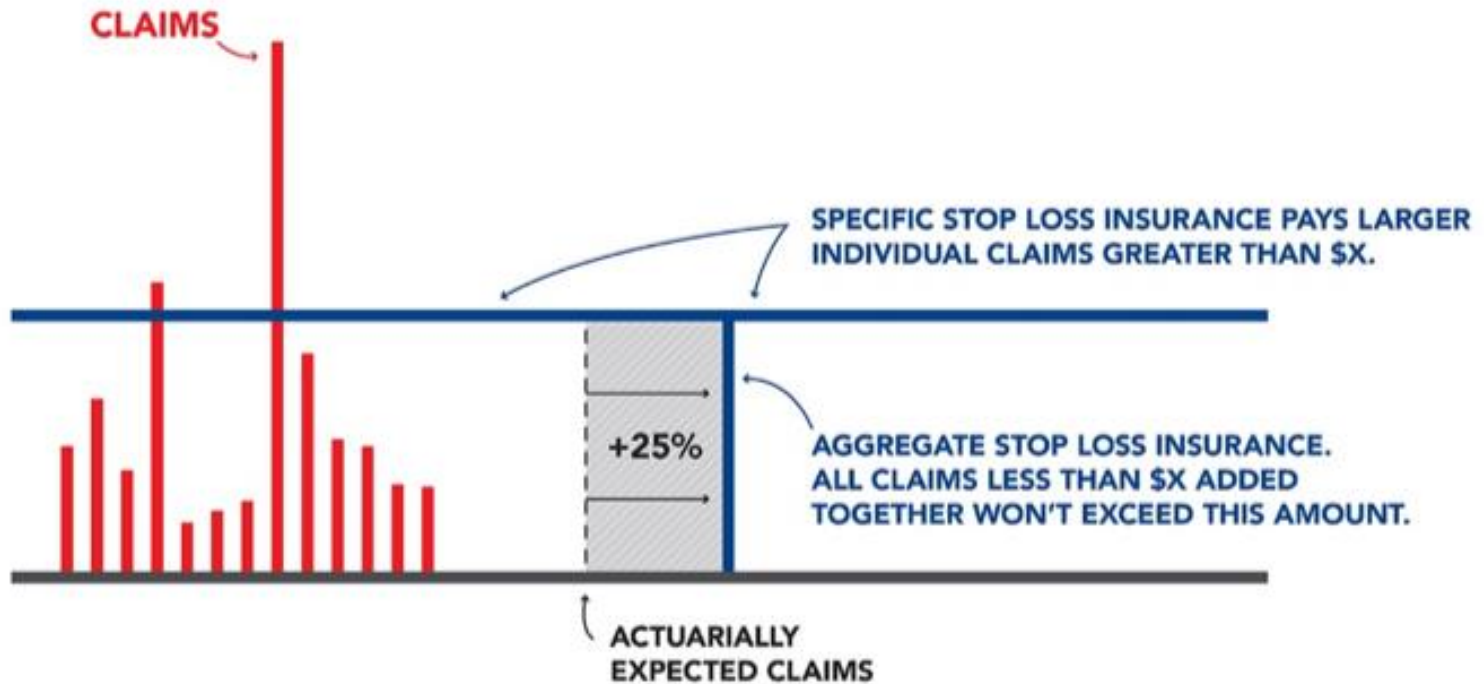
For groups with over 100 employees, actual claims experience plays the most significant role in determining health insurance rates. Alternative funding strategies offer a different way to manage the rest of the cost. Either way, the employer is bearing the cost of actual claims.



- 1** Margin, carrier profit and review of mandated benefits become potential savings for the employer.
- 2** Partially self-funded plans reduce state premium taxes and many ACA fees.
- 3** Stop loss replaces the pooling charges, protecting the employer from large individual claimants and excessive total claims.

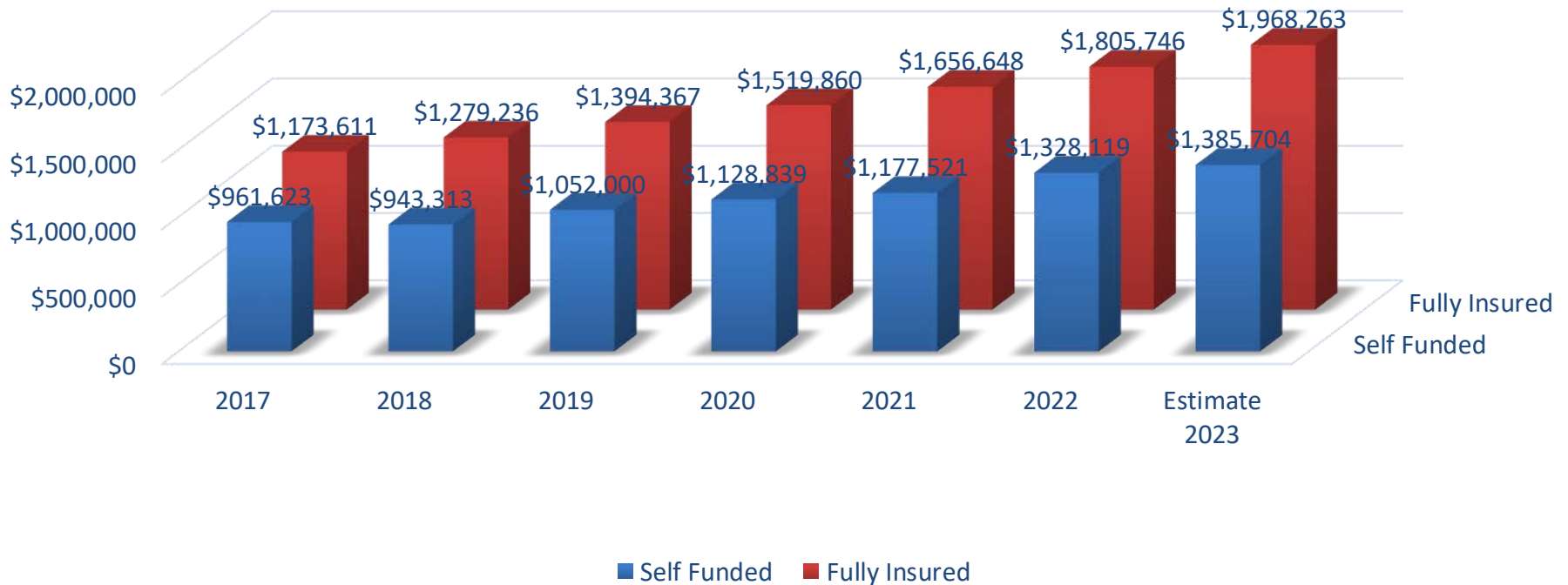


Understanding the Components





Medical Plan History



Plan performance History:

Thru cost control steps, careful planning and analysis each year, the City's medical plan has performed under budget, with loss ratios annually in the 85% - 90% range. *This has allowed us to accumulate \$1,578,000 in reserves.*

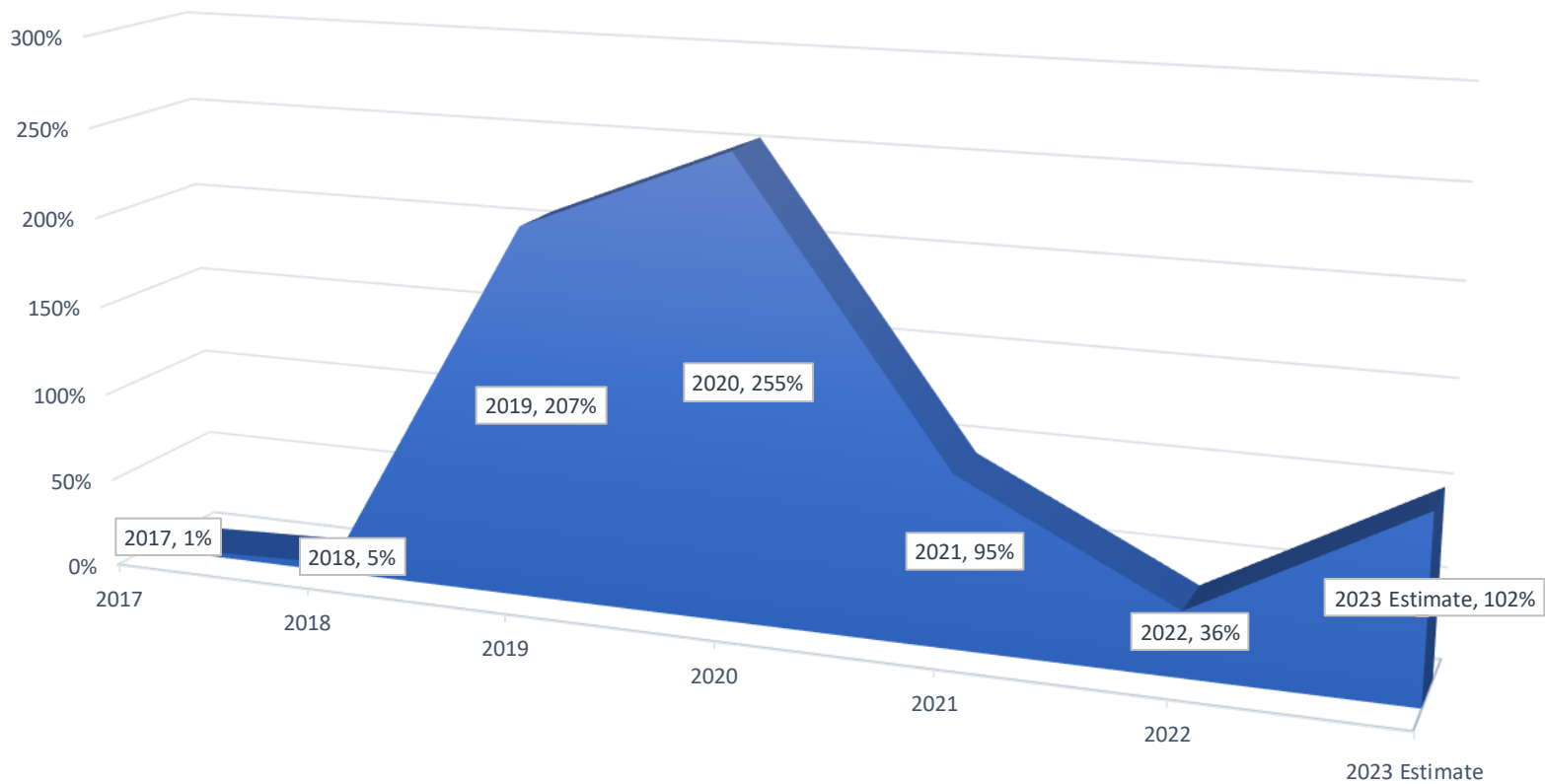
NOTE: Fully insured compounding illustration at 11%. 2023 Estimate only includes 5 months of data.



Medical Plan History



Stop Loss Carrier, Loss Ratio



**2023 estimated is based on the average SL claims from the last 4 years*



Everlong Captive Cell Performance



Longbow Cell: 01/01/22 – 06/30/23

- Stop Loss Ratio is almost 147%
- Collateral will be used therefore no return of premium

Omni Cell: 01/01/23 – 06/30/23

- Stop Loss Ratio is slightly under 10%
- City of Augusta is the main contributor with a stop loss ratio of 64%
- Potential return of premium



Cost Containment Initiatives



Previously Implemented 2016 - 2023

- Captive benefits: spread of risk, no new laser and opportunity for return of premium – **Changed to Omni Cell 1/1/23, Raised deductible to \$60K**
- PBM Transition & Implementation of Rx Patient Assistance Program – est savings \$90,000
- Navigate Wellbeing
- Non-Grandfathered Step Therapy, Rx – est savings \$9300
- PBM contract: **\$35k rebates**
- Rx Coverage: Eliminated non-essential drugs ran thru the Rx coverage, implemented enhanced Rx management, Copay Trak, CareTrak (topical Rx reviews), savings: **\$32,500**
- Tobacco Cessation Coverage
- Network Analysis
- Teladoc
- Healthcare Blue Book Incentivized
- Dependent Audit
- Physician Engagement Wellness plan, addition of Spouse incentive
- Change to Contribution Design
- Electronic Benefits Admin System
- Fair Market Health
- Empac – Employee Assistance Plan
- Marketing/Moved Group Life, Vision



Cost Containment



Cost Control Considerations:

- Allied Advocate/Nexus
- Spousal coverage strategy
- Change contribution strategy
- Unbundle health plan contributions from dental & vision
- Opt-out credit
- Surest
- Wellness Program changes
- Custom Network Options



2024 Projection



Time Periods						
Renewal Period	January 1, 2024 to December 31, 2024					
Experience Period	June 1, 2021 to May 31, 2023					
Estimated Renewal Projection						
	Medical		Prescription Drug		Total	
Time Period	June 2022 - May 2023	June 2021 - May 2022	June 2022 - May 2023	June 2021 - May 2022		
Actual Paid Claims	\$764,396	\$1,013,440	\$148,388	\$196,133		
Amounts over Specific Stop Loss	\$50,000 (\$234,722)	(\$401,474)				
Net Paid Claims	\$529,675	\$611,966	\$148,388	\$196,133		
Annual Trend	7.4%	7.4%	9.8%	9.8%		
Midpoint Months	19	31	19	31		
Applied Trend	12.0%	20.3%	16.0%	27.3%		
Trended Adjusted Net Claims	\$593,061	\$735,905	\$172,062	\$249,712		
Average (Lagged) Employees for the Experience Period	93	91	93	91		
Projected Renewal Claims Per Employee Per Month	\$533.81	\$675.76	\$154.73	\$229.73		
Period Blending	70%	30%	70%	30%		
Blended Projected Renewal Claims	\$576.39		\$177.23		\$753.62	
Fixed Costs (estimated) Per Employee Per Month						\$593.04
Administration						\$52.62
Specific Stop Loss Premium						\$437.40
Aggregate Stop Loss Premium						\$10.61
Transplant Coverage						\$11.27
Captive Management						\$27.00
Rx Rebates						(\$18.48)
Broker Consulting Fee						\$25.80
Aggregating Specific Stop Loss Liability	\$50,000					\$46.82
Projected Total Renewal Cost Per Employee Per Month						\$1,346.67
Current Employees						89
Projected Total Renewal Costs						\$1,438,239
Current Annualized Budget						\$1,556,687
Current Annualized Budget Per Employee Per Month						\$1,457.57
Percentage Change from Current						-7.6%
Notes						
1. Annual trend is based on a USI proprietary blend of internal and national trend surveys						
2. Estimated renewal fixed cost increases as follows: 3% to administration, 15% to SSL, 5% to ASL, and 3% to TP coverage.						
3. Rx rebates estimated based on current experience.						

General Fund 01		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Revenues							
3111	Property Tax	1,475,812	1,578,852	1,731,377	1,961,000	1,857,000	2,361,500
3114	Motor Vehicle Tax	190,010	230,020	197,804	212,500	212,500	224,600
3135	Gas Franchise	120,378	138,766	180,683	135,000	210,000	165,000
3140	Telephone Franchise	2,994	2,447	2,106	1,800	1,400	2,200
3145	CATV Franchise	91,640	86,527	78,621	75,000	74,000	71,000
3150	Delinquent Taxes	44,743	51,453	35,613	35,000	43,058	35,000
3211	Alcohol Beverage License	3,175	1,550	1,925	2,500	3,000	2,500
3212	CMB Stamp	100	-	-	100	-	100
3214	Solicitors/Peddlers License	1,800	1,200	650	750	1,200	750
3215	Miscellaneous License	64	60	10	-	-	-
3216	Business License	21,592	19,136	16,907	15,000	16,000	15,000
3220	ST Traffic Accident Report	722	802	1,784	750	1,400	750
3222	Neighborhood Revitalization	282	571	436	300	300	300
3223	Animal License	1,547	1,290	1,075	1,000	900	1,000
3224	Building Permits	22,404	21,161	23,166	18,000	23,000	18,000
3225	Electrical Permits	3,224	11,238	4,591	3,000	3,000	3,000
3226	Plumbing Permits	4,697	3,907	3,923	4,000	4,000	4,000
3227	Mechanical Permits	3,656	2,889	3,482	3,500	3,500	3,500
3230	Construction Permits	206	147	87	100	100	100
3231	Fireworks Permits	27,500	33,000	22,000	27,500	27,500	27,500
3232	Backflow Permits	1,570	1,408	2,257	1,500	2,100	1,500
3311	Connecting Links	35,865	35,815	35,840	25,000	35,000	35,000
3315	Alcohol Liquor Tax	9,798	18,9994	11,190	18,400	12,000	12,000
3320	State Revenue Sharing	-	-	-	-	-	-
3325	County Fire Contract	80,576	46,182	84,659	65,000	80,000	65,000
3332	Local 1 Cent Sales Tax	1,338,543	1,497,445	1,646,371	1,400,000	1,650,000	1,400,000
3333	Water 1 Cent Sales Tax	1,338,543	1,497,445	1,646,371	1,400,000	1,650,000	1,400,000
3411	Planning & Zoning Fees	2,938	3,150	7,852	3,000	6,500	3,000
3430	Cemetery Lots	14,400	13,350	13,800	8,000	9,000	12,000
3433	Burial Fees	41,270	44,495	47,965	35,000	45,000	35,000
3460	Swimming Pool	16,706	21,857	41,694	30,000	38,500	35,000
3467	Donations	-	100	-	-	-	-
3468	City Boat Fees	2,175	3,265	2,200	-	-	-
3470	Santa Fe Lake Fees & Permits	377,412	312,015	291,304	200,000	220,000	200,000
3479	Fingerprinting	1,670	4,180	11,320	1,500	8,000	-
3480	Miscellaneous	2,050	1,672	3,002	1,500	1,500	1,500
3490	Fines & Fees	130,051	158,857	170,317	150,000	190,000	165,000
3504	COPS Grant/ USD 402 SRO	38,594	40,427	-	34,000	94,000	50,000
3505	Grants (ARPA)	-	-	2,000	-	-	-
3510	Interest	-	-	7,000	25,000	25,000	25,000

3512	Dividends	22,272	4,000	4,000	4,000	17,000	4,000
3519	Building and Park Rental	1,900	3,315	3,195	-	-	-
3522	Inspection Office Copies	-	396	-	-	-	-
3545	Transfer from Electric	652,600	651,800	651,800	650,000	650,000	650,000
3545	Transfer from Sanitation	-	36,800	36,800	36,800	36,800	-
3550	Refund of Expenditures	17,780	11,795	3,804	-	700	-
	Sub-Total	6,143,259	6,594,230	7,030,978	6,585,500	7,252,958	7,029,800
3001	Revenue Forward	1,284,795	1,278,892	1,548,220	1,296,845	1,464,101	1,302,879
	Resources Available	7,428,054	7,873,122	8,579,198	7,882,345	8,717,059	8,332,679
	Total Expenditures	6,147,682	6,445,936	7,120,958	7,882,345	7,414,180	8,332,679
	Balance Remaining	1,280,372	1,427,186	1,458,240	-	1,302,879	-
	Auditor's Adjustment (+ / -)	(1,480)	-	5,862	-	-	-
	Final Balance Remaining	1,278,892	1,427,186	1,464,101	-	1,302,879	-

Administration 1-10		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Personnel Services							
4101	Salaries	277,684	276,654	284,927	298,000	311,000	343,000
4102	Overtime	-	-	-	-	-	-
4105	Longevity	591	663	489	1,100	600	650
	Sub-Total	278,275	277,317	285,416	299,100	311,600	343,650
Contractual Services							
4201	Telephone	5,434	5,557	5,569	6,000	6,500	6,500
4202	Postage	-	111	10	100	100	100
4206	Natural Gas	5,127	5,541	8,372	10,000	9,500	10,000
4210	Education & Training	795	3,353	3,202	6,400	4,500	6,400
4216	Building Insurance	9,300	10,860	14,192	13,000	15,000	16,000
4218	Other Insurance	1,250	1,375	2,275	3,000	3,200	3,500
4220	Subscriptions & Memberships	2,529	3,609	2,274	3,500	3,200	3,500
4225	Professional Services	19,906	51,221	67,070	75,000	67,000	75,000
4238	Rental / Equipment Lease	6,420	6,724	6,302	6,700	6,700	6,700
4245	Printing & Advertising	1,174	406	1,415	1,000	2,200	1,000
4256	Equipment Maintenance	435	-	-	250	-	250
4259	IT Services	5,066	5,665	8,021	5,700	5,800	5,700
4260	Building & Grounds Maint.	9,717	10,654	9,584	14,000	10,000	14,000
4261	Neighborhood Revitalization	-	-	-	36,450	-	35,559
4265	Other Services	8,695	17,848	19,144	38,000	33,000	38,000
	Sub-Total	75,847	122,926	147,430	219,100	166,700	222,209
Commodities							
4301	Office Supplies	1,910	1,913	1,949	2,700	2,000	2,700
4302	Printed Material	21	226	0	300	200	300
4304	Safety Equipment	20	-	0	300	0	300
4321	Building & Grounds Supplies	1,467	994	1,545	2,000	1,500	2,000
4335	Other Commodities	914	1,754	4,057	1,400	1,400	1,400
	Sub-Total	4,332	4,886	7,552	6,700	5,100	6,700
Capital Outlay							
4402	Capital Projects – Carry Over	-	-	21,236	670,000	20,000	670,000
4415	Departmental Equipment	4,248	3,640	1,415	28,000	25,000	3,000
4420	Structures & Improvements	-	-	0	1,500	1,500	1,500
	Sub-Total	4,248	3,640	22,651	699,500	46,500	674,500
Debt Service							
5025	Transfer to Airport	-	30,000	50,000	75,000	75,000	125,000
5025	Transfer to Public Safety Res.	300,000	150,000	150,000	160,000	70,000	70,000
5025	Transfer to Vehicle Reserve	-	-	-	-	90,000	115,000
5025	Transfer to Firework Reimb	2,500	-	-	-	-	-
	Sub-Total	302,500	180,000	200,000	235,000	235,000	310,000
Fund 1-10 Expenditures		665,203	588,769	663,049	1,459,400	764,900	1,557,059
General Fund Expenditures		6,147,682	6,445,936	7,120,958	7,882,345	7,414,180	8,332,679
% of General Fund Expenditures		10.82%	9.13%	9.31%	18.51%	10.32%	18.69%

City Clerk 1-11		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Personnel Services							
4101	Salaries	120,815	123,821	131,788	142,500	142,500	156,250
4102	Overtime	756	627	390	1,200	1,200	1,200
4105	Longevity	1,035	1,110	1,182	1,200	1,200	1,290
	Sub-Total	122,606	125,558	133,359	144,900	144,900	158,740
Contractual Services							
4201	Telephone	1,053	1,053	1,053	1,300	1,100	1,300
4202	Postage	-	-	-	-	-	-
4210	Education & Training	320	354	484	1,600	500	1,600
4218	Other Insurance	798	877	603	1,000	1,000	1,000
4220	Subscriptions & Memberships	75	152	75	150	150	150
4226	Audit Services	5,865	5,860	3,690	5,000	4,600	5,000
4238	Rental / Equipment Lease	1,955	1,967	1,988	2,500	2,500	2,500
4245	Printing & Advertising	610	864	924	1,000	1,000	1,000
4257	Office Equipment Maintenance	-	266	0	500	500	500
4259	IT Services	841	924	910	1,000	1,200	1,000
4265	Other Services	151	403	223	500	500	500
4268	CMB Stamp Fee	525	-	275	300	300	300
	Sub-Total	12,192	12,721	10,225	14,850	13,350	14,850
Commodities							
4301	Office Supplies	1,242	1,505	1,347	2,000	2,000	2,000
4302	Printed Material	-	-	87	200	100	200
4305	Personnel Supplies	-	-	-	300	300	300
4335	Other Commodities	16	-	-	300	300	300
	Sub-Total	1,258	1,505	1,434	2,800	2,700	2,800
Capital Outlay							
4420	Structures & Improvements	75	-	-	-	-	-
4425	Equipment	-	1,994	548	4,000	3,000	4,000
	Sub-Total	75	1,994	548	4,000	3,000	4,000
Fund 1-11 Expenditures		136,131	141,778	145,567	166,550	163,950	180,390
General Fund Expenditures		6,147,682	6,445,936	7,120,958	7,882,345	7,414,180	8,332,679
% of General Fund Expenditures		2.21%	2.20%	2.04%	2.11%	2.21%	2.16%

Community Develop. 1-12		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Personnel Services							
4101	Salaries	272,652	283,498	301,755	322,800	260,000	350,100
4102	Overtime	5,832	3,590	4,290	3,000	6,500	3,000
4105	Longevity	888	996	1,104	1,250	860	910
	Sub-Total	279,373	288,084	307,149	327,050	267,360	354,010
Contractual Services							
4201	Telephone	2,957	4,274	4,937	4,500	5,000	5,000
4206	Gas Utility	238	1,020	1,584	1,000	1,600	1,600
4210	Education & Training	514	727	3,592	4,500	2,500	4,500
4215	Vehicle Insurance	1,700	2,140	3,075	2,600	2,700	3,000
4216	Building Insurance	-	-	774	1,000	800	1,000
4217	Equipment Insurance	-	-	-	200	-	200
4218	Other Insurance	990	1,089	1,085	1,200	1,200	1,500
4220	Subscriptions & Memberships	1,543	1,907	2,721	2,000	1,500	2,000
4225	Professional Services	5,985	7,126	10,761	10,000	10,000	10,000
4229	Recording Fees	-	-	56	-	-	-
4238	Rental / Equipment Lease	2,229	2,577	5,666	5,150	5,150	5,150
4245	Printing & Advertising	848	2,888	669	3,000	2,200	3,000
4255	Vehicle Maintenance	65	986	70	500	150	500
4257	Office Equipment Maintenance	357	120	34	500	150	500
4258	Communication Equipment	-	-	-	-	-	-
4259	IT Services	2,614	3,306	4,109	3,000	4,500	4,000
4260	Bldg/Grounds Maintenance	239	1,716	2,396	500	1,500	1,500
4265	Other Services	15,788	23,036	19,300	26,500	26,500	26,500
	Sub-Total	36,067	52,913	60,829	66,150	65,450	69,950
Commodities							
4301	Office Supplies	1,140	1,182	2,246	1,000	2,000	1,800
4302	Printed Material	637	210	728	750	500	750
4305	Personnel Supplies	305	409	555	1,000	600	1,000
4315	Vehicle Supplies	-	10	-	250	250	250
4316	Equipment Supplies	303	14	17	200	1,200	500
4317	Gasoline	1,161	2,446	2,034	3,000	2,200	3,000
4321	Bldg/Grounds Supplies	246	-	3	500	50	500
4335	Other Commodities	369	-	-	500	150	500
	Sub-Total	4,160	4,270	5,584	7,200	6,950	8,300
Capital Outlay							
4401	Vehicles	-	2,193	-	-	-	-
4425	Equipment	537	3,960	590	3,500	3,500	3,500
	Sub-Total	537	6,153	590	3,500	3,500	3,500
Fund 1-12 Expenditures		320,137	351,420	374,152	403,900	343,260	435,760
General Fund Expenditures		6,147,682	6,445,936	7,120,958	7,882,345	7,414,180	8,332,679
% of General Fund Expenditures		5.20%	5.45%	5.25%	5.12%	4.63%	5.23%

Public Safety 1-13		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Personnel Services							
4101	Salaries	1,479,915	1,530,985	1,654,294	1,795,000	1,740,000	1,961,100
4102	Overtime	86,164	110,905	153,849	90,000	109,000	90,000
4105	Longevity	14,058	12,711	12,378	12,700	12,700	11,600
	Sub-Total	1,580,137	1,654,601	1,820,520	1,897,700	1,861,700	2,062,700
Contractual Services							
4201	Telephone	30,777	31,987	28,478	35,000	35,000	35,000
4202	Postage	195	55	48	200	150	200
4210	Education & Training	6,537	4,221	8,873	15,000	15,000	20,000
4215	Vehicle Insurance	14,472	15,349	16,242	20,000	23,000	25,000
4216	Building Insurance	113	124	139	500	200	500
4217	Equipment Insurance	534	587	636	800	10,700	12,000
4218	Other Insurance	14,802	16,316	18,893	19,000	8,000	8,000
4220	Subscriptions & Memberships	100	1,320	2,158	2,000	2,000	5,500
4225	Professional Services	3,721	6,613	9,840	6,000	6,000	6,000
4231	Building Lease	74,471	-	-	5,000	5,000	5,000
4238	Equipment Leasing	3,603	3,472	3,405	4,500	4,500	15,500
4245	Printing & Advertising	1,366	4,719	2,084	4,500	4,500	4,500
4250	Reimburse State Accident	298	354	465	500	500	500
4255	Vehicle Maintenance	11,920	14,436	5,400	10,000	10,000	10,000
4256	Equipment Maintenance	5,220	3,474	3,767	6,000	6,000	6,000
4257	Office Equipment Maintenance	13,172	13,186	12,945	15,000	15,000	15,000
4258	Communication Equipment	370	1,239	4,443	5,000	5,000	5,000
4259	IT Services	24,278	16,072	20,878	18,500	20,000	20,000
4260	Grounds Maintenance	11,782	11,496	11,555	12,000	16,500	15,000
4264	State Drivers License	-	-	-	500	-	-
4265	Other Services	816	2,746	5,056	1,500	1,500	11,700
4266	Uniform Cleaning	746	679	162	2,000	2,000	2,000
4267	Prisoner Cleaning	3,276	3,487	3,815	9,000	5,000	9,000
	Sub-Total	222,567	151,931	159,282	192,500	195,550	231,400
Commodities							
4301	Office Supplies	4,424	4,142	5,374	5,000	5,000	5,000
4302	Printed Material	513	1,745	677	1,700	1,700	2,000
4303	Grant Expenditures	-	-	2,000	-	-	-
4305	Personnel Supplies	22,870	10,204	21,085	22,000	22,000	22,000
4310	Chemicals	-	-	-	200	-	-
4311	Animal Supplies	-	-	-	500	-	-
4315	Vehicle Supplies	1,319	358	1,242	3,500	500	3,500
4316	Equipment Supplies	4,528	6,745	6,377	6,500	6,500	6,500
4317	Gasoline	16,449	24,911	33,494	35,000	35,000	35,000
4320	Tires, Batteries, etc.	1,589	3,193	3,563	6,500	5,000	6,500
4321	Building & Grounds	499	1	120	1,000	500	1,000
4330	Tools	-	124	6	200	200	200
4335	Other Commodities	27	431	1,648	1,500	1,500	1,500
	Sub-Total	52,218	51,854	75,587	83,600	77,900	83,200
Capital Outlay							
4401	Vehicles	-	(55)	-	-	-	-
4415	Departmental Equipment	(1,645)	-	-	-	-	-
4420	Structures & Improvements	-	-	-	-	-	-
	Sub-Total	(1,645)	(55)	-	-	-	-
Fund 1-13 Expenditures		1,853,277	1,858,331	2,055,389	2,173,800	2,135,150	2,377,300
General Fund Expenditures		6,147,682	6,445,936	7,120,958	7,882,345	7,414,180	8,332,679
% of General Fund Expenditures		30.15%	28.83%	28.86%	27.58%	28.80%	28.53%

Municipal Court 1-1350		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Personnel Services							
4101	Salaries	54,624	55,916	64,786	75,000	79,400	83,000
4102	Overtime	1,006	1,045	747	900	600	900
4105	Longevity	534	570	606	650	650	750
	Sub-Total	56,164	57,531	66,139	76,550	80,650	84,650
Contractual Services							
4201	Telephone	-	-	-	-	-	-
4202	Postage	28	-	-	200	-	200
4210	Education & Training	-	331	843	300	500	500
4218	Other Insurance	525	578	549	650	500	650
4220	Subscriptions & Memberships	110	75	160	150	150	150
4225	Professional Services	46,180	45,553	43,671	60,000	50,000	60,000
4238	Printing & Advertising	-	-	-	100	-	100
4256	Equipment Maintenance	4,712	2,639	2,845	2,700	2,700	2,700
4259	IT Services	451	568	1,790	600	850	850
4265	Other Services	-	33	532	200	200	200
	Sub-Total	52,006	49,759	50,388	64,900	54,900	65,350
Commodities							
4301	Office Supplies	577	641	1,161	1,000	1,000	1,000
4302	Printed Material	-	31	71	200	200	200
4335	Other Commodities	-	-	619	-	200	200
	Sub-Total	577	672	1,850	1,200	1,400	1,400
Capital Outlay							
4420	Structures & Improvements	-	-	-	-	-	-
4425	Office Equipment	180	2,100	-	1,000	1,000	1,000
	Sub-Total	180	2,100	-	1,000	1,000	1,000
Fund 1-1350 Expenditures		108,927	110,062	118,378	143,650	137,950	152,400
General Fund Expenditures		6,147,682	6,445,936	7,120,958	7,882,345	7,414,180	8,332,679
% of General Fund Expenditures		1.77%	1.17%	1.66%	1.82%	1.86%	1.83%

Public Works 1-14		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Personnel Services							
4101	Salaries	157,289	161,215	172,488	197,500	174,000	224,750
4102	Overtime	5,053	6,851	9,557	7,500	7,500	7,500
4105	Longevity	315	117	120	480	480	800
	Sub-Total	162,657	168,183	182,164	205,480	181,980	233,050
Contractual Services							
4201	Telephone	591	668	900	2,000	1,500	2,000
4206	Natural Gas	5,360	6,292	11,384	7,500	11,000	7,500
4210	Education & Training	390	2,105	1,534	2,000	2,000	2,500
4215	Vehicle Insurance	-	-	-	-	-	-
4216	Building Insurance	2,020	2,210	2,334	2,100	2,200	2,400
4218	Other Insurance	1,400	1,600	1,167	1,900	1,200	1,900
4220	Subscriptions & Memberships	-	-	-	750	750	750
4255	Vehicle Maintenance	-	-	-	-	-	-
4258	Communication Equipment	50	-	-	1,000	1,000	1,000
4259	IT Services	795	1,018	1,088	1,100	1,100	1,100
4260	Building & Grounds Maint.	241	2,191	940	1,500	1,500	1,500
4265	Other Services	873	1,284	1,454	3,000	2,500	3,000
	Sub-Total	11,719	17,367	20,800	22,850	24,750	23,650
Commodities							
4301	Office Supplies	528	230	152	750	750	750
4305	Personnel Supplies	3,603	1,568	1,459	4,000	4,000	4,000
4319	Oil & Grease	-	185	243	500	-	-
4320	Tires, Batteries, etc.	790	375	-	850	-	-
4321	Building & Grounds	1,181	199	80	2,000	400	850
4330	Tools	2,208	3,525	957	5,000	1,500	2,000
4335	Other Commodities	648	345	3,943	700	-	15,000
	Sub-Total	8,958	6,427	7,245	13,800	11,650	28,300
Capital Outlay							
4425	Office Equipment	-	-	-	5,000	5,000	-
	Sub-Total	-	-	-	5,000	5,000	-
Fund 1-14 Expenditures		183,335	191,976	210,209	247,130	223,380	285,000
General Fund Expenditures		6,147,682	6,445,936	7,120,958	7,882,345	7,414,180	8,332,679
% of General Fund Expenditures		2.98%	2.98%	2.95%	3.14%	3.01%	3.42%

Parks & Recreation 1-15		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Personnel Services							
4101	Salaries	191,528	227,879	235,947	280,000	260,000	281,000
4102	Overtime	4,318	3,924	5,664	4,500	4,500	4,500
4105	Longevity	1,014	1,122	1,338	1,500	900	805
	Sub-Total	196,589	232,925	242,949	286,000	265,400	286,305
Contractual Services							
4201	Telephone	1,353	1,480	1,945	2,000	2,000	2,000
4206	Natural Gas	934	1,147	1,705	1,100	2,800	1,500
4210	Education & Training	930	630	879	1,500	1,500	1,200
4215	Vehicle Insurance	5,485	4,640	6,860	6,000	7,700	8,000
4216	Building Insurance	6,862	6,435	6,877	7,100	6,700	7,100
4218	Other Insurance	1,290	1,210	2,460	2,100	2,300	2,500
4220	Subscriptions & Memberships	-	110	509	700	500	700
4225	Professional Services	7,864	609	7,500	-	0	0
4231	Building Lease	2,020	-	-	-	0	0
4238	Rental / Equipment Lease	2,020	10	1,807	1,000	1,000	1,000
4255	Vehicle Maintenance	512	1,282	1,189	2,000	1,300	2,500
4256	Equipment Maintenance	0	4,547	20,470	10,000	22,000	10,000
4258	Communication Equipment	4,154	-	-	-	0	0
4259	IT Services	-	658	603	600	600	600
4260	Grounds Maintenance	0	10,097	8,457	8,000	8,000	8,000
4265	Other Services	5,121	7,969	1,297	3,000	1,800	3,000
	Sub-Total	38,094	40,823	62,559	45,100	58,200	48,100
Commodities							
4301	Office Supplies	8	521	455	300	300	300
4305	Personnel Supplies	2,268	2,430	4,409	2,500	4,500	7,000
4310	Chemicals	674	1,550	4,046	2,000	4,000	5,000
4315	Vehicle Supplies	0	63	141	300	150	300
4316	Equipment Supplies	5,930	5,891	4,557	6,000	6,000	6,000
4317	Fuel	8,372	10,163	9,926	10,000	10,000	10,000
4319	Oil & Grease	567	1,166	1,365	1,000	1,200	1,500
4320	Tires, Batteries, etc.	1,713	412	2,471	3,000	2,500	3,000
4321	Building & Grounds	5,363	6,093	5,224	6,000	5,500	6,000
4330	Tools	(956)	1,118	544	1,000	1,000	1,000
4335	Other Commodities	90	109	42	300	300	300
	Sub-Total	24,027	29,516	33,182	32,400	35,450	40,400
Capital Outlay							
4415	Departmental Equipment	-	-	-	5,000	8,800	1,000
4420	Structures & Improvements	6,900	-	-	-	-	-
	Sub-Total	6,900	-	-	5,000	8,800	1,000
Fund 1-15 Expenditures		242,121	303,264	338,690	368,500	367,850	375,805
General Fund Expenditures		5,611,743	6,445,936	7,120,958	7,882,345	7,414,180	8,332,679
% of General Fund Expenditures		4.31%	4.70%	4.76%	4.68%	4.96%	4.51%

Santa Fe Lake 1-16		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Personnel Services							
4101	Salaries	148,337	139,052	165,632	157,000	169,000	198,300
4102	Overtime	6,523	4,161	2,665	4,000	4,000	1,500
4105	Longevity	768	840	912	915	915	1,000
	Sub-Total	155,628	144,053	169,209	161,915	173,915	200,800
Contractual Services							
4201	Telephone	2,392	2,887	2,740	3,500	3,500	3,500
4205	Electricity	12,894	11,723	13,208	12,000	12,000	13,000
4206	Natural Gas	1,546	1,700	1,525	2,000	2,000	2,000
4210	Education & Training	-	-	484	-	-	1,000
4215	Vehicle Insurance	1,100	1,210	1,729	1,500	1,600	1,800
4216	Building Insurance	451	496	631	650	600	650
4218	Other Insurance	700	770	1,134	1,500	1,600	1,800
4245	Printing & Advertising	2,487	1,208	1,451	3,000	3,000	3,000
4255	Vehicle Maintenance	185	1,150	288	500	500	1,000
4256	Equipment Maintenance	3,025	1,214	3,122	3,000	3,000	2,000
4259	IT Services	687	982	1,052	800	800	800
4260	Building & Grounds Maint.	12,859	10,773	13,120	15,000	18,000	18,000
4265	Other Services	1,787	2,141	21,846	23,000	10,000	13,000
4273	Property Taxes	2,600	721	743	1,000	1,000	1,000
	Sub-Total	42,712	36,974	63,073	67,450	57,600	62,550
Commodities							
4301	Office Supplies	458	472	1,961	500	500	500
4305	Personnel Supplies	899	529	713	600	1,100	800
4310	Chemicals	385	730	366	750	1,000	1,000
4315	Vehicle Supplies	-	97	170	500	700	500
4316	Equipment Supplies	1,867	2,476	2,029	2,500	2,500	3,500
4317	Gasoline	3,574	3,232	6,066	5,000	6,000	6,000
4320	Tires, Batteries, etc.	687	349	86	750	750	400
4321	Building Supplies	2,370	1,833	797	4,000	4,000	4,000
4334	Concessions	-	-	215	5,000	5,000	5,000
4335	Other Commodities	665	811	4,834	1,500	3,000	3,000
	Sub-Total	10,904	10,529	17,238	21,100	24,550	24,700
Capital Outlay							
4415	Departmental Equipment	2,973	12,748	295	13,000	14,000	15,000
4420	Structures & Improvements	3,847	13,619	15,808	10,000	12,000	10,000
	Sub-Total	6,820	26,367	16,103	23,000	26,000	25,000
Fund 1-16 Expenditures		216,064	217,923	265,624	273,465	282,065	313,050
General Fund Expenditures		6,147,682	6,445,936	7,120,958	7,882,345	7,414,180	8,332,679
% of General Fund Expenditures		3.51%	3.38%	3.73%	3.47%	3.80%	3.76%

Swimming Pool 1-17		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Personnel Services							
4101	Salaries	53,833	69,939	73,064	112,000	80,000	95,000
4102	Overtime	379	492	612	500	500	500
	Sub-Total	54,212	70,430	73,676	112,500	80,500	95,500
Contractual Services							
4201	Telephone	372	372	372	500	400	500
4210	Education & Training	5,231	3,372	5,034	4,000	4,000	5,000
4216	Building Insurance	1,430	1,573	3,140	3,000	2,900	3,200
4218	Other Insurance	1,901	2,091	2,336	3,000	2,200	3,000
4245	Printing & Advertising	169	307	872	350	350	350
4260	Building & Grounds Maint.	1,959	4,442	3,440	5,000	5,000	5,000
4265	Other Services	-	-	-	-	-	-
	Sub-Total	11,061	12,156	15,193	15,850	14,850	17,050
Commodities							
4301	Office Supplies	152	256	146	300	600	300
4305	Personnel Supplies (Swimsuits)	1,004	1,284	1,833	2,000	3,000	2,000
4310	Chemicals	18,814	10,929	16,393	20,000	18,000	20,000
4316	Equipment Supplies	26	586	265	1,750	1,750	1,750
4321	Building Supplies	316	601	352	1,000	1,000	1,000
4335	Other Commodities	-	1,408	-	-	-	-
	Sub-Total	20,311	15,064	18,989	25,050	24,350	25,050
Capital Outlay							
4415	Departmental Equipment	4,727	3,800	3,726	5,000	5,000	8,000
4420	Structures & Improvements	1,211	5,084	1,045	5,000	3,500	2,000
	Sub-Total	5,938	8,884	4,771	10,000	8,500	10,000
Fund 1-17 Expenditures		91,522	106,534	112,630	163,400	128,200	147,600
General Fund Expenditures		6,147,682	6,445,936	7,120,958	7,882,345	7,414,180	8,332,679
% of General Fund Expenditures		1.49%	1.65%	1.58%	2.07%	1.73%	1.77%

Animal Control 1-18		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Personnel Services							
4101	Salaries	30,155	32,492	34,422	38,100	36,600	40,940
4102	Overtime	631	479	1,096	500	700	500
4105	Longevity	-	-	864	120	120	120
	Sub-Total	30,786	32,971	36,382	38,720	37,420	41,560
Contractual Services							
4201	Telephone	127	580	-	600	600	600
4210	Education & Training	575	-	574	500	575	575
4215	Vehicle Insurance	550	605	1,469	1,300	1,400	1,500
4218	Other Insurance	507	557	323	500	300	500
4225	Animal Care	34,902	32,239	36,314	37,000	35,000	37,000
4245	Printing & Advertising	32	124	207	-	-	-
4255	Vehicle Maintenance	58	257	348	1,000	400	1,000
4256	Equipment Maintenance	7	5	-	750	100	750
4259	IT Services	425	533	603	550	550	550
4265	Other Services	169	887	924	100	100	100
	Sub-Total	37,352	35,787	40,763	42,300	39,025	42,575
Commodities							
4305	Personnel Supplies	571	616	205	500	350	500
4315	Vehicle Supplies	-	5	81	200	100	200
4317	Gasoline	965	-	2,424	3,000	2,500	3,000
4335	Other Commodities	487	163	319	750	350	750
	Sub-Total	2,023	784	3,029	4,450	3,300	4,450
Capital Outlay							
4401	Vehicles	-	-	-	-	-	-
4415	Departmental Equipment	60	21	-	-	-	-
	Sub-Total	60	21	-	-	-	-
Fund 1-18 Expenditures		70,220	69,564	80,175	85,470	79,745	88,585
General Fund Expenditures		6,147,682	6,445,936	7,120,958	7,882,345	7,414,180	8,332,679
% of General Fund Expenditures		1.14%	1.08%	1.13%	1.08%	1.08%	1.06%

Cemetery 1-19		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Personnel Services							
4101	Salaries	57,392	69,017	85,756	92,600	88,000	100,500
4102	Overtime	3,084	1,962	2,836	3,000	3,900	3,000
4105	Longevity	120	156	192	230	230	230
	Sub-Total	60,596	71,136	88,784	95,830	92,130	103,730
Contractual Services							
4201	Telephone	1,367	1,387	1,387	1,400	1,400	1,400
4210	Education & Training	70	65	484	250	250	300
4215	Vehicle Insurance	1,473	2,252	1,790	2,000	2,300	2,600
4216	Building Insurance	571	628	985	900	850	1,000
4218	Other Insurance	782	3,088	822	1,000	700	1,000
4255	Vehicle Maintenance	224	346	-	500	300	500
4259	IT Services/Computer Software	556	2,423	2,493	3,500	3,500	26,500
4260	Building & Grounds Maint.	2,743	7,418	5,972	12,000	9,000	12,000
4265	Other Services	333	1,123	1,344	4,000	3,200	3,500
	Sub-Total	8,119	18,729	15,277	25,550	21,500	48,800
Commodities							
4301	Office Supplies	291	89	225	500	400	500
4305	Personnel Supplies	301	843	592	1,000	1,000	2,000
4315	Vehicle Supplies	14	181	217	200	250	200
4316	Equipment Supplies	1,360	281	2,259	2,500	2,500	2,500
4317	Gasoline	1,576	3,600	4,636	4,000	4,000	4,500
4321	Building & Grounds Supplies	1,123	1,523	1,072	2,000	1,200	2,000
4335	Other Commodities	186	236	212	1,000	250	1,000
	Sub-Total	4,851	6,753	9,211	11,200	9,600	12,700
Capital Outlay							
4415	Departmental Equipment	8,305	9,286	5,132	20,000	20,000	10,000
	Sub-Total	8,305	9,286	5,132	20,000	20,000	10,000
Fund 1-19 Expenditures		81,871	105,903	118,404	152,580	143,230	175,230
General Fund Expenditures		6,147,682	6,445,936	7,120,958	7,882,345	7,414,180	8,332,679
% of General Fund Expenditures		1.33%	1.64%	1.66%	1.94%	1.93%	2.10%

Volunteer 1-21		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Personnel Services							
4101	Salaries	3,500	4,500	4,500	4,500	4,500	4,500
	Sub-Total	3,500	4,500	4,500	4,500	4,500	4,500
Fund 1-21 Expenditures		3,500	4,500	4,500	4,500	4,500	4,500
General Fund Expenditures		6,147,682	6,445,936	7,120,958	7,882,345	7,414,180	8,332,679
% of General Fund Expenditures		0.06%	0.07%	0.06%	0.06%	0.06%	0.05%

Sales Tax 1-24		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Debt Service							
5025	Transfer to Street Sales Tax	676,772	748,722	823,185	700,000	825,000	700,000
5025	Transfer to Capital Improve.	270,709	299,489	329,274	280,000	330,000	280,000
5025	Transfer to Water Sales Tax	1,218,189	1,347,700	1,481,734	1,260,000	1,485,000	1,260,000
	Sub-Total	2,165,670	2,395,911	2,634,193	2,240,000	2,640,000	2,240,000
Fund 1-19 Expenditures		2,165,670	2,395,911	2,634,193	2,240,000	2,640,000	2,240,000
General Fund Expenditures		6,147,682	6,445,936	7,120,958	7,882,345	7,414,180	8,332,679
% of General Fund Expenditures		35.23%	37.17%	36.99%	28.42%	35.61%	26.88%

Special Parks 6		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Revenues							
3313	City Sales Tax	67	109	152	-	-	-
3314	State Sales Tax	228	354	491	-	-	-
3315	Alcohol Liquor Tax	9,798	18,994	11,190	18,500	13,000	13,000
3461	Swimming Pool Concessions	3,982	5,467	5,674	3,000	5,000	5,000
3467	Donations	-	4,780	-	-	-	-
3468	City Boat Fees	-	-	-	2,400	400	2,400
3469	Fishing Permits	16,250	12,185	10,920	12,000	4,000	12,000
3474	Santa Fe Lake Concessions	-	-	1,950	5,000	25	2,000
3480	Miscellaneous	-	-	324	-	-	-
3505	Grant	-	-	26,331	-	-	-
3510	Interest	-	4,304	10,000	-	-	-
3512	Dividends	-	19,655	15,000	10,000	15,000	10,000
3519	Building Rent (Stage/Shelter)	70	85	155	-	-	-
3534	Sale of Property	-	-	-	-	5,000	-
3545	Transfer from Electric	20,000	15,000	15,000	-	-	-
3550	Refund of Expenditures	1,536	5,707	-	-	-	-
	Sub-Total	51,931	86,641	97,185	50,900	42,425	44,400
3001	Revenue Forward	84,513	96,734	141,686	139,186	152,237	104,962
Resources Available		136,444	183,375	238,871	190,086	194,662	149,362
Fund 6-33 Expenditures		39,710	41,689	86,635	98,700	89,700	65,000
Balance Remaining		96,734	141,686	152,237	91,386	104,962	84,362
Auditor's Adjustment (+ / -)		-	-	-	-	-	-
Final Balance Remaining		96,734	141,686	152,237	91,386	104,962	84,362
Expenditures 6-33		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Contractual Services							
4225	Professional Services	130	-	-	-	-	-
4231	Building Lease	-	6,300	6,600	7,200	7,200	7,500
4260	Building & Grounds Maint.	8,151	9,562	23,720	25,000	25,000	25,000
	Sub-Total	8,281	15,862	30,320	32,200	32,200	32,500
Commodities							
4321	Building & Grounds Supply	3,783	7,116	6,617	7,500	7,500	7,500
4335	Other Commodities	5,784	3,400	25,097	29,000	20,000	15,000
4336	Santa Fe Lake	4,790	3,000	0	20,000	20,000	-
	Sub-Total	14,357	13,516	31,714	56,500	47,500	22,500
Capital Outlay							
4420	Structures & Improvements	12,472	12,312	14,535	10,000	10,000	10,000
4425	Department Equipment	4,600	-	10,065	-	-	-
	Sub-Total	17,072	12,312	24,600	10,000	10,000	10,000
Fund 6-33 Expenditures		39,710	41,689	86,635	98,700	89,700	65,000

Employee Benefit 9		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Revenues							
3111	Ad Valorem Tax	1,207,855	1,177,589	1,245,178	1,586,100	1,501,815	1,591,950
3114	Motor Vehicle Tax	194,587	189,861	148,041	152,500	152,500	181,650
3150	Delinquent Tax	36,221	40,044	27,749	30,000	37,000	30,000
3504	COPS Grant/USD 402 Reimb.	19,027	21,989	-	18,000	51,000	23,000
3512	Insurance Dividend	10,000	10,000	-	10,000	-	-
3545	Transfer from Electric	100,000	50,000	50,000	-	-	-
3550	Refund of Expenditures	330	202	619	-	-	-
	Sub-Total	1,568,020	1,489,686	1,531,113	1,796,600	1,742,315	1,826,600
3001	Revenue Forward	199,411	167,571	138,121	27,340	-	37,862
Resources Available		1,767,431	1,657,257	1,669,234	1,823,940	1,742,315	1,864,462
Fund 9-36 Expenditures		1,599,859	1,546,476	1,671,359	1,796,600	1,704,453	1,864,462
Balance Remaining		167,573	110,781	(2,125)	27,340	37,862	-
Auditor's Adjustment (+ / -)		(2)	-	2,125	-	-	-
Final Balance Remaining		167,571	110,781	-	27,340	37,862	-

Expenditures 9-36		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Contractual Services							
4110	FICA	221,542	230,768	252,338	273,600	249,515	300,000
4112	KPERS	154,528	150,849	148,504	200,000	179,000	227,000
4113	KP&F	273,119	306,467	347,106	337,000	350,938	363,000
4114	Worker's Comp	73,520	61,126	49,309	88,000	61,000	70,000
4115	Wellness Program	4,539	8,438	17,833	18,000	18,000	18,000
4116	FUTA	2,343	3,946	17,108	13,800	6,000	15,700
4118	Health Care	648,258	765,926	820,000	820,000	820,000	820,000
4225	Professional Services	16,294	18,957	19,161	20,000	20,000	22,000
4261	Neighborhood Revitalization	-	-	-	26,200	-	28,762
	Sub-Total	1,394,142	1,546,476	1,671,359	1,796,600	1,704,453	1,864,462
Debt Services							
5025	Transf. to Insurance Claim Fund	205,717	-	-	-	-	-
	Sub-Total	205,717	-	-	-	-	-
Fund 9-36 Expenditures		1,599,859	1,546,476	1,671,359	1,796,600	1,704,453	1,864,462

Cemetery Endowment 11		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Revenues							
3510	Interest	256	16	1,197	-	-	-
3561	Endowment	14,400	13,800	13,800	7,500	13,000	12,000
	Sub-Total	14,656	13,816	14,997	7,500	13,000	12,000
3001	Revenue Forward	95,811	68,285		65,801	87,283	61,283
Resources Available		110,467	82,101	97,098	73,301	100,283	73,283
Fund 11-38 Expenditures		42,182	-	9,587	23,000	39,000	25,000
Balance Remaining		68,285	82,101	87,511	50,301	61,283	48,283
Auditor's Adjustment (+ / -)		-	-	(228)	-	-	-
Final Balance Remaining		68,285	82,101	87,283	50,301	61,283	48,283

Expenditures 11-38		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Contractual Services							
4260	Building & Grounds Maint.	42,182	-	9,587	5,000	5,000	5,000
4265	Other Services (Memorial)	-	-	-	-	-	-
	Sub-Total	42,182	-	9,587	5,000	5,000	5,000
Capital Outlay							
4420	Structures & Improvements	-	-	-	-	16,000	-
4425	Equipment	-	-	-	18,000	18,000	20,000
	Sub-Total	-	-	-	18,000	18,000	20,000
Fund 11-38 Expenditures		42,182	-	9,587	23,000	39,000	25,000

Capital Improvements 16		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Revenues							
3505	Grants (ARPA)	-	-	-	75,000	75,000	-
3510	Interest	75,318	-	25,000	-	-	-
3512	Dividends	-	-	13,916	-	17,232	-
3545	Transfer from Electric	310,000	310,000	280,000	280,000	-	-
3545	Transfer from General	270,709	299,489	329,274	280,000	280,000	280,000
3550	Reimbursed Expenses	-	13,975	-	-	330,000	280,000
	Sub-Total	656,026	623,464	648,190	635,000	702,232	560,000
3001	Revenue Forward	321,985	328,629	460,268	405,683	461,123	232,955
Resources Available		978,011	952,093	1,108,458	1,040,683	1,163,355	792,955
Fund 16-42 Expenditures		649,382	491,825	647,335	904,000	930,400	715,100
Balance Remaining		328,629	460,268	461,123	136,683	232,955	77,855
Auditor's Adjustment (+ / -)		-	-	-	-	-	-
Final Balance Remaining		328,629	460,268	461,123	136,683	232,955	77,855

Expenditures 16-42		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Capital Outlay							
4400	Capital Improvements	166,382	12,125	166,335	422,500	448,900	237,500
	Sub-Total	166,382	12,125	166,335	422,500	448,900	237,500
Debt Service							
5025	Transfer Pride & Progress	483,000	479,700	481,000	481,500	481,500	477,600
	Sub-Total	483,000	479,700	481,000	481,500	481,500	477,600
Fund 16-42 Expenditures		649,382	491,825	647,335	904,000	930,400	715,100

Emergency Com. E911 24		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Revenues							
3594	Service Fee E911	36,673	36,101	50,539	36,000	57,000	57,000
	Sub-Total	36,673	36,101	50,539	36,000	57,000	57,000
3001	Revenue Forward	124,799	116,357	106,633	97,133	107,688	113,188
Resources Available		161,472	152,458	157,172	133,133	164,688	170,188
Fund 24-24 Expenditures		45,116	45,825	49,485	51,500	51,500	51,500
Balance Remaining		116,357	106,633	107,687	81,633	113,188	118,688
Auditor's Adjustment (+ / -)		-	-	1	-	-	-
Final Balance Remaining		116,357	106,633	107,688	81,633	113,188	118,688

Expenditures 24-24		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Contractual Services							
4238	Equipment Leasing	-	-	-	-	-	-
4258	E911 Equipment	18,000	18,000	-	-	-	-
4265	Maintenance & Support (1)	27,116	26,748	49,485	45,000	51,500	51,500
	Sub-Total	45,116	44,748	49,485	45,000	51,500	51,500
Capital Outlay							
4415	CAD/RMS Equip. and Software	-	1,077	-	6,500	-	-
	Sub-Total	-	1,077	-	6,500	-	-
Fund 24-24 Expenditures		45,116	45,825	49,485	51,500	51,500	51,500

Vehicle & Equip. Reserve 25		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Revenues							
3532	Equity Leases	-	-	-	-	-	15,000
3545	Transfer from General	-	-	-	-	90,000	115,000
	Sub-Total	-	-	-	-	-	130,000
3001	Revenue Forward	-	-	-	-	-	69,000
	Resources Available	-	-	-	-	90,000	199,000
	Fund 25-XX Expenditures	-	-	-	-	21,000	120,000
	Balance Remaining	-	-	-	-	69,000	79,000
	Auditor's Adjustment (+ / -)	-	-	-	-	-	-
	Final Balance Remaining	-	-	-	-	69,000	79,000

Expenditures 25-2510		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Capital Outlay							
4404	Leased Vehicles – Public Safety	-	-	-	-	21,000	60,000
4404	Leased Vehicles – Com. Develop	-	-	-	-	-	60,000
	Sub-Total	-	-	-	-	21,000	120,000
	Fund 25-2510 Expenditures	-	-	-	-	21,000	120,000

Equipment Reserve 26

		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Revenues							
3228	Misc Permits	-	-	4,200	-	3,500	3,000
3467	Donation	-	1,200	1,000	-	-	-
3479	Fingerprinting	-	-	-	-	-	5,000
3505	Grants (ARPA)	-	-	-	40,000	72,100	-
3510	Interest	70,823	-	-	-	-	-
3545	Transfer from General	300,000	150,000	150,000	160,000	70,000	70,000
	Sub-Total	370,823	151,200	155,200	200,000	145,600	78,000
3001	Revenue Forward	-	254,237	280,787	275,787	364,359	98,859
	Resources Available	370,823	405,437	435,987	475,787	509,959	176,859
	Fund 26-50 Expenditures	116,586	124,650	71,628	469,000	411,100	71,000
	Balance Remaining	254,237	280,787	364,359	6,787	98,859	105,859
	Auditor's Adjustment (+ / -)	-	-	-	-	-	-
	Final Balance Remaining	254,237	280,787	364,359	6,787	98,859	105,859

Expenditures 26-50

		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Capital Outlay							
4401	Police & Fire Vehicles	43,459	69,094	22,997	374,000	284,000	-
4415	Police & Fire Equipment	73,127	55,556	48,631	95,000	127,100	71,000
	Sub-Total	116,586	124,650	71,628	469,000	411,100	71,000
	Fund 26-50 Expenditures	116,586	124,650	71,628	469,000	411,100	71,000

Emergency Com. E911 28		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Revenues							
3594	Service Fee E911	-	-	-	-	-	-
	Sub-Total	-	-	-	-	-	-
3001	Revenue Forward	20,082	20,082	20,082	20,082	18,855	18,035
Resources Available		20,082	20,082	20,082	20,082	18,855	18,035
Fund 28-28 Expenditures		-	-	1,228	20,082	820	18,035
Balance Remaining		20,082	20,082	18,855	-	18,035	-
Auditor's Adjustment (+ / -)		-	-	-	-	-	-
Final Balance Remaining		20,082	20,082	18,855	-	18,035	-

Expenditures 28-28		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Contractual Services							
4238	Equipment Leasing	-	-	-	-	-	-
4258	E911 Equipment	-	-	-	-	-	-
4265	Maintenance & Support	-	-	-	-	-	-
	Sub-Total	-	-	-	-	-	-
Capital Outlay							
4415	CAD/RMS Equip. and Software	-	-	1,228	20,082	820	18,035
	Sub-Total	-	-	1,228	-	820	18,035
Fund 28-28 Expenditures		-	-	1,228	20,082	820	18,035

Bond & Interest 60		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Revenues							
3111	Ad Valorem Tax	268,308	258,510	249,127	295,000	279,500	313,205
3114	Motor Vehicle Tax	48,737	42,399	32,513	30,500	29,500	33,800
3150	Delinquent Tax	9,399	9,601	6,228	4,000	6,324	3,000
3545	Transfer from Electric	1,000	-	-	-	-	-
3545	Transfer from Levee Project	-	-	-	-	-	-
3550	Refund of Expenditures	-	-	-	-	-	-
3811	Special Assessments	208,465	187,422	-	65,000	-	-
3812	Special Assess. Prepaid/Delinq.	3,000	4,625	75,032	3,000	64,850	27,500
	Sub-Total	538,909	502,557	379,593	397,500	380,174	377,505
3001	Revenue Forward	161,542	146,326	75,746	18,740	41,670	10,844
	Resources Available	700,451	648,883	455,339	416,240	421,844	388,349
	Fund 60-75 Expenditures	554,125	527,985	413,669	416,240	411,000	388,349
	Balance Remaining	146,326	120,898	41,670	-	10,844	-
	Auditor's Adjustment (+ / -)	-	(45,152)	-	-	-	-
	Final Balance Remaining	146,326	75,746	41,670	-	10,844	-

Expenditures 60-75		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Contractual Services							
4261	Neighborhood Revitalization	-	-	-	5,240	-	5,349
	Sub-Total	-	-	-	5,240	-	5,349
Debt Service							
5005	Principal Payments	430,000	415,000	310,000	315,000	315,000	295,000
5010	Interest Payments	124,125	112,985	103,669	96,000	96,000	88,000
	Sub-Total	554,125	527,985	413,669	411,000	411,000	388,349
	Fund 60-75 Expenditures	554,125	527,985	413,669	416,240	411,000	388,349

2024 KACM List-Serv COLA/Merit Survey

City	COLA	Merit	Step	Comments
Abilene				3% - 4% split evenly between COLA and merit.
Benton				3%
Columbus	2.00%	3.00%		
Concordia		1.00%		COLA is based on CPI from the previous complete calendar year. So for FY2024 COLA discussed during budget study sessions in July 2023, we will use 2022 CPI, which is presently 6%. Our previous 2 COLAs were over 4%, so I am not confident our Commission will be amenable to another 6%.
Derby	2.00%	2.75%		We are in the middle of a total compensation study now for employees and I think we will see some big jumps beyond that 4.75% based upon the study.
De Soto	3.00%	2.00%		
Ellsworth		5.00%		
Ellinwood	3.00%			
Emporia				Implementing major compensation study recommendations with wage compression adjustments for hundreds of employees (most significant increase up to 30%).
Eudora	5.00%		2.00%	
Eureka	4.00%	3.00%		
Fort Scott	3.00%	2.00%		
Fredonia		4.00%		
Garden City	2.00%	2.00%		Pay plan refresh (still being evaluated)
Harper	5.00%	3-5%		
Haysville				Planning on a mid-year merit increase for 2024. We usually budget merit increases every other year with COLA adjustments to the pay chart in the years we don't have the budgeted merit increases. Last year we ended up with a special COLA in January, merit increase in July, and a pay chart revision/COLA in September. We have no adjustments planned for 2023
Hesston	3.50%	1.50%		
Humboldt	2.00%			
Iola	4.00%		3.00%; 2.00%	Iola budgeted 4% for COLA and has a step system for merit (3% early steps, 2% later.) If COLA comes in higher, we usually increase
Junction City				6% (type not indicated)
Kingman	5.00%			
Lansing	3.00%	3.00%		Combination might vary, but pool of 6%
Larned				5% combined
Lilberal		5.00%		
Lindsborg, KS	4.00%	Yes		We have passed 5% COLA the last two years. I doubt I can get that through Council again, so I'm running budget numbers at 3% and 4%. We also have merit increases budgeted.
McPherson	2.00%	3.00%		
Moundridge	2.00%	2.00%		
Salina	4.00-5.00%	3.00%		
Saline County				Staff asked for 9.5%/Commission at 4.5%

2024 Budget Adjustment List

Item #	Add/Cut Description	General Fund Impact	Emp.Benefit Fund Impact	Library Emp. Benefit Fund Impact	Total Budget Impact	Mill Levy Impact	Mill Levy Impact
A	Reduce COLA/Merit by 2.0%	(\$66,300)	(\$15,750)		(\$82,050)	(1.145)	0.000
B	Eliminate COLA/Merit	(\$232,000)	(\$55,000)		(\$287,000)	(4.006)	0.000
C	Reduce Library request for salaries/benefits.			(\$10,000)	(\$10,000)	(0.140)	0.000
D	Do not fill open streets position.	(\$40,750)	(\$7,500)		(\$48,250)	(0.674)	0.000
E	Remove Construction Material allocation from Fund 1-14	(\$15,000)			(\$15,000)	(0.209)	0.000
F	Reduce GF Transfer to Airport	(\$25,000)			(\$25,000)	(0.349)	0.000
G	Eliminate Pontem Software GIS upgrade from Fund 1-19	(\$23,000)			(\$23,000)	(0.321)	0.000
H	Eliminate PT Clerk from Public Safety Fund 1-13	(\$19,600)	(\$1,790)		(\$21,390)	(0.299)	0.000
I	Eliminate Office Manager/Clerk from SFL Fund 1-16	(\$18,000)	(\$3,000)		(\$21,000)	(0.293)	0.000
J	Reinstate transfer from Solid Waste Fund 20	(\$36,800)			(\$36,800)	(0.514)	0.000
K	Increase COLA/Merit by 1%	\$33,150	\$7,875		\$41,025	0.573	0.000
L					\$0	0.000	0.000
M					\$0	0.000	0.000
N					\$0	0.000	0.000
O					\$0	0.000	0.000
SUBTOTAL IMPACT		(\$443,300)	(\$75,165)	(\$10,000)	(\$528,465)	(7.377)	0.000
CITY MANAGER RECOMMENDED 2024 MILL LEVY							59.144
COUNCIL ADJUSTMENTS + / -							0.000
MILL LEVY TO BE PUBLISHED FOR PUBLIC HEARING							59.144
2023 BUDGET MILL LEVY (PRIOR YEAR)							59.593
CHANGE IN MILL LEVY FROM PRIOR YEAR							↓ -0.449

CITY OF AUGUSTA, KANSAS
Supplemental Personnel Position Form
 2024 Budget



Department:	Position Title:	Additional Hours Requested:
Com. Development -SFL	FT Clerk III Office Manager	2080

Position Justification:

In the years 2015-2018 Santa Fe Lake averaged 7,237 transactions per year (entries requiring park passes/sales) with \$101,413 average net sales. In the next four years from 2019-2022 Santa Fe Lake averaged 17,346 transactions per year with \$296,775 net sales. SFL has become a bustling outdoor recreation complex that experiences tens of thousands of visitors per year. Those visitors must be transacted in the office, provided guidance and customer support, and policed. Those visits are also spread throughout the entire year (rather than just peak spring/summer season) due to various outdoor activities like mountain biking and disc golf that do not revolve around the lake. SFL office staff also sell concessions and help maintain websites and advertising for the property. We would like to convert a part-time technician to a full-time office manager to perform administrative tasks/customer relations activities that provide better coverage year-round when caretaker and technicians are patrolling or performing maintenance on the property.

Salary & Benefits	2024	Personnel Request			
SALARY	\$35,800.00	<input checked="" type="checkbox"/> New Position - Full Time			
OVERTIME	\$0.00				
FICA	\$2,725.00	<input type="checkbox"/> New Position - Part Time			
KPERS	\$3,360.00				
WORKERS COMPENSATION		<input checked="" type="checkbox"/> Promotion/Position Title Change			
WELLNESS	\$200.00				
UNEMPLOYMENT	\$50.00	Pay Grade/Range/Classification			
HEALTH REIMBURSEMENT ACCOUNT	\$0.00				
HEALTH INSURANCE	\$0.00	CLASSIFICATION		Exempt	
OTHER (i.e. Phone, car allowance, etc).	\$0.00	GRADE	MIN	MID	MAX
TOTAL SALARY & BENEFITS	\$42,135.00	40	\$16.29	\$21.71	\$27.14

Additional Expenses	2024	Strategic Plan Reference			
ADVERTISING		Comments / Additional Notes			
DRUG SCREENING					
TRAINING					
COMPUTER					
DESK/CHAIR/PHONE					
SUPPLIES					
UNIFORMS					
VEHICLES					
TOTAL ADDITIONAL EXPENSES	\$0.00				
TOTAL POSITION COST	\$42,135.00				

Proposed Funding Source	2024
GENERAL FUND	\$36,050.00
EMPLOYEE BENEFIT FUND	\$6,085.00
WATER	\$0.00
WASTEWATER	\$0.00
SANITATION	\$0.00
ELECTRIC	\$0.00
AIRPORT	\$0.00
SPCCH	\$0.00
TOTAL SOURCE OF FUNDS	\$42,135.00

Similar properties like Lake Afton staff around 5 full-time equivalents (FTEs) with lower overall revenues generated. Currently, SFL is budgeted for roughly 3.4 FTE (including seasonal worker hours). Addition of this position will raise the budgeted FTEs at SFL to 4.4 FTEs. Addition of this position in combination with higher hours allocations for seasonal workers will help the division keep up with larger influx of traffic and longer operating season.

CITY OF AUGUSTA, KANSAS
Supplemental Personnel Position Form
 2024 Budget



Department:	Position Title:	Additional Hours Requested:				
Public Safety	PT KLEAP Accreditation & Evidence Clerk	< 1000				
Position Justification:						
As we have added the new evidence system, records scanning system, and accreditation program, we have used a temporary part-time person to fill all these rolls. The position is for no more than 20 hours a week and no more than 1000 hours a year. To exceed these hours would take the permission of the City Manager. The listed duties will not be able to be handled on a professional basis if they are referred to other employees. This position will be able to finish the back log on all three projects and maintain them on a professional level. Accreditation is for a national standard that is coming down from the Feds (requiring department model policies to meet national standards). We will have reporting and monitoring requirements that need to be completed to avoid fines. This position frees up other positions (i.e. dispatchers, officers, etc.) to focus on their work rather than perform these administrative tasks.						
Salary & Benefits		2024	Personnel Request			
SALARY		\$19,600.00	<input type="checkbox"/> New Position - Full Time			
OVERTIME		\$0.00				
FICA		\$1,490.00	<input checked="" type="checkbox"/> New Position - Part Time			
KPERS						
WORKERS COMPENSATION		\$50.00	<input type="checkbox"/> Promotion/Position Title Change			
WELLNESS		\$200.00				
UNEMPLOYMENT		\$50.00	Pay Grade/Range/Classification			
HEALTH REIMBURSEMENT ACCOUNT		\$0.00	CLASSIFICATION		Non-exempt	
HEALTH INSURANCE		\$0.00	GRADE	MIN	MID	MAX
OTHER (i.e. Phone, car allowance, etc).		\$0.00	30	\$15.15	\$20.20	\$25.25
TOTAL SALARY & BENEFITS		\$21,390.00				
Additional Expenses		2024	Strategic Plan Reference			
ADVERTISING			Goal 6: Ensure safety department capacities align with growth/city needs.			
DRUG SCREENING						
TRAINING			Comments / Additional Notes			
COMPUTER			Evidence technician – Receives, logs, processes, and checks out evidence for court related cases as well as sending to KBI for testing. Remain current and efficient on all evidence laws for the State of Kansas. We have a back log of evidence from the 1970s.			
DESK/CHAIR/PHONE						
SUPPLIES			Records scanning - finish the back log of case files from the last 75 years and making them digital. Will sustain this project throughout the year on all new cases as they come in. All case files will be in digital format easily accessible and researchable.			
UNIFORMS						
VEHICLES			Kansas Law Enforcement Accreditation Manager – position will chair a committee dedicated to the 2-year KLEAP accreditation process the ADPS is currently moving through and maintain the certification yearly. This will include policy revision as needed.			
TOTAL ADDITIONAL EXPENSES		\$0.00				
TOTAL POSITION COST		\$21,390.00				
Proposed Funding Source		2024				
GENERAL FUND		\$19,600.00				
EMPLOYEE BENEFIT FUND		\$1,790.00				
WATER		\$0.00				
WASTEWATER		\$0.00				
SANITATION		\$0.00				
ELECTRIC		\$0.00				
AIRPORT		\$0.00				
SPCCH		\$0.00				
TOTAL SOURCE OF FUNDS		\$21,390.00				