

CITY OF MANHATTAN
2024
BUDGET DETAILS

2024 Budget Details

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CITY OF MANHATTAN

2024

GENERAL FUND

BUDGET REVENUE

DETAILS



General Fund Revenue Detail

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
BEGINNING FUND BALANCE					
300.00-00	Beginning Fund Balance	6,020,370	8,503,003	8,279,815	15,189,140
		6,020,370	8,503,003	8,279,815	15,189,140
TAXES					
311.10-00	Ad Valorem	3,861,696	3,905,582	3,988,500	4,227,810
311.30-00	Special Assessments	7,978	6,008	10,000	8,000
311.40-00	Delinquent / Ad Valorem	58,336	64,366	35,000	60,000
311.50-00	Motor Vehicle Tax	309,107	307,415	300,000	285,875
311.56-00	Health Department Taxes	25	2	-	-
311.80-00	Special Liquor Tax	435,728	561,453	460,000	575,000
318.10-10	City Sales Tax	5,729,595	6,234,645	5,300,000	6,200,000
318.10-20	Riley County Sales Tax	2,795,944	3,097,857	2,650,000	1,600,000
318.10-30	Pottawatomie County Sales Tax	349,813	359,254	285,000	350,000
318.15-10	City Use Tax	876,050	1,114,112	600,000	1,200,000
318.15-20	Riley County Use Tax	582,641	727,012	330,000	500,000
318.15-30	Pottawatomie County Use Tax	58,048	68,581	40,000	50,000
318.60-10	Electric & Gas Franchise Fee	2,648,984	3,162,780	2,500,000	3,100,000
318.60-20	Telecommunications Franchise Fee	24,978	24,497	45,000	25,000
318.60-30	Cable Franchise Fee	412,691	351,087	575,000	350,000
		18,151,613	19,984,651	17,118,500	18,531,685
LICENSES & PERMITS					
321.10-01	Liquor License	28,100	21,700	25,000	25,000
321.10-02	Cereal Malt License	2,150	2,350	2,300	2,300
321.25-00	Sidewalk / Plaza License	250	6,600	300	300
321.30-00	Master / Journeyman License	13,400	11,625	13,000	13,000
321.31-00	Occupational License	14,585	8,890	15,000	15,000
321.40-00	Mobile Home Permit	8,325	27,505	15,000	15,000
321.60-00	Contractor Permit	47,600	48,000	50,000	50,000
322.06-00	Building Permit Fees	486,106	566,806	400,000	450,000
322.11-00	Planning Fees	11,254	8,455	10,000	10,000
322.13-00	Non-Business / Misc Fees	8,820	9,904	13,000	10,000
322.14-00	Mechanical Permit	5,131	7,019	4,000	5,000
322.15-00	Electrical Permit	2,315	4,225	3,000	3,000
322.17-00	Mobile Home Permit	195	275	200	200
322.18-00	Plumbing Permit	6,629	6,071	5,000	5,000
322.19-00	Parking Permit	7,350	6,401	7,000	-
322.20-00	Alarm Permit	3,100	2,450	3,500	3,000
322.21-00	Curb Cut Permit	60	60	-	-
322.22-00	Code Variances	40	80	100	100
322.25-00	Reinspection Fees	86,600	8,850	-	10,000
322.26-00	ROW Permits	14,747	59,557	20,000	30,000
		746,757	806,823	586,400	646,900
GRANTS					
332.00-00	Grant	1,110,766	1,414,641	-	-
		1,110,766	1,414,641	-	-



General Fund Revenue Detail

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SERVICES & SALES				
343.00-00 Administrative Fees	134,416	70,632	150,000	100,000
347.10-01 Lot Sales/ Sunset	600	-	-	-
347.10-02 Lot Sales / Sunrise	36,038	34,556	32,000	32,000
347.20-01 Services / Sunset	6,600	9,450	10,000	10,000
347.20-02 Services / Sunrise	52,100	42,300	36,000	36,000
347.30-00 Cemetery Transfer Fees	-	225	-	-
	229,753	157,163	228,000	178,000
FINES				
351.00-00 Fines	504,845	508,107	504,000	500,000
351.25-00 Attorney Fees	10,378	9,343	10,000	10,000
351.99-00 Misc Revenue Court	19,787	31,172	20,000	30,000
351.99-01 Copy Fees	-	15	-	-
351.99-02 Expungement Fees	2,640	2,820	2,600	1,000
351.99-03 Collection Fees	5,941	5,363	6,000	5,000
352.00-00 Court Costs	180,030	192,158	180,000	180,000
352.10-00 Victim Witness Fee	11,700	12,453	12,000	11,000
352.12-00 Technology Fee*	43,082	46,390	43,000	43,000
355.10-00 Parking Fines	107,353	55,572	-	50,000
355.15-00 Traffic Violations	130,083	107,474	130,000	130,000
	1,015,839	970,867	907,600	960,000
<i>* Annual Technology fee approved by Charter Ordinance No. 53 to offset cost of municipal court software.</i>				
CONTRIBUTIONS & OTHER REVENUE				
361.10-00 Mall Land Rent	153,606	185,040	160,645	160,645
362.01-00 Investment Interest	21,104	401,696	90,000	500,000
371.10-00 Copying	447	306	200	200
371.11-00 Postage	90,000	90,000	90,000	90,000
371.12-00 Reimbursement of Exp / Other	26,840	8,433	30,000	20,000
371.13-00 Damages to City Property	896	946	500	500
372.00-00 Contributions & Other / Misc	47,757	351,860	30,000	79,125
373.00-00 Cash Long / Short	(556)	(265)	-	-
376.00-00 Donations	-	500	-	-
379.00-00 Cancel PY Encumbrance	389	85,566	-	-
	340,482	1,124,082	401,345	850,470
RISK MANAGEMENT				
380.88-50 Property	1,571	11,560	-	-
389.88-90 Damages	108,600	25,430	25,000	25,000
	110,171	36,990	25,000	25,000
TRANSFERS				
391.11-00 Fee in Lieu of Tax	1,143,903	900,000	900,000	650,000
391.12-00 Administration Fee	1,843,903	1,660,470	1,600,000	1,250,000
391.13-00 Sales Tax Transfer	2,422,000	2,850,000	2,230,000	3,210,000
391.15-00 Franchise Fee	1,093,903	850,000	850,000	650,000
391.17-00 Transfer from Special Rev	714,150	200,000	200,000	200,000
391.21-00 Transfer from Capital Project	2,324	5,209,221	3,100,000	-
	7,220,183	11,669,691	8,880,000	5,960,000



General Fund Revenue Detail

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
AIRPORT					
SERVICES & SALES					
318.10-10	City Sales Tax	8,802	15,216	6,600	15,000
318.10-20	County Sales Tax	2,689	4,729	2,000	4,500
346.10-01	Airline Landing Fees	40,939	54,527	25,000	55,000
346.10-10	Charters Landing Fees	12,859	17,892	10,000	18,000
346.20-01	Fuel Flowage	55,865	80,234	40,000	81,000
346.20-02	Airport Tie-Down	65	310	580	400
346.20-03	Other Fees / Miscellaneous	4,083	6,073	4,000	8,500
346.20-05	Concession Fees	158,446	212,919	120,000	203,000
346.20-07	De-Icing Services	38,570	44,400	47,000	45,000
346.20-08	Advertising	2,600	2,400	1,600	2,400
		324,918	438,700	256,780	432,800
USE OF MONEY & PROPERTY					
361.20-10	Hangar Rent	75,384	76,580	58,000	78,112
361.20-15	Clearspan Hangar Rent	16,799	17,840	13,380	18,197
361.20-20	Office Rent	48,624	50,054	29,680	51,055
361.20-30	Stone Hangar Rent	16,469	16,469	11,000	16,797
361.20-40	Common Area	-	150	-	-
361.20-60	Land Leases	2,346	2,310	1,845	2,400
361.20-70	Equipment Rent	18,650	23,200	10,000	20,000
363.10-00	Farm Income	34,402	32,342	30,282	31,282
372.00-00	Contributions & Other Rev	4,090	6,038	3,450	3,500
		216,764	224,983	157,637	221,343
TOTAL AIRPORT REVENUE		\$ 541,682	\$ 663,683	\$ 414,417	\$ 654,143
FIRE					
SERVICES & SALES					
331.10-40	Student Fire Fighters	13,463	18,757	11,000	12,000
341.20-10	False Alarm - Fire	1,100	2,100	750	1,000
341.20-20	False Alarm - Intrusion	6,050	9,850	7,500	6,500
341.20-30	False Alarm - Combination	100	-	100	100
341.30-00	Training	-	4,430	-	-
372.00-00	Miscellaneous Contributions	1,318	4,568	1,500	1,500
TOTAL FIRE REVENUE		\$ 22,031	\$ 39,705	\$ 20,850	\$ 21,100
DOUGLASS CENTER					
SERVICES & SALES					
347.38-02	Misc. Programs	1,010	5,361	5,000	8,000
347.38-05	Facilities	1,306	4,819	2,500	3,000
347.38-09	Fitness Memberships	3,855	5,770	5,000	7,000
347.38-32	Dance	-	-	550	550
347.38-90	Tutoring	330	-	-	-
376.00-00	Contributions & Other Rev	1,512	382	1,500	1,500
TOTAL DOUGLASS CENTER REVENUE		\$ 8,013	\$ 16,332	\$ 14,550	\$ 20,050



General Fund Revenue Detail

	2021 Actual	2022 Actual	2023 Budget	2024 Budget	
AQUATICS					
SERVICES & SALES					
342.10-01	Pool Season Pass Sales	99,748	132,307	145,000	140,000
342.10-02	Pool Daily Admissions	188,278	189,704	225,000	150,000
342.10-04	Pool Parties	11,000	13,000	9,000	11,000
342.10-05	Pool Concessions	10,511	11,330	10,000	12,000
342.10-10	Swim Lessons / CiCo Pool	-	32,878	32,000	45,000
342.10-11	Swim Lessons / Northview	14,435	21,530	10,000	21,000
342.10-12	Swim Lessons / City Pool	47,838	34,998	23,000	35,000
342.10-13	Adult Swim Programs	21,181	26,333	22,500	33,000
342.10-14	Youth Programs	1,080	1,080	1,500	1,200
342.38-62	Program Revenue	-	-	250	250
347.38-06	Ice Rink *	45,783	47,930	90,000	45,000
347.38-64	Concessions Ice Rink	17,101	27,914	15,000	10,000
372.00-00	Contributions & Other Rev	5,598	7,942	2,500	2,500
TOTAL AQUATICS REVENUE		\$ 462,553	\$ 546,946	\$ 585,750	\$ 505,950
FACILITIES					
SERVICES & SALES - ANTHONY RECREATION					
347.38-02	Miscellaneous Programs	-	-	25,000	56,250
347.38-05	Facilities	2,265	42,701	48,000	48,000
376.00-00	Contributions & Other Rev	825	2,365	2,000	2,000
		3,090	45,066	75,000	106,250
SERVICES & SALES - EISENHOWER RECREATION					
347.38-02	Miscellaneous Programs	-	-	25,000	56,250
347.38-05	Facilities	1,080	21,567	48,000	48,000
376.00-00	Contributions & Other Rev	273	1,816	2,000	2,000
		1,353	23,383	75,000	106,250
SERVICES & SALES					
347.40-00	Depot Fees	21,910	24,388	20,000	20,000
347.50-51	Blue Earth Plaza Rental	7,200	7,175	5,000	5,000
347.70-00	Pavilion Fees	5,188	6,863	7,500	7,500
		34,298	38,426	32,500	32,500
TOTAL FACILITY REVENUE		\$ 38,741	\$ 106,875	\$ 182,500	\$ 245,000



General Fund Revenue Detail

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
RECREATION					
GRANTS					
332.00-00	Grant	-	144,000	-	-
		-	144,000	-	-
SERVICES & SALES					
347.38-02	New / Misc Programs	6,075	5,885	5,000	5,000
347.38-04	Shelter Rental	12,425	11,985	12,500	13,000
347.38-05	Facility Rental	84,399	62,601	45,000	-
347.38-07	Tennis	-	-	1,800	-
347.38-12	Twin Oaks	4,824	4,505	20,000	5,000
347.38-20	Adult Crafts	-	-	-	3,000
347.38-23	Seniors	6,384	568	20,000	15,000
347.38-24	Special Populations	1,334	7,320	20,000	15,000
347.38-26	Arts in the Park	10,000	-	10,000	5,000
347.38-30	Arts and Pottery	3,525	4,117	5,000	5,000
347.38-32	Dance	7,535	10,304	13,000	13,000
347.38-33	Children's Theatre	4,270	1,145	-	3,000
347.38-36	Special Events	21,410	9,195	5,000	5,000
347.38-51	Basketball Camp	5,025	6,073	7,500	-
347.38-54	Volleyball Camp	3,910	3,060	7,000	-
347.38-56	Cheerleading	-	-	1,500	-
347.38-57	Just Tri It Triathlon	8,500	-	-	-
347.38-59	Admissions - Tournaments	5,648	16,016	15,000	15,000
347.38-65	Concessions - Contracted	9,230	12,985	10,000	10,000
347.38-70	Youth Bowling	-	-	1,000	-
		194,494	155,759	199,300	112,000
TOTAL RECREATION REVENUE		\$ 194,494	\$ 299,759	\$ 199,300	\$ 112,000



General Fund Revenue Detail

	2021 Actual	2022 Actual	2023 Budget	2024 Budget	
ATHLETICS					
SERVICES & SALES					
347.38-10	Adult Basketball	-	4,500	7,000	8,400
347.38-11	Adult Softball	-	-	20,000	25,600
347.38-13	Adult Volleyball	24,547	27,980	25,000	25,300
347.38-15	Pickleball	4,080	4,110	3,500	3,125
347.38-37	Home School PE	-	400	-	9,900
347.38-43	Youth Baseball	12,560	14,612	20,000	13,600
347.38-45	Youth Softball	9,445	10,898	12,500	8,500
347.38-47	Summer Optimist	5,600	6,223	6,000	4,200
347.38-48	Youth Basketball	18,880	21,341	20,000	10,200
347.38-52	Youth Volleyball	5,160	4,800	5,000	3,400
347.38-53	Summer Youth Volleyball	16,800	26,965	25,000	21,000
347.38-55	Youth Flag Football	13,400	13,394	13,500	10,800
347.38-58	My First Sports	9,135	10,929	15,000	9,600
347.38-71	Youth Gymnastics	7,555	16,253	7,500	15,000
347.39-08	Intramurals	-	-	-	500
		127,162	162,405	180,000	169,125
CONTRIBUTIONS & OTHER REVENUE					
372.00-00	Contributions & Other / Misc	2,750	5,892	2,750	15,000
		2,750	5,892	2,750	15,000
TOTAL ATHLETICS REVENUE		\$ 129,912	\$ 168,297	\$ 182,750	\$ 184,125
CAMPS					
SERVICES & SALES					
347.38-35	Day Camp	73,542	166,280	185,000	185,000
TOTAL DAY CAMP REVENUE		\$ 73,542	\$ 166,280	\$ 185,000	\$ 185,000
DISCOVERY CENTER					
SERVICES & SALES					
331.01-00	Grants - Federal	194,861	-	-	-
342.50-10	Admission Fees	166,717	170,934	181,000	182,000
342.50-30	Gift Shop	80,615	82,152	72,000	82,000
342.50-40	Educational Programs	41,258	56,196	67,000	67,000
342.50-50	Facility Rental	39,850	63,163	100,000	90,000
342.50-60	Memberships	54,026	65,716	70,000	70,000
		577,327	438,161	490,000	491,000
CONTRIBUTIONS & OTHER REVENUES					
376.00-00	Contributions & Other Rev	14,391	35,036	35,000	35,000
376.01-00	Donations / Sponsorships / Grants	41,352	67,000	65,000	65,000
		55,743	102,036	100,000	100,000
TRANSFERS					
391.17-00	Transfer From Special Revenue*	260,000	260,000	260,000	260,000
		260,000	260,000	260,000	260,000
TOTAL DISCOVERY CENTER REVENUE		\$ 893,070	\$ 800,196	\$ 850,000	\$ 851,000

* Transfer from Special Parks & Recreation Fund.



General Fund Revenue Detail

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
ANIMAL SHELTER				
LICENSES & PERMITS				
322.01-00 Pet Licenses	26,632	17,305	26,000	20,000
	26,632	17,305	26,000	20,000
INTERGOVERNMENTAL				
331.20-00 Other County/City Contributions	67,540	63,105	70,000	5,000
	67,540	63,105	70,000	5,000
SERVICES & SALES				
344.10-10 Boarding Fee	12,025	8,265	15,000	10,000
344.10-20 Adoption Fee	107,681	78,464	115,000	100,000
344.30-00 Rabies Forfeiture	-	-	-	-
344.50-00 Volunteer	1,004	50	1,000	1,000
344.50-10 Taxable	-	-	-	-
344.51-00 Out-of-Area	10,650	3,450	10,000	5,000
344.60-00 Spay / Neuter	-	186	-	-
344.70-00 Rabies	779	435	500	500
	132,139	90,850	141,500	116,500
CONTRIBUTIONS & OTHER REVENUE				
372.00-00 Miscellaneous	1,895	1,030	10,000	5,000
376.00-00 Donations	28,708	26,396	35,000	30,000
376.01-00 Sponsorships/Grants	-	550	-	-
	30,603	27,976	45,000	35,000
TOTAL ANIMAL SHELTER REVENUE	\$ 256,914	\$ 199,236	\$ 282,500	\$ 176,500
TOTAL GENERAL FUND REVENUE	\$ 37,566,885	\$ 47,675,220	\$ 39,344,277	\$ 45,296,063

CITY OF MANHATTAN
2024
GENERAL FUND
BUDGET EXPENDITURE
DETAILS



City Manager's Department

General Administration Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
401.11-01	Administrative-Full Time	408,792	428,813	507,000	685,000
401.12-01	Exempt-Full Time	271,756	228,818	239,500	254,000
401.12-02	Exempt-Part Time	30,000	31,431	32,000	32,000
401.13-01	Non-Exempt-Full Time	64,382	47,122	86,000	95,000
401.15-00	Salaries-Temporary	6,167	1,216	10,000	10,000
401.18-15	Cell Phone Allow	2,425	1,950	2,700	-
401.25-00	Benefits - Vehicle Allow	17,083	14,815	17,000	17,000
401.26-00	Benefits-Other	22,520	23,392	23,000	25,000
		823,125	777,557	917,200	1,118,000
CONTRACTUAL SERVICES					
401.33-46	Fleet Charges	-	-	4,265	2,427
401.33-47	IT Charges	-	-	23,943	66,834
401.35-00	Programs	188	2,539	2,000	1,000
401.36-10	New Hire Expense	8,000	-	-	40,000
401.46-05	Telecommunications	1,707	1,744	2,500	2,500
401.47-05	Legal Publications	2,459	3,815	2,500	2,500
401.48-05	Copy/Image/Scan	4,296	2,468	4,500	-
401.49-05	Dues & Memberships	12,096	10,040	12,000	13,500
401.49-10	Seminars & Conf. Regist.	4,337	3,094	6,000	6,000
401.49-41	Travel-Meals	96	508	1,000	1,000
401.49-42	Travel-Lodging	886	1,441	4,000	4,000
401.49-43	Travel-Airfare	-	198	3,000	3,000
401.49-44	Travel-Mileage	278	327	500	500
401.49-46	Travel-Misc	248	113	500	500
401.49-47	Prof. Dev/Commission	4,074	6,686	10,000	10,000
		38,665	32,973	76,708	153,761
COMMODITIES					
401.51-10	Office Supplies	1,486	872	1,500	1,500
401.52-05	Books	102	-	300	300
401.52-15	Subscriptions	1,027	698	1,000	1,100
401.53-05	Uniforms	35	-	525	675
401.54-00	Operating Supplies	142	-	-	-
401.54-40	Food	3,844	4,207	1,000	1,000
		6,636	5,777	4,325	4,575
COMMODITIES - CIP					
401.79-25	Office Equip (Inventory)	15,520	6,752	1,000	1,000
		15,520	6,752	1,000	1,000
TOTAL EXPENDITURES		\$ 883,946	\$ 823,059	\$ 999,233	\$ 1,277,336



City Manager's Department Communications Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
403.12-01	Exempt-Full Time	-	59,421	131,000	94,000
403.13-01	Non-Exempt-Full Time	-	21,058	-	111,000
403.15-00	Salaries-Temporary	-	-	-	6,000
403.18-15	Cell Phone Allow	-	-	520	-
403.25-00	Benefits - Vehicle Allow	-	1,500	1,800	2,000
		-	81,979	133,320	213,000
CONTRACTUAL SERVICES					
403.31-00	Professional Services	-	6,500	15,000	15,000
403.33-47	IT Charges	-	-	-	16,832
403.43-80	Software Maint Agreements	-	22,284	43,500	56,391
403.47-20	Marketing/Public Relations	-	6,258	26,700	27,000
403.48-10	Printing/Binding	-	920	12,000	12,000
403.49-05	Dues & Memberships	-	400	200	550
403.49-10	Seminars & Conf. Regist.	-	415	750	2,000
403.49-41	Travel-Meals	-	43	300	500
403.49-42	Travel-Lodging	-	-	500	1,000
403.49-43	Travel-Airfare	-	-	500	500
403.49-44	Travel-Mileage	-	32	200	250
		-	36,852	99,650	132,023
COMMODITIES					
403.51-10	Office Supplies	-	29	200	250
403.52-15	Subscriptions	-	1,122	500	500
403.53-05	Uniforms	-	148	150	225
		-	1,299	850	975
COMMODITIES - CIP					
403.79-25	Office Equip (Inventory)	-	6,865	500	1,000
		-	6,865	500	1,000
TOTAL EXPENDITURES		\$ -	\$ 126,995	\$ 234,320	\$ 346,998



City Manager's Department

Building Services Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
479.12-01	Exempt-Full Time	54,793	58,311	66,000	138,000
479.13-01	Non-Exempt-Full Time	118,393	185,393	241,500	277,000
479.13-02	Non-Exempt-Part Time	-	-	18,000	21,000
479.15-00	Salaries-Temporary	755	-	-	-
479.18-15	Cell Phone Allow	800	2,040	2,640	-
479.18-16	Clothing Allow	2,488	2,485	3,400	4,000
		177,229	248,229	331,540	440,000
CONTRACTUAL SERVICES					
479.33-46	Fleet Charges	-	-	11,491	30,545
479.33-47	IT Charges	-	-	11,106	39,484
479.34-30	HVAC System	25,717	23,844	30,000	30,000
479.34-40	Electrical System	-	-	1,000	5,000
479.41-05	Trash Service	4,986	4,757	5,000	5,200
479.41-10	Gas & Electricity	136,675	133,584	145,000	145,000
479.42-05	Janitorial Services	40	-	2,500	5,000
479.43-20	Building Maintenance	12,549	14,229	15,000	15,000
479.43-21	Elevator Maintenance	8,100	10,800	3,000	4,000
479.43-25	Equipment Maintenance	601	1,074	2,000	2,200
479.44-10	Equip & Vehicle Rent	-	-	500	500
479.46-05	Telecommunications	1,162	1,784	1,000	1,000
479.49-10	Seminars & Conf Reg	-	-	500	500
479.49-20	Training	225	257	1,500	2,000
479.49-41	Travel-Meals	63	-	100	500
479.49-42	Travel-Lodging	-	-	250	500
479.49-44	Travel-Mileage	-	-	100	100
		190,118	190,329	230,047	286,529
COMMODITIES					
479.51-10	Office Supplies	-	65	-	500
479.53-05	Uniforms	564	296	1,000	2,500
479.54-00	Operating Supplies	2,514	2,267	2,500	3,000
479.56-05	Building Material	2,039	4,497	3,000	3,500
479.56-10	Janitorial Supplies	10,817	12,668	13,000	13,000
479.56-15	Maintenance Supplies	5,941	4,905	6,000	6,000
479.56-17	Electrical Supplies	502	2,569	750	3,000
479.58-05	Repair Parts	77	193	250	500
479.58-15	Fuel & Lube	1,105	2,743	1,500	2,000
		23,559	30,203	28,000	34,000
CAPITAL OUTLAY					
479.73-10	Operating & Maint (Equip)	-	48,578	48,000	48,000
479.75-25	Buildings (Maint)	-	-	157,000	25,000
		-	48,578	205,000	73,000



City Manager's Department

Building Services Division

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
COMMODITIES - CIP				
479.79-10 Operating Equip (Inv)	4,682	1,804	6,500	10,000
479.79-25 Office Equip (Inv)	-	254	2,500	2,500
	4,682	2,058	9,000	12,500
DEBT SERVICE				
479.85-01 Lease Purchase / Principal	-	7,239	7,601	13,732
479.85-02 Lease Purchase / Interest	-	2,000	1,638	1,766
	-	9,239	9,239	15,498
TOTAL EXPENDITURES	\$ 395,588	\$ 528,636	\$ 812,826	\$ 861,527

2024 Lease Purchase Payments				
411.85-00	BM032E	Purchase new Pickup Truck (2 Out of 4 Payments)		15,498
TOTAL LEASE PURCHASE IMPACT				15,498



City Manager's Department

Animal Services Division

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
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PERSONNEL SERVICES

416.12-01	Exempt-Full Time	53,674	62,361	71,500	74,000
416.13-01	Non-Exempt-Full Time	256,795	292,575	414,000	425,000
416.13-02	Non-Exempt-Part Time	12,825	737	18,000	22,000
416.15-00	Salaries-Temporary	24,565	19,315	35,000	27,000
416.18-15	Cell Phone Allow	520	500	750	-
416.18-16	Clothing Allow	4,679	4,617	4,800	4,800
416.25-00	Benefits-Vehicle Allow	735	1,100	1,500	1,500
		353,793	381,205	545,550	554,300

CONTRACTUAL SERVICES

416.31-00	Professional Services	5,392	604	2,500	2,500
416.33-10	Animal Shelter Contract	15,000	15,000	18,000	15,000
416.33-46	Fleet Charges	-	-	21,276	17,659
416.33-47	IT Charges	-	-	17,158	47,174
416.33-70	Veterinary Services	427	2,532	5,000	5,000
416.34-30	HVAC System	-	-	-	5,000
416.34-60	Credit Card Process Fee	1,893	1,545	2,000	1,800
416.41-05	Trash Service	800	780	750	800
416.41-10	Gas & Electricity	16,977	20,932	25,000	25,000
416.42-10	Ground Maintenance	-	-	250	250
416.43-20	Building Maintenance	8,793	19,700	38,000	10,000
416.43-25	Equipment Maintenance	5,180	972	5,000	2,000
416.43-26	Copy Machine	1,544	2,968	1,500	3,000
416.43-80	Software Maint Agrmts	2,286	2,104	2,000	300
416.46-05	Telecommunications	4,610	5,202	5,000	5,200
416.46-10	Postage	55	-	100	100
416.47-15	Other Advertising	-	-	500	500
416.47-20	Marketing / PR	2,301	1,077	-	-
416.48-05	Copy / Image / Scan	645	645	700	-
416.48-10	Printing / Binding	2,699	4,962	3,500	3,500
416.49-05	Dues & Memberships	720	648	720	700
416.49-10	Seminars & Conf. Reg.	2,885	(80)	4,000	4,000
416.49-25	In-House Training	-	-	500	500
416.49-41	Travel-Meals	-	145	500	200
416.49-42	Travel-Lodging	225	-	1,500	1,500
416.49-44	Travel-Mileage	26	67	500	500
		72,458	79,804	155,954	152,183

COMMODITIES

416.51-10	Office Supplies	1,490	842	2,000	2,000
416.51-15	Paper Supplies	58	-	200	200
416.53-05	Uniforms	2,270	1,673	2,500	3,000



City Manager's Department

Animal Services Division

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
COMMODITIES (Cont.)				
416.54-00 Operating Supplies	11,788	5,913	15,000	15,000
416.54-10 Chemicals	3,991	3,481	5,000	5,000
416.54-20 Animal Food - Meat	2,809	4,860	3,000	5,000
416.54-35 First Aid	25	-	200	200
416.54-36 Veterinary Supplies	25,040	19,605	25,000	25,000
416.54-40 Food	1,711	487	600	600
416.56-05 Building Material	1,091	404	1,000	1,000
416.56-10 Janitorial Supplies	1,122	1,582	1,000	1,500
416.56-15 Maintenance Supplies	253	612	500	500
416.58-05 Repair Parts	2,657	2,036	2,500	2,500
416.58-15 Fuel & Lube	3,363	4,298	6,000	6,000
	57,668	45,793	64,500	67,500
COMMODITIES - CIP				
416.79-10 Operating Equip (Inv)	-	-	20,000	20,000
416.79-25 Office Equip (Inv)	1,713	1,671	2,000	2,000
	1,713	1,671	22,000	22,000
TOTAL EXPENDITURES	\$ 485,632	\$ 508,472	\$ 788,004	\$ 795,983

TOTAL DEPARTMENT EXPENDITURES*	\$ 1,765,166	\$ 1,987,162	\$ 2,834,383	\$ 3,281,843
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**The Animal Services and Building Services Divisions are reported under the City Manager's Department beginning with the 2024 Budget. These divisions were previously under the Parks & Recreation Department.*



Finance Department

Finance Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
402.11-01	Administrative-Full Time	106,277	133,779	149,000	159,000
402.12-01	Exempt-Full Time	330,574	260,237	613,500	617,000
402.13-01	Non-Exempt-Full Time	111,321	96,853	158,500	133,000
402.15-00	Salaries-Temporary	11,493	15,306	16,000	25,000
402.18-15	Cell Phone Allowance	16	-	-	-
402.25-00	Benefits - Vehicle Allow	2,495	3,000	3,000	4,000
		562,176	509,175	940,000	938,000
CONTRACTUAL SERVICES					
402.31-00	Professional Services	81,371	51,293	85,000	100,000
402.33-47	IT Charges	-	318	21,402	56,909
402.48-05	Copy/Image/Scan	3,437	1,974	3,500	-
402.48-10	Printing/Binding	-	911	900	1,000
402.49-05	Dues & Memberships	1,570	1,195	3,700	4,000
402.49-10	Seminars & Conf. Reg.	950	325	5,000	5,500
402.49-20	Training	297	1,040	3,500	4,000
402.49-41	Travel-Meals	-	21	1,250	1,500
402.49-42	Travel-Lodging	316	314	4,000	4,500
402.49-43	Travel-Airfare	-	-	2,000	2,000
402.49-44	Travel-Mileage	-	-	1,200	1,200
		87,941	57,391	131,452	180,609
COMMODITIES					
402.51-10	Office Supplies	2,079	1,727	4,200	3,000
402.52-15	Subscriptions	142	-	500	500
402.54-40	Food	35	35	400	500
402.54-60	Computer Supplies	57	147	2,500	2,000
402.58-05	Motor Vehicle Supplies	55	-	-	-
		2,368	1,909	7,600	6,000
COMMODITIES - CIP					
402.79-25	Office Equip (Inv)	627	2,167	1,500	1,500
		627	2,167	1,500	1,500
TOTAL EXPENDITURES		\$ 653,112	\$ 570,642	\$ 1,080,552	\$ 1,126,109



Finance Department

Customer Service Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
407.12-01	Exempt-Full Time	71,569	73,602	79,000	86,000
407.13-01	Non-Exempt-Full Time	89,203	107,531	125,000	170,000
407.15-00	Salaries-Temporary	475	-	-	-
		161,247	181,133	204,000	256,000
CONTRACTUAL SERVICES					
407.33-46	Fleet Charges	-	-	5,003	4,780
407.33-47	IT Charges	-	-	15,169	44,249
407.46-05	Telecommunications	240	240	500	500
407.47-20	Marketing / PR	-	-	100	-
407.49-20	Training	4	-	-	-
407.48-05	Copy / Image / Scan	2,148	1,234	2,500	-
		2,392	1,474	23,272	49,529
COMMODITIES					
407.51-10	Office Supplies	2,111	1,443	2,500	2,500
407.54-00	Operating Supplies	272	-	500	500
407.58-15	Fuel & Lube	46	51	-	50
		2,429	1,494	3,000	3,050
COMMODITIES - CIP					
407.79-25	Office Equip (Inventory)	1,285	161	2,500	2,500
		1,285	161	2,500	2,500
TOTAL EXPENDITURES		\$ 167,353	\$ 184,262	\$ 232,772	\$ 311,079
TOTAL DEPARTMENT EXPENDITURES		\$ 820,465	\$ 754,904	\$ 1,313,324	\$ 1,437,188

Airport Department Administration Division



		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
410.11-01	Administrative-Full Time	122,703	107,176	120,500	125,000
410.12-01	Exempt-Full Time	53,528	-	-	-
410.13-01	Non-Exempt-Full Time	32,569	35,880	43,000	43,000
410.18-15	Cell Phone Allowance	650	650	650	-
410.25-00	Benefits-Vehicle Allow	4,120	3,600	3,650	4,000
		213,570	147,306	167,800	172,000
CONTRACTUAL SERVICES					
410.31-00	Professional Services	10,850	4,757	20,000	20,000
410.32-10	Network Services	5,139	5,540	5,850	6,100
410.33-47	IT Charges	-	-	5,102	24,499
410.46-05	Telecommunications	2,068	3,002	4,500	2,000
410.46-10	Postage	130	32	200	200
410.47-05	Legal Publications	69	327	100	100
410.47-20	Marketing/PR	59,010	64,076	75,000	80,000
410.48-05	Copy / Image / Scan	4,296	4,008	4,500	-
410.48-10	Printing/Binding	57	216	-	200
410.49-05	Dues & Memberships	2,035	910	2,035	2,400
410.49-10	Seminar & Conf. Reg.	2,185	3,965	3,000	4,000
410.49-20	Training	22	400	1,000	1,000
410.49-41	Travel-Meals	206	263	250	350
410.49-42	Travel-Lodging	1,500	1,703	4,500	4,500
410.49-43	Travel-Airfare	406	1,048	3,000	3,000
410.49-44	Travel-Car Rental	94	24	300	300
410.49-45	Travel-Mileage	-	534	-	600
		88,067	90,805	129,337	149,249
COMMODITIES					
410.51-10	Office Supplies	307	452	1,000	1,000
410.51-15	Paper Supplies	227	102	200	200
410.52-15	Subscriptions	233	233	300	300
410.53-05	Uniforms	142	129	250	250
410.54-00	Operating Supplies	479	61	200	200
410.54-40	Food	267	994	500	750
410.56-60	Computer Supplies	-	142	-	-
		1,655	2,113	2,450	2,700
COMMODITIES - CIP					
410.79-25	Office Equip (Inv)	1,745	1,489	1,000	1,500
		1,745	1,489	1,000	1,500
TRANSFERS					
410.90-15	Transfer to Spec Revenue	1	-	-	-
		1	-	-	-
TOTAL EXPENDITURES		\$ 305,038	\$ 241,713	\$ 300,587	\$ 325,449



Airport Department Operations Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
411.12-01	Exempt-Full Time	69,266	132,276	167,000	172,000
411.13-01	Non-Exempt-Full Time	524,762	623,104	713,500	787,000
411.18-15	Cell Phone Allow	3,655	4,365	3,800	-
411.18-16	Clothing Allow	3,068	4,382	3,200	5,000
411.25-00	Benefits-Vehicle Allow	2,123	3,200	5,000	5,000
		602,874	767,327	892,500	969,000
CONTRACTUAL SERVICES					
411.33-20	Airport Tower Contract	7,250	7,448	18,500	9,500
411.33-46	Fleet Charges	-	-	118,731	129,586
411.33-47	IT Charges	-	-	27,137	67,336
411.34-35	Other / Background Checks	4,500	-	2,500	2,500
411.34.60	Credit Card Processing Fee	11,664	22,543	21,000	25,000
411.41-05	Trash Service	6,300	7,240	7,300	8,100
411.42-10	Ground Maintenance	-	7,207	-	2,000
411.41-10	Gas & Electricity	284,034	228,257	210,000	269,000
411.43-20	Building Maintenance	56,716	43,054	40,000	45,000
411.43-25	Equipment Maintenance	4,995	10,473	5,000	5,000
411.43-40	Parking / Walkways / Signs	613	10,066	25,000	25,000
411.43-42	Airfield Light Supplies	7,653	16,069	7,500	10,000
411.43-43	Security	41,491	15,181	20,000	20,000
411.43-80	Software Maint Agreements	15,674	12,828	14,800	14,800
411.44-10	Equipment & Vehicle Rent	-	1,217	2,500	-
411.46-05	Telecommunications	6,811	9,429	7,000	11,500
411.49-05	Dues & Memberships	275	275	275	550
411.49-10	Seminars & Conf. Reg.	295	650	500	800
411.49-20	Training	1,865	1,290	3,750	3,200
411.49-41	Travel-Meals	-	239	600	600
411.49-42	Travel-Lodging	-	1,433	3,000	3,000
411.49-43	Travel-Airfare	-	718	2,250	2,000
411.49-44	Travel-Mileage	-	86	150	100
		450,136	395,703	537,493	654,572
COMMODITIES					
411.51-10	Office Supplies	196	20	300	300
411.52-15	Subscriptions	323	323	400	400
411.53-05	Uniforms	1,217	2,714	4,000	4,500
411.54-00	Operating Supplies	1,046	2,289	3,000	3,000
411.54-15	Snow & Ice Control Supply	18,094	39,081	50,000	50,000
411.54-24	Wildlife Control	166	100	500	500
411.54-35	First Aid	100	90	100	100
411.54-70	Sign Materials	1,157	-	500	500
411.55-07	Road Material-Other	10,096	6,679	5,000	7,000



Airport Department Operations Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
COMMODITIES (Cont.)					
411.56-05	Building Material	3,954	11,565	12,500	12,500
411.56-10	Janitorial Supplies	17,900	17,809	20,000	20,000
411.56-15	Maintenance Supplies	7,880	8,703	5,500	9,000
411.58-05	Motor Vehicle Supplies	14,862	14,680	15,000	15,000
411.58-15	Fuel & Lube	14,141	25,076	15,000	20,000
		91,132	129,129	131,800	142,800
OTHER CHARGES					
411.65-30	Property Taxes	9,586	9,570	10,000	10,100
411.65-65	Permit Fees	60	60	60	60
		9,646	9,630	10,060	10,160
CAPITAL OUTLAY					
411.73-10	Operating & Maint Equip	-	21,242	-	-
411.75-35	Machinery & Equip (Maint)	16,755	52,017	10,000	10,000
		16,755	73,259	10,000	10,000
COMMODITIES - CIP					
411.79-10	Operating Equip (Inv)	10,006	31,270	27,500	25,000
411.79-25	Office Equip (Inv)	3,638	3,366	3,000	3,000
		13,644	34,636	30,500	28,000
DEBT SERVICE					
411.85-00	Lease Purchase	-	31,842	-	-
411.85-01	Lease Purchase / Principal	21,239	13,790	35,672	24,484
411.85-02	Lease Purchase / Interest	1,539	1,320	4,322	1,652
		22,778	46,952	39,994	26,136
TOTAL EXPENDITURES		\$ 1,206,965	\$ 1,456,636	\$ 1,652,347	\$ 1,840,668

TOTAL DEPARTMENT EXPENDITURES	\$ 1,512,003	\$ 1,698,349	\$ 1,952,934	\$ 2,166,117
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2024 Lease Purchase Payments			
411.85-00	AP068E	Replace 1984 Ford 6610 Tractor, Unit #107 (2 out of 4 payments)	11,025
411.85-00	AP069E	Replace 2001 Batts De-Icer, Unit #120 (4 out of 5 payments)	9,069
411.85-00	AP078E	Airfield Lighting Control System (4 out of 5 payments)	6,041
TOTAL LEASE PURCHASE IMPACT			26,136



Fire Department Administration Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
421.11-01	Administrative-Full Time	110,486	125,216	167,500	199,000
421.12-01	Exempt-Full Time	106,783	120,073	145,000	154,000
421.13-01	Non-Exempt-Full Time	127,443	137,915	154,500	156,000
421.18-15	Cell Phone Allow	1,560	1,420	1,560	-
421.18-16	Clothing Allow	531	594	550	550
421.25-00	Benefits-Vehicle Allow	6,000	6,923	7,200	7,200
		352,803	392,141	476,310	516,750
CONTRACTUAL SERVICES					
421.31-00	Professional Services	25,460	5,668	22,000	22,000
421.31-50	Medical Exam	1,568	704	1,500	1,500
421.33-46	Fleet Charges	-	-	16,580	15,079
421.36-20	Pre-Employ Medical Test	6,851	7,270	8,500	9,100
421.41-05	Trash Service	31	-	-	-
421.41-10	Gas & Electricity	114,377	101,131	105,000	102,167
421.43-26	Copy Machine	433	1,041	1,100	1,100
421.43-43	Security	26,573	26,899	31,000	31,000
421.43-80	Software Maint Agrmts	58,361	30,936	36,000	59,000
421.46-05	Telecommunications	30,280	31,589	32,000	32,000
421.46-15	Freight	1,071	621	750	750
421.48-05	Copy/Image/Scan	2,415	7,114	5,000	-
421.48-10	Printing/Binding	-	586	200	200
421.49-05	Dues & Memberships	1,097	1,033	1,300	1,300
421.49-10	Seminars & Conf. Reg.	450	405	1,500	1,500
421.49-20	Training	106	35	1,000	1,000
421.49-41	Travel-Meals	-	-	500	500
421.49-42	Travel-Lodging	415	417	800	800
421.49-43	Travel-Airfare	-	-	150	150
421.49-44	Travel-Mileage	12	(243)	50	50
		269,500	215,206	264,930	279,196
COMMODITIES					
421.51-10	Office Supplies	2,105	2,081	2,800	2,800
421.51-15	Paper Supplies	814	476	1,800	1,800
421.52-05	Books	-	-	300	300
421.52-15	Subscriptions	592	757	500	500
421.54-40	Food	850	2,034	3,000	3,000
421.54-45	Kitchen & Bunkroom	1,076	122	500	500
421.54-60	Computer Supplies	4,301	2,459	5,000	5,000
		9,738	7,929	13,900	13,900



Fire Department Administration Division

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
COMMODITIES - CIP				
421.79-10 Operating Equipment	-	1,451	4,000	4,000
421.79-20 Computer Hard/Soft (Inv)	20,003	19,337	20,000	20,000
421.79-25 Office Equipment (Inv)	2,211	2,276	4,500	4,500
	22,214	23,064	28,500	28,500
DEBT SERVICE				
421.85-01 Lease Purchase / Principal	11,025	11,339	11,662	-
421.85-02 Lease Purchase / Interest	970	656	332	-
	11,995	11,995	11,995	-
TOTAL EXPENDITURES	\$ 666,250	\$ 650,335	\$ 795,635	\$ 838,346



Fire Department Operation Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
422.12-01	Exempt-Full Time	546,090	606,058	695,000	741,000
422.13-01	Non-Exempt-Full Time	4,471,400	4,734,747	5,092,000	5,919,000
422.13-02	Part time	-	436	-	-
422.15-00	Salaries-Temporary	60,012	87,381	132,720	137,400
422.18-15	Cell Phone Allowance	3,790	3,770	3,900	-
422.18-16	Clothing Allowance	12,775	906	15,000	15,000
		5,094,067	5,433,298	5,938,620	6,812,400
CONTRACTUAL SERVICES					
422.31-00	Professional Services	4,791	1,776	7,500	7,500
422.31-50	Medical Exam	23,916	23,860	31,000	31,000
422.31-55	Equipment Testing	4,588	774	7,000	7,000
422.33-46	Fleet Charges	-	-	16,391	17,399
422.33-47	IT Charges	-	-	137,464	327,654
422.33-70	Veterinary Services	559	837	600	1,000
422.34-30	HVAC System	12,368	26,747	17,000	20,000
422.34-40	Electrical System	-	-	1,500	1,500
422.41-05	Trash Service	3,577	3,798	4,000	4,000
422.42-05	Janitorial Services	-	-	1,000	1,000
422.42-10	Ground Maintenance	9,245	10,623	12,000	12,000
422.43-20	Building Maintenance	26,332	60,295	30,000	35,000
422.43-21	Elevator Maintenance	-	-	1,320	2,500
422.43-25	Equipment Maintenance	18,333	23,556	26,500	26,500
422.44-10	Equipment & Vehicle Rent	-	-	50	50
422.46-15	Freight	170	210	200	300
422.47-20	Marketing/Public Relation	-	-	-	1,000
422.48-10	Printing/Binding	98	90	200	200
422.49-05	Dues & Memberships	1,403	1,331	1,500	1,500
422.49-10	Seminars & Conf. Reg.	2,548	9,509	12,000	12,000
422.49-20	Training	17,967	21,473	21,000	35,000
422.49-25	In-House Training	6,152	7,705	6,500	10,000
422.49-41	Travel-Meals	2,327	5,260	6,000	7,000
422.49-42	Travel-Lodging	2,480	6,154	6,500	7,000
422.49-43	Travel-Airfare	60	570	900	1,900
422.49-44	Travel-Mileage	712	1,573	1,000	1,000
		137,626	206,141	349,125	571,003
COMMODITIES					
422.52-05	Books	2,253	2,642	2,800	2,800
422.53-05	Uniforms	20,433	24,247	26,000	31,000
422.53-15	Safety Clothing	44,174	40,396	50,000	55,000
422.54-00	Operating Supplies	9,674	13,397	10,000	14,000
422.54-05	Agricultural Supplies	227	338	200	500
422.54-10	Chemicals	-	6,837	5,000	5,000



Fire Department Operation Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
COMMODITIES (Cont)					
422.54-15	Snow & Ice Supply	391	463	800	800
422.54-35	First Aid	5,224	3,776	4,000	4,500
422.54-40	Food	4,353	2,999	4,500	4,500
422.54-45	Kitchen & Bunkroom	19,895	7,694	8,500	10,500
422.54-60	Computer Supplies	93	-	-	-
422.56-05	Building Material	2,108	2,456	7,500	5,000
422.56-10	Janitorial Supplies	11,028	12,775	13,500	13,500
422.56-15	Maintenance Supplies	6,222	7,485	12,000	12,000
422.56-17	Electrical Supplies	2,063	4,789	2,100	2,500
422.58-05	Motor Vehicle Supplies	106,594	80,757	70,000	85,000
422.58-15	Fuel & Lube	54,718	74,442	55,000	65,000
		289,450	285,492	271,900	311,600
CAPITAL OUTLAY					
422.75-25	Buildings (Maintenance)	59,950	-	-	-
		59,950	-	-	-
COMMODITIES - CIP					
422.79-10	Operating Equipment	49,073	29,325	29,000	39,000
		49,073	29,325	29,000	39,000
TOTAL EXPENDITURES		\$ 5,630,166	\$ 5,954,257	\$ 6,588,645	\$ 7,734,003



Fire Department Risk Reduction Division

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
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PERSONNEL SERVICES

427.12-01	Exempt-Full Time	382,013	428,349	499,500	530,000
427.13-01	Non-Exempt-Full Time	476,185	499,299	659,500	655,000
427.18-15	Cell Phone Allowance	5,460	5,550	6,000	-
427.18-16	Clothing Allowance	3,443	3,570	3,700	3,700
427.25-00	Benefits-Vehicle Allow	2,400	2,400	2,400	2,400
		869,501	939,168	1,171,100	1,191,100

CONTRACTUAL SERVICES

427.31-50	Medical Exam	1,196	1,420	1,700	1,700
427.33-46	Fleet Charges	-	-	54,102	49,024
427.33-47	IT Charges	-	-	37,437	111,013
427.42-11	Ground Maint / Code	-	-	500	500
427.43-25	Equipment Maintenance	17,449	22,491	17,500	22,500
427.43-26	Copy Machine	-	-	500	500
427.47-05	Legal Publications	56	-	60	60
427.47-20	Marketing/Public Relation	1,130	2,658	5,000	6,000
427.48-05	Copy / Image / Scan	4,296	4,349	5,000	-
427.48-10	Printing/Binding	2,245	563	3,200	3,200
427.49-05	Dues & Memberships	1,140	1,801	5,000	4,000
427.49-10	Seminars & Conf. Reg.	443	3,840	5,000	5,000
427.49-20	Training	5,992	4,040	7,000	8,000
427.49-25	In-House Training	125	-	1,000	1,000
427.49-41	Travel-Meals	654	883	2,500	2,500
427.49-42	Travel-Lodging	195	735	5,500	2,500
427.49-43	Travel-Airfare	60	60	200	250
427.49-44	Travel-Mileage	-	11	500	500
		34,981	42,851	151,699	218,247

COMMODITIES

427.52-05	Books	3,523	132	4,500	4,500
427.51-10	Office Supplies	-	126	-	-
427.52-15	Subscriptions	2,322	2,426	4,200	4,200
427.53-05	Uniforms	2,892	2,250	6,000	6,000
427.53-15	Safety Clothing	858	492	3,000	3,000
427.54-00	Operating Supplies	2,180	3,330	2,300	3,500
427.54-40	Food	525	379	1,000	1,000
		12,300	9,134	21,000	22,200

CAPITAL OUTLAY

427.74-00	Motor Vehicles	-	50,000	-	-
		-	50,000	-	-



Fire Department Risk Reduction Division

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
COMMODITIES - CIP				
427.79-10 Operating Equipment	2,447	2,248	2,000	3,000
427.79-25 Office Equip (Inventory)	1,915	2,506	4,000	4,500
	4,362	4,754	6,000	7,500
TOTAL EXPENDITURES	\$ 921,144	\$ 1,045,907	\$ 1,349,799	\$ 1,439,047
TOTAL DEPARTMENT EXPENDITURES	\$ 7,217,560	\$ 7,650,500	\$ 8,734,079	\$ 10,011,396



Human Resources Department

Administration Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
405.11-01	Administrative-Full Time	112,191	117,985	146,500	159,000
405.12-01	Exempt-Full Time	55,824	84,949	105,500	122,000
405.18-15	Cell Phone Allow	244	260	250	-
405.25-00	Benefits-Vehicle Allow	5,413	5,600	5,500	6,000
		173,672	208,794	257,750	287,000
CONTRACTUAL SERVICES					
405.31-00	Professional Services	-	-	15,000	15,000
405.33-47	IT Charges	-	-	16,931	59,741
405.49-05	Dues & Memberships	1,063	2,082	2,125	2,400
405.49-10	Seminars & Conf. Reg.	3,225	3,598	3,500	3,500
405.49-15	Reference Materials	239	-	-	-
405.49-41	Travel-Meals	438	213	750	750
405.49-42	Travel-Lodging	2,493	3,764	2,500	4,000
405.49-43	Travel-Airfare	744	1,338	1,000	1,500
405.49-44	Travel-Mileage	814	478	-	-
		9,016	11,473	41,806	86,891
COMMODITIES					
405.52-05	Books	50	-	-	-
405.52-15	Subscriptions	835	995	2,500	2,300
405.54-00	Operating Supplies	-	-	100	300
405.79-25	Office Equipment (Inv)	1,780	1,928	1,500	1,500
		2,665	2,923	4,100	4,100
TOTAL EXPENDITURES		\$ 185,353	\$ 223,190	\$ 303,656	\$ 377,991



Human Resources Department

Personnel Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
406.12-01	Exempt-Full Time	127,991	156,409	171,000	183,000
406.13-01	Non-Exempt-Full Time	159,774	159,300	202,000	209,000
406.13-02	Non-Exempt-Part Time	-	4,054	-	-
406.15-00	Salaries-Temporary	-	-	10,000	10,000
		287,765	319,763	383,000	402,000
CONTRACTUAL SERVICES					
406.31-00	Professional Services	48	24	-	-
406.36-15	Drug Testing	10,922	11,986	15,000	15,000
406.36-30	Employment Screening	10,613	11,656	16,000	16,000
406.43-80	Software Maint Agrmts	-	7,989	2,000	2,000
406.47-10	Recruitment	2,075	1,165	13,750	13,750
406.47-15	Other Advertising	-	-	500	500
406.48-05	Copy/Image/Scan	4,296	4,008	4,500	-
406.48-10	Printing/Binding	-	-	150	150
406.49-05	Dues & Memberships	1,419	1,030	3,000	3,000
406.49-10	Seminars & Conf. Reg.	349	3,825	5,000	5,000
406.49-15	Reference Materials	-	-	500	500
406.49-20	Training	35	-	2,500	2,500
406.49-41	Travel-Meals	28	136	1,000	1,000
406.49-42	Travel-Lodging	139	947	2,000	2,000
406.49-43	Travel-Airfare	-	420	-	-
406.49-44	Travel-Mileage	141	160	800	800
		30,065	43,346	66,700	62,200
COMMODITIES					
406.51-10	Office Supplies	1,773	2,372	3,000	3,000
406.52-15	Subscriptions	299	-	3,000	3,000
406.54-00	Operating Supplies	445	628	300	300
406.54-40	Food	118	115	700	700
		2,635	3,115	7,000	7,000
COMMODITIES CIP					
406.79-25	Office Equip (Inventory)	5,249	3,690	6,500	-
		5,249	3,690	6,500	-
TOTAL EXPENDITURES		\$ 325,714	\$ 369,914	\$ 463,200	\$ 471,200
TOTAL DEPARTMENT EXPENDITURES		\$ 511,067	\$ 593,104	\$ 766,856	\$ 849,191



Public Works Department

Administration Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
431.11-01	Administrative-Full Time	142,559	158,682	184,500	196,000
431.12-01	Exempt-Full Time	38,100	53,874	59,500	234,000
431.13-01	Non-Exempt-Full Time	14,320	-	-	-
431.18-15	Cell Phone Allowance	650	650	650	-
431.25-00	Benefits-Vehicle Allow	3,600	3,600	3,600	7,200
		199,229	216,806	248,250	437,200
CONTRACTUAL SERVICES					
431.32-25	File Fees/Registration	36	-	250	250
431.43-26	Copy Machine	135	49	200	200
431.43-80	Software Maintenance	-	241	1,750	1,750
431.46-05	Telecommunications	480	473	650	550
431.47-05	Legal Publications	228	189	250	250
431.47-10	Recruitment	-	-	25	100
431.48-05	Copy/Image/Scan	156	144	500	-
431.49-05	Dues & Memberships	200	180	1,850	1,850
431.49-10	Seminars & Conf. Reg	180	1,019	1,400	1,500
431.49-20	Training	-	199	250	250
431.49-41	Travel-Meals	50	137	500	500
431.49-42	Travel-Lodging	904	931	1,500	1,500
431.49-43	Travel-Airfare	-	670	700	800
431.49-44	Travel-Mileage	-	58	50	50
		2,369	4,290	9,875	9,550
COMMODITIES					
431.51-10	Office Supplies	449	678	1,000	1,000
431.52-05	Books	-	-	100	100
431.53-05	Uniforms	56	73	350	200
431.54-40	Food	83	162	150	200
431.54-60	Computer Supplies	-	179	500	250
		588	1,092	2,100	1,750
COMMODITIES CIP					
431.79-10	Operating Equip. (Inv)	-	-	250	250
431.79-25	Office Equip. (Inv)	928	170	250	250
		928	170	500	500
TOTAL EXPENDITURES		\$ 203,114	\$ 222,358	\$ 260,725	\$ 449,000



Public Works Department

Street Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
432.12-01	Exempt-Full Time	155,514	160,472	174,000	187,000
432.13-01	Non-Exempt-Full Time	934,454	1,210,126	955,000	1,309,000
432.18-15	Cell Phone Allowance	2,765	3,275	3,500	-
432.18-16	Clothing Allowance	11,010	14,035	14,000	15,000
		1,103,743	1,387,908	1,146,500	1,511,000
CONTRACTUAL SERVICES					
432.31-00	Professional Services	4,469	4,500	5,000	5,000
432.32-25	File Fees/Registration	161	57	250	250
432.33-46	Fleet Charges	-	-	590,939	550,435
432.33-47	IT Charges	-	-	44,042	111,082
432.41-05	Trash Service	8,332	17,479	9,000	30,000
432.41-10	Gas & Electricity	16,785	33,709	30,000	-
432.42-10	Ground Maintenance	26,251	26,956	-	27,000
432.43-10	Snow Removal	-	-	-	7,500
432.43-20	Building Maintenance	1,638	8,787	2,000	2,000
432.43-25	Equipment Maintenance	5,605	5,534	6,000	6,000
432.43-80	Software Maint Agrmts	5,002	5,962	6,000	6,000
432.44-10	Equip & Vehicle Rent	18,303	26,529	20,000	20,000
432.46-05	Telecommunications	5,936	7,119	6,500	6,500
432.48-05	Copy/Image/Scan	-	-	500	-
432.48-10	Printing/Binding	1,535	768	500	1,000
432.49-05	Dues & Memberships	615	782	1,000	1,000
432.49-10	Seminars & Conf. Reg.	-	2,250	4,000	4,000
432.49-20	Training	907	314	5,000	5,000
432.49-41	Travel-Meals	22	703	2,000	2,000
432.49-42	Travel-Lodging	-	3,171	2,500	3,000
432.49-44	Travel-Mileage	264	1,942	500	1,000
		95,825	146,563	735,731	788,767
COMMODITIES					
432.51-10	Office Supplies	3,251	1,335	3,500	3,500
432.53-05	Uniforms	6,316	9,820	7,500	10,000
532.53-15	Safety Clothing	3,986	3,603	4,000	4,000
532.54-00	Operating Supplies	20,498	11,838	25,000	25,000
432.54-15	Snow & Ice Control-Salt	315,349	-	320,000	320,000
432.54-16	Snow & Ice Deicer	12,851	24,460	20,000	20,000
432.54-35	First Aid	64	-	100	100
432.54-40	Food	2,772	3,817	3,500	4,500
432.54-70	Sign Materials	4,809	-	5,000	5,000
432.55-05	Road Material-Asphalt	68,377	-	80,000	80,000
432.55-06	Road Material-Concrete	151,522	-	170,000	170,000
432.55-07	Road Material-Other	52,140	3,505	75,000	75,000
432.56-05	Building Material	453	1,608	3,500	3,500
432.56-10	Janitorial Supplies	3,345	1,282	3,500	1,000



Public Works Department

Street Division

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
COMMODITIES (Cont)				
432.56-15 Maintenance Supplies	1,319	-	1,500	1,500
432.58-05 Repair Parts	143,852	158,408	175,000	175,000
432.58-15 Fuel & Lube	80,432	158,141	85,000	85,000
	871,336	377,817	982,100	983,100
COMMODITIES CIP				
432.79-10 Operating Equipment	130,992	77,162	80,000	80,000
432.79-25 Office Equipment (Inventory)	4,826	7,026	3,000	3,000
	135,818	84,188	83,000	83,000
DEBT SERVICE				
432.85-00 Street / Lease Purchase	-	-	-	-
432.85-01 Lease Purchase/Principal	100,441	67,264	16,676	-
432.85-02 Lease Purchase/Interest	5,208	2,695	837	-
	105,649	69,959	17,514	-
TOTAL EXPENDITURES	\$ 2,312,371	\$ 2,066,435	\$ 2,964,845	\$ 3,365,867



Public Works Department

Engineering Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
433.12-01	Exempt-Full Time	466,242	542,000	614,500	607,000
433.13-01	Non-Exempt-Full Time	335,943	287,521	478,500	487,000
433.15-00	Salaries-Temporary	135	-	10,000	-
433.18-15	Cell Phone Allowance	4,200	3,970	4,200	-
433.18-16	Clothing Allowance	3,475	3,436	5,000	5,000
433.25-00	Benefits-Vehicle Allow	3,600	3,600	3,700	3,700
		813,595	840,527	1,115,900	1,102,700
CONTRACTUAL SERVICES					
433.32-25	File Fees / Registration	1,960	1,521	2,000	2,000
433.33-40	Construction Projects	-	-	500	500
433.33-46	Fleet Charges	-	-	46,574	44,797
433.33-47	IT Charges	-	-	48,308	161,746
433.43-25	Equipment Maintenance	2,828	2,105	4,500	4,500
433.43-26	Copy Machine	337	121	1,500	1,500
433.43-80	Software Maint Agrmts	19,254	11,213	17,500	20,000
433.46-05	Telecommunications	4,921	5,273	6,000	6,000
433.46-10	Postage	-	-	150	150
433.47-05	Legal Publications	103	-	150	150
433.47-10	Recruitment	-	-	500	500
433.47-20	Marketing / PR	1,014	-	750	750
433.48-05	Copy / Image / Scan	390	360	500	-
433.48-10	Printing / Binding	-	1,644	1,500	1,500
433.49-05	Dues & Memberships	1,380	1,671	3,800	3,000
433.49-10	Seminars & Conf. Reg	1,629	700	5,300	5,300
433.49-15	Reference Materials	-	-	1,000	1,000
433.49-20	Training	6,229	2,001	11,150	11,000
433.49-41	Travel-Meals	-	-	2,300	2,300
433.49-42	Travel-Lodging	-	281	6,400	6,400
433.49-43	Travel-Airfare	-	-	3,000	3,000
433.49-44	Travel-Mileage	35	19	1,000	1,000
		40,080	26,909	164,382	277,093
COMMODITIES					
433.51-10	Office Supplies	2,007	475	2,500	2,500
433.51-15	Paper Supplies	-	-	100	100
433.52-05	Books	118	970	500	1,000
433.52-15	Subscriptions	419	-	200	200
433.53-05	Uniforms	1,379	1,841	3,000	2,750
433.54-00	Operating Supplies	-	46	200	200
433.54-06	Utility Cut Supplies	638	11,072	500	3,000
433.54-30	Drafting Supplies	1,704	1,671	5,000	2,000
433.54-40	Food	83	120	1,000	1,000



Public Works Department

Engineering Division

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
COMMODITIES (Cont.)				
433.54-55 Surveying Supplies	8,813	1,814	9,500	10,000
433.54-60 Computer Supplies	307	1,744	2,500	2,500
433.58-05 Repair Parts	1,820	6,353	2,500	2,500
433.58-10 Tires	-	-	1,750	1,750
433.58-15 Fuel & Lube	8,506	10,690	12,000	12,000
	25,794	36,797	41,250	41,500
COMMODITIES - CIP				
433.79-10 Operating Equipment (Inv)	-	-	1,000	1,000
433.79-25 Office Equipment (Inv)	41,890	41,796	25,000	25,000
	41,890	41,796	26,000	26,000
CAPITAL OUTLAY				
433.73-25 Office Equipment	-	-	10,000	10,000
433.75-45 Planning Studies	-	11,104	5,000	5,000
	-	11,104	15,000	15,000
TOTAL EXPENDITURES	\$ 921,359	\$ 957,134	\$ 1,362,532	\$ 1,462,293



Public Works Department

Traffic Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
434.12-01	Exempt-Full Time	82,818	90,136	100,500	107,000
434.13-01	Non-Exempt-Full Time	306,860	312,855	507,000	702,000
434.15-00	Salaries-Temporary	-	-	12,500	-
434.18-15	Cell Phone Allowance	2,890	2,390	3,000	-
434.18-16	Clothing Allowance	3,787	4,264	6,500	6,500
		396,355	409,645	629,500	815,500
CONTRACTUAL SERVICES					
434.31-00	Traffic Control-Prof Svcs	-	-	250	2,000
434.33-46	Fleet Charges	-	-	55,048	69,388
434.33-47	IT Charges	-	-	19,805	64,960
434.34-31	Professional Services	-	-	250	250
434.34-45	Signal Repairs	61,545	47,118	55,000	65,000
434.41-05	Trash Service	1,369	1,316	1,500	1,500
434.41-10	Gas & Electricity	15,956	22,726	18,000	25,000
434.41-20	Traffic Control	66,641	51,210	55,000	55,000
434.41-25	School Flashers	526	452	2,000	2,500
434.43-24	Repair & Maint / Signals	16,607	-	17,000	20,000
434.43-25	Equipment Maintenance	1,483	54	2,500	3,000
434.43-27	Sign Maint-Blanks	45,018	49,814	50,000	50,000
434.43-41	Pavement Maintenance	-	234	2,000	2,500
434.43-80	Software Maint Agrmts	3,879	2,390	6,500	10,000
434.44-10	Equip & Vehicle Rent	-	-	350	500
434.46-05	Telecommunications	2,326	1,748	3,000	3,000
434.46-10	Postage	33	364	400	500
434.48-05	Copy / Image / Scan	-	-	50	-
434.49-05	Dues & Memberships	-	-	2,500	-
494.49-10	Seminars & Conf. Reg	-	-	2,500	2,500
434.49-20	Training	-	50	3,500	3,500
434.49-25	In-House Training	-	-	350	500
494.49-41	Travel-Meals	-	-	550	500
494.49-42	Travel-Lodging	-	-	1,250	1,000
494.49-43	Travel-Airfare	-	-	750	500
494.49-44	Travel-Mileage	-	-	500	500
		215,383	177,475	300,553	384,098
COMMODITIES					
434.51-10	Office Supplies	412	854	2,500	3,500
434.53-05	Uniforms	1,964	3,433	2,500	3,500
434.53-15	Safety Clothing	230	513	2,500	3,500
434.54-00	Operating Supplies	112	5,719	150	500
434.54-35	First Aid	1,704	1,938	2,000	2,500
434.54-40	Food	-	-	100	200
434.54-60	Computer Supplies	394	104	3,500	4,500



Public Works Department

Traffic Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
COMMODITIES (Cont.)					
434.55-10	Traffic Paint & Beads	15,056	18,657	20,000	20,000
434.56-10	Janitorial Supplies	1,139	954	1,500	2,000
434.56-15	Maintenance Supplies	2,018	1,806	3,000	3,000
434.56-17	Electrical Supplies	1,142	117	2,000	3,000
434.58-05	Repair Parts	15,521	1,691	16,000	16,000
434.58-15	Fuel & Lube	13,966	20,381	15,000	16,000
		53,658	56,167	70,750	78,200
COMMODITIES - CIP					
434.79-10	Operating Equip (Inv)	865	2,850	1,000	1,500
434.79-25	Office Equip (Inv)	4,647	7,619	5,000	5,000
434.79-60	Traffic Control (Inv)	28,520	663	29,000	35,000
		34,032	11,132	35,000	41,500
CAPITAL OUTLAY					
434.73-10	Operating & Maint Equip	331	-	500	1,000
434.73-60	Traffic Control Devices	42,277	186,435	42,000	45,000
		42,608	186,435	42,500	46,000
TOTAL EXPENDITURES		\$ 742,036	\$ 840,855	\$ 1,078,303	\$ 1,365,298
TOTAL DEPARTMENT EXPENDITURES		\$ 4,178,881	\$ 4,086,786	\$ 5,666,404	\$ 6,642,457



Parks & Recreation Department

Administration Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
461.11-01	Administrative-Full Time	117,736	73,290	118,000	151,000
461.12-01	Exempt-Full Time	72,424	66,740	187,500	185,000
461.13-01	Non-Exempt-Full Time	36,271	41,707	49,500	52,000
461.18-15	Cell Phone Allowance	1,160	720	1,600	-
461.25-00	Benefits-Vehicle Allow	3,600	1,385	5,000	5,000
		231,191	183,842	361,600	393,000
CONTRACTUAL SERVICES					
461.31-00	Professional Services	-	-	500	500
461.33-47	IT Charges	-	-	7,647	88,200
461.47-20	Marketing/PR	36,917	-	-	-
461.49-05	Dues & Memberships	338	338	338	338
461.49-10	Seminars & Conf. Reg.	-	650	1,000	2,500
461.49-41	Travel-Meals	-	-	250	1,000
461.49-42	Travel-Lodging	-	-	1,000	3,000
461.49-43	Travel-Airfare	-	-	500	1,200
		37,255	988	11,235	96,738
COMMODITIES					
461.51-10	Office Supplies	115	257	500	500
461.51-15	Paper Supplies	-	69	100	100
461.53-05	Uniforms	3,205	499	500	500
461.54-40	Food	-	728	100	100
461.54-60	Computer Supplies	50	85	200	200
		3,370	1,638	1,400	1,400
COMMODITIES-CIP					
461.79-25	Office Equipment (Inv)	-	-	1,500	1,500
		-	-	1,500	1,500
TOTAL EXPENDITURES		\$ 271,816	\$ 186,468	\$ 375,735	\$ 492,638



Parks & Recreation Department

Douglass Community Center Division

2021 Actual 2022 Actual 2023 Budget 2024 Budget

PERSONNEL SERVICES

462.12-01	Exempt-Full Time	73,586	98,485	92,500	176,000
462.13-01	Non-Exempt-Full Time	43,897	48,413	47,500	86,000
462.15-00	Salaries-Temporary	29,827	39,855	75,000	80,000
462.18-15	Cell Phone Allowance	260	650	650	-
462.25-00	Benefits-Vehicle Allow	1,200	1,200	1,300	1,300
		148,770	188,603	216,950	343,300

CONTRACTUAL SERVICES

462.31-00	Professional Services	-	-	500	500
462.33-47	IT Charges	-	-	6,597	25,640
462.34-30	HVAC System	-	-	-	8,000
462.34-40	Electrical System	-	-	-	500
462.39-02	Fitness Programs	979	-	1,000	1,200
462.39-32	Dance	-	-	500	500
462.41-05	Trash Service	2,231	2,349	2,300	2,500
462.41-10	Gas & Electricity	42,529	54,616	43,500	50,000
462.42-05	Janitorial Services	-	-	1,000	2,000
462.42-10	Ground Maintenance	-	-	200	500
462.43-20	Building Maintenance	846	18,651	3,500	15,000
462.43-21	Elevator Maintenance	-	7,108	7,000	9,000
462.43-25	Equipment Maintenance	651	342	2,000	2,000
462.43-43	Security	665	840	1,000	1,000
462.43-80	Software Maint Agrmts	395	156	500	500
462.44-10	Equipment & Vehicle Rent	-	-	2,000	2,000
462.46-05	Telecommunications	2,521	2,838	2,700	3,000
462.47-20	Marketing / PR	1,840	-	-	-
462.48-10	Printing / Binding	93	710	500	700
462.49-05	Dues & Memberships	488	363	488	500
462.49-10	Seminars & Conf. Reg.	-	355	350	400
		53,238	88,328	75,635	125,440

COMMODITIES

462.51-05	Copying Supplies	529	383	600	800
462.51-10	Office Supplies	1,135	1,087	1,000	1,200
462.51-15	Paper Supplies	-	-	100	175
462.53-05	Uniforms	564	709	1,200	1,500
462.54-00	Operating Supplies	1,559	1,366	1,500	1,500
462.54-40	Food	138	372	250	400
462.56-05	Building Material	2,026	2,518	1,500	2,000
462.56-10	Janitorial Supplies	3,006	3,876	6,500	6,500
462.56-15	Maintenance Supplies	-	-	1,500	1,500
462.56-17	Electrical Supplies	-	-	-	500



Parks & Recreation Department

Douglass Community Center Division

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
COMMODITIES (Cont.)				
462.79-25 Fuel & Lube	-	55	-	-
	8,957	10,366	14,150	16,075
CAPITAL OUTLAY				
479.75-25 Buildings (Maint)	-	-	-	8,000
	-	-	-	8,000
COMMODITIES - CIP				
462.79-10 Operating Equip (Inv)	485	561	16,500	6,500
462.79-25 Office Equip (Inv)	-	142	2,000	2,000
	485	703	18,500	8,500
TOTAL EXPENDITURES	\$ 211,450	\$ 288,000	\$ 325,235	\$ 501,315



Parks and Recreation Department

City Parks Division

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
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PERSONNEL SERVICES

463.12-01	Exempt-Full Time	467,173	555,672	504,000	615,000
463.13-01	Non-Exempt-Full Time	1,070,872	1,251,094	1,749,500	1,932,000
463.13-02	Non-Exempt-Part Time	-	9,142	-	-
463.15-00	Salaries-Temporary	21,445	29,080	60,000	70,000
463.18-15	Cell Phone Allowance	5,235	10,945	10,200	-
463.18-16	Clothing Allowance	14,683	16,694	18,500	28,500
463.25-00	Benefits-Vehicle Allow	6,000	6,000	8,000	8,000
		1,585,408	1,878,627	2,350,200	2,653,500

CONTRACTUAL SERVICES

463.31-00	Professional Services	56	5,408	6,000	6,000
463.33-46	Fleet Charges	-	-	581,835	596,542
463.33-47	IT Charges	-	-	65,396	213,623
463.34-05	Repair Services	2,148	924	2,000	2,000
463.36-10	New Hire Expense	-	-	500	500
463.41-05	Trash Service	17,283	17,687	17,500	18,000
463.41-10	Gas & Electricity	111,435	136,039	115,000	120,000
463.42-05	Janitorial Services	-	170	-	500
463.42-10	Ground Maintenance	75,567	86,717	100,000	100,000
463.43-20	Building Maintenance	16,639	23,176	40,000	40,000
463.43-25	Equipment Maintenance	18,498	29,087	20,000	25,000
463.43-26	Copy Machine	999	592	2,000	1,000
463.43-80	Software Maint Agrmts	8,908	4,831	25,000	20,000
463.44-10	Equip & Vehicle Rent	27,238	24,164	25,000	41,000
463.46-05	Telecommunications	13,329	14,270	16,000	16,000
463.46-10	Postage	15	57	200	200
463.47-05	Legal Publications	-	593	200	200
463.47-10	Recruitment	-	95	750	750
463.47-20	Marketing/PR	395	-	500	500
463.48-05	Copy/Image/Scan	-	1,540	-	-
463.48-10	Printing/Binding	191	332	300	400
463.49-05	Dues & Memberships	4,373	4,177	3,861	4,000
463.49-10	Seminars & Conf. Reg.	4,149	3,260	6,000	6,000
463.49-20	Training	4,581	2,427	4,500	4,500
463.49-41	Travel-Meals	210	220	1,500	1,500
463.49-42	Travel-Lodging	134	784	3,500	3,500
463.49-43	Travel-Airfare	-	-	1,000	1,000
463.49-44	Travel-Mileage	13	17	500	500
		306,161	356,566	1,039,042	1,223,215



Parks and Recreation Department

City Parks Division

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
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COMMODITIES

463.51-05	Copying Supplies	-	100	-	100
463.51-10	Office Supplies	1,771	283	4,500	3,000
463.51-15	Paper Supplies	-	52	-	100
463.52-05	Books	588	97	500	500
463.52-15	Subscriptions	125	-	300	300
463.53-05	Uniforms	7,642	4,241	9,000	9,000
463.53-15	Safety Clothing	859	1,135	2,000	2,000
463.54-00	Operating Supplies	69,468	64,777	69,000	69,000
463.54-05	Agricultural Supplies	39,854	22,542	60,000	60,000
463.54-10	Chemicals	12,061	8,332	17,000	15,000
463.54-35	First Aid	834	1,178	1,000	1,200
463.54-40	Food	615	1,058	2,500	2,500
463.54-50	Sports Supplies	5,966	1,855	8,000	8,000
463.54-60	Computer Supplies	-	127	1,000	500
463.54-70	Sign Materials	1,771	666	1,500	3,000
463.55-00	Road & Signal Repair	9,572	(3,997)	12,000	15,000
463.56-05	Building Material	3,798	6,244	20,000	20,000
463.56-10	Janitorial Supplies	11,980	13,221	15,000	15,000
463.56-15	Maintenance Supplies	18,343	36,623	29,000	30,000
463.56-40	Splash Park Maint	317	11,583	20,000	-
463.58-05	Repair Parts	54,663	70,067	50,000	55,000
463.58-10	Tires	1,141	968	3,500	2,000
463.58-15	Fuel & Lube	50,985	89,281	60,000	100,000
		292,352	330,432	385,800	411,200

COMMODITIES - CIP

463.79-10	Operating Equip (Inv)	64,965	50,444	55,000	60,000
463.79-25	Office Equip (Inv)	6,051	13,044	25,000	15,000
		71,016	63,488	80,000	75,000

CAPITAL OUTLAY

463.71-25	Building Improvements	-	-	45,000	100,000
463.73-10	Operating & Maint Equip	-	303,740	25,000	20,000
463.74-00	Vehicles	-	57,704	35,000	-
463.75-35	Machinery & Equip (Maint)	-	55,765	82,000	95,000
		-	417,209	187,000	215,000

DEBT SERVICE

463.85-00	Lease Purchase	-	87,770	-	147,672
463.85-01	Lease Purchase / Princ	59,405	61,542	160,266	-
463.85-02	Lease Purchase / Int	5,444	3,856	14,149	-
		64,849	153,168	174,415	147,672



Parks and Recreation Department

City Parks Division

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
TOTAL EXPENDITURES	\$ 2,319,786	\$ 3,199,490	\$ 4,216,457	\$ 4,725,587

2024 Lease Purchase Payments				
463.85-00	CP015E	Replace 1996 Pickup Truck, Unit #76 (3 out of 5 Payments)		10,394
463.85-00	CP034E	Replace Tractor, Unit #779 (3 out of 5 Payments)		10,394
463.85-00	CP130E	Replace Forestry Large Aerial Truck, Unit #65 (5 out of 5 Payments)		26,645
463.85-00	CP132E	Replace Knuckleboom Truck, Unit #175 (3 out of 5 Payments)		34,646
463.85-00	CP137E	Replace Brush Chipper, Unit #601 (3 out of 5 Payments)		15,013
463.85-00	CP138E	Replace Ford Loader Tractor, Unit #605 (3 out of 5 Payments)		12,704
463.85-00	CP140E	Replace Ford 1 Ton Dump Truck, Unit #181 (3 out of 5 Payments)		18,478
463.85-00	CP175E	Replace Hustler Excel Mower, Unit #772 (3 out of 5 Payments)		13,858
463.85-00	CP188E	Replace Compact Excavator (5 out of 5 Payments)		5,540
TOTAL LEASE PURCHASE IMPACT				147,672



Parks & Recreation Department

Aquatics Division

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
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PERSONNEL SERVICES

464.12-01	Salaries-Exempt Full-Time	-	-	-	86,000
464.15-00	Salaries-Temporary	449,174	547,297	525,000	550,000
		449,174	547,297	525,000	636,000

CONTRACTUAL SERVICES

464.31-00	Professional Services	526	2,714	3,000	3,000
464.33-47	IT Charges	-	-	12,212	38,838
464.34-05	Repair Services	-	8,318	10,000	10,000
464.41-05	Trash Service	1,676	2,277	2,000	2,500
464.41-10	Gas & Electricity	67,325	40,373	115,000	75,000
464.43-20	Building Maintenance	78,680	12,523	50,000	50,000
464.43-25	Equipment Maintenance	30,723	4,559	45,000	45,000
464.43-80	Software Maint Agrmts	5,554	6,130	6,000	6,200
464.44-10	Equip & Vehicle Rent	1,660	1,083	2,500	1,500
464.46-05	Telecommunications	2,792	2,663	3,000	2,800
464.46-10	Postage	-	88	200	100
464.47-10	Recruitment	-	70	500	100
464.47-15	Other Advertising	-	-	1,500	500
464.48-05	Copy/Image/Scan	1,641	1,202	1,700	-
464.48-10	Printing/Binding	-	76	750	250
464.49-05	Dues & Memberships	737	816	737	1,000
464.49-10	Seminars & Conf. Reg.	-	280	500	350
464.49-20	Training	4,675	4,578	4,500	5,500
464.49-41	Travel-Meals	-	79	150	150
464.49-42	Travel-Lodging	-	550	500	600
464.49-44	Travel-Mileage	32	-	150	100
471.39-06	Ice Rink	-	-	-	7,500
471.39-64	Concessions Ice Rink	-	-	-	500
		196,021	88,379	259,899	251,488

COMMODITIES

464.51-10	Office Supplies	510	1,562	500	1,600
464.51-15	Paper Supplies	-	-	100	100
464.53-05	Uniforms	4,717	5,980	5,500	7,000
464.54-00	Operating Supplies	128,215	80,190	100,000	100,000
464.54-10	Chemicals	51,284	92,658	110,000	115,000
464.54-35	First Aid	792	697	1,000	1,000
464.54-40	Food	269	573	500	600
464.54-60	Computer Supplies	23	93	100	100
464.54-70	Sign Materials	-	-	1,500	1,500
464.56-05	Building Material	6,013	5,502	15,000	15,000
464.56-10	Janitorial Supplies	2,806	2,397	3,500	3,500
464.56-15	Maintenance Supplies	40,684	55,367	35,000	50,000



Parks & Recreation Department

Aquatics Division

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
COMMODITIES (Cont.)				
471.56-40 Splash Park Maintenance	-	-	-	25,000
	235,313	245,019	272,700	320,400
CAPITAL OUTLAY				
464.75-05 Infrastructure (Maint)	-	29,288	85,000	85,000
	-	29,288	85,000	85,000
COMMODITIES - CIP				
464.79-10 Operating Equip (Inv)	9,990	66,884	20,000	45,000
464.79-25 Office Equipment (Inv)	-	6,242	6,000	6,000
	9,990	73,126	26,000	51,000
TOTAL EXPENDITURES	\$ 890,498	\$ 983,109	\$ 1,168,599	\$ 1,343,888



Parks & Recreation Department

Sunset Zoo Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
465.12-01	Exempt-Full Time	463,684	452,532	539,500	526,000
465.13-01	Non-Exempt-Full Time	301,529	388,265	407,000	516,000
465.13-02	Non-Exempt-Part Time	1,929	16,829	18,000	-
465.18-15	Cell Phone Allow	2,590	2,300	2,600	-
465.18-16	Clothing Allow	4,734	6,631	5,400	7,000
465.25-00	Benefits-Vehicle Allow	3,680	3,700	3,800	3,800
		778,146	870,258	976,300	1,052,800
CONTRACTUAL SERVICES					
465.31-00	Professional Services	41,798	37,129	40,000	41,000
465.33-46	Fleet Charges	-	-	31,840	29,045
465.33-47	IT Charges	-	-	51,188	120,732
465.33-70	Veterinary Services	50,796	48,289	36,000	48,000
465.34-05	Repair Services	3,290	14,406	6,000	10,000
465.34-60	Credit Card Process Fee	11,073	16,021	11,000	15,000
465.41-05	Trash Service	7,141	8,369	6,250	8,500
465.41-05	Gas & Electricity	117,332	103,602	90,000	120,000
465.42-05	Janitorial Services	1,379	2,096	1,500	3,000
465.43-20	Building Maintenance	-	2,773	2,750	5,000
465.43-25	Equip Maintenance	310	675	750	750
465.43-26	Copy Machine	2,531	2,033	2,000	2,000
465.43-40	Parking/Walkway/Signs	-	-	500	500
465.43-80	Software Maint Agreements	5,874	9,664	7,000	9,500
465.44-10	Equip & Vehicle Rent	3,004	2,625	3,000	3,000
465.46-05	Telecommunications	4,370	3,670	4,500	4,000
465.46-10	Postage	243	242	250	250
465.47-15	Other Advertising	386	386	500	1,000
465.47-20	Marketing / PR	17,681	20,784	13,000	18,000
465.48-05	Copy / Image / Scan	4,332	4,408	4,500	-
465.48-10	Printing / Binding	555	728	500	500
465.49-05	Dues & Memberships	18,294	13,656	12,819	13,000
465.49-20	Training	950	320	500	1,000
		291,339	291,876	326,347	453,777
COMMODITIES					
465.51-10	Office Supplies	3,075	3,200	3,000	3,000
465.52-15	Subscriptions	3,894	3,079	3,500	3,000
465.53-05	Uniforms	1,068	1,144	1,500	1,200
465.54-00	Operating Supplies	30,692	18,752	20,000	22,000
465.54-05	Agricultural Supplies	1,443	90	1,500	1,500
465.54-20	Animal Food - Meat	36,353	45,772	42,000	45,000
465.54-21	Animal Food - Grain	42,134	48,658	41,250	48,000
465.54-22	Animal Food - Hay	447	622	1,000	750



Parks & Recreation Department

Sunset Zoo Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
COMMODITIES (Continued)					
465.54-23	Animal Food - Misc	3,773	4,087	3,500	4,000
465.54-35	First Aid	489	100	500	500
465.54-36	Veterinary Supplies	42,560	37,203	29,000	35,000
465.54-40	Food	132	219	250	250
465.56-05	Building Material	13,909	13,022	4,000	9,000
465.56-10	Janitorial Supplies	7,946	8,109	10,500	8,000
465.56-15	Maintenance Supplies	5,847	11,877	6,000	8,000
465.58-05	Repair Parts	2,603	2,773	6,000	-
465.58-10	Tires	920	1,119	500	1,200
465.58-15	Fuel & Lube	3,290	5,868	6,000	6,500
		200,575	205,695	180,000	196,900
COMMODITIES - CIP					
465.79-10	Operating Equipment (Inv)	-	3,334	1,500	1,500
465.79-25	Office Equipment (Inv)	886	988	20,000	20,000
		886	4,322	21,500	21,500
DEBT SERVICE					
465.85-00	Lease	-	5,774	-	-
465.85-01	Lease Purchase / Principal	-	-	4,751	4,924
465.85-02	Lease Purchase / Interest	-	-	1,023	1,143
		-	5,774	5,774	6,067
TOTAL EXPENDITURES		\$ 1,270,948	\$ 1,377,925	\$ 1,509,921	\$ 1,731,044

2024 Lease Purchase Payments					
465.85-00	SZ012E	Replace 2008 Chevy Van, Unit #141 (3 out of 5 Payments)			6,067
TOTAL LEASE PURCHASE IMPACT					6,067



Parks & Recreation Department

Blue Earth Plaza Park Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
478.15-00	Salaries-Temporary	28	145	1,000	1,000
		28	145	1,000	1,000
CONTRACTUAL SERVICES					
478.41-10	Gas & Electricity	5,779	10,450	12,500	12,500
478.42-10	Ground Maintenance	17,193	5,560	25,000	25,000
		22,972	16,010	37,500	37,500
COMMODITIES					
478.54-00	Operating Supplies	1,365	6,742	3,500	6,000
478.54-05	Agricultural Supplies	-	-	1,000	500
478.54-10	Chemicals	-	1,992	3,000	3,000
478.56-05	Building Material	6,987	-	8,000	6,000
		8,352	8,734	15,500	15,500
CAPITAL OUTLAY					
478.71-25	Building Improvements	-	-	-	48,000
478.75-45	Planning Studies	-	-	15,000	-
		-	-	15,000	48,000
TOTAL EXPENDITURES		\$ 31,352	\$ 24,889	\$ 69,000	\$ 102,000



Parks & Recreation Department

Anthony Middle School Recreation

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
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PERSONNEL SERVICES

462.13-01	Non-Exempt-Full Time	14,636	36,195	70,000	119,000
462.13-02	Non-Exempt-Part Time	-	-	17,000	-
462.15-00	Salaries-Temporary	55,629	73,639	75,000	83,750
462.18-15	Cell Phone Allowance	-	200	520	-
462.18-16	Clothing Allowance	712	712	1,300	1,300
		70,977	110,746	163,820	204,050

CONTRACTUAL SERVICES

462.33-47	IT Charges	-	-	14,928	23,537
462.34-30	HVAC System	-	3,875	9,000	10,000
462.34-40	Electrical	-	-	1,000	1,000
462.39-05	Facilities Program Expense	-	9,955	2,500	16,975
462.41-05	Trash Service	684	1,180	1,200	1,300
462.41-10	Gas & Electricity	43,519	70,034	80,000	75,000
462.42-05	Janitorial Services	2,677	2,505	3,000	3,000
462.43-20	Building Maintenance	1,792	2,770	5,000	5,000
462.43-21	Elevator Maintenance	-	1,598	5,000	5,000
462.43-25	Equipment Maintenance	450	1,087	1,000	1,000
462.43-43	Security	-	1,623	1,000	1,500
462.43-80	Software Maintenance	388	404	1,000	1,000
462.44-10	Equipment & Vehicle Rent	-	400	2,000	1,000
462.46-05	Telecommunications	2,877	3,520	3,500	3,600
462.49-10	Seminars & Conf. Reg.	-	899	800	-
462.49-20	Training	-	-	250	-
462.49-41	Travel-Meals	-	6	250	-
462.49-42	Travel-Lodging	-	-	250	-
462.49-44	Travel-Mileage	-	435	250	-
		52,387	100,291	131,928	148,912

COMMODITIES

462.51-05	Copying Supplies	-	-	500	500
462.51-10	Office Supplies	922	152	1,000	1,000
462.51-15	Paper Supplies	132	44	500	500
462.52-15	Subscriptions	-	-	150	-
462.53-05	Uniforms	1,248	1,174	1,200	1,200
462.54-00	Operating Supplies	4,839	1,367	2,500	2,500
462.54-40	Food	99	-	250	-
462.56-05	Building Material	238	639	2,000	2,000
462.56-10	Janitorial Supplies	4,060	5,343	9,000	7,000
462.56-15	Maintenance Supplies	1,466	1,683	7,000	4,000
462.56-17	Electrical Supplies	-	208	1,000	1,000
		13,004	10,610	25,100	19,700



Parks & Recreation Department

Anthony Middle School Recreation

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
CAPITAL OUTLAY				
462.75-25 Buildings (Maint)	-	-	-	3,000
462.75-35 Equipment (Maint)	-	-	-	1,000
	-	-	-	4,000
COMMODITIES - CIP				
462.79-10 Operating Equipment (Inventory)	1,073	-	3,000	6,500
462.79-25 Office Equipment (Inventory)	-	844	1,500	1,500
	1,073	844	4,500	8,000
TOTAL EXPENDITURES	\$ 137,441	\$ 222,491	\$ 325,348	\$ 384,662



Parks & Recreation Department

Eisenhower Middle School Recreation

2021 Actual 2022 Actual 2023 Budget 2024 Budget

PERSONNEL SERVICES

462.13-01	Non-Exempt-Full Time	1,485	37,954	77,500	117,000
462.13-02	Non-Exempt-Part Time	-	-	17,000	-
462.15-00	Salaries-Temporary	24,306	78,445	75,000	83,750
462.18-15	Cell Phone Allowance	-	110	520	-
462.18-16	Clothing Allowance	-	829	1,300	1,300
		25,791	117,338	171,320	202,050

CONTRACTUAL SERVICES

462.33-47	IT Charges	-	-	15,379	27,102
462.34-30	HVAC System	581	3,875	9,000	10,000
462.34-40	Electrical System	-	-	1,000	1,000
462.39-05	Facilities Program Expense	-	-	2,500	16,975
462.41-05	Trash Service	387	1,129	1,200	1,300
462.41-10	Gas & Electricity	31,808	81,582	80,000	82,000
462.42-05	Janitorial Services	435	2,929	3,000	3,000
462.43-20	Building Maintenance	1,267	6,405	5,000	5,000
462.43-21	Elevator Maintenance	-	-	5,000	5,000
462.43-25	Equipment Maintenance	600	1,142	1,000	1,200
462.43-43	Security	-	1,588	1,000	1,500
462.43-80	Software Maintenance	376	222	1,000	1,000
462.44-10	Equipment & Vehicle Rent	-	-	2,000	1,000
462.46-05	Telecommunications	1,923	3,354	3,500	3,500
462.48-05	Copy/Image/Scan	607	899	-	-
462.49-10	Seminars & Conf. Reg.	-	365	800	-
462.49-20	Training	-	-	250	-
462.49-41	Travel-Meals	-	-	250	-
462.49-42	Travel-Lodging	-	-	250	-
462.49-44	Travel-Mileage	-	-	250	-
		37,984	103,490	132,379	159,577

COMMODITIES

462.51-05	Copying Supplies	-	-	500	500
462.51-10	Office Supplies	1,170	347	1,000	1,000
462.51-15	Paper Supplies	-	-	500	500
462.52-15	Subscriptions	-	-	150	-
462.53-05	Uniforms	520	1,000	1,200	1,000
462.54-00	Operating Supplies	3,725	1,587	2,500	2,500
462.54-40	Food	105	-	250	-
462.56-05	Building Material	25	1,164	2,000	2,000
462.56-10	Janitorial Supplies	4,084	3,704	9,000	7,000
462.56-15	Maintenance Supplies	926	1,911	7,000	4,000
462.56-17	Electrical Supplies	-	-	1,000	1,000
		10,555	9,713	25,100	19,500



Parks & Recreation Department

Eisenhower Middle School Recreation

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
CAPITAL OUTLAY				
462.75-25 Buildings (Maint)	-	-	-	3,000
462.75-35 Equipment (Maint)	-	-	-	1,000
	-	-	-	4,000
COMMODITIES - CIP				
462.79-10 Operating Equip (Inv)	1,355	398	3,000	6,500
462.79-25 Office Equipment (Inv)	400	1,098	1,500	1,500
	1,755	1,496	4,500	8,000
TOTAL EXPENDITURES	\$ 76,087	\$ 232,037	\$ 333,299	\$ 393,127



Parks & Recreation Department

Recreation Pavilion Division

2021 Actual 2022 Actual 2023 Budget 2024 Budget

CONTRACTUAL SERVICES

477.34-30	HVAC System	-	-	-	7,000
477.34-40	Electrical System	-	-	-	1,000
477.41-05	Trash Service	735	743	1,700	2,400
477.41-10	Gas & Electricity	4,640	6,484	6,000	6,500
477.42-05	Janitorial Services	-	202	1,000	1,000
477.43-20	Building Maintenance	13,348	6,393	15,500	15,500
477.43-80	Software Maint Agrmts	50	71	150	100
477.44-10	Equip & Vehicle Rent	-	-	500	-
477.46-05	Telecommunications	469	411	500	500
		19,242	14,304	25,350	34,000

COMMODITIES

477.54-00	Operating Supplies	1,524	2,878	2,500	2,500
477.56-10	Janitorial Supplies	972	834	1,500	2,000
477.56-15	Maintenance Supplies	-	-	2,500	2,500
477.56-16	Plumbing Supplies	-	-	-	-
477.56-17	Electrical Supplies	-	-	-	1,000
		2,496	3,712	6,500	8,000

CAPITAL OUTLAY

477.73-10	Operating & Maint (Equip)	-	-	-	3,000
477.75-25	Buildings (Maint)	-	-	-	3,000
477.75-35	Equipment (Maint)	-	-	-	1,000
		-	-	-	7,000

COMMODITIES - CIP

477.79-25	Office Equip (Inventory)	-	-	1,000	-
		-	-	1,000	-

TOTAL EXPENDITURES	\$	21,738	\$	18,016	\$	32,850	\$	49,000
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Parks & Recreation Department

Depot Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
474.15-00	Salaries-Temporary	423	1,055	6,500	6,500
		423	1,055	6,500	6,500
CONTRACTUAL SERVICES					
474.34-30	HVAC System	-	-	-	5,000
474.34-40	Electrical System	-	-	-	1,000
474.41-05	Trash Service	497	503	600	600
474.41-10	Gas & Electricity	7,536	10,289	10,000	10,000
474.42-05	Janitorial Services	-	-	-	1,500
474.43-20	Building Maintenance	622	3,938	5,000	5,000
474.43-43	Security	-	-	-	6,000
474.43-80	Software Maint Agrmts	317	237	500	500
474.46-05	Telecommunications	954	938	1,000	1,000
		9,926	15,905	17,100	30,600
COMMODITIES					
474.54-00	Operating Supplies	1,215	12,167	4,500	2,000
474.56-05	Building Material	222	1,796	1,000	1,500
474.56-10	Janitorial Supplies	376	1,356	600	2,000
474.56-15	Maintenance Supplies	-	-	-	1,500
474.56-17	Electrical Supplies	-	-	-	500
		1,813	15,319	6,100	7,500
CAPITAL OUTLAY					
474.73-10	Operating & Maint (Equip)	-	-	-	1,000
474.75-25	Buildings (Maint)	-	-	-	500
474.75-35	Equipment (Maint)	-	-	-	500
		-	-	-	2,000
COMMODITIES - CIP					
474.79-10	Operating Equip (Inv)	-	-	-	1,000
474.79-25	Office Equip (Inventory)	12	-	200	-
		12	-	200	1,000
TOTAL EXPENDITURES		\$ 12,174	\$ 32,279	\$ 29,900	\$ 47,600



Parks & Recreation Department

Recreation Administration Division

2021 Actual 2022 Actual 2023 Budget 2024 Budget

PERSONNEL SERVICES

461.12-01	Exempt-Full Time	412,004	447,338	496,000	311,000
461.13-01	Non-Exempt-Full Time	188,051	77,553	224,000	88,000
461.15-00	Salaries-Temporary	(100)	18	5,000	5,000
461.18-15	Cell Phone Allow	4,440	3,185	5,700	-
461.25-00	Benefits-Vehicle Allow	4,800	3,583	5,000	5,000
		609,195	531,677	735,700	409,000

CONTRACTUAL SERVICES

461.31-00	Professional Services	2,387	50	2,000	2,000
461.33-46	Fleet Charges	-	-	47,792	8,990
461.33-47	IT Charges	-	-	21,639	19,566
461.34-60	Credit Card Process Fee	27,357	35,093	30,000	38,000
461.42-05	Janitorial Services	724	-	1,200	-
461.43-25	Equipment Maintenance	-	-	1,000	-
461.43-80	Software Maint Agrmts	4,660	5,185	7,500	7,500
461.46-05	Telecommunications	4,611	4,151	4,500	4,500
461.46-10	Postage	18	12	-	-
461.47-10	Recruitment	378	900	1,000	1,000
461.47-20	Marketing / PR	827	-	-	-
461.48-05	Copy / Image / Scan	3,007	2,805	3,500	-
461.48-10	Printing / Binding	364	139	1,000	500
461.49-05	Dues & Memberships	1,553	1,488	1,600	1,600
461.49-10	Seminars & Conf. Reg.	1,382	2,940	1,382	4,500
461.49-20	Training	150	943	2,000	2,500
461.49-41	Travel-Meals	-	-	500	1,000
461.49-42	Travel-Lodging	-	-	2,000	3,500
461.49-43	Travel-Airfare	-	-	1,000	-
461.49-44	Travel-Mileage	2	22	500	500
		47,420	53,728	130,113	95,656

COMMODITIES

461.51-10	Office Supplies	1,171	632	2,000	1,500
461.51-15	Paper Supplies	214	357	500	400
461.52-15	Subscriptions	3,363	2,494	2,000	2,500
461.53-05	Uniforms	704	509	750	750
461.54-00	Operating Supplies	229	92	250	250
461.54-40	Food	566	60	500	500
461.54-60	Computer Supplies	153	67	500	-
461.58-05	Repair Parts	3,785	5,503	5,000	6,000
461.58-15	Fuel & Lube	4,529	4,706	6,000	4,000
		14,714	14,420	17,500	15,900



Parks & Recreation Department

Recreation Administration Division

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
CAPITAL OUTLAY				
461.74-00 Motor Vehicle	-	27,830	-	-
	-	27,830	-	-
COMMODITIES - CIP				
461.79-10 Operating Equip (Inv)	200	-	1,000	-
461.79-25 Office Equip (Inv)	4,470	-	5,000	-
	4,670	-	6,000	-
OTHER CHARGES				
461.65-10 Sales Tax	2,287	1,684	2,500	2,000
	2,287	1,684	2,500	2,000
TOTAL EXPENDITURES	\$ 678,286	\$ 629,339	\$ 891,813	\$ 522,556



Parks & Recreation Department

Recreation Programs Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
471.12-01	Exempt Full Time	-	-	-	65,000
471.13-01	Non-Exempt Full Time	-	-	-	94,000
471.15-00	Salaries-Temporary	249,215	321,875	375,000	50,000
		249,215	321,875	375,000	209,000
CONTRACTUAL SERVICES					
471.33-46	Fleet Charges	-	-	-	8,223
471.33-47	IT Charges	-	-	-	25,286
471.39-02	Miscellaneous Programs	923	2,588	5,000	5,000
471.39-05	Facilities	7,646	6,070	10,000	-
471.39-06	Ice Rink	10,380	7,390	7,500	-
471.39-07	Tennis	-	-	1,300	500
471.39-10	Adult Basketball	182	81	1,000	-
471.39-11	Adult Softball	-	-	5,000	-
471.39-12	Twin Oaks	8,658	4,911	10,000	-
471.39-13	Adult Volleyball	2,400	2,584	4,000	-
471.39-15	Pickleball	1,114	626	1,500	-
471.39-20	Adult Crafts	-	-	-	2,500
471.39-23	Seniors	3,799	2,686	10,000	12,000
471.39-24	Special Populations	455	6,076	6,500	15,000
471.39-26	Arts in the Park	33,793	35,039	50,000	40,000
471.39-28	Municipal Band	23,588	23,560	24,000	24,000
471.39-30	Arts & Pottery	1,017	716	1,500	1,000
471.39-31	Early Childhood Classes	399	60	-	-
471.39-32	Dance	983	1,977	3,000	5,000
471.39-33	Children's Theatre	47	1,128	-	2,500
471.39-35	Day Camp	16,158	36,088	38,000	-
471.39-36	Special Events	17,189	9,050	4,000	-
471.39-38	Soccer	313	3,304	-	-
471.39-43	Youth Baseball	7,018	3,203	9,000	-
471.39-45	Youth Softball	4,099	2,413	5,000	-
471.39-47	Summer Optimist	2,275	1,410	3,500	-
471.39-48	Youth Basketball	-	6,107	6,000	-
471.39-51	Basketball camp	8,140	4,840	6,000	-
471.39-52	Youth Volleyball	790	1,368	1,500	-
471.39-53	Summer Youth Volleyball	3,402	4,272	4,500	-
471.39-54	Volleyball Camp	2,451	-	3,000	-
471.39-55	Youth Flag Football	3,142	3,964	4,000	-
471.39-56	Cheerleading	-	-	750	-
471.39-57	Youth Triathlon	8,478	-	-	-
471.39-58	My First Sports	11	-	2,000	-
471.39-59	Admissions-Tournaments	888	10,876	10,500	-
471.39-64	Concessions Ice Rink	(108)	893	500	-
471.39-65	Concessions - Contract	1,380	1,160	1,750	-
471.39-70	Youth Bowling	-	-	1,000	-



Parks & Recreation Department

Recreation Programs Division

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
CONTRACTUAL SERVICES (Cont.)				
471.39-71 Youth Gymnastics	5,046	13,872	6,000	-
	176,056	198,310	247,300	141,009
TOTAL EXPENDITURES	\$ 425,271	\$ 520,185	\$ 622,300	\$ 350,009



Parks & Recreation Department Athletics Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
471.12-01	Exempt-Full Time	-	-	-	76,000
471.13-01	Non-Exempt-Full Time	-	-	-	97,000
471.15-00	Salaries-Temporary	-	-	-	120,000
		-	-	-	293,000
CONTRACTUAL SERVICES					
471.33-47	IT Charges	-	-	-	18,033
471.39-08	Intramurals	-	-	-	1,000
471.39-10	Adult Basketball	-	-	-	2,000
471.39-11	Adult Softball	-	-	-	10,000
471.39-13	Adult Volleyball	-	-	-	4,000
471.39-15	Pickleball	-	-	-	800
471.39-37	Home School PE	-	-	-	600
471.39-38	Soccer	-	-	-	150
471.39-43	Youth Baseball	-	-	-	6,500
471.39-45	Youth Softball	-	-	-	4,000
471.39-47	Summer Optimist	-	-	-	1,500
471.39-48	Youth Basketball	-	-	-	4,500
471.39-52	Youth Volleyball	-	-	-	1,500
471.39-53	Summer Youth Volleyball	-	-	-	6,000
471.39-55	Youth Flag Football	-	-	-	5,500
471.39-58	My First Sports	-	-	-	2,000
471.39-71	Youth Gymnastics	-	-	-	12,000
		-	-	-	80,083
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ 373,083



Parks & Recreation Department

Youth & Teens - Day Camps Division

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES				
471.15-00 Salaries-Temporary	-	-	-	50,000
	-	-	-	50,000
CONTRACTUAL SERVICES				
471.39-35 Day Camp	-	-	-	200,000
	-	-	-	200,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 250,000



Parks & Recreation Department

Discovery Center

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
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PERSONNEL SERVICES

475.12-01	Exempt-Full Time	338,812	416,715	496,500	532,000
475.13-01	Non-Exempt-Full Time	59,274	77,599	91,500	141,000
475.13-02	Non-Exempt-Part Time	78,184	97,400	142,500	146,000
475.15-00	Salaries - Temporary	17,288	45,183	40,000	40,000
475.18-15	Cell Phone Allow	1,690	1,780	1,700	-
475.18-16	Benefits - Clothing Allow	532	473	500	600
475.25-00	Benefits - Vehicle Allow	4,040	3,960	4,000	4,500
		499,820	643,110	776,700	864,100

CONTRACTUAL SERVICES

475.31-00	Professional Services	10,083	17,618	20,000	20,000
475.33-46	Fleet Charges	-	-	5,041	4,473
475.33-47	IT Charges	-	-	29,418	87,781
475.33-65	Traveling Exhibits	50,375	93,674	100,000	100,000
475.34-05	Repair Services	-	9,123	2,000	10,000
475.34-30	HVAC System	13,947	13,328	14,000	14,500
475.34-60	Credit Card Process Fee	8,664	9,073	10,000	10,000
475.39-02	Miscellaneous Programs	375	641	2,000	5,000
475.39-35	Day Camp	1,811	1,469	2,000	2,000
475.39-72	Education Events	4,195	4,292	6,000	6,000
475.39-73	Birthday Parties	645	954	1,000	1,500
475.39-74	Volunteers	404	637	1,000	1,000
475.39-75	Early Childhood Programs	112	134	200	200
475.39-76	Adult Programs	-	10	2,000	2,000
475.39-77	School Age Programs	-	4	250	250
475.39-78	Outreach Programs	-	-	250	250
475.39-79	Exhibit Programs	267	283	2,000	1,000
475.39-81	Membership Programs	1,874	759	3,000	3,000
475.41-05	Trash Service	1,450	1,631	1,700	1,800
475.41-10	Gas & Electricity	84,383	107,304	95,000	105,000
475.43-20	Building Maintenance	9,692	34,688	12,000	30,000
475.43-21	Elevator Maintenance	1,013	1,442	5,000	8,000
475.43-25	Equipment Maintenance	2,770	15,872	15,000	15,000
475.43-26	Copy Machine	2,965	2,448	3,300	3,500
475.43-40	Signage	-	-	200	-
475.43-43	Security	1,760	1,735	1,600	1,700
475.43-80	Software Maint Agrmnts	9,369	7,607	12,000	12,000
475.44-10	Equipment & Veh. Rent	-	3,646	1,000	2,000
475.46-05	Telecommunications	6,418	6,640	7,800	7,000
475.46-10	Postage	465	606	700	700
475.47-20	Marketing / PR	18,289	19,999	38,000	38,000



Parks & Recreation Department

Discovery Center

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
CONTRACTUAL SERVICES (Cont.)					
475.48-05	Copy / Image / Scan	2,900	3,238	3,200	-
475.48-10	Printing / Binding	811	1,040	1,500	1,500
475.49-05	Dues & Memberships	3,015	2,274	2,631	3,000
475.49-10	Seminars & Conf. Reg.	265	925	2,000	6,000
475.49-20	Training	-	-	1,000	4,000
475.49-41	Travel-Meals	-	22	500	1,500
475.49-42	Travel-Lodging	210	520	2,000	4,500
475.49-43	Travel-Airfare	-	-	1,200	2,500
475.49-44	Travel-Mileage	-	170	250	500
		238,527	363,806	407,740	517,154
COMMODITIES					
475.51-10	Office Supplies	1,600	1,601	3,000	2,500
475.51-15	Paper Supplies	249	409	350	450
475.52-05	Books	-	-	150	100
475.52-15	Subscriptions	962	952	1,200	1,000
475.53-05	Uniforms	1,090	1,236	2,000	2,000
475.54-00	Operating Supplies	2,954	3,904	7,500	5,000
475.54-26	Education Supplies	1,880	1,416	2,500	2,000
475.54-27	Exhibit Supplies	13,345	9,424	15,000	13,000
475.54-35	First Aid	-	154	75	100
475.54-40	Food	21	209	500	500
475.54-60	Computer Supplies	120	241	500	500
475.54-70	Sign Materials	15	286	500	500
475.56-05	Building Material	342	956	2,000	2,000
475.56-10	Janitorial Supplies	2,105	2,688	4,500	4,000
475.56-15	Maintenance Supplies	5,713	2,035	5,000	5,000
475.58-12	Fuel & Lube	-	1,695	-	2,000
475.59-15	Resale Items	42,173	49,878	50,000	55,000
		72,569	77,084	94,775	95,650
COMMODITIES - CIP					
475.79-10	Operating Equip (Inv)	7,012	3,405	2,000	5,000
475.79-25	Office Equip (Inv)	989	3,905	5,000	5,000
		8,001	7,310	7,000	10,000
CAPITAL OUTLAY					
475.75-25	Building Maintenance	-	-	71,000	75,000
475.90-25	Transfer to Cap Project	-	95	-	-
		-	95	71,000	75,000
TOTAL EXPENDITURES		\$ 818,917	\$ 1,091,405	\$ 1,357,215	\$ 1,561,904

TOTAL DEPARTMENT EXPENDITURES \$ 7,165,762 \$ 8,808,107 \$ 11,257,672 \$ 12,828,413

Community Development Department



		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
441.11-01	Administrative-Full Time	113,074	157,986	135,500	145,000
441.12-01	Exempt-Full Time	389,576	396,096	488,000	522,000
441.13-01	Non-Exempt-Full Time	52,099	59,039	51,500	98,000
441.15-00	Salaries-Temporary	11,526	23,255	22,000	24,000
441.25-00	Benefits-Vehicle Allow	3,000	3,046	3,000	4,000
		569,275	639,422	700,000	793,000
CONTRACTUAL SERVICES					
441.31-00	Professional Services	3,994	1,387	10,000	10,000
441.33-46	Fleet Charges	-	-	2,757	3,274
441.33-47	IT Charges	-	-	26,113	68,661
441.43-26	Copy Machine	169	61	400	300
441.43-80	Software Maint Agrmts	30,220	10,750	15,000	17,000
441.46-10	Postage	22	50	100	100
441.47-05	Legal Publications	-	1,185	100	200
441.47-10	Recruitment	1,235	295	-	-
441.47-15	Other Advertising	-	-	200	200
441.48-05	Copy/Image/Scan	4,491	2,648	5,000	-
441.48-10	Printing/Binding	102	1,136	150	1,000
441.49-05	Dues & Memberships	3,698	2,763	4,000	4,000
441.49-10	Seminars & Conf. Reg.	2,844	3,255	4,000	4,000
441.49-15	Reference Materials	95	-	-	-
441.49-20	Training	722	590	800	900
441.49-41	Travel-Meals	244	222	1,000	1,000
441.49-42	Travel-Lodging	-	505	4,500	4,500
441.49-43	Travel-Airfare	-	-	1,500	2,000
441.49-44	Travel-Mileage	4	359	700	700
		47,840	25,206	76,320	117,835
COMMODITIES					
441.51-10	Office Supplies	747	876	1,500	1,200
441.52-05	Books	50	38	-	-
441.52-15	Subscriptions	180	90	200	150
441.53-05	Uniforms	-	-	200	200
441.54-00	Operating Supplies	269	-	500	500
441.54-40	Food	136	705	500	600
441.54-60	Computer Supplies	712	107	900	800
441.58-05	Repair Parts	13	200	200	500
441.58-15	Fuel & Lube	15	113	100	100
		2,122	2,129	4,100	4,050
COMMODITIES - CIP					
441.79-25	Office Equip (Inv)	6,068	4,784	3,000	4,000
		6,068	4,784	3,000	4,000
TOTAL DEPARTMENT EXPENDITURES		\$ 625,305	\$ 671,541	\$ 783,420	\$ 918,885



Legal Department

Legal Services Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
408.11-01	Administrative-Full Time	148,597	171,652	215,000	239,000
408.12-01	Exempt-Full Time	226,595	305,935	325,500	385,000
408.25-00	Benefits-Vehicle Allow	3,000	3,000	3,200	3,200
		378,192	480,587	543,700	627,200
CONTRACTUAL SERVICES					
408.31-30	Legal Services	60,000	60,000	60,000	60,000
408.33-47	IT Charges	-	-	11,561	28,484
408.46-05	Telecommunications	-	-	1,000	1,000
408.48-05	Copy/Image/Scan	2,148	1,234	2,800	-
408.49-05	Dues & Memberships	1,650	1,975	4,000	4,000
408.49-10	Seminars & Conf Reg	1,115	555	2,700	3,000
408.49-20	Training	501	386	1,600	1,600
408.49-41	Travel-Meals	67	-	250	500
408.49-42	Travel-Lodging	530	-	1,500	2,000
408.49-43	Travel-Airfare	269	-	700	1,000
408.49-44	Travel-Mileage	120	-	500	1,000
		66,400	64,150	86,611	102,584
COMMODITIES					
408.51-10	Office Supplies	1,156	231	2,300	2,500
408.52-05	Books	601	535	700	1,800
408.52-15	Subscriptions	4,362	5,361	5,800	9,200
408.53-05	Uniforms	186	351	375	500
408.54-40	Food	132	117	200	300
408.54-60	Computer Supplies	-	-	2,500	2,500
		6,437	6,595	11,875	16,800
COMMODITIES - CIP					
408.79-25	Office Equip (Inv)	1,359	4,695	4,500	4,500
		1,359	4,695	4,500	4,500
TOTAL EXPENDITURES		\$ 452,388	\$ 556,027	\$ 646,686	\$ 751,084



Legal Department Municipal Court Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
409.12-01	Exempt-Full Time	398,370	441,013	498,500	649,000
409.12-02	Exempt-Part Time	78,590	76,914	86,500	-
409.13-01	Non-Exempt -Full Time	214,202	188,623	198,000	209,000
409.13-02	Non-Exempt-Part Time	1,611	-	-	-
409.15-00	Salaries-Temporary	-	-	25,000	-
409.18-16	Clothing Allow	833	238	1,000	1,000
409.25-00	Benefits-Vehicle Allow	3,480	1,781	3,500	1,500
		697,086	708,569	812,500	860,500
CONTRACTUAL SERVICES					
409.31-00	Professional Services	-	-	-	2,500
409.31-30	Legal Services	76,497	76,755	80,000	65,106
409.31-70	Interpreter Fees	1,454	1,300	5,000	5,000
409.33-47	IT Charges	-	-	22,464	67,816
409.34-20	Witness Fees	1,909	1,320	4,000	4,000
409.34-30	HVAC System	-	-	-	3,500
409.34-60	Credit Card Process Fee	13,151	16,857	14,000	17,000
409.36-15	Drug Testing	768	410	1,500	1,500
409.41-05	Trash Service	703	713	1,000	800
409.42-05	Janitorial Services	-	-	-	500
409.43-20	Building Maintenance	6,134	3,627	7,000	7,000
409.43-25	Equipment Maint	493	473	6,000	3,000
409.43-80	Software Maint Agrmts	43,820	39,747	60,750	50,000
409.46-05	Telecommunications	2,124	2,004	3,000	3,000
409.48-05	Copy/Image/Scan	3,962	4,349	4,500	-
409.48-10	Printing/Binding	964	1,765	3,000	1,500
409.49-05	Dues & Memberships	960	1,118	2,000	2,000
409.49-10	Seminars & Conf. Reg	413	279	2,500	2,750
409.49-20	Training	390	1,636	3,000	4,000
409.49-41	Travel-Meals	-	14	300	500
409.49-42	Travel-Lodging	247	475	1,500	2,000
409.49-43	Travel-Airfare	-	-	800	800
409.49-44	Travel-Mileage	1	371	650	1,500
		153,990	153,213	222,964	245,772
COMMODITIES					
409.51-05	Copying Supplies	-	-	200	200
409.51-10	Office Supplies	6,539	6,113	8,000	5,500
409.52-05	Books	95	-	200	200
409.52-15	Subscriptions	3,224	3,848	5,500	5,500
409.53-05	Uniforms	1,344	1,465	675	675
409.54-40	Food	141	142	400	400
409.56-05	Building Material	-	-	-	1,000
409.56-10	Janitorial Supplies	-	12	-	4,000



Legal Department Municipal Court Division

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
COMMODITIES (Cont)					
409.56-15	Maintenance Supplies	-	-	-	1,000
409.56-17	Electrical Supplies	-	-	-	500
409.58-15	Fuel & Lube	23	100	-	100
		11,366	11,680	14,975	19,075
COMMODITIES - CIP					
409.79-10	Operating Equip (Inv)	-	-	-	1,000
409.79-25	Office Equip (Inv)	2,911	3,703	9,000	9,000
409.79-31	Security Equip	4,082	7,307	15,500	5,000
		6,993	11,010	24,500	15,000
CAPITAL OUTLAY					
409.73-10	Operating & Maint (Equip)	-	-	-	16,500
409.73-25	Office Equipment	8,679	-	-	-
409.75-25	Buildings (Maint)	-	-	-	10,000
		8,679	-	-	26,500
TOTAL EXPENDITURES		\$ 878,114	\$ 884,472	\$ 1,074,939	\$ 1,166,847
TOTAL DEPARTMENT EXPENDITURES		\$ 1,330,502	\$ 1,440,499	\$ 1,721,625	\$ 1,917,931



General Services

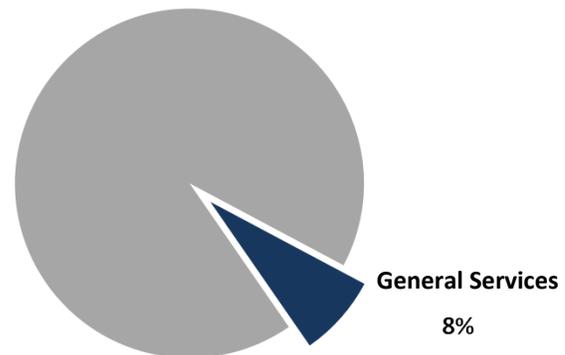
Description

The General Services budget is used for the purchase of goods and services commonly used by all City departments. These include such expenditures as city property and liability insurance coverage, employer share of health insurance premiums, street lighting, legal notices, postage, and other costs.

Source of Funds

This Budget is financed from the General Fund and supported by revenues from sales taxes, user fees, motor vehicle taxes, franchise fees, liquor taxes, municipal court fines and fees, enterprise fund transfers, and property taxes.

% of General Services General Fund Operating



	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES				
416.12-01 Exempt-Full Time	64,178	-	-	-
416.18-10 Service Awards	76,500	50,000	50,000	185,000
416.18-11 Retirement/Separation Pay	-	-	200,000	150,000
416.18-15 Cell Phone Allow	-	20	-	-
416.20-00 Benefits-Health Insurance	604	-	-	-
416.24-00 Benefits-Group Life	6,920	7,051	-	-
416.25-00 Benefits-Vehicle Allow	1,662	-	-	-
	149,864	57,071	250,000	335,000
CONTRACTUAL SERVICES				
416.31-00 Professional Services	245,119	149,468	150,000	240,000
416.32-05 Banking Services	34,516	43,456	36,000	45,000
416.32-10 Networking Services	14,322	-	16,000	-
416.32-25 File Fees / Registration	791	1,443	3,000	2,000
416.33-46 Fleet Charges	-	-	3,366	-
416.34-50 Election Expense	-	-	1,000	1,000
416.34-60 Credit Card Process Fee	853	2,742	1,000	2,500
416.34-99 Other Services	1,595	1,194	2,000	2,000
416.35-00 Programs	-	2,600	-	-
416.41-10 Gas & Electricity	68,264	63,015	70,000	70,000
416.41-30 Street Lighting	521,849	561,442	545,000	575,000
416.43-20 Building Maintenance	-	-	6,500	6,500
416.43-25 Equipment Maintenance	843	626	1,000	1,000
416.43-80 Software Maint Agrmts	554,978	578,390	310,000	-
416.44-20 Office Equipment Lease	13,217	8,592	10,000	11,000
416.45-05 Property Insurance	4,145	1,989	180,000	180,000
416.45-10 Liability Insurance	372,886	467,060	220,000	400,000
416.46-05 Telecommunications	27,508	19,978	35,000	-
416.46-10 Postage	72,467	89,619	80,000	95,000
416.47-05 Legal Publications	5,697	8,332	10,000	10,000



General Services

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
CONTRACTUAL SERVICES (Cont)				
416.47-20 Marketing/Public Relation	8,309	173	10,000	5,000
416.48-05 Copy/Image/Scan	5,010	13,619	5,500	-
416.48-10 Printing / Binding	39	18	5,000	5,000
416.49-05 Dues & Memberships	16,263	16,472	16,500	16,500
416.49-20 Training	1,125	21,507	10,000	50,000
416.49-70 Reimbursement	12,333	4,348	15,000	15,000
	1,982,131	2,056,083	1,741,866	1,732,500
COMMODITIES				
416.51-10 Office Supplies	1,163	814	1,500	1,500
416.52-05 Books	2,826	3,024	3,000	3,000
416.54-00 Operations Supplies	2,356	691	3,500	3,500
416.54-75 Other Supplies	710	1,396	1,000	1,500
416.58-05 Repair Parts	237	893	500	1,000
416.58-15 Fuel & Lube	64	152	500	500
	7,356	6,969	10,000	11,000
COMMODITIES - CIP				
416.79-10 Operating Equip (Inv)	11,890	-	-	-
416.79-25 Office Equip (Inv)	7,330	11,624	-	-
	19,220	11,624	-	-
OTHER CHARGES				
416.65-99 Other Charges	9,737	5,532	15,000	15,000
416.66-00 Cash Reserves	-	-	977,641	511,712
	9,737	5,532	992,641	526,712
CAPITAL OUTLAY				
416.71-00 Buildings & Additions	6,121	1,011	-	-
416.73-25 Office Equipment	8,292	-	-	-
416.75-25 Building Maintenance	-	19,845	-	-
	14,413	20,856	-	-
TRANSFERS				
416.90-15 Transfer to Special Rev	321,511	294,976	500,000	-
416.90-25 Transfer to Capital Project	5,048	151,011	-	-
416.90-40 Transfer to Trust & Agency	110,433	29,705	-	1,250,000
	436,991	475,692	500,000	1,250,000
DEBT SERVICE				
416.85-01 Lease Purchase / Principal	170,867	62,611	63,335	29,442
416.85-02 Lease Purchase / Interest	8,827	4,639	3,914	3,171
	179,694	67,249	67,249	32,613
TOTAL EXPENDITURES	\$ 2,799,406	\$ 2,701,076	\$ 3,561,756	\$ 3,887,825

2024 Lease Purchase Payments				
416.85-00	BM001P	Replace City Hall Auditorium Roof (4 out of 7 Payments)		32,613
TOTAL LEASE PURCHASE IMPACT				32,613



Outside Services

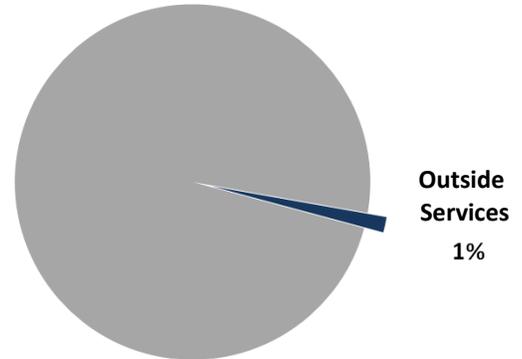
Description

The City helps support a number of public agencies that provide valuable services to the citizens of Manhattan. Such services range from: social services agencies assisting the young, elderly, or disadvantaged; quality of life programs supporting local music and arts; and museums, exhibitions, and other local interest programs that reflect the heritage of Manhattan, both past and present.

Source of Funds

This Budget is financed from the General Fund and supported by revenues from sales taxes, user fees, motor vehicle taxes, franchise fees, liquor taxes, municipal court fines and fees, enterprise fund transfers, and property taxes.

% of General Fund Operating Budget
Outside Services



SSAB FUNDING ALLOCATION HISTORY

AGENCY	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Be Able	-	-	20,000	
Big Brothers / Big Sisters	30,000	37,000	33,500	
Boys & Girls Club	45,865	45,865	50,000	
Crisis Center	48,800	48,800	49,000	
Flinthills Community Clinic	-	-	21,000	
Homecare & Hospice	50,812	54,222	54,000	
Kansas Legal Services	40,000	40,000	44,000	
KSU Child Development Center	43,432	-	23,000	
Manhattan Emergency Shelter	86,768	86,768	86,500	
Morning Star Inc., CRO	12,000	12,000	14,000	
Shepherd's Crossing	50,000	55,000	55,000	
Sunflower CASA Project, Inc.	56,000	56,000	61,000	
Thrive (Formerly Circles Manhattan)	14,000	14,000	15,000	
TOTAL ALLOCATION	\$ 477,677	\$ 449,655	\$ 526,000	\$ 577,560

2021 Actual 2022 Actual 2023 Budget 2024 Budget

GRANTS	2021 Actual	2022 Actual	2023 Budget	2024 Budget
417.61-71 Good Neighbors Program	-	12,000	4,000	4,000
418.61-14 Other Grants Awarded*	33,633	20,609	69,475	73,644
418.61-15 Social Services Contracts	477,677	449,655	526,000	557,560
468.61-13 Flint Hills ATA Agency	-	-	-	293,000
	511,310	482,264	599,475	928,204
TRANSFERS	2021 Actual	2022 Actual	2023 Budget	2024 Budget
415.90-15 Transfer to Special Revenue	135,000	135,000	135,000	-
	135,000	135,000	135,000	-

TOTAL EXPENDITURES

	\$ 646,310	\$ 617,264	\$ 734,475	\$ 928,204
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Joint Maintenance Facility

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES				
416.13-01 Non-Exempt-Full Time	-	-	-	89,000
416.18-16 Clothing Allow	-	-	-	950
	-	-	-	89,950
CONTRACTUAL SERVICES				
416.33-47 IT Charges	-	-	-	50,327
416.34-30 HVAC System	-	-	-	8,000
416.34-40 Electrical System	-	-	-	1,000
416.41-05 Trash Service	-	-	-	5,000
416.41-10 Gas & Electricity	-	-	-	100,000
416.42-05 Janitorial Services	-	-	-	4,500
416.42-10 Ground Maint.	-	-	-	2,500
416.43-20 Building Maint.	-	-	-	35,000
416.43-25 Equipment Maint.	-	-	-	6,000
416.46-05 Telecommunications	-	-	-	15,000
416.49-20 Training	-	-	-	2,500
	-	-	-	229,827
COMMODITIES				
416.51-10 Office Supplies	-	-	-	5,000
416.54-00 Operating Supplies	-	-	-	5,000
416.56-05 Building Material	-	-	-	3,000
416.56-10 Janitorial Supplies	-	-	-	6,000
416.56-15 Maint. Supplies	-	-	-	3,000
416.56-16 Plumbing Supplies	-	-	-	2,000
416.56-17 Electrical Supplies	-	-	-	1,000
	-	-	-	25,000
CAPITAL OUTLAY				
416.75-25 Buildings (Maint)	-	-	-	50,000
	-	-	-	50,000
COMMODITIES - CIP				
416.79-10 Operating Equip (Inv)	-	-	-	3,000
	-	-	-	3,000
TOTAL EXPENDITURES	-	-	-	397,777
TOTAL GENERAL FUND EXPENDITURES	\$ 29,063,882	\$ 31,628,315	\$ 39,344,277	\$ 45,296,063

CITY OF MANHATTAN
2024
SPECIAL REVENUE
FUNDS
BUDGET DETAILS



City University

This fund was created when Kansas State University (KSU) was annexed into the City on July 3, 1994. The purpose of the fund is to provide resources for public improvement projects which are mutually beneficial to the City and Kansas State University. Each year the University undertakes a significant on-campus process to solicit input from students, faculty, and staff to propose a list of recommended projects which place emphasis on economic development, safety, and infrastructure issues. Projects approved by the governing body will be budgeted from this fund and will be included in the five-year capital improvement program.

Sources of Income

This fund is supported by City sales taxes and franchise fees generated on campus due to the annexation of KSU on July 3, 1994.

Expenditures

Monies expended from this fund are used to complete projects which are beneficial to the City and Kansas State University. Capital Improvement Program projects and equipment related to this fund requiring debt financing are paid through the Bond and Interest Fund with the City University Fund transferring monies to the Bond and Interest Fund for payments.

		Revenues			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00	Beginning Fund Balance	373,327	525,166	400,000	500,000
TAXES & ASSESSMENTS					
318.60-10	Electric & Gas	461,194	523,399	430,000	525,000
318.60-20	Telecommunications	134	142	-	-
		461,327	523,541	430,000	525,000
CONTRIBUTIONS AND OTHER REVENUE					
372.00-00	Miscellaneous	7,813	68,485	45,000	36,000
		7,813	68,485	45,000	36,000
TRANSFERS					
391.10-00	Tsfr from General Fund	135,000	135,000	135,000	-
391.17-00	Tsfr from Cap Project	52,199	-	-	-
		187,199	135,000	135,000	-
TOTAL REVENUE		\$ 1,029,666	\$ 1,252,192	\$ 1,010,000	\$ 1,061,000

		Expenditures			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
OTHER CHARGES					
415.66-00	Cash Reserves	-	-	355,000	56,000
		-	-	355,000	56,000
CONTRACTUALS					
415.31-00	Professional Services	4,500	4,950	5,000	5,000
		4,500	4,950	5,000	5,000
TRANSFERS					
415.90-25	Transfer to Capital Project	500,000	650,000	650,000	1,000,000
		500,000	650,000	650,000	1,000,000



City University

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
TOTAL EXPENDITURES	\$ 504,500	\$ 654,950	\$ 1,010,000	\$ 1,061,000

2024 Capital Improvement Projects

415.90-25	CU043P	North Campus Corridor Improvements		500,000
415.90-25	CU050P	Campus Perimeter Crosswalk & Traffic Improvements		500,000
TOTAL CIP BUDGET IMPACT				1,000,000



Aggieville Business Improvement District

Revenues supporting this fund are derived from a fee paid by Aggieville businesses within the established district. The fees are collected annually and are paid directly to the City. This fund was established in 1981 under provisions of Kansas Statute 12-1781 through 12-1795 under the Business Improvement District Act.

Sources of Income

The Aggieville Business Improvement District Fund is supported by an assessment to business owners in the Aggieville area.

Expenditures

Expenditures from this fund are authorized for beautification of the Aggieville Business Improvement District, the upkeep of public facilities, promotional activities, and other services needed by the Aggieville Business Improvement District that are not performed on a city-wide basis.

		Revenues			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00	Beginning Fund Balance	990	-	-	-
TAXES & ASSESSMENTS					
311.60-20	Aggieville Business Fees	69,924	77,174	78,000	78,000
		69,924	77,174	78,000	78,000
TOTAL REVENUE		\$ 70,914	\$ 77,174	\$ 78,000	\$ 78,000

		Expenditures			
		2021 Actual	2022 Actual	2022 Budget	2024 Budget
CONTRACTUAL SERVICES					
447.33-00	Contracted Services	70,914	76,500	78,000	78,000
		70,914	76,500	78,000	78,000
TOTAL EXPENDITURES		\$ 70,914	\$ 76,500	\$ 78,000	\$ 78,000



Downtown Business Improvement District

Revenues supporting this fund are derived from a fee paid by downtown businesses within the established district. The fees are collected semi-annually and are paid directly to the City. This fund was established in 1981 under the provisions of Kansas Statute 12-1781 through 12-1795 under the Business Improvement District Act.

Sources of Income

The Downtown Business Improvement District Fund is supported by an assessment to business owners in the downtown area.

Expenditures

Expenditures from this fund are authorized for beautification of the Downtown Business Improvement District, the upkeep of public facilities, promotional activities, and other services needed by the district that are not performed on a city-wide basis.

		Revenues			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00	Beginning Fund Balance	31	-	-	-
TAXES & ASSESSMENTS					
311.60-10	Downtown Business Fees	83,669	91,161	98,500	103,500
		83,669	91,161	98,500	103,500
TOTAL REVENUE		\$ 83,700	\$ 91,161	\$ 98,500	\$ 103,500

		Expenditures			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
CONTRACTUAL SERVICES					
448.33-00	Contracted Services	83,700	91,160	98,500	103,500
		83,700	91,160	98,500	103,500
TOTAL EXPENDITURES		\$ 83,700	\$ 91,160	\$ 98,500	\$ 103,500



Economic Development Opportunity

On November 8, 1994, the citizens approved a 0.5% city sales tax that sunset on December 31, 1998. The proceeds were used to create self-sustaining programs and job creation administered by an appointed board, the Manhattan Economic Development Fund Advisory Board (MEDOFAB) in accordance with City Resolution 051695-C. In November 2002, the voters of Riley County approved a county-wide sales tax in accordance with City Resolution 090302-C. On November 6, 2012, voters again renewed the sales tax in accordance with City Resolution 082112-E. The county tax expired December, 2022. The City of Manhattan passed the 2023 Economic Recovery and Relief Sales Tax that took effect on January 1, 2023, that will remain in effect for 10 years. The 2023 Economic Recovery and Relief Sales Tax is a 1/2 cent sales tax with 70% of proceeds dedicated to debt and infrastructure, 20% to economic development, and 10% on workforce housing.

Sources of Income

The MEDOFAB division was supported by a 0.5% City sales tax that expired December 1998. The RICOED division was supported by the city's portion of a countywide 0.5% sales tax approved by voters in November 2002, renewed in 2012, and expired in 2022. The City Commission has committed the funds for economic development and property tax relief. Upon expiration of the county tax, the City of Manhattan passed a 2023 Economic Recovery and Relief Sales Tax that began January 1, 2023. The 2023 Economic Recovery and Relief Sales Tax is a 1/2 cent sales tax with 70% of proceeds dedicated to debt and infrastructure, 20% to economic development, and 10% to workforce housing.

Expenditures

Economic development monies fund business incentives, grants, loans, land and building investments to bring economic development to Manhattan. A major development initiative that has received assistance through this fund is the KSU Institute for Commercialization (KSU-IC), formerly known as the National Institute for Strategic Technology Acquisition and Commercialization (NISTAC). Another major initiative was to assist in providing funds for the National Bio and Agro-Defense Facility (NBAF), which relocated here from facilities in Plum Island, New York.

Revenues

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00 Beginning Fund Balance	8,113,132	7,087,586	2,520,442	3,925,000
6400 - MEDOFAB				
USE OF MONEY & PROPERTY				
362.01-00 Investment Interest	524	7,000	1,500	-
362.10-00 Dividend Distributions	-	9,162	-	-
	524	16,162	1,500	-
TOTAL MEDOFAB REVENUE	\$ 524	\$ 16,162	\$ 1,500	\$ -

6500 - RICOED 2002

TAXES & ASSESSMENTS				
318.10-20 Riley County Sales Tax	28,311	37,195	25,000	20,000
318.15-20 Riley County Use Tax	911	1,996	1,000	600
	29,222	39,191	26,000	20,600
USE OF MONEY & PROPERTY				
362.01-00 Investment Interest	1,852	33,291	5,000	35,000
	1,852	33,291	5,000	35,000



Economic Development Opportunity

		Revenues			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
CONTRIBUTIONS & OTHER REVENUE					
372.00-00	Contributions & Other / Misc	627,036	570,131	-	-
		627,036	570,131	-	-
TOTAL RICOED 2002 REVENUE		\$ 658,110	\$ 642,613	\$ 31,000	\$ 55,600
6600 - RICOED 2012					
TAXES & ASSESSMENTS					
318.10-20	Riley County Sales Tax	1,817,363	2,013,607	302,894	1,000,000
318.15-20	Riley County Use Tax	378,717	472,558	63,119	200,000
		2,196,080	2,486,165	366,013	1,200,000
USE OF MONEY & PROPERTY					
362.01-00	Investment Interest	3,753	42,833	200	50,000
		3,753	42,833	200	50,000
TOTAL RICOED 2012 REVENUE		\$ 2,199,833	\$ 2,528,998	\$ 366,213	\$ 1,250,000
6700 - MHKED 2023					
TAXES & ASSESSMENTS					
318.10-10	City Sales Tax*	-	-	1,375,000	2,100,000
318.15-10	City Use Tax*	-	-	250,000	320,000
		-	-	1,625,000	2,420,000
USE OF MONEY & PROPERTY					
362.01-00	Investment Interest	-	-	-	3,000
		-	-	-	3,000
CONTRIBUTIONS & OTHER REVENUE					
372.00-00	Contributions & Other / Misc	-	-	557,917	457,917
		-	-	557,917	457,917
TOTAL MHKED 2023 REVENUE		\$ -	\$ -	\$ 2,182,917	\$ 2,880,917
TOTAL REVENUE		\$10,971,600	\$10,275,360	\$ 5,102,072	\$ 8,111,517

*Note: 67% of Manhattan's 2023 Economic Development Sales Tax is related to Economic Development initiatives and 33% is related to Workforce Housing initiatives.



Economic Development Opportunity

Expenditures

2021 Actual 2022 Actual 2023 Budget 2024 Budget

6400 - MEDOFAB

CONTRACTUAL SERVICES

481.35-10	Unexpended Program Budget	-	-	136,500	-
		-	-	136,500	-

TRANSFERS

481.90-25	Transfer to Capital Project	-	-	750,000	-
		-	-	750,000	-

TOTAL MEDOFAB EXPENDITURES		\$ -	\$ -	\$ 886,500	\$ -
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6500 - RICOED 2002

CONTRACTUAL SERVICES

481.35-00	Economic Development	500,000	-	1,635,442	-
481.35-10	Unexpended Program Budget	-	-	-	705,600
481.49-05	Dues & Memberships	12,000	-	-	-
		512,000	-	1,635,442	705,600

OTHER CHARGES

481.65-25	Assessment Fee	65,305	29,170	-	-
		65,305	29,170	-	-

TRANSFERS

481.90-20	Transfer to Debt Service	-	1,310,513	31,000	-
481.90-25	Transfer to Capital Project	-	1,720,266	-	-
		-	3,030,779	31,000	-

TOTAL RICOED 2002 EXPENDITURES		\$ 577,305	\$ 3,059,949	\$ 1,666,442	\$ 705,600
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6600 - RICOED 2012

CONTRACTUAL SERVICES

481.31-00	Professional Services	-	3,000	-	-
481.35-00	Economic Development	842,617	787,089	124,125	-
481.35-10	Unexpended Program Budget	-	-	-	3,150,000
481.49-05	Professional Dues & Members	-	12,000	-	-
		842,617	802,089	124,125	3,150,000

CAPITAL OUTLAY

481.75-45	Planning Studies	59,375	-	-	-
		59,375	-	-	-

TRANSFERS

481.90-10	Transfer to General Fund	697,085	200,000	-	-
481.90-20	Transfer to Debt Service	1,176,333	4,078,500	242,088	-
481.90-25	Transfer to Cap Project	531,300	500,000	-	-
		2,404,718	4,778,500	242,088	-



Economic Development Opportunity

Expenditures				
	2021 Actual	2022 Actual	2023 Budget	2024 Budget
TOTAL RICOED 2012 EXPENDITURES	\$ 3,306,709	\$ 5,580,589	\$ 366,213	\$ 3,150,000
6700 - MHKED 2022				
CONTRACTUAL SERVICES				
481.35-00 Economic Development	-	-	686,080	1,086,080
481.35-10 Unexpended Program Budget	-	-	1,284,837	2,957,837
481.49-05 Professional Dues & Members	-	-	12,000	12,000
	-	-	1,982,917	4,055,917
TRANSFERS				
481.90-10 Transfer to General Fund	-	-	200,000	200,000
	-	-	200,000	200,000
TOTAL MHKED 2022 EXPENDITURES	\$ -	\$ -	\$ 2,182,917	\$ 4,255,917
TOTAL EXPENDITURES	\$ 3,884,014	\$ 8,640,537	\$ 5,102,072	\$ 8,111,517



Employee Benefit Contribution

City Ordinance No. 3701 establishes the Employee Benefit Contribution Fund as authorized by Kansas Statute 12-16,102. Transfers from this fund are made monthly to the State of Kansas as the City's contribution to the public employees' retirement fund.

Sources of Income

The Employee Benefit Contribution Fund is supported by property taxes, delinquent taxes, motor vehicle taxes, and sales taxes.

Expenditures

Ordinance No. 3701 permits unemployment, KPERs, social security, and workers' compensation costs to be paid from this fund. Ordinance No. 7242 permits Health Insurance Costs to be paid from this Fund.

		Revenues			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00	Beginning Fund Balance	-	351,541	-	350,000
TAXES & ASSESSMENTS					
311.10-00	Ad Valorem	2,183,306	2,207,894	2,231,000	2,017,714
311.40-00	Delinquent / Ad Valorem	31,434	35,312	25,000	30,000
311.50-00	Motor Vehicle Tax	168,712	173,801	170,212	159,907
		2,383,451	2,417,007	2,426,212	2,207,621
TRANSFERS					
391.13-00	Sales Tax Transfer	3,425,000	3,425,000	3,425,000	3,725,000
		3,425,000	3,425,000	3,425,000	3,725,000
TOTAL REVENUE		\$ 5,808,451	\$ 6,193,548	\$ 5,851,212	\$ 6,282,621

		Expenditures			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
552.28-00	Benefits-Administration Fees	550	-	1,000	1,000
570.20-00	Benefits-Health Insurance	3,187,624	3,249,748	3,331,606	3,476,297
570.21-01	FICA	815,465	910,968	880,000	950,000
570.21-02	Medicare	266,403	295,714	285,000	315,000
570.22-01	KPERS	1,168,534	1,326,140	1,331,606	1,515,324
570.23-00	Benefits-Unemployment	18,333	19,708	22,000	25,000
		5,456,910	5,802,279	5,851,212	6,282,621
TOTAL EXPENDITURES		\$ 5,456,910	\$ 5,802,279	\$ 5,851,212	\$ 6,282,621



Fire Equipment Reserve

The City has established a Fire Equipment Reserve Fund, by ordinance, under the provisions outlined by Kansas Statute 12-110b. The purpose of this fund is to purchase equipment utilized by the Fire Department. Under law this fund may not exceed two (2) mills per year. Expenditures from this fund finance fire equipment and vehicles which have been approved in the Capital Improvement Program.

Sources of Income

The Fire Equipment Reserve Fund is supported by taxes, including property taxes, motor vehicle taxes, and sales taxes, as well as investment income.

Expenditures

Along with funding Capital Improvement Program projects and equipment, the monies from this fund are used to cover other expenses related to the fire department. Large purchases such as fire trucks are financed through lease purchasing and paid from the Fire Equipment Reserve Fund. The CIP items funded from this fund include vehicles, equipment, and building expenses.

		Revenues			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00	Beginning Fund Balance	96,485	131,473	330,000	500,000
TAXES & ASSESSMENTS					
311.10-00	Ad Valorem	453,083	663,385	720,000	763,200
311.40-00	Delinquent / Ad Valorem	6,488	7,536	-	-
311.50-00	Motor Vehicle Tax	35,315	36,067	38,000	51,606
		494,886	706,988	758,000	814,806
USE OF MONEY & PROPERTY					
362.01-00	Investment Interest	47	3,917	-	-
		47	3,917	-	-
CONTRIBUTIONS AND OTHER REVENUE					
372.00-00	Miscellaneous	8,200	6,000	-	-
		8,200	6,000	-	-
TOTAL REVENUE		\$ 599,618	\$ 848,378	\$ 1,088,000	\$ 1,314,806

		Expenditures			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
CONTRACTUAL SERVICES					
423.31-00	Professional Services	-	250	-	-
		-	250	-	-
OTHER CHARGES					
423.66-00	Cash Reserves	-	-	233,832	554,251
		-	-	233,832	554,251
CAPITAL OUTLAY					
423.73-10	Operating & Maint Equip	-	35,510	34,000	-
		-	35,510	34,000	-



Fire Equipment Reserve

Expenditures

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
DEBT SERVICE					
423.85-00	Lease Purchase	-	33,029	-	-
423.85-01	Lease Purchase / Principal	412,403	385,508	670,363	654,638
423.85-02	Lease Purchase / Interest	55,743	47,878	149,805	105,917
		468,145	466,415	820,168	760,555
TOTAL EXPENDITURES		\$ 468,145	\$ 502,175	\$ 1,088,000	\$ 1,314,806

Lease Purchase Payments

423.85-00	FR002E	Replace 1990 Pumper/Ladder Truck	107,757
423.85-00	FR031E	Replace 1997 Pumper & Equipment	122,992
423.85-00	FR051E	Replace Radios	71,291
423.85-00	FR060E	Incident Command Vehicles	14,748
423.85-00	FR041E	Upgrade Station Alerting Systems	52,291
423.85-00	FR013E	Replace 1992 Haz. Mat. Op. Apparatus	114,135
423.85-00	FR048E	Replace Vehicle Unit #167 (2007 Chevy Suburban)	14,604
423.85-00	FR049E	Prime mover for boats	20,195
423.85-00	FR071E	Replace Rescue Equipment	37,242
423.85-00	FR080E	New brush truck No 2	23,764
423.85-00	FR073P	Mobile Data Terminal Project	54,500
423.85-00	FR061P	Replace existing 2013 SCBA's and masks	127,036
TOTAL LEASE PURCHASE DEBT PAYMENT			\$ 760,555



Fire Pension K. P. & F.

Kansas Statute 74-4947, et.seq., provides for the retirement of Kansas police and firemen. This law authorizes each employer to annually levy a tax which is in addition to all other taxes that a municipality is authorized to levy. City firefighters contribute 7% of their annual salary to the retirement program.

Sources of income

The Fire Pension K. P. & F. Fund is supported by property taxes, delinquent taxes, motor vehicle taxes, and sales taxes.

Expenditures

Transfers from this fund are made monthly to the State of Kansas as the City's contribution to the Public Fire Employees' Retirement Fund.

		Revenues			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00	Beginning Fund Balance	-	-	-	-
TAXES & ASSESSMENTS					
311.10-00	Ad Valorem	496,174	945,796	955,000	1,012,300
311.40-00	Delinquent / Ad Valorem	8,316	9,154	6,500	10,000
311.50-00	Motor Vehicle Tax	39,173	39,495	55,000	69,577
		543,664	994,445	1,016,500	1,091,877
TRANSFERS					
391.10-00	General Fund Transfer	154,681	-	-	-
391.13-00	Sales Tax Transfer	558,000	380,000	180,000	400,000
		712,681	380,000	180,000	400,000
TOTAL REVENUE		\$ 1,256,345	\$ 1,374,445	\$ 1,196,500	\$ 1,491,877

		Expenditures			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
424.22-02	Fire Pension - K.P & F	1,256,345	1,338,349	1,196,500	1,491,877
		1,256,345	1,338,349	1,196,500	1,491,877
TOTAL EXPENDITURES		\$ 1,256,345	\$ 1,338,349	\$ 1,196,500	\$ 1,491,877



General Improvement

The General Improvement Fund is authorized under Kansas Statutes to provide "...for the cost of general improvements or the City's share of the cost of special improvements..." Revenue for this fund is derived from a property tax that cannot exceed three (3) mills. Examples of "improvements" funded from this special revenue fund are improvements to street lights and street lighting systems, parks, playgrounds, and recreational facilities, vehicle and pedestrian bridges, overpasses, and tunnels.

Sources of Income

This fund is supported by property taxes when levied along with sales tax transfers and investment income when available.

Expenditures

The City of Manhattan's primary use of this fund focuses on the improvement of paving and other surfacing, gutters, curbs, sidewalks, and crosswalks. In many instances grants help to pay for these projects, and the city's portion is paid from this fund.

		Revenues			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00	Beginning Fund Balance	146,699	172,021	235,000	250,000
USE OF MONEY & PROPERTY					
362.01-00	Investment Interest	124	2,397	-	5,000
		124	2,397	-	5,000
TRANSFERS					
391.13-00	Sales Tax Transfer	65,000	65,000	65,000	65,000
		65,000	65,000	65,000	65,000
TOTAL REVENUE		\$ 211,823	\$ 239,418	\$ 300,000	\$ 320,000

		Expenditures			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
OTHER CHARGES					
437.33-40	Construction Projects	-	20,603	-	-
437.65-99	Other Charges / Other	-	-	200,000	220,000
		-	20,603	200,000	220,000
CAPITAL OUTLAY					
437.75-30	Land Improvements (Maint)	39,802	18,870	100,000	100,000
		39,802	18,870	100,000	100,000
TOTAL EXPENDITURES		\$ 39,802	\$ 39,473	\$ 300,000	\$ 320,000

2024 Capital Improvement Projects and Equipment

437.75-30	BR018P	Annual Sidewalk Fund		100,000
TOTAL CIP BUDGET IMPACT				\$ 100,000



Industrial Promotion

The mission of the Industrial Promotion Fund is to partner with the Chamber of Commerce to induce and secure businesses and manufacturing firms to locate to Manhattan.

Description

Kansas Statute 12-1617h authorizes incorporated cities to levy up to one mill on taxable property for the purpose of securing or retaining industries in or near the City's boundaries. To initiate this levy, the City was required to place the question on the ballot at a general or special city election. In 1986, the mill levy in this fund was established, but is not currently included in the City's aggregate tax levy limit.

Sources of Income

This fund is supported by property taxes when levied, land sales, motor vehicle taxes, and investment income when available.

Expenditures

The Industrial Promotion Fund is used to secure industrial prospects, and the City has a contract with the Chamber of Commerce for Industrial Promotion services.

Revenues

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00 Beginning Fund Balance	439,019	414,937	360,000	168,000
TAXES & ASSESSMENTS				
311.40-00 Delinquent / Ad Valorem	29	2	-	-
	29	2	-	-
USE OF MONEY & PROPERTY				
362.01-00 Investment Interest	334	3,949	1,500	8,000
363.20-00 Business Park	3,502	3,502	3,500	3,500
	3,836	7,451	5,000	11,500
CONTRIBUTIONS & OTHER REVENUE				
372.00-00 Contributions & Other / Misc	101,836	84,424	50,000	50,000
	101,836	84,424	50,000	50,000
TOTAL REVENUE	\$ 544,719	\$ 506,814	\$ 415,000	\$ 229,500

Expenditures

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
CONTRACTUAL SERVICES				
482.31-00 Professional Services	2,500	4,041	5,000	5,000
482.35-00 Programs	-	80	-	-
482.41-05 Trash Service	2,323	2,450	2,500	3,500
482.41-10 Gas & Electricity	29,125	39,702	35,000	42,000
482.41-11 Water	7,506	9,227	7,500	10,000
482.43-20 Building Maintenance	350	350	3,000	1,000
482.46-05 Telecommunications	1,813	2,809	2,500	3,000
482.49-05 Dues & Memberships	33,620	53,602	65,000	65,000
	77,236	112,262	120,501	129,500



Industrial Promotion

	Expenditures			
	101,836	84,424	50,000	50,000
OTHER CHARGES				
482.65-30 Property Tax	52,545	94,358	60,000	100,000
482.66-00 Cash Reserves	-	-	234,500	-
	52,545	94,358	294,500	100,000
TOTAL EXPENDITURES	\$ 129,782	\$ 206,620	\$ 415,001	\$ 229,500



Library

The Manhattan Public Library provides an environment in which people of our community can readily share resources that are the cultural, educational, and recreational expressions of a free and democratic society.

Description

Since 1984 the Manhattan Public Library has operated under the provision of a Charter Ordinance which increased the maximum tax levy over existing State Statutes from five (5) to six (6) mills, (one (1) mill being \$1 in taxes per \$1,000 of assessed valuation). The Library is directed by a seven (7) member Library Board whose members are chosen by the City Commission. The City remits the Library's share of property tax proceeds when such proceeds from the County are received.

Sources of Income

The Library is primarily funded through property taxes.

Goals

- Adults will have convenient and timely access to a variety of new and popular materials.
- Teens (age 12-17) will have a supportive environment that provides pleasurable reading, viewing, and listening experiences that responds to their current interest
- Children (ages 6-11) will use the library's resources to explore topics that engage their imaginations and they will find pleasure in reading, viewing, and listening.
- Preschool children (0-5) will develop a life-long love of reading.
- Residents will have a welcoming place to meet and interact with others or work independently on personal projects.
- Residents will have high-speed access to the resources and services available through the Internet.
- Residents will effectively use technology to connect to the world of electronic information and to communicate with others.

Revenues

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00 Beginning Fund Balance	1	10	-	-
TAXES & ASSESSMENTS				
311.10-00 Ad Valorem	2,537,383	2,688,638	2,743,721	2,908,344
311.40-00 Delinquent / Ad Valorem	38,911	42,704	-	-
311.50-00 Motor Vehicle Tax	203,141	201,995	151,779	193,656
	2,779,436	2,933,337	2,895,500	3,102,000
USE OF MONEY & PROPERTY				
362.01-00 Investment Interest	127	1,754	-	-
	127	1,754	-	-
TOTAL REVENUE	\$ 2,779,563	\$ 2,935,101	\$ 2,895,500	\$ 3,102,000

Expenditures

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
CONTRACTUAL SERVICES				
469.33-60 Library Appropriation	2,646,053	2,732,400	2,761,750	2,968,500
	2,646,053	2,732,400	2,761,750	2,968,500
TRANSFERS				
469.90-20 Transfer to Debt Service	133,500	133,750	133,750	133,500
	133,500	133,750	133,750	133,500
TOTAL EXPENDITURES	\$ 2,779,553	\$ 2,866,150	\$ 2,895,500	\$ 3,102,000



Library

2023 Transfers to Other Funds

469.90-20	SP1301	Manhattan Public Library Children's Expansion	133,500
TOTAL DEBT SERVICE			\$ 133,500



Library Employee Benefit Contribution

City Ordinance No. 4332 establishes the Library Employee Benefit Contribution Fund as authorized by Kansas Statute 12-16,102. Transfers from this fund are made to the Manhattan Public Library as the City's contribution to the library employees' retirement fund.

Sources of Income

The Library Employee Benefit Contribution Fund is supported by property taxes, motor vehicle taxes, and delinquent taxes.

Expenditures

The Library pays workers compensation, health insurance premiums, KPERs, social security, and unemployment costs from this fund. Ordinance No. 4332 establishes the benefits which are authorized to be paid from this fund. All but the health insurance costs are outside the City aggregate mill levy limit. (Note: The budget below only reflects the tax-supported revenue requested from this Agency.)

Revenues

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00 Beginning Fund Balance	-	624	-	-
TAXES & ASSESSMENTS				
311.10-00 Ad Valorem	641,188	616,217	647,527	686,379
311.40-00 Delinquent / Ad Valorem	9,842	10,614	-	-
311.50-00 Motor Vehicle Tax	50,926	51,046	32,473	34,421
	701,957	677,877	680,000	720,800
USE OF MONEY & PROPERTY				
362.01-00 Investment Interest	17	280	-	-
	17	280	-	-
TOTAL REVENUE	\$ 701,974	\$ 678,781	\$ 680,000	\$ 720,800

Expenditures

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
CONTRACTUAL SERVICES				
470.33-60 Library Appropriation	701,350	662,890	680,000	720,800
	701,350	662,890	680,000	720,800
TOTAL EXPENDITURES	\$ 701,350	\$ 662,890	\$ 680,000	\$ 720,800



Park Development

The Park Development Fund is authorized by City Ordinance No. 4088 and allows for an annual property tax levy for budgetary purposes. However, sales taxes are used to provide the revenue in this fund. The Park Development Fund was created to finance park development and expansion within the City.

Sources of Income

The Park Development fund is primarily supported by sales tax revenue which is transferred from the Sales Tax Fund, and investment income when available.

Expenditures

This fund is used for the projects and equipment related to park development.

		Revenues			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00	Beginning Fund Balance	49,621	49,660	660	1,500
USE OF MONEY & PROPERTY					
362.01-00	Investment Interest	39	210	-	-
		39	210	-	-
TOTAL REVENUE		\$ 49,660	\$ 49,870	\$ 660	\$ 1,500

		Expenditures			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
OTHER CHARGES					
472.66-00	Cash Reserves	-	-	660	-
472.90-15	Transfer to Spec Revenue	-	49,000	-	1,500
		-	49,000	660	1,500
TOTAL EXPENDITURES		\$ -	\$ 49,000	\$ 660	\$ 1,500



Recreation and Trails Fund

On November 7, 2017, Manhattan voters approved a special ten-year, one-fourth sales tax (.25) that will be dedicated for identified indoor and outdoor recreation and trail improvements.

Sources of Income

Revenue available for the Recreation and Trails fund comes from a voter approved, quarter-cent sales tax on goods and services sold across in Manhattan. Currently, it is estimated that this sales tax will generate about \$3,000,000 annually or over \$30,000,000 before this sales tax 'sunset' in ten years. Any investment income derived from available cash balances will also be credited to this fund.

Expenditures

Expenditures associated with the recreation and trails fund will follow a ten-year plan intended to improve recreation trails across the community, construct two indoor recreation facilities adjacent to USD 383 middle schools, and the renovation of ball fields and tennis courts within CiCo Park.

Revenues

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00 Beginning Fund Balance	7,986,199	6,664,569	5,000,000	3,500,000
TAXES				
318.10-10 Sales Tax	3,140,190	3,286,616	3,000,000	3,300,000
318.15-10 Use Tax	503,342	572,102	450,000	585,000
	3,643,532	3,858,718	3,450,000	3,885,000
TOTAL REVENUES	\$11,629,731	\$10,523,287	\$ 8,450,000	\$ 7,385,000

Expenditures

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
CONTRACTUAL SERVICES				
461.42-10 Ground Maintenance	-	6,129	-	6,000
461.43-25 Equipment Maintenance	-	5,072	-	3,000
461.44-10 Equipment & Vehicle Rent	-	6,967	-	7,000
	-	18,168	-	16,000
COMMODITIES				
461.54-00 Operating Supplies	-	8,308	-	9,000
461.54-05 Agricultural Supplies	-	390	-	500
461.54-10 Chemicals	-	3,902	-	4,000
461.56-05 Building Materials	-	4,020	-	6,000
461.56-15 Maintenance Supplies	-	2,994	-	4,000
	-	19,614	-	23,500
OTHER CHARGES				
461.66-00 Cash Reserves	-	-	-	678,823
	-	-	-	678,823



Recreation and Trails Fund

Expenditures					
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
TRANSFERS					
461.90-25	Transfer to Capital Project	4,965,162	5,021,194	8,450,000	6,666,677
		4,965,162	5,021,194	8,450,000	6,666,677
TOTAL EXPENDITURES		\$ 4,965,162	\$ 5,058,976	\$ 8,450,000	\$ 7,385,000

2024 Transfers to Capital Projects				
472.90-25	SP1802	Middle School Improvements		4,924,000
472.90-25	CP278P	CiCo Park		1,500,000
472.90-25	SW076P	Levee Ramp		81,677
472.90-25	PD2003	Hayes Drive Trail		95,000
472.90-25	CP409P	Animal Shelter Trailhead		16,000
472.90-25	CP374P	Warner Park: Ravine Bridge		50,000
TOTAL TRANSFERS BUDGET IMPACT				\$ 6,666,677



Sales Tax Fund

In August of 1982, Manhattan City voters approved a ½ cent increase to the existing city ½ cent sales tax. With the proceeds from this tax, the Manhattan City Commission pledged by City Ordinance No. 3965 to create a Sales Tax Transfer Fund which would be expressly used to reduce the property tax requirements of other tax levied funds.

Sources of Income

The Sales Tax Fund receives one-half the total City sales tax revenue received from the State. The other half is deposited in the General Fund.

Sales Tax History

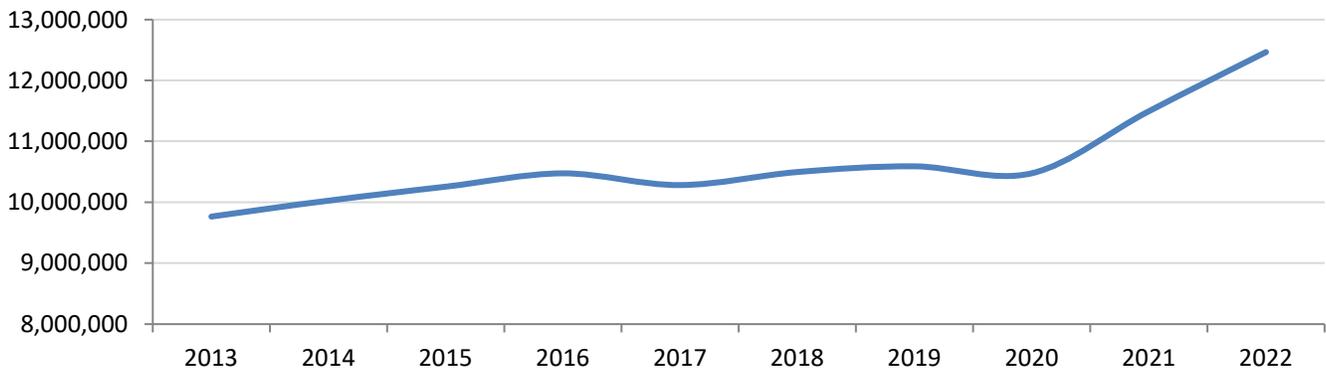
Sales tax is inherently unpredictable, however Manhattan has experienced a fairly stable sales tax base. This in part can be attributed to the steady growth within the City over the past several years. The graph below depicts the sales tax history of the City's one cent.

Expenditures

Sales tax monies credited to this fund are transferred, up to the budgeted amount, to the following funds in 2018:

- Employee Benefit Fund
- Fire Pension K. P. & F.
- General Improvement Fund
- Park Development Fund

City Sales Tax History



Revenues

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00 Beginning Fund Balance	59,096	194,741	-	850,000
OTHER LOCAL TAXES				
318.10-10 City Sales Tax	5,729,595	6,234,645	5,300,000	6,200,000
318.15-10 City Use Tax	876,050	1,114,112	600,000	1,200,000
	6,605,645	7,348,757	5,900,000	7,400,000
TOTAL REVENUE	\$ 6,664,740	\$ 7,543,498	\$ 5,900,000	\$ 8,250,000

Expenditures

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
TRANSFERS				
561.90-10 Transfer to General Fund	2,422,000	2,850,000	2,230,000	3,210,000
561.90-15 Transfer to Special Revenue	4,048,000	3,870,000	3,670,000	4,190,000
	6,470,000	6,720,000	5,900,000	7,400,000



Sales Tax Fund

Expenditures					
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
OTHER					
561.66-00	Cash Reserves	-	-	-	850,000
		-	-	-	850,000
TOTAL EXPENDITURES		\$ 6,470,000	\$ 6,720,000	\$ 5,900,000	\$ 8,250,000



Special Alcohol Programs

This fund was created to provide for and assist in programs and services in the City which seek to abate the incidence and prevalence of alcohol and drug abuse.

Description

The Special Alcohol Programs Fund deals with the education, prevention, treatment, and intervention of alcohol and drug abuse. The City contracts with various agencies to perform statutory services. The Community Support Funds Advisory Board makes annual recommendations to the City Commission on how to distribute and grant the funds to agencies and organizations providing social services in the City, as well as recommending grants for use of special alcohol funds to agencies and organizations.

Sources of Income

The Special Alcohol Programs Fund is supported by the 10% state liquor surcharge on all alcoholic beverages. This tax is imposed by the State of Kansas for the privilege of selling alcoholic beverages. Revenue for this fund was authorized by the Kansas Legislature in 1979. The 10% liquor tax is collected from establishments within the City and is distributed quarterly by the State Treasurer. Revenue in this fund represents one third of the total tax distribution. Equal shares are also distributed to the General Fund and the Special Parks and Recreation Fund as mandated by State statute.

Revenues

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00 Beginning Fund Balance	3,282	-	-	200,000
TAXES & ASSESSMENTS				
311.80-00 Special Liquor Tax	435,728	561,453	482,196	515,500
	435,728	561,453	482,196	515,500
USE OF MONEY & PROPERTY				
362.01-00 Investment Interest	1	94	-	-
	1	94	-	-
CONTRIBUTIONS & OTHER REVENUE				
372.00-00 Contributions & Other/Misc	5,571	11,484	-	-
	5,571	11,484	-	-
TOTAL REVENUE	\$ 444,582	\$ 573,031	\$ 482,196	\$ 715,500

Expenditures

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
GRANTS				
413.61-05 Special Alcohol Distribution	444,582	466,010	482,196	515,500
	444,582	466,010	482,196	515,500
OTHER CHARGES				
413.66-00 Cash Reserves	-	-	-	200,000
	-	-	-	200,000
TOTAL EXPENDITURES	\$ 444,582	\$ 466,010	\$ 482,196	\$ 715,500



Special Alcohol Programs

Special Alcohol Funding History	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Be Able	-	10,000	15,000	
Big Brothers/Big Sisters	15,093	16,000	16,000	
Boys and Girls Club	16,980	17,100	17,100	
Friends of Recovery	4,717	-	5,000	
KSU - Alcohol & Other Drug Education Service	16,980	17,100	17,100	
Manhattan Emergency Shelter	16,980	18,000	18,000	
Midwest Education Center (Wonder Wkshp)	-	13,110	13,110	
Pawnee Mental Health	80,181	82,750	78,436	
Riley County Community Corrections-Juvenile	5,905	6,300	4,300	
Riley County Community Corrections-Adult	23,620	25,000	27,500	
Riley County Court Services - Probation	2,830	3,000	3,000	
Sunflower CASA	34,902	35,150	35,150	
The Restoration Center	18,866	10,000	20,000	
Thrive! Manhattan	9,433	10,000	10,000	
UFM Learning Center	18,866	20,000	20,000	
Unified School District #383	179,229	182,500	182,500	
TOTAL FUNDING HISTORY	\$ 444,582	\$ 466,010	\$ 482,196	\$ 715,500

Individual amounts will be determined through a separate process after the budget process.



Special Parks and Recreation Fund

The mission of the Manhattan Parks and Recreation Department is to establish, preserve, and manage public parks, greenways, and recreation facilities and to create recreational, cultural, educational, and leisure opportunities to benefit and enhance the quality of life in this community.

Sources of Income

Revenue for this fund was authorized by the Kansas Legislature in 1979. The revenue comes from a 10% liquor surcharge on all alcoholic beverages. 70% of the special alcohol liquor tax is then distributed back to the cities quarterly by the State Treasurer. Revenues received must be divided equally among the General Operating Fund, the Special Parks and Recreation Fund, and the Special Alcohol Programs Fund.

Expenditures

The state legislature authorizing this fund limits expenditures to the purchase, establishment, maintenance, or expansion of park and recreational services, programs, and facilities.

Revenues

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00 Beginning Fund Balance	735,561	620,350	400,000	500,000
TAXES & ASSESSMENTS				
311.80-00 Special Liquor Tax	435,728	561,453	490,000	565,000
	435,728	561,453	490,000	565,000
USE OF MONEY & PROPERTY				
362.01-00 Investment Interest	512	7,875	1,000	8,000
	512	7,875	1,000	8,000
CONTRIBUTIONS & OTHER REVENUE				
372.00-00 Miscellaneous	7,312	999	-	-
376.00-00 Donations	50	1,030	-	-
379.00-00 Cancel Prior Year Encumbranc	1,550	-	-	-
	8,912	2,029	-	-
TRANSFERS				
391.17-00 Transfer from Special Revenue	-	49,000	-	-
391.21-00 Transfer from Capital Project	39,566	1,533	-	-
	39,566	50,533	-	-
TOTAL REVENUE	\$ 1,220,280	\$ 1,242,240	\$ 891,000	\$ 1,073,000

Expenditures

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
CONTRACTUAL SERVICES				
473.31-00 Professional Services	30,000	10,000	14,500	14,500
473.47-05 Legal Publications	-	-	175	100
	30,000	10,000	14,675	14,600



Special Parks and Recreation Fund

Expenditures

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
OTHER CHARGES					
473.66-00	Cash Reserves	-	-	179,902	493,565
		-	-	179,902	493,565
CAPITAL OUTLAY					
473.71-25	Building Improvements	-	-	25,000	-
473.75-25	Buildings (Maint)	2,054	-	11,231	-
473.75-30	Land Improvements (Maint)	16,860	-	10,000	10,000
473.75-35	Machinery & Equipment	16,392	5,308	20,000	20,000
473.75-45	Planning Studies	-	-	150,000	-
		35,306	5,308	216,231	30,000
DEBT SERVICE					
473.85-01	Lease Purchase/Principal	73,852	76,464	78,938	81,583
473.85-02	Lease Purchase/Interest	10,464	7,852	5,378	2,733
		84,316	84,316	84,316	84,316
TRANSFERS					
473.90-10	Transfer to General Fund	260,000	260,000	260,000	260,000
473.90-25	Transfer to Capital Project	190,309	164,212	135,876	190,519
		450,309	424,212	395,876	450,519
TOTAL EXPENDITURES		\$ 599,930	\$ 523,836	\$ 891,000	\$ 1,073,000

2024 Capital Improvement Projects and Equipment

473.90-25	RCO63P	City Hall: Customer Service Counter Renovation	25,000
TOTAL CIP BUDGET IMPACT			\$ 25,000

Lease Purchase Payments

473.85-00	Peace Memorial	84,316
TOTAL LEASE PURCHASE IMPACT		\$ 84,316

Transfers to Other Funds

473.90-10	Flint Hills Discovery Center	260,000
TOTAL TRANSFER TO GENERAL FUND		\$ 260,000

Transfers to Capital Projects

473.90-25	CP294P	Roger Schultz Park Playground Improvements	62,000
473.90-25	CP310P	Southwest Park Improvement Project (Demo of VMI)	40,000
473.90-25	PR2105	Stonehaven Park: Development	12,239
473.90-25	PR2008	City Park Playground	51,280
473.90-25	RCO63P	City Hall: Customer Service Counter Renovation	25,000
TOTAL TRANSFER TO CAPITAL PROJECT			\$ 190,519



Special Street and Highway

This fund was established through Kansas Legislation K.S.A 12-1,119 with funding established through K.S.A. 68-416 and 79-3425c. All cities in Kansas receive directly from the State Treasurer highway aid payments distributed on a per capita basis. These funds are generated from the state gasoline tax and are distributed quarterly. This fund also receives highway money given to the County by the State. The Special Street and Highway Fund is used for construction, reconstruction, repair, and maintenance of the City's streets in compliance with the State statute that reads "Moneys in such fund shall be used solely for street and highway purposes."

Sources of Income

The Special Street and Highway Fund is supported by state gasoline tax disbursements and highway money given to the County by the State. Investment income is also a source of funding when available.

Expenditures

This fund primarily pays for projects and equipment that construct, maintain, and repair the City's streets. At times, some projects require debt financing. Debt payments are paid from the Bond & Interest Fund and transfers are made from the Special Street & Highway Fund to cover the payments.

		Revenues			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00	Beginning Fund Balance	2,236,660	2,552,599	1,400,000	1,700,000
FROM OTHER AGENCIES					
331.10-10	Highway Maintenance	55,302	55,340	45,000	50,000
331.10-50	Gasoline Tax Refund	1,719,658	1,641,576	1,500,000	1,600,000
332.02-00	Grants/State	-	466,817	-	-
		1,774,960	2,163,733	1,545,000	1,650,000
USE OF MONEY & PROPERTY					
362.01-00	Investment Interest	2,122	33,121	2,000	50,000
		2,122	33,121	2,000	50,000
CONTRIBUTIONS & OTHER REVENUE					
372.00-00	Contributions & Other/Misc	10,000	15,664	10,000	10,000
379.00-00	Cancel PY Encumbrance	889	260	-	-
		10,889	15,924	10,000	10,000
TOTAL REVENUE		\$ 4,024,630	\$ 4,765,377	\$ 2,957,000	\$ 3,410,000

		Expenditures			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
436.12-01	Exempt-Full Time	52,058	55,373	75,000	66,000
436.18-15	Other Pay / Phone Allow	520	520	520	-
436.18-16	Other Pay / Clothes Allow	473	473	600	600
436.20-00	Benefits-Health Insurance	16,135	16,158	22,000	22,000
436.24-00	Benefits-Group Life	27	27	100	50
		69,214	72,551	98,220	88,650
CONTRACTUAL SERVICES					
436.31-00	Professional Services	-	-	5,000	5,000
436.31-05	Engineering Fees	9,938	304,497	5,000	5,000



Special Street and Highway

Expenditures

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
CONTRACTUAL SERVICES (Cont.)					
436.32-25	File Fees / Registration	18	74	100	100
436.33-47	IT Charges	-	-	-	5,796
436.34-15	Street Repairs & Rehab	-	-	20,000	20,000
436.47-05	Legal Publications	167	104	1,000	1,000
		10,123	304,675	31,100	36,896
COMMODITIES					
436.54-15	Snow & Ice Control-Salt	14,040	220,766	20,000	20,000
436.54-16	Snow & Ice Control-Deicer	-	20,076	10,000	10,000
436.55-05	Road Material-Asphalt	-	38,433	25,000	30,000
436.55-06	Road Material-Concrete	-	172,260	85,000	85,000
436.55-07	Road Material-Other	-	82,315	50,000	50,000
436.55-10	Traffic Paint & Beads	-	23,143	-	10,000
		14,040	556,993	190,000	205,000
COMMODITIES-CIP					
436.79-10	Operating Equip (Inv)	69,067	-	-	-
		69,067	-	-	-
CAPITAL OUTLAY					
436.71-00	Buildings & Additions	16,079	24,690	-	-
436.72-05	Infrastructure	-	-	-	26,250
436.74-00	Motor Vehicles	19,093	-	-	-
436.75-05	Infrastructure (Maint)	877,495	9,076	2,297,321	1,871,808
436.75-45	Planning Studies	(964)	-	-	150,000
		911,702	33,766	2,297,321	2,048,058
DEBT SERVICE					
436.85-00	Lease Purchase	41,556	-	-	-
436.85-01	Lease Purchase / Principal	50,573	50,068	51,104	52,162
436.85-02	Lease Purchase / Interest	4,367	4,276	3,240	2,182
		96,496	54,344	54,344	54,344
TRANSFERS					
436.90-20	Transfer to Debt Service	192,413	198,085	198,465	260,403
436.90-25	Transfer to Capital Project	108,976	473,213	87,550	716,649
		301,389	671,298	286,015	977,052
TOTAL EXPENDITURES		\$ 1,472,031	\$ 1,693,627	\$ 2,957,000	\$ 3,410,000

2024 Lease Purchase Payments					
436.85-00	ST052E	Replace 2009 Dump Truck, Unit #30 (4 out of 5 Payments)			40,415
436.85-00	ST053E	Replace 2007 One Ton Truck, Unit #23 (4 out of 5 Payments)			13,928
TOTAL LEASE PURCHASE IMPACT					\$ 54,344



Special Street and Highway

2024 Transfer to Other Funds

436.90-20	SP1607	Joint Maintenance Facility (1 of 10 Payments)	66,700
436.90-20	ST1103	Bluemont Avenue Corridor (10 out of 10 Payments)	41,200
436.90-20	ST1214	K-18 & K-113 Geometric Imprvmt (3 out of 10 Pymnts)	152,503
436.90-25	ST1814	Cclip (Klink) Resurfacing Programs (4 out of 4 Payments)	85,319
436.90-25	ST2102	Kimball/K-113 to Candlewood (3 out of 4 Payments)	306,830
436.90-25	ST2202	Fremont - 12th to 14th (1 out of 4 Payments)	324,500
TOTAL TRANSFERS			\$ 977,052



Special Sunset Zoo

On January 3, 1989 the City Commission approved Ordinance No. 4558 creating the Special Sunset Zoo Fund. On September 14, 2021 the City Commission approved a resolution setting zoo admission fees. The current fees are \$6.00 for adults, \$4.00 for children and those under two are free. Friends of Sunset Zoo (FOSZ) members pay a membership fee, and are also welcome to free admission. Membership fees are not collected by the city, but rather the Friends of Sunset Zoo. Those fees are then used to support programs and activities for the Zoo.

Sources of Income

Zoo admission fees, gift shop sales, concession sales, zoo education revenue, and donations support this fund. Investment income is also a source of revenue when available.

Expenditures

Expenditures from this fund include transfers to the Bond & Interest Fund for bond payments for zoo improvements, operation of the admissions gate, capital project expenditures, and part-time staff to operate the admissions gate, zoo education programs, and gift shop.

		Revenues			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00	Beginning Fund Balance	24,998	394,508	300,000	300,000
GRANTS					
332.00-00	Intergovernmental	-	8,000	-	-
332.01-00	Federal	274,727	72,000	-	-
		274,727	80,000	-	-
SERVICES & SALES					
342.30-10	Admission Fees	144,575	164,516	175,000	177,000
342.30-20	Concession Stands	8,099	63,701	43,500	64,500
342.30-30	Gift Shop	102,805	155,322	105,000	155,500
342.30-40	Zoo Education	68,840	109,157	95,000	110,250
347.38-72	Guest Experiences	267	1,015	1,000	1,000
347.74-00	Facility Rentals	23,885	34,020	35,000	36,500
		348,471	527,731	454,500	544,750
USE OF MONEY & PROPERTY					
362.01-00	Investment Interest	107	4,628	500	1,000
		107	4,628	500	1,000
CONTRIBUTIONS & OTHER REVENUES					
372.00-00	Miscellaneous	19	-	500	46,905
376.00-00	Donations	11,590	12,312	25,000	15,000
		11,609	12,312	25,500	61,905
TRANSFERS					
391.17-00	Tsfr from Special Revenue	7,107	169	-	-
		7,107	169	-	-
TOTAL SUNSET ZOO REVENUE		\$ 667,019	\$ 1,019,348	\$ 780,500	\$ 907,655



Special Sunset Zoo

Expenditures

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
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PERSONNEL SERVICES

466.12-01	Exempt-Full Time	41,409	54,964	66,000	76,000
466.13-01	Non-Exempt-Full Time	422	47,481	91,000	153,000
466.13-02	Non-Exempt-Part Time	38,032	48,778	116,000	125,000
466.15-00	Salaries-Temporary	78,591	132,011	95,000	145,000
466.18-11	Separation Pay	-	-	2,000	2,000
466.18-16	Clothing Allow	356	-	500	500
466.20-00	Benefits-Health Insurance	23,696	37,403	35,000	45,000
466.24-00	Benefits-Group Life	18	41	100	100
		182,525	320,678	405,600	546,600

CONTRACTUAL SERVICES

466.31-00	Professional Services	-	71,227	10,000	20,000
466.33-47	IT Charges	-	-	4,147	22,241
466.39-02	Miscellaneous Programs	86	37	250	100
466.39-35	Day Camp	215	3,517	3,000	3,000
466.39-36	Summer Camps	4,759	18,376	7,000	7,500
466.39-65	Concessions - Contracted	220	-	-	-
466.39-70	Overnight Programs	151	212	300	300
466.39-71	Discovery Programs	-	-	100	100
466.39-72	Education Events	199	97	250	500
466.39-73	Birthday Parties	271	3,550	2,000	3,500
466.39-74	Volunteers	662	2,168	750	1,000
466.39-75	Early Childhood Programs	95	-	100	100
466.39-80	Interactive Dist Learning	-	-	250	250
466.43-20	Building Maintenance	-	-	-	2,000
466.43-40	Parking / Walkways / Signs	-	-	750	1,500
466.47-20	Marketing / PR	956	8,114	6,000	6,000
466.48-10	Printing / Binding	-	2,525	1,000	2,700
466.49-05	Dues & Memberships	-	11,000	4,000	11,000
		7,614	120,823	39,897	81,791

COMMODITIES

466.51-10	Office Supplies	-	96	-	-
466.52-15	Subscriptions	-	-	250	250
466.53-05	Uniforms	611	1,317	1,500	1,500
466.54-00	Operating Supplies	9,516	24,124	15,000	17,500
466.54-05	Agricultural Supplies	275	1,520	500	500
466.54-26	Ed Program Supplies	-	2,206	250	2,000
466.54-70	Sign Materials	-	482	500	750
466.56-05	Building Materials	-	24,937	-	10,000
466.56-10	Janitorial Supplies	1,079	1,227	-	-
466.56-15	Maintenance Supplies	-	-	2,000	2,000
466.59-05	Concession Beverages	505	9,018	7,000	10,000
466.59-10	Concession Food	464	36,844	19,000	40,000



Special Sunset Zoo

		Expenditures			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
COMMODITIES (Cont.)					
466.59-15	Concession Resale Items	41,724	81,356	50,000	51,500
		54,174	183,127	96,000	136,000
COMMODITIES CIP					
466.79-10	Operating Equipment (Inv)	-	10,837	-	5,000
		-	10,837	-	5,000
OTHER CHARGES					
466.66-00	Cash Reserves	-	-	239,003	123,264
		-	-	239,003	123,264
CAPITAL OUTLAY					
466.73-10	Operating & Maint Equip	-	8,176	-	15,000
466.75-05	Infrastructure (Maint)	-	22,751	-	-
		-	30,927	-	15,000
TRANSFERS					
466.90-15	Transfer to Special Rev	1,699	2,125	-	-
466.90-20	Transfer to Debt Service	26,500	25,750	-	-
466.90-25	Transfer to Cap Project	-	4,341	-	-
		28,199	32,216	-	-
TOTAL EXPENDITURES		\$ 272,512	\$ 698,608	\$ 780,500	\$ 907,655



Tourism and Convention Promotion

The mission of the Manhattan Convention and Visitors Bureau is to provide citizens of Manhattan and non-resident guests with reliable services and information about opportunities available in Manhattan.

Description

The City of Manhattan established a Tourism and Convention Promotion Fund in 1978 under the provisions of Kansas Statute 12-1696. In 2009, the City passed Charter Ordinance 46 authorizing the levy of a transient guest tax. Currently, a 7.5% transient guest tax is levied on all hotel and motel rooms within Manhattan City limits (Ord. 7310) The State Treasurer collects the revenue and remits the City's portion on a quarterly basis. The City has entered into a contract with the Manhattan Chamber of Commerce for those services related to the promotion of tourism within the City. In addition, a Convention and Visitors Bureau Steering Committee has been formed with one City Commissioner appointed, and other representatives from the hotel industry, local attractions, and retail businesses to review programs and expenditures from the Transient Guest Tax revenue.

Sources of Income

The Tourism and Convention Promotion Fund is supported by the seven percent (7.5%) transient guest tax.

Expenditures

Monies received fund the Chamber of Commerce for Tourism and Convention purposes, a portion for the Anneberg Park payment which is transferred to the Bond & Interest Fund, a portion transferred to the General Fund, and 0.5% of the tax is reserved for the Conference Center Expansion project.

Revenues

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00 Beginning Fund Balance	157,928	-	-	1,200,000
TAXES & ASSESSMENTS				
318.50-00 Transient Guest Tax	1,458,900	2,375,652	2,166,238	2,600,000
	1,458,900	2,375,652	2,166,238	2,600,000
TOTAL REVENUE	\$ 1,616,828	\$ 2,375,652	\$ 2,166,238	\$ 3,800,000

Expenditures

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
CONTRACTUAL SERVICES				
450.33-55 Chamber of Commerce	996,034	1,104,832	1,299,743	1,382,820
450.35-00 Programs	93,350	186,700	201,700	201,700
450.35-10 Unexpended Program Budget	-	-	34,461	1,533,396
	93,350	186,700	236,161	1,735,096
OTHER CHARGES				
450.65-99 Other Charges	90,000	90,000	90,000	-
	90,000	90,000	90,000	-



Tourism and Convention Promotion

Expenditures

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
TRANSFERS					
450.90-10	Transfer to General Fund	-	-	100,000	150,000
450.90-20	Transfer to Debt Service	315,834	218,334	315,334	317,084
450.90-25	Transfer to Capital Project	121,610	200,000	125,000	215,000
		437,444	418,334	540,334	682,084
TOTAL EXPENDITURES		\$ 620,794	\$ 695,034	\$ 866,495	\$ 2,417,180

2024 Transfer to Other Funds

450.90-20	Conference Center				93,334
450.90-20	Anneberg Park				223,750
450.90-25	Conference Center Expansion				215,000
TOTAL TRANSFERS					\$ 532,084



Riley County Police Department

In 2000, a new fund called the Riley County Police Department Fund was created. By State Law, K.S.A. 19-4443, the City is required to levy a tax at a mill rate sufficient to fund 80% of the Riley County Police Department budget.

Sources of Income

This fund is supported from ad valorem property taxes, motor vehicle taxes, and delinquent property taxes. Payment is made to the Riley County Police Department on a monthly basis (1/12 of the annual budget). The budget below only reflects the tax-supported revenue requested by this Agency.

Expenditures

Expenditures from this fund are related to the City's portion of the Riley County Police Department budget. Prior to 2000, expenditures to the Riley County Police Department came from the General Fund.

		Revenues			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00	Beginning Fund Balance	9,802	-	-	-
TAXES & ASSESSMENTS					
311.10-00	Ad Valorem	15,875,992	16,866,830	18,734,125	19,858,173
311.40-00	Delinquent / Ad Valorem	245,575	268,204	-	143,427
311.50-00	Motor Vehicle Tax	1,265,858	1,260,297	1,265,939	1,342,767
		17,387,424	18,395,331	20,000,064	21,344,367
FINES					
352.11.00	Court Costs / Crime Stopper	2,926	3,114	-	-
		2,926	3,114	-	-
TRANSFERS					
391.10-00	Transfer from General Fund	166,830	-	-	-
		166,830	-	-	-
TOTAL REVENUE		\$17,566,982	\$18,398,445	\$20,000,064	\$21,344,367

		Expenditures			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
CONTRACTUAL SERVICES					
426.33-05	Consolidated Law	17,566,982	18,388,698	20,000,064	21,344,367
		17,566,982	18,388,698	20,000,064	21,344,367
TOTAL EXPENDITURES		\$17,566,982	\$18,388,698	\$20,000,064	\$21,344,367



Capital Improvement Reserve Fund

The Capital Improvement Reserve Fund was created in 2006 by Ordinance No. 6526 approved by the City Commission. This fund is a true reserve fund authorized by Kansas statutes (KSA 12-1,118) and is exempt from all provisions of Kansas budgeting laws. In an effort to remain transparent throughout the public budgeting process, the Capital Improvement Reserve Fund was included as part of the Special Revenue Funds within the City's annual published budget.

Sources of Income

Revenue may be credited to this fund from any source including budgeted transfers from other funds, investment income, or reimbursements from bond proceeds, special assessments, state or federal aid. Again, as part of the City's effort to promote transparency, the transfer of new revenues into this fund shall be made with the approval of the City Commission.

Expenditures

Monies expended from this fund are for projects approved through the Capital Improvement Program, which can include the repair, restoration and rehabilitation of existing public facilities, or for engineering and other public improvement plans or studies. In accordance with the City's adopted purchasing policy, any expenditure over \$50,000 from the capital improvements reserve fund will be approved by the City Commission.

Revenues				
	2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00 Beginning Fund Balance	35,374	35,402	35,700	40,000
USE OF MONEY & PROPERTY				
362.01-00 Investment Interest	28	399	-	-
	28	399	-	-
TRANSFERS				
391.10-00 Transfer from General Fund	-	-	500,000	1,250,000
	-	-	500,000	1,250,000
TOTAL REVENUES	\$ 35,402	\$ 35,801	\$ 535,700	\$ 1,290,000

Expenditures				
	2021 Actual	2022 Actual	2023 Budget	2024 Budget
TRANSFERS				
503.90-25 Transfer to Capital Project	-	-	535,700	1,290,000
	-	-	535,700	1,290,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 535,700	\$ 1,290,000

For additional information please see Capital Improvement Program details



Downtown Redevelopment TIF

The Downtown Redevelopment Tax Increment Financing (TIF) District was created in November 2005 in accordance with Kansas law and is divided into two discrete areas - the North Project Area and the South Project Area. The North Project Area is described as a parcel generally bounded by Bluemont Street on the North, Tuttle Creek Boulevard on the East, Leavenworth Street on the South and 4th Street on the West (excluding a tract at the Southeast corner of the intersection of Bluemont Street and 4th Street). The South Project Area is bounded by Pierre Street on the North, Fort Riley Boulevard on the East and South (excluding a tract West of the intersection of Pierre Street and Fort Riley Boulevard) and 4th Street on the West. The purpose of this District is to allow for the development of both private and public facilities designed to stimulate the overall economy of the City's downtown retail trade center.

Sources of Income

Revenue available for debt service from the North District consists of incremental property taxes, City sales tax, compensating use tax, and the City's portion of the County's sales tax. Revenue available from the South District consists of incremental property taxes.

Project Status

The North Redevelopment Area is completely finished. Revenues continue to keep pace with projections, and bonds are expected to retire as scheduled, if not sooner.

Expenditures

The Senior Lien Tax Increment Financing (TIF) bonds were issued at a principal amount of \$21,220,000 in November 2009. This series of bonds was issued to retire the previously outstanding TIF bonds related to the financing of land acquisition and site preparation of the North Redevelopment District and will also be used to construct a public plaza area consisting of several small public parks in the North District. These bonds do not constitute a debt or liability of the City nor any pledge of the full faith and credit of the City.

	Revenues			
	2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00 Beginning Fund Balance	332,332	105,693	100,000	50,000
OTHER LOCAL TAXES				
311.20-00 Ad Valorem	2,030,708	1,736,571	2,200,000	2,000,000
318.10-10 City Sales tax	687,665	691,514	650,000	700,000
318.10-20 Riley County Sales tax	209,854	214,851	210,000	210,000
318.15-10 City Use Tax	13,460	14,421	15,000	15,000
318.15-20 Riley County Use Tax	4,106	4,468	5,000	5,000
	2,945,792	2,661,825	3,080,000	2,930,000
CONTRIBUTIONS AND OTHER REVENUE				
372.00-00 Miscellaneous	18	-	-	-
	18	-	-	-
TOTAL REVENUE	\$ 3,278,142	\$ 2,767,518	\$ 3,180,000	\$ 2,980,000

	Expenditures			
	2021 Actual	2022 Actual	2023 Budget	2024 Budget
OTHER CHARGES				
510.65-99 Other Charges	3,172,449	2,686,813	3,180,000	2,980,000



Downtown Redevelopment TIF

Expenditures				
	2021 Actual	2022 Actual	2023 Budget	2024 Budget
	-	3,172,449	2,686,813	3,180,000
TOTAL EXPENDITURES	\$ 3,172,449	\$ 2,686,813	\$ 3,180,000	\$ 2,980,000



Special Street Maintenance Fund

On November 8, 2016, Manhattan voters approved a special ten-year, two-tenths sales tax (.20) that will be dedicated for street maintenance across the community. The Public Works Department will design a ten-year plan reflecting how these maintenance funds will be spent on an annual basis for street projects. Increased revenue from this sales tax or construction cost savings that are not expended during the calendar year will become part of the following year's beginning fund balance within the Special Street Maintenance Fund budget.

Sources of Income

Revenue available for the Special Street Maintenance Fund comes from a voter approved, two-tenths, sales tax on goods and services sold across the Manhattan community. Currently, it is estimated that this sales tax will generate about \$2,000,000 annually or over \$20,000,000 before this sales tax 'sunsets' in ten years. Any investment income derived from available cash balances will also be credited to this fund.

Expenditures

Expenditures associated with the Special Street Maintenance Fund will follow a ten-year plan intended to improve streets and roadways across the community. While some of these funds will be used for City street projects by Public Works street crews, other funds will pay for larger street projects that will be bid-out to local and regional construction companies.

		Revenues			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00	Beginning Fund Balance	936,061	2,381,582	1,200,000	3,500,000
TAXES					
318.10-10	Street Sales Tax	2,474,952	2,583,228	2,220,000	2,500,000
318.15-10	Street Use Tax	401,585	454,910	400,000	450,000
		2,876,537	3,038,138	2,620,000	2,950,000
CONTRIBUTIONS & OTHER REVENUE					
372.00-00	Miscellaneous	-	4,284	-	-
379.00-00	Cancel PY Encumbrance	98,633	12,410	-	-
		98,633	16,694	-	-
TRANSFERS					
391.21-00	Tsfr From Capital Project	123	16,977	-	-
		123	16,977	-	-
TOTAL REVENUES		\$ 3,911,354	\$ 5,453,391	\$ 3,820,000	\$ 6,450,000

		Expenditures			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
CAPITAL OUTLAY					
438.31-05	Engineering Fees	2,923	1,072	-	2,500
438.32-25	File Fees/Registration	73	18	150	150
438.47-05	Legal Publications	391	155	250	250



Special Street Maintenance Fund

Expenditures

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
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CAPITAL OUTLAY (Cont.)

438.70-05	Land Improvements	2,246	-	-	-
438.75-05	Infrastructure (Maintenance)	1,318,457	2,804,210	3,819,600	6,413,350
		1,324,089	2,805,455	3,820,000	6,416,250

TRANSFERS

438.90-20	Transfer to Debt	-	-	-	33,750
438.90-25	Transfer to Capital Project	205,683	422	-	-
		205,683	422	-	33,750

TOTAL EXPENDITURES		\$ 1,529,772	\$ 2,805,877	\$ 3,820,000	\$ 6,450,000
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Risk Management Reserve Fund

On May 15, 2018, the Manhattan City Commission approved City Resolution 051518-C, establishing a Risk Management Reserve Fund. This Fund will be used to pay for costs associated with property and liability claims in the future that are not covered by insurance or for deductibles that may exist. Reserves will annually come from residual budgeted funds that are not needed to meet annual expenses associated with property and liability claims. With the recommendation of the City Manager, additional revenue may be transferred to this Fund with the approval of the City Commission.

Sources of Income

Revenue available for the risk management reserve fund will come from annual budgeted funds that are not needed to pay expenses associated with property and liability claims. Investment income derived from available cash balances will also be credited to this fund.

Expenditures

Expenditures associated with the Risk Management Reserve Fund can only be made from insurance deductibles and claims that are not covered by property or liability insurance. As reserves accumulate within this fund, it is anticipated that deductibles can be raised on property and liability insurance in order to lower annual insurance costs. Any expenditure must be recommended by the City Manager and approved by the City Commission.

		Revenues			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00	Beginning Fund Balance	145,344	146,110	146,000	146,000
CONTRIBUTIONS & OTHER REVENUE					
379.00-00	Cancel Prior Year Encumbrance	766	-	-	-
		766	-	-	-
TRANSFERS					
391.18-00	Transfer from Enterprise	-	-	25,000	25,000
		-	-	25,000	25,000
TOTAL REVENUES		\$ 146,110	\$ 146,110	\$ 171,000	\$ 171,000

		Expenditures			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
CONTRACTUAL SERVICES					
525.45-05	Property Insurance	-	-	47,000	47,000
525.45-10	Liability Insurance	-	-	42,000	42,000
525.45-15	Settlements	-	-	82,000	82,000
		-	-	171,000	171,000
TOTAL EXPENDITURES		\$ -	\$ -	\$ 171,000	\$ 171,000



Equipment Reserve Fund

The Equipment Reserve Fund was created in 2019 by Ordinance No. 7441 approved by the City Commission. This fund is a true reserve fund authorized by Kansas statutes (KSA 12-1,117) and is exempt from all provisions of Kansas budgeting laws. In an effort to remain transparent throughout the public budgeting process, this Reserve Fund was included as part of the Special Revenue Funds within the City's annual published budget.

Sources of Income

Revenue may be credited to this fund from any source including budgeted transfers from other funds, investment income, or reimbursements from bond proceeds, special assessments, state or federal aid.

Expenditures

In accordance with the City's adopted purchasing policy, any expenditure over \$50,000 from the Equipment Reserve Fund will be approved by the City Commission.

		Revenues			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00	Beginning Fund Balance	9,330	1,419	-	-
TRANSFERS					
391.18-00	Transfer from Enterprise	96,715	93,716	65,001	65,000
		96,715	93,716	65,001	65,000
TOTAL REVENUES		\$ 106,045	\$ 95,135	\$ 65,001	\$ 65,000

		Expenditures			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
DEBT SERVICE					
416.85-00	Bond / Principal	39,626	-	-	-
416.85-01	Bond / Principal	58,070	57,248	58,672	59,722
416.85-02	Bond / Interest	6,930	7,753	6,329	5,278
416.90-30	Transfer to Enterprise	-	30,134	-	-
		104,626	95,135	65,001	65,000
TOTAL EXPENDITURES		\$ 104,626	\$ 95,135	\$ 65,001	\$ 65,000

2024 Lease Purchase Payments

416.85-00	CP027E	Replace #63, 1998 2 1/2 Ton Flatbed Truck, VRI 39.77	8,710
416.85-00	CP055E	Replace Unit #762, 2006 Chevy Pickup, VRI 33.65	4,938
416.85-00	EN059E	Replace Unit #8, 2001 Pickup, VRI 33.65	3,769
416.85-00	EN073E	Replace Unit #160, 2006 Pickup, VRI 30.55	3,769
416.85-00	EN074E	Replace Unit #161, 2006 Pickup, VRI 31.48	3,769
416.85-00	FR030E	Replace Vehicle #159, 2006 Taurus, VRI 32.86	2,756
416.85-00	FR032E	Replace Unit #179, Truck, VRI 31.61	3,486
416.85-00	RC049E	Replace 2001 F150 Pickup Truck, Unit #62, VRI 33.17	2,902
416.85-00	RC050E	Replace Unit #751, 2000 Ford E350 Van, VRI 36.31	3,703
416.85-00	ST048E	Replace Unit #174, 2008 Pickup, VRI 28.84	4,742
416.85-00	ST074E	Replace Unit #1159, 2001 Pickup, VRI 34.49	4,986
416.85-00	ST075E	New Street Crew Leader Truck, 3/4 Ton	4,986
416.85-00	SZ007E	Replace 2001 1/2 Ton Pickup, Unit #85, VRI 34.59	2,902
416.85-00	TR062E	Replace Unit #19, 2008 Ford 1/2 Ton Pickup, VRI 32.19	3,194



Equipment Reserve Fund

2024 Lease Purchase Payments

416.85-00	TR063E	Replace Unit #177, 2008 Ford 1/2 Ton Pickup, VRI 29.30	3,194
416.85-00	TR064E	Replace Unit #45, 2009 Ford 1/2 Ton Pickup, VRI 26.31	3,194
TOTAL LEASE PURCHASE IMPACT			\$ 65,000



Parking Management Fund

The Parking Management Fund was established in 2022 as a Special Revenue Fund in order to provide a centralized and strategic approach to City parking services. A primary objective of the fund and City parking services is to promote accessibility and economic activity.

Sources of Income

The Parking Management Fund is supported by parking fees, fines and permits issued. Investment income is also a source of funding when available.

Expenditures

Expenditures from this fund include annual operations of all City parking assets, including personnel and maintenance.

Revenues

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00	Beginning Fund Balance	-	-	-	-
PERMITS					
322.19-00	Parking Permits	-	-	-	8,924
		-	-	-	8,924
SERVICE & SALES					
346.20-04	Parking Fees	-	2	768,806	732,000
		-	2	768,806	732,000
FINES					
355.10-01	Parking Fines / City Issued	-	40,191	-	68,000
		-	40,191	-	68,000
TRANSFERS					
391.10-00	Transfer from General Fund	-	294,976	-	301,041
		-	294,976	-	301,041
TOTAL REVENUES		\$ -	\$ 335,169	\$ 768,806	\$ 1,109,965

Expenditures

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
416.12-01	Exempt-Full Time	-	59,231	76,000	83,000
416.13-01	Non-Exempt-Full Time	-	94,229	301,000	358,000
416.13-02	Non-Exempt-Part Time	-	-	-	62,000
416.18-10	Service Award	-	2,000	-	2,000
416.18-15	Cell Phone Allowance	-	-	2,500	-
416.18-16	Clothing Allowance	-	1,299	1,800	1,800
416.20-00	Benefits-Health Ins	-	31,672	30,000	40,000
416.21-01	FICA	-	9,267	10,000	12,000
416.21-02	Medicare	-	2,167	5,000	5,000
416.22-01	KPERS	-	15,135	-	35,000
416.23-00	Benefits-Unemployment	-	149	500	500



Parking Management Fund

Expenditures

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES (Cont.)					
416.24-00	Benefits-Group Life	-	71	100	100
416.25-00	Benefits-Vehicle Allow	-	1,219	4,000	4,000
		-	216,439	430,900	603,400
CONTRACTUAL SERVICES					
416.31-00	Professional Services	-	21,577	4,000	4,500
416.32-25	File Fees/Registration	-	59	-	-
416.33-46	Fleet Charges	-	-	-	15,857
416.33-47	IT Charges	-	-	6,446	48,958
416.34-05	Repair Services	-	2,156	1,000	1,000
416.34-60	Credit Card Processing Fees	-	110	-	4,200
416.41-05	Trash Service	-	-	1,000	-
416.41-10	Gas & Electricity	-	33,163	66,800	66,800
416.42-10	Ground Maintenance	-	13,510	15,000	15,000
416.43-20	Building Maintenance	-	10,877	30,000	40,000
416.43-21	Elevator Maintenance	-	1,381	2,000	12,000
416.43-25	Equipment Maintenance	-	-	20,000	20,000
416.43-26	Copy Machine	-	-	1,000	1,000
416.43-80	Software Maint Agrmts	-	1,047	60,000	60,000
416.44-10	Equip & Vehicle Rent	-	-	5,000	-
416.46-05	Telecommunications	-	1,947	2,400	4,000
416.46-10	Postage	-	-	200	200
416.47-10	Recruitment	-	-	200	200
416.47-20	Marketing/PR	-	-	2,000	2,000
416.48-05	Copy/Image/Scan	-	899	-	-
416.48-10	Printing/Binding	-	-	500	500
416.49-05	Dues & Memberships	-	695	700	2,000
416.49-10	Seminars & Conf. Reg.	-	1,674	3,000	3,000
416.49-20	Training	-	-	1,000	2,000
416.49-41	Travel-Meals	-	140	1,000	1,000
416.49-42	Travel-Lodging	-	754	2,000	2,000
416.49-43	Travel-Airfare	-	566	1,000	2,000
416.49-44	Travel-Mileage	-	-	500	500
		-	90,555	226,746	308,715
COMMODITIES					
416.51-05	Copying Supplies	-	-	500	500
416.51-10	Office Supplies	-	3,495	3,000	4,000
416.51-15	Paper Supplies	-	-	3,000	4,000
416.52-05	Books	-	-	100	100
416.52-15	Subscriptions	-	-	500	500
416.53-05	Uniforms	-	936	2,000	3,000
416.53-15	Safety Clothing	-	-	250	250
416.54-00	Operating Supplies	-	2,170	15,000	15,000



Parking Management Fund

Expenditures

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
COMMODITIES (Cont.)				
416.54-05 Agricultural Supplies	-	-	3,000	3,000
416.54-10 Chemicals	-	463	500	500
416.54-35 First Aid	-	354	500	500
416.54-40 Food	-	29	500	500
416.54-60 Computer Supplies	-	6,283	5,000	5,000
416.54-70 Sign Materials	-	305	1,200	2,000
416.55-00 Road & Signal Repair	-	-	5,000	-
416.56-05 Building Material	-	-	4,000	4,000
416.56-10 Janitorial Supplies	-	1,008	1,000	4,000
416.56-15 Maintenance Supplies	-	2,112	15,000	20,000
416.58-05 Repair Parts	-	-	3,000	3,000
416.58-10 Tires	-	-	500	3,000
416.58-15 Fuel & Lube	-	-	13,610	18,000
	-	17,155	77,160	90,850
COMMODITIES - CIP				
416.79-10 Operating Equip (Inv)	-	5,044	30,000	10,000
416.79-25 Office Equip (Inv)	-	5,976	4,000	47,000
	-	11,020	34,000	57,000
CAPITAL OUTLAY				
416.73-10 Operating Equip	-	-	-	50,000
	-	-	-	50,000
TOTAL EXPENDITURES	\$ -	\$ 335,169	\$ 768,806	\$ 1,109,965

CITY OF MANHATTAN
2024
BOND AND INTEREST
FUND
BUDGET DETAILS



BOND AND INTEREST

		REVENUE			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00	Beginning Cash Balance	3,999,758	4,173,366	9,001,992	12,500,000
311.10-00	Ad Valorem	2,998,178	3,006,224	3,037,276	2,546,276
311.30-00	Special Assessments	7,128,961	6,972,520	6,300,000	6,400,000
311.35-00	Delinquent / Specials	129,220	183,792	90,000	100,000
311.40-00	Delinquent / Ad Valorem	42,781	48,621	25,000	35,000
311.50-00	Motor Vehicle Tax	218,284	231,940	231,726	217,696
318.10-10	Sales Tax / City Sales Tax **	60	93	3,208,000	4,820,000
318.15-10	Use Tax / City Use Tax **	-	-	583,000	780,000
318.10-20	Sales Tax / County Sales Tax	978,580	1,084,250	150,000	480,000
318.15-20	Use Tax / County Use Tax	203,924	254,454	30,000	120,000
318.51-00	Local Tax / TDD Sales Tax	28,136	24,585	21,000	21,000
346.20-04	Airport Parking Fees	-	-	-	440,250
346.20-06	Passenger Facility Charges	227,281	306,161	125,000	210,600
361.20-20	Airport Office Rent	61,769	61,769	61,769	62,000
372.00-00	Contributions & Other / Misc	-	72,100	100,000	300,000
372.02-00	Miscellaneous / TIF Bond Revenue	-	-	2,143,500	2,176,750
391.14-00	Special Street & HWY Transfer	(192,413)	-	198,465	260,403
391.17-00	Transfer from Special Revenue	2,054,066	6,064,932	722,172	772,995
391.18-00	Transfer from Enterprise	2,459,121	2,267,587	3,488,923	4,099,323
391.21-00	Transfer from Cap Project	98,750	97,050	95,350	92,800
391.22-00	Transfer from Trust / Agency	340,153	327,313	156,870	350,000
TOTAL REVENUE		\$ 20,776,610	\$ 25,176,758	\$ 29,770,043	\$ 36,785,093

		EXPENDITURES			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
510.65-25	Assessment Fee	11,646	8,734	32,488	20,000
510.65-99	Other Charges	24,544	-	-	-
510.66-00	Cash Reserves	-	-	12,740,446	15,935,547
510.81-01	Bond / Principal*	11,815,000	10,845,000	10,460,000	12,390,000
510.81-02	Bond / Interest	4,207,563	3,893,113	3,537,843	5,902,935
510.82-01	Temporary Notes / Principal	-	-	500,000	-
510.82-02	Temporary Notes / Interest	-	-	-	-
510.84-00	Debt Retirement	188,724	49,360	-	-
510.86-01	State Loan Repay / Principal	309,301	320,807	332,741	286,214
510.86-02	State Loan Repay / Interest	46,465	34,959	23,025	10,647
510.87-02	Annual Appropriation / TIF	-	-	2,143,500	2,176,750
510.90-20	Transfer to Debt Service	-	46,328	-	63,000
510.90-25	Transfer to Capital Project	-	112,083	-	-
TOTAL EXPENDITURE		\$ 16,603,244	\$ 15,310,384	\$ 29,770,043	\$ 36,785,093

* The Lowery Settlement of \$1,415,000 was bonded in 2011, and debt service will be paid through 2021.

** All 70% of the Manhattan's 2023 Economic Development Sales Tax receipted here.

CITY OF MANHATTAN
2024
ENTERPRISE FUNDS
BUDGET DETAILS



Water Fund Revenue

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
BEGINNING FUND BALANCE					
300.00-00	Beginning Cash Balance	6,977,151	6,543,754	6,500,000	8,900,000
		6,977,151	6,543,754	6,500,000	8,900,000
322.26-00	ROW Permits	14,743	59,552	20,000	20,000
		14,743	59,552	20,000	20,000
348.10-00	In the City Water Sales	10,185,496	11,931,333	12,372,000	12,923,000
	Out of City Water Sales	154,782	177,126	192,000	326,000
	Riley Cty Rural Dist No 1	316,410	355,209	376,000	398,000
	Hunters Island	26,094	28,822	27,000	28,000
	Konza Valley Water Dist	35,699	40,200	40,000	42,000
	Pott Cty Rural Blue Twnship	514,196	532,513	654,000	640,000
348.10-01	Water Sold At Plant	36,421	47,393	20,000	40,000
348.11-01	Initiating	56,070	53,340	67,700	68,000
348.11-02	Delinquent	24,495	33,345	25,000	25,000
348.11-05	Blue Township	26,933	17,010	30,000	30,000
348.12-00	Water Surcharge	70,483	72,023	82,300	83,900
348.13-00	Water Hook Up Fee	167,673	120,725	172,000	176,000
348.15-00	Sales Tax	251,258	304,556	334,300	351,000
348.16-00	Locate Fee	193,997	225,264	194,800	200,000
		12,060,006	13,938,859	14,587,100	15,330,900
USE OF MONEY & PROPERTY					
361.50-00	Tap & Meter Services	215,103	255,121	300,000	265,000
361.55-00	Tower Comm Rent	277,878	502,605	259,800	260,000
362.01-00	Investment Interest	5,345	88,932	25,000	150,000
		498,326	846,658	584,800	675,000
CONTRIBUTIONS AND OTHER REVENUE					
371.12-00	Reimbursement of Exp	15,761	16,053	24,800	20,000
372.00-00	Contr. & Other / Misc	17,093	23,025	10,000	20,000
379.00-00	Cancel PY Encumbrance	891	1,910	-	-
		33,745	40,988	34,800	40,000
TRANSFERS					
391.17-00	Tsfr From Special Rev	-	11,588	-	-
		-	11,588	-	-
TOTAL WATER FUND REVENUE		\$ 19,583,971	\$ 21,441,399	\$ 21,726,700	\$ 24,965,900



Water Fund Administration

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
491.12-01	Exempt-Full Time	118,026	120,018	336,000	361,000
491.13-01	Non-Exempt-Full Time	212,509	229,818	372,500	379,000
491.15-00	Salaries - Temporary	41	-	20,000	5,000
491.18-10	Service Award	5,670	8,417	6,000	6,000
491.18-11	Separation Pay	-	-	5,000	15,000
491.18-15	Cell Phone Allow	1,483	1,628	1,600	-
491.18-16	Clothing Allow	1,026	1,343	2,500	2,500
491.20-00	Benefits-Health Insurance	58,816	56,072	75,000	75,000
491.21-01	FICA	19,716	21,074	22,500	22,500
491.21-02	Medicare	4,620	4,929	5,000	5,000
491.22-01	KPERS	31,285	33,541	35,000	35,000
491.23-00	Benefits-Unemployment	402	325	500	500
491.24-00	Benefits-Group Life	132	125	200	200
491.25-00	Benefits-Vehicle Allow	1,800	1,800	1,800	1,800
491.27-00	Benefits-Workers Comp	73,000	73,000	73,000	73,000
		528,526	552,088	956,600	981,500
CONTRACTUAL SERVICES					
491.31-00	Professional Services	6,985	7,001	7,000	3,000
491.31-25	Engineering Fees	1,186	-	-	-
491.31-25	Accounting & Audit Fee	13,750	16,825	15,000	16,000
491.31-30	Legal Services	20,004	20,000	20,000	20,000
491.32-25	File Fees/Registration	-	100	5,000	5,000
491.33-46	Fleet Charges	-	-	-	4,839
491.33-47	IT Charges	-	-	130,770	436,177
491.33-50	KS Water Assurance District	35,108	37,821	40,000	46,000
491.34-60	Credit Card Process Fee	132,017	28,494	33,000	30,000
491.41-10	Gas & Electricity	1,258	1,485	2,000	2,000
491.43-25	Equipment Maint	283	395	800	800
491.43-26	Copy Machine	1,281	461	1,000	500
491.43-80	Software Maint Agrmts	48,656	47,535	53,000	7,800
491.44-20	Office Equipment Lease	4,701	3,526	4,700	4,700
491.45-05	Property Insurance	8,000	11,226	75,000	50,000
491.45-10	Liability Insurance	129,467	141,311	75,000	100,000
491.46-05	Telecommunications	9,719	7,925	11,000	10,000
491.46-10	Postage	30,687	31,055	30,000	30,000
491.47-05	Legal Publications	-	298	500	500
491.47-15	Other Advertising	134	135	250	250
491.48-05	Copy / Image / Scan	1,690	1,595	2,000	-
491.48-10	Printing / Binding	1,086	1,129	1,000	1,000
491.49-05	Dues & Memberships	5,610	7,119	5,610	7,500
491.49-10	Seminars & Conf. Reg.	403	573	2,000	2,000
491.49-20	Training	-	-	1,500	1,500



Water Fund Administration

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
CONTRACTUAL SERVICES (Cont)					
491.49-41	Travel-Meals	7	25	400	400
491.49-42	Travel-Lodging	-	255	2,000	2,000
491.49-43	Travel-Airfare	-	-	600	1,200
491.49-44	Travel-Mileage	-	154	300	300
		452,030	366,509	519,430	783,466
COMMODITIES					
491.51-10	Office Supplies	518	431	1,000	1,000
491.52-05	Books	-	-	500	500
491.52-15	Subscriptions	-	-	100	100
491.53-05	Uniforms	1,946	504	300	500
491.53-15	Safety Clothing	-	-	1,000	1,000
491.54-00	Operating Supplies	-	-	250	250
491.54-40	Food	83	120	500	500
491.54-56	Utility Billing Supplies	7,644	8,849	12,000	10,000
491.54-60	Computer Supplies	248	154	500	500
491.58-05	Repair Parts	50	-	-	-
491.58-15	Fuel & Lube	772	1,769	1,000	1,800
		11,261	11,828	17,150	16,150
COMMODITIES - CIP					
491.79-25	Office Equipment (Inv)	2,846	4,168	3,000	3,000
		2,846	4,168	3,000	3,000
OTHER CHARGES					
491.65-25	Assessment Fee	5,125	3,843	10,000	5,000
		5,125	3,843	10,000	5,000
CAPITAL OUTLAY					
491.71-00	Buildings & Additions	16,079	30,166	-	-
491.73-10	Operating & Maint Equip	51,000	-	-	-
491.73-25	Office Equipment	33,419	42,746	5,000	15,000
491.74-00	Motor Vehicles	16,720	19,072	-	-
491.75-45	Planning Studies	50,941	17,438	144,000	62,500
		168,159	109,421	149,000	77,500
Debt Service					
491.85-01	Principial	34,636	34,636	41,887	36,714
		34,636	34,636	41,887	36,714
TOTAL EXPENDITURES		\$ 1,202,582	\$ 1,082,495	\$ 1,697,067	\$ 1,903,330



Water Fund

Meter Services

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
492.13-01	Non-Exempt-Full Time	125,192	152,760	161,000	154,000
492.15-01	Salaries-Temporary	-	-	7,500	7,500
492.18-15	Cell Phone Allow	750	1,080	1,000	-
492.18-16	Clothing Allow	1,420	1,776	1,500	1,500
492.20-00	Benefits-Health Insurance	18,062	16,148	28,000	28,000
492.21-01	FICA	7,701	9,627	9,000	9,000
492.21-02	Medicare	1,801	2,251	1,800	1,800
492.22-01	KPERS	11,594	15,082	12,500	12,500
492.23-00	Benefits-Unemployment	124	155	200	200
492.24-00	Benefits-Group Life	71	80	200	200
		166,715	198,960	222,700	214,700
CONTRACTUAL SERVICES					
492.32-25	File Fees/Registration	-	-	100	1,000
491.33-46	Fleet Charges	-	-	15,953	20,009
492.34-05	Repair Services	-	-	100	100
492.34-99	Other Services	-	-	500	500
492.43-25	Equipment Maintenance	4,000	17,581	5,500	5,500
492.43-80	Software Maint Agrmts	22,500	17,003	30,000	30,000
492.46-05	Telecommunications	2,588	2,556	2,600	2,600
492.46-10	Postage	40	45	300	300
492.48-05	Copy / Image / Scan	-	-	500	-
492.49-10	Seminars & Conf. Reg.	-	-	1,000	1,000
492.49-41	Travel-Meals	-	-	200	200
492.49-42	Travel-Lodging	-	-	300	300
492.49-43	Travel-Airfare	-	-	600	600
		29,128	37,185	57,653	62,109
COMMODITIES					
492.51-10	Office Supplies	371	197	500	500
492.53-05	Uniforms	477	976	700	700
492.54-00	Operating Supplies	7,835	4,896	10,000	10,000
492.54-35	First Aid	-	-	100	100
492.54-37	Safety Equip & Supplies	-	-	500	500
492.54-40	Food	-	-	100	100
492.54-74	Meter Repair Parts	25,512	64,299	35,000	40,000
492.54-75	Other Supplies	-	-	500	500
492.56-15	Maintenance Supplies	-	-	100	100
492.58-05	Repair Parts	481	2,384	2,000	2,000
492.58-15	Fuel & Lube	6,634	11,144	7,500	7,500
		41,310	83,895	57,000	62,000



Water Fund

Meter Services

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
COMMODITIES - CIP				
492.79-10 Operating Equipment (Inv)	2,186	1,450	1,000	1,000
492.79-25 Office Equipment (Inv)	362	1,436	5,000	5,000
	2,548	2,886	6,000	6,000
CAPITAL OUTLAY				
492.72-05 Infrastructure	63,618	43,764	150,000	175,000
492.73-10 Operating & Maint Equip	-	3,725	-	-
	63,618	47,489	150,000	175,000
TOTAL EXPENDITURES	\$ 303,319	\$ 370,415	\$ 493,353	\$ 519,809



Water Fund

Supply & Treatment

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
492.12-01	Exempt-Full Time	79,419	74,473	99,500	108,000
492.13-01	Non-Exempt-Full Time	611,693	575,223	593,000	656,000
492.15-00	Salaries-Temporary	4,616	2,826	17,500	12,000
492.18-15	Cell Phone Allow	2,556	2,260	2,700	-
492.18-16	Clothing Allow	7,599	6,240	5,500	7,500
492.20-00	Benefits-Health Insurance	159,286	139,501	190,000	190,000
492.21-01	FICA	41,730	38,700	40,000	40,000
492.21-02	Medicare	9,760	9,051	8,000	9,500
492.22-01	KPERS	61,899	64,478	65,000	65,000
492.23-00	Benefits-Unemployment	661	622	600	600
492.24-00	Benefits-Group Life	328	282	300	300
		979,546	913,656	1,022,100	1,088,900
CONTRACTUAL SERVICES					
492.31-45	Laboratory Fees	3,717	34,461	30,000	35,000
492.32-25	File Fees/Registration	312	719	500	500
492.33-41	Lime Disposal	125,300	91,200	250,000	250,000
491.33-46	Fleet Charges	-	-	37,545	31,303
492.34-05	Repair Services	50	-	1,000	1,000
492.41-05	Trash Service	1,800	1,822	1,800	1,800
492.41-10	Gas & Electricity	918,862	970,822	875,000	1,000,000
492.42-10	Ground Maintenance	430	2,800	50,000	15,000
492.43-20	Building Maintenance	3,651	9,233	5,000	10,000
492.43-21	Elevator Maintenance	7,792	1,040	1,000	1,500
492.43-25	Equipment Maint	23,984	27,462	25,000	25,000
492.43-26	Copy Machine	352	286	1,000	500
492.43-80	Software Maint Agrmts	1,783	1,600	4,800	3,800
492.46-05	Telecommunications	1,715	1,796	1,700	1,800
492.46-10	Postage	684	708	300	700
492.46-15	Freight	-	-	-	1,000
492.47-05	Legal Publications	36	170	500	500
492.48-05	Copy / Image / Scan	871	839	2,000	-
492.48-10	Printing/Binding	-	33	500	500
492.49-05	Dues & Memberships	270	276	270	500
492.49-10	Seminars & Conf. Reg.	-	1,515	2,000	2,000
492.49-20	Training	2,000	800	2,500	2,500
492.49-25	In-House Training	-	-	200	-
492.49-41	Travel-Meals	-	193	300	300
492.49-42	Travel-Lodging	-	2,278	1,500	1,500
492.49-43	Travel-Airfare	-	-	-	600
		1,093,610	1,150,054	1,294,415	1,387,303



Water Fund

Supply & Treatment

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
COMMODITIES					
492.51-10	Office Supplies	1,660	923	2,000	2,000
492.52-05	Books	-	-	100	100
492.53-05	Uniforms	1,251	2,393	3,500	3,500
492.53-15	Safety Clothing	564	745	2,500	2,500
492.54-00	Operating Supplies	656	270	1,000	10,000
492.54-10	Chemicals	722,197	975,673	950,000	1,000,000
492.54-16	Snow & Ice -Deicer	-	161	250	250
492.54-35	First Aid	1,009	816	1,000	1,000
492.54-37	Safety Equip & Supplies	885	111	2,500	2,500
492.54-40	Food	354	546	500	500
492.54-60	Computer Supplies	-	-	500	500
492.54-75	Other Supplies	-	-	500	500
492.54-77	Laboratory Supplies	16,677	19,301	17,000	20,000
492.56-06	Paint	24	98	500	500
492.56-10	Janitorial Supplies	2,819	2,750	3,000	3,000
492.56-15	Maintenance Supplies	22,228	15,033	30,000	30,000
492.56-16	Plumbing Supplies	-	333	500	500
492.56-17	Electrical Supplies	2,018	3,864	5,000	5,000
492.58-05	Repair Parts	1,272	1,228	2,000	1,200
492.58-15	Fuel & Lube	10,138	15,060	8,000	15,000
		783,753	1,039,303	1,030,350	1,098,550
COMMODITIES - CIP					
492.79-10	Operating Equip (Inv)	5,777	14,784	10,000	23,500
492.79-25	Office Equipment (Inv)	3,143	3,520	5,000	4,000
		8,919	18,304	15,000	27,500
CAPITAL OUTLAY					
492.71-00	Buildings & Additions	-	-	-	150,000
492.72-05	Infrastructure (Improv)	-	-	-	250,000
492.73-10	Operating & Maint Equip	54,161	30,947	-	330,000
492.74-00	Motor Vehicles	36,993	-	-	-
492.75-05	Infrastructure (Maint)	432,599	515,442	520,000	310,000
492.75-45	Planning Studies	-	21,000	-	-
		523,754	567,388	520,000	1,040,000
TOTAL EXPENDITURES		\$ 3,389,582	\$ 3,688,705	\$ 3,881,865	\$ 4,642,253



Water Fund

Blue Township*

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES				
492.13-01 Non-Exempt-Full Time	11,700	15,920	13,500	22,000
492.18-15 Cell Phone Allow	104	130	100	-
492.18-16 Clothing Allow	95	95	100	100
492.20-00 Benefits-Health Insurance	1,601	3,068	2,500	2,500
492.21-01 FICA	721	1,229	850	1,000
492.21-02 Medicare	169	287	200	250
492.22-01 KPERS	1,111	1,608	1,400	1,400
492.23-00 Benefits-Unemployment	34	20	50	50
492.24-00 Benefits-Group Life	5	7	10	10
	15,540	22,365	18,710	27,310
CONTRACTUAL SERVICES				
492.34-05 Repair Services	-	-	2,000	2,000
492.41-10 Gas & Electricity	8,180	8,632	9,000	9,000
492.43-20 Building Maintenance	-	-	500	500
492.43-25 Equipment Maintenance	176	-	1,000	1,000
	8,356	8,632	12,500	12,500
COMMODITIES				
492.54-00 Operating Supplies	-	-	1,000	1,000
492.56-15 Maintenance Supplies	167	-	1,000	1,000
492.56-17 Electrical Supplies	-	-	500	500
	167	-	2,500	2,500
CAPITAL OUTLAY				
492.75-05 Infrastructure (Maint)	-	-	1,500	1,500
	-	-	1,500	1,500
TOTAL EXPENDITURES	\$ 24,062	\$ 30,997	\$ 35,210	\$ 43,810

**In accordance with interlocal agreement, two-thirds of the Blue Township expenditures are charged to the Blue Township District.*



Water Fund Distribution

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
492.12-01	Exempt-Full Time	110,320	115,777	127,000	134,000
492.13-01	Non-Exempt-Full Time	465,829	491,174	596,000	745,000
492.15-00	Salaries-Temporary	9,139	7,664	30,000	30,000
492.18-15	Cell Phone Allow	3,480	4,348	3,600	-
492.18-16	Clothing Allow	6,334	7,402	8,000	8,000
492.20-00	Benefits-Health Insurance	100,568	124,714	135,000	135,000
492.21-01	FICA	35,939	37,166	45,000	45,000
492.21-02	Medicare	8,415	8,692	10,000	10,000
492.22-01	KPERS	52,861	59,033	65,000	65,000
492.23-00	Benefits-Unemployment	584	591	700	700
492.24-00	Benefits-Group Life	252	250	350	350
		793,721	856,810	1,020,650	1,173,050
CONTRACTUAL SERVICES					
492.31-00	Professional Services	300	-	500	500
492.31-12	Kansas One-Call	-	1,258	-	-
492.32-25	File Fees/Registration	3,205	721	3,000	3,000
492.33-40	Construction Projects	490	-	2,000	2,000
491.33-46	Fleet Charges	-	-	256,693	214,958
491.34-05	Repair Services	-	-	-	1,000
492.41-05	Trash Service	1,080	1,112	1,000	500
492.41-10	Gas & Electricity	4,215	5,729	5,000	4,000
492.42-10	Ground Maintenance	-	-	1,000	1,000
492.43-20	Building Maintenance	4,152	834	2,000	2,000
492.43-25	Equipment Maintenance	1,632	1,764	2,000	2,000
492.43-80	Software Maint Agrmnts	-	2,450	-	-
492.44-10	Equip & Vehicle Rent	-	-	500	500
492.46-05	Telecommunications	2,925	3,064	3,000	3,000
492.46-10	Postage	12	232	150	150
492.47-05	Legal Publications	84	-	500	500
492.49-10	Seminars & Conf. Reg	-	800	1,000	1,000
492.49-20	Training	102	44	2,500	2,500
492.49-41	Travel-Meals	15	30	250	250
492.49-42	Travel-Lodging	-	1,189	1,500	1,500
		18,213	19,224	282,593	240,358
COMMODITIES					
492.51-10	Office Supplies	1,145	981	1,000	1,000
492.53-05	Uniforms	2,111	2,935	2,500	2,500
492.53-15	Safety Clothing	556	-	1,000	1,000
492.54-00	Operating Supplies	105,402	116,870	120,000	120,000
492.54-06	Utility Cut Supplies	54,298	63,617	50,000	50,000
492.54-12	Kansas One-Call Supp	100	107	-	-
492.54-37	Safety Equip & Supplies	-	-	2,500	2,500



Water Fund Distribution

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
COMMODITIES (Cont)				
492.54-40 Food	654	722	1,000	1,100
492.54-75 Other Supplies	217	-	500	500
492.54-76 Piping / Valves / Fittings	229,565	195,620	250,000	250,000
492.56-10 Janitorial Supplies	2,011	914	2,000	1,000
492.56-15 Maintenance Supplies	601	-	1,000	1,000
492.58-05 Repair Parts	17,461	20,810	20,000	24,000
492.58-15 Fuel & Lube	26,680	32,023	28,000	30,000
	440,801	434,599	479,500	484,600
COMMODITIES - CIP				
492.79-10 Operating Equip (Inv)	13,772	12,172	15,000	15,000
492.79-25 Office Equipment (Inv)	1,079	758	3,000	2,000
492.79-60 Traffic Control (Inventory)	-	-	2,000	2,000
	14,851	12,929	20,000	19,000
CAPITAL OUTLAY				
492.73-10 Operating & Maint Equip	37,920	-	-	125,000
492.74-00 Motor Vehicles	-	31,759	-	-
492.75-05 Infrastructure (Maint)	139,578	46,159	200,000	200,000
	177,498	77,918	200,000	325,000
DEBT SERVICE				
492.85-01 Lease Purchase/Principal	17,178	44,495	44,667	45,082
492.85-02 Lease Purchase/Interest	1,330	2,011	1,889	1,424
	18,508	46,506	46,556	46,506
TOTAL EXPENDITURES	\$ 1,463,593	\$ 1,447,987	\$ 2,049,299	\$ 2,288,514

2024 Lease Purchase Payments				
	WA157E/			
492.85-00	WA098E	Replace 2011 One Ton, Reg. Cab Truck (4 out of 5 Payments)		28,047
492.85-00	WA156E	Replace 2010 Single Axle 2WD, Unit #440 (1 out of 5 Payments)		18,459
TOTAL LEASE PURCHASE IMPACT				\$ 46,506



Water Fund

Utility Location

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
492.13-01	Non-Exempt-Full Time	93,918	118,788	200,000	214,000
492.18-15	Cell Phone Allow	430	960	950	-
492.18-16	Clothing Allow	947	947	1,500	1,500
492.20-00	Benefits-Health Insurance	21,897	19,334	28,000	28,000
492.21-01	FICA	5,753	7,273	7,000	7,000
492.21-02	Medicare	1,345	1,701	1,700	1,700
492.22-01	KPERS	8,829	11,906	12,000	12,000
492.23-00	Benefits-Unemployment	93	117	150	150
492.24-00	Benefits-Group Life	46	57	100	100
		133,257	161,083	251,400	264,450
CONTRACTUAL SERVICES					
492.31-12	Kansas One-Call	11,459	11,758	12,000	12,000
492.46-05	Telecommunications	960	1,410	1,000	1,000
		12,419	13,167	13,000	13,000
COMMODITIES					
492.53-05	Uniforms	387	585	775	775
492.54-12	Kansas One-Call Supp	6,901	9,924	8,000	9,000
492.58-05	Repair Parts	1,105	2,175	1,000	1,200
492.58-15	Fuel & Lube	5,079	15,466	5,500	15,000
		13,472	28,151	15,275	25,975
COMMODITIES - CIP					
492.79-12	Kansas One-Call Equip	6,022	4,565	8,000	8,000
492.79-25	Office Equipment (Inv)	-	720	1,000	2,500
		6,022	5,285	9,000	10,500
TOTAL EXPENDITURES		\$ 165,171	\$ 207,686	\$ 288,675	\$ 313,925

Water Fund Non-Operating



		2021 Actual	2022 Actual	2023 Budget	2024 Budget
CONTRACTUAL					
492.47-05	Legal Publications	20	-	-	-
		20	-	-	-
OTHER CHARGES					
492.65-10	Sales Tax	257,227	295,121	275,000	275,000
492.65-11	State Surcharge	70,508	72,154	70,000	70,000
492.65-55	Bad Debts	19,551	23,192	25,000	25,000
492.65-60	Clean Water Fund Fee	66,101	67,644	70,000	70,000
492.65-99	Other	-	-	-	-
492.66-00	Cash Reserves	-	-	6,821,174	9,677,533
492.72-98	Project Payoff	-	69,199	-	-
		413,387	527,311	7,261,174	10,117,533
DEBT SERVICE					
492.81-01	Bond/Principal	1,203,647	1,242,840	1,283,357	1,325,244
492.81-02	Bond/Interest	532,473	493,280	452,760	410,876
		1,736,120	1,736,120	1,736,117	1,736,120
TRANSFERS					
492.90-10	Transfer to General Fund	2,140,949	1,695,157	1,675,000	1,275,000
492.90-15	Transfer to Special Rev	37,819	34,820	27,198	27,198
492.90-20	Transfer to Debt Service	1,114,443	1,101,473	1,302,779	1,158,217
492.90-25	Transfer to Capital Project	980,820	359,094	1,210,613	871,841
492.90-30	Transfer to Enterprise	6,350	6,350	6,350	6,350
492.90-40	Transfer to Trust & Agency	62,000	62,000	62,000	62,000
		4,342,380	3,258,893	4,283,940	3,400,606
TOTAL EXPENDITURES		\$ 6,491,908	\$ 5,522,324	\$ 13,281,231	\$ 15,254,259

TOTAL FUND EXPENDITURES	\$ 13,040,217	\$ 12,350,608	\$ 21,726,700	\$ 24,965,900
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2024 Transfers to Debt Service

492.81-01	SP1009	WTP Expansion & Upgrade Project	1,268,880
492.81-01	WA1006	Konza Water Service KDHE Loan	24,293
492.81-01	WA1114	Meter Replacement Program	164,497
492.81-01	WA1403	WTP Clearwell & Pump Station	278,450

TOTAL KDHE LOAN PAYMENTS	\$ 1,736,120
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Water Fund Non-Operating



2024 Transfers to Other Funds

492.90-20	WA1106	K-18 Water Line Upgrade - Scenic Drive	62,400
492.90-20	WA1109	K-18 Water Line Upgrade - Miller Parkway/Davis Drive	20,800
492.90-20	WA1202	2012 Water Line Improvements	79,500
492.90-20	WA1211	Bluemont Hill Water Line	57,750
492.90-20	WA1309	Westwood / Elm / Walnut Water Line Replacement	139,250
492.90-20	WA1307	Blue Township Waterline Extension	194,000
492.90-20	WA1406	Eureka Valley Transmission Waterline Improvement	419,813
492.90-20	WA1920	St. Luke's Waterline	23,250
492.90-20	ST1718	North Campus - Kimball/College Intersection	24,500
492.90-20		North Campus - N. Manhattan Ave Ph 3B	16,750
492.90-20	WA164P	Houston Street Waterline Improvements	40,500
492.90-20	WA167P	Juliette Avenue Waterline Improvements	33,000
492.90-20	WA264P	Pierre Street Waterline Improvements	33,000
492.90-20	WA1820	Kirkwood Waterline Extension	2,452
492.90-20	SM1813	Base Levee Project	11,252

TOTAL DEBT SERVICE **\$ 1,158,217**

2024 Transfers to Other Funds

492.90-25	WA2022	Butterfield Neighborhood Waterline Improvements	133,413
492.90-25	WA2108	Browning Ave Waterline Relocation	35,919
492.90-25	WA2205	Aggieville - Fremont Ph I (11th to 14th)	267,667
492.90-25	WA2214	College Heights Road Waterline Improvements	179,667
492.90-25	WA2211	2022 WTP Improvements	3,850
492.90-25		2023 Waterline Improvements	251,325

TOTAL TRANSFER TO CAPITAL PROJECT **\$ 871,841**



Wastewater Fund Revenue

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
BEGINNING FUND BALANCE				
300.00-00 Beginning Cash Balance	2,920,171	4,370,015	3,500,000	7,900,000
	2,920,171	4,370,015	3,500,000	7,900,000
322.26-00 ROW Permits	14,743	59,524	18,690	20,000
	14,743	59,524	18,690	20,000
SERVICE & SALES				
348.16-00 Locate Fee	28,826	-	-	-
348.20-00 Waste Water	11,782,767	12,467,056	12,323,000	12,804,333
348.21-06 Blue Township Sewer	549,361	624,496	639,000	641,000
348.21-07 Grease Management	5,075	6,775	5,000	5,000
348.22-00 Waste Water Hookup	204,290	116,381	124,900	128,700
Blue Township Hookup	76,263	-	50,000	50,000
	12,646,582	13,214,707	13,141,900	13,629,033
USE OF MONEY & PROPERTY				
362.01-00 Investment Interest	2,349	60,207	5,000	100,000
363.30-00 Farm Income	141,897	253,632	150,000	200,000
	144,245	313,838	155,000	300,000
CONTRIBUTIONS AND OTHER REVENUE				
371.12-00 Reimbursement of Exp	36,798	24,076	30,100	30,000
372.00-00 Contributions & Misc	48,030	100,278	50,000	50,000
379.00-00 Cancel PY Encumbrance	923	260	-	-
	85,751	124,615	80,100	80,000
TRANSFERS				
391.17-00 Transfers From Special Rev	-	18,547	-	-
	-	18,547	-	-
TOTAL WASTEWATER REVENUE				
	\$ 15,811,493	\$ 18,101,247	\$ 16,895,690	\$ 21,929,033



Wastewater Fund Administration

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
491.12-01	Exempt-Full Time	221,120	226,154	318,000	361,000
491.13-01	Non-Exempt-Full Time	212,707	204,684	378,500	379,000
491.15-00	Salaries-Temporary	-	-	-	5,000
491.18-10	Service Award	4,165	7,417	4,500	4,500
491.18-11	Separation Pay	-	-	-	15,000
491.18-15	Cell Phone Allow	1,958	2,008	2,200	-
491.18-16	Clothing Allow	1,264	1,225	1,400	1,400
491.20-00	Benefits-Health Insurance	74,825	68,150	77,000	77,000
491.21-01	FICA	26,128	26,105	28,000	28,000
491.21-02	Medicare	6,116	6,105	6,500	6,500
491.22-01	KPERS	41,223	41,372	43,000	43,000
491.23-00	Benefits-Unemployment	339	408	500	500
491.24-00	Benefits-Group Life	153	131	300	300
491.25-00	Benefits-Vehicle Allow	4,200	4,200	4,500	4,500
491.27-00	Benefits-Workers Comp	73,000	73,000	73,000	73,000
		667,198	660,959	937,400	998,700
CONTRACTUAL SERVICES					
491.31-00	Professional Services	28,489	7,001	6,000	5,000
491.31-05	Engineering Fees	1,186	-	-	-
491.31-25	Accounting & Auditing Fee	13,750	13,250	15,000	15,000
491.31-30	Legal Services	-	20,000	20,000	20,000
491.32-25	File Fees / Registration	779	62	5,000	5,000
491.33-46	Fleet Charges	-	-	-	4,656
491.33-47	IT Charges	-	-	107,521	333,001
491.34-60	Credit Card Process Fee	-	11,200	30,000	15,000
491.34-99	Other Services	187	66	500	500
491.41-10	Gas & Electricity	1,258	1,485	2,000	2,000
491.43-25	Equipment Maintenance	283	395	1,000	1,000
491.43-26	Copy Machine	1,281	368	1,000	1,000
491.43-80	Software Maint Agrmt	45,020	44,712	50,000	8,000
491.44-20	Office Equipment Lease	4,701	3,526	4,700	4,700
491.45-05	Property Insurance	4,000	-	75,000	75,000
491.45-10	Liability Insurance	133,467	149,311	75,000	75,000
491.46-05	Telecommunications	8,809	7,126	10,000	10,000
491.46-10	Postage	30,107	30,078	32,000	32,000
491.47-05	Legal Publications	16	85	500	500
491.47-15	Other Advertising	134	136	250	250
491.48-05	Copy / Image / Scan	1,690	1,595	2,200	1,600
491.48-10	Printing / Binding	415	469	500	500
491.49-05	Dues & Memberships	6,136	5,667	6,136	8,200
491.49-10	Seminars & Conf Reg	208	1,313	2,000	2,350
491.49-20	Training	-	-	1,000	1,000



Wastewater Fund Administration

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
CONTRACTUAL SERVICES (Cont)					
491.49-41	Travel-Meals	7	48	500	500
491.49-42	Travel-Lodging	-	591	2,000	2,000
491.49-43	Travel-Airfare	-	-	-	1,000
491.49-44	Travel-Mileage	-	12	-	-
		281,922	298,494	449,807	624,757
COMMODITIES					
491.51-10	Office Supplies	391	375	1,000	1,000
491.52-05	Books	-	-	500	500
491.53-05	Uniforms	-	94	500	700
491.53-15	Safety Clothing	-	-	1,000	1,000
491.54-00	Operating Supplies	-	-	250	250
491.54-40	Food	83	120	500	500
491.54-56	Utility Billing Supplies	7,034	8,777	10,000	10,000
491.54-60	Computer Supplies	152	173	500	500
491.58-15	Fuel & Lube	57	-	200	200
		7,717	9,540	14,450	14,650
COMMODITIES - CIP					
491.79-25	Office Equip (Inventory)	2,794	3,808	3,000	3,000
		2,794	3,808	3,000	3,000
OTHER CHARGES					
491.65-25	Assessment Fee	15,768	11,826	20,000	15,000
		15,768	11,826	20,000	15,000
CAPITAL OUTLAY					
491.71-00	Buildings & Additions	16,079	30,166	-	-
491.73-10	Operating & Maint Equip	-	-	35,500	-
491.73-25	Office Equipment	33,419	42,746	10,000	-
491.74-00	Motor Vehicles	-	19,072	-	-
491.75-45	Planning Studies	13,257	17,438	106,500	70,000
		62,755	109,421	152,000	70,000
DEBT SERVICE					
491.85-01	Lease Purchase / Principal	34,636	34,636	34,636	-
		34,636	34,636	34,636	-
TOTAL EXPENDITURES		\$ 1,072,791	\$ 1,128,685	\$ 1,611,293	\$ 1,726,107



Wastewater Fund

Non-Operating

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
OTHER CHARGES				
493.65-55 Bad Debts	12,082	16,057	15,000	-
493.65-99 Other Charges	41,922	39,132	22,303	22,303
493.66-00 Cash Reserves	-	-	3,709,710	9,128,250
	54,004	55,189	3,747,013	9,150,553
DEBT SERVICE				
493.81-01 Bond / Principal	2,510,945	2,572,103	2,179,428	2,388,852
493.81-02 Bond / Interest	707,885	646,727	611,931	509,079
	3,218,830	3,218,830	2,791,359	2,897,931
TRANSFERS				
493.90-10 Transfer to General Fund	1,764,023	1,695,157	1,675,000	1,275,000
493.90-15 Transfer to Special Rev	58,896	58,896	58,896	37,803
493.90-20 Transfer to Debt Service	371,650	314,000	700,524	857,971
493.90-25 Transfer to Capital Project	490,892	399,966	841,872	382,300
493.90-40 Transfer to Trust & Agency	62,000	62,000	62,000	62,000
	2,747,461	2,530,019	3,338,292	2,615,074
TOTAL EXPENDITURES	\$ 6,020,295	\$ 5,804,038	\$ 9,876,664	\$ 14,663,558

2024 Transfer to Debt Service

493.81-00	SS1001	Blue Township Improvements (13 Out of 20 Payments)	254,884
	SS1712/	WWTP Pump Station, Mechanical, Electrical Repl & Upgrade (5 out of 20	
493.81-00	SS1713	Payments)	233,883
493.81-00	WW002P	WWTP Upgrade and Expansion Const/Insp (13 Out of 20 Payments)	2,302,592
493.81-00	SS2207	WWTP Solids Treatment Improvements (1 Out of 20 Payments)	106,572
TOTAL KDHE LOAN PAYMENTS			\$ 2,897,931

2024 Transfers to Other Funds

493.90-20	SS1307	900 Block of Old Claflin Line Repl (7 Out of 10 Payments)	12,000
493.90-20	SS1308	Wildcat Ridge Sanitary Sewer Repl (7 Out of 10 Payments)	37,000
493.90-20	SS1211	Wildcat Lift Station Ph 2 (7 Out of 10 Payments)	109,250
493.90-20	SS1424	WLCS Bank Stabilization Project (7 Out of 10 Payments)	18,250
493.90-20	SS1509	14th Street Sewer Improvements Central Basin (6 Out of 10 Payments)	31,500
493.90-20	SS1510	Denison & Anderson Sewer Impr Central Basin (6 Out of 10 Payments)	102,500
493.90-20	SP2004	Purchase Biosolids Farmland (1 out of 10 Payments)	528,250
493.90-20	SM1813	Levee Project	19,221
TOTAL TRANSFERS TO OTHER FUNDS			\$ 857,971

2024 Transfers to Capital Projects

493.90-25	SS1708	Aerial Sewer Crossings & Supports Repl (4 Out of 4 Payments)	60,225
493.90-25	WW161P	Poyntz Avenue (900 Block) Sanitary Sewer (2 Out of 4 Payments)	62,800
493.90-25	SS1911	W. Anderson Sanitary Sewer Interceptor (1 Out of 4 Payments)	103,925
493.90-25	WW229P	Harris Addition & College Heights (1 Out of 4 Payments)	54,000



Wastewater Fund

Non-Operating

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
493.90-25	SS2208				101,350
TOTAL TRANSFER TO CAPITAL PROJECTS					\$ 382,300



Wastewater Fund Treatment

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
493.12-01	Exempt-Full Time	98,655	92,191	107,500	116,000
493.13-01	Non-Exempt-Full Time	744,196	928,042	972,500	1,031,000
493.15-00	Salaries-Temporary	18,096	13,105	17,500	12,000
491.18-10	Service Award	-	-	2,000	2,000
493.18-15	Cell Phone Allow	2,126	2,606	2,800	-
493.18-16	Clothing Allow	8,429	10,151	10,500	10,500
493.20-00	Benefits-Health Insurance	159,205	172,494	195,000	195,000
493.21-01	FICA	51,987	62,432	62,000	62,000
493.21-02	Medicare	12,158	14,601	15,000	15,000
493.22-01	KPERS	78,910	98,533	90,000	100,000
493.23-00	Benefits-Unemployment	830	995	1,000	1,000
493.24-00	Benefits-Group Life	403	448	600	600
493.25-00	Benefits-Vehicle Allow	1,300	1,300	1,300	1,300
		1,176,294	1,396,898	1,477,700	1,546,400
CONTRACTUAL SERVICES					
493.31-45	Laboratory Fees	13,494	13,009	13,000	13,000
493.32-25	File Fees / Registration	66	12	1,000	1,000
493.33-46	Fleet Charges	-	-	60,153	60,513
493.34-99	Other Charges	354	-	250	250
496.37-07	Biosolids Land Lease	10,250	1,352	-	-
493.37-10	Seeds	26,226	2,451	30,000	30,000
493.37-15	Chemicals	22,276	30,665	30,000	40,000
493.37-20	Soil Tests Lab Fees	2,174	2,590	3,000	3,000
493.37-25	Water Tests Lab Fees	368	251	500	500
493.37-30	Crop Insurance	5,500	15,289	6,000	15,000
493.41-05	Trash Service	16,581	18,142	20,000	20,000
493.41-10	Gas & Electricity	865,571	646,132	915,000	793,000
493.41-12	Sewer	2,317	2,438	2,400	2,400
493.42-10	Ground Maintenance	495	3,100	50,000	50,000
493.43-11	Pump Station Maint	22,474	29,210	50,000	50,000
493.43-20	Building Maintenance	7,327	4,505	10,000	10,000
493.43-21	Elevator Maintenance	1,262	3,299	2,000	3,000
493.43-25	Equipment Maintenance	37,862	46,452	50,000	50,000
493.43-26	Copy Machine	-	-	700	700
493.43-60	Basin Cleaning	-	280	-	-
493.43-80	Software Maint Agrmt	5,564	5,919	2,000	2,200
493.44-10	Equipment & Vehicle Rent	2,771	4,850	5,000	5,000
493.46-05	Telecommunications	4,577	5,441	5,000	5,500
493.46-07	Liftstation Telecomm	5,798	5,762	6,000	6,000
493.46-10	Postage	80	213	350	300
493.46-15	Freight	723	973	1,000	1,000
493.47-05	Legal Publications	69	-	100	100



Wastewater Fund Treatment

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
CONTRACTUAL SERVICES (Cont)					
493.48-05	Copy / Image / Scan	86	-	1,000	1,000
493.49-05	Dues & Memberships	2,054	2,104	2,054	2,000
493.49-10	Seminars & Conf Reg	-	3,968	2,000	2,800
493.49-20	Training	972	910	5,000	1,000
493.49-41	Travel-Meals	16	124	500	500
493.49-42	Travel-Lodging	155	102	2,000	2,000
493.49-43	Travel-Airfare	-	-	600	600
493.49-44	Travel-Mileage	2	62	200	-
		1,057,465	849,606	1,276,807	1,172,363
COMMODITIES					
493.51-10	Office Supplies	873	1,903	2,500	3,500
493.51-15	Paper Supplies	57	-	150	150
493.52-05	Books	-	-	300	300
493.53-05	Uniforms	3,460	3,891	3,500	4,000
493.53-15	Safety Clothing	5,926	4,627	3,500	3,500
493.54-00	Operating Supplies	10	2,109	10,000	60,000
493.54-10	Chemicals	838	1,464	2,000	2,000
493.54-16	Snow & Ice Control-Deicer	-	36	250	250
493.54-35	First Aid	2,560	2,177	3,000	2,500
493.54-40	Food	224	543	1,000	1,000
493.54-60	Computer Supplies	1,736	1,799	1,500	500
493.54-75	Other Charges	45	-	500	500
493.54-77	Laboratory Supplies	31,700	26,375	35,000	30,000
493.56-06	Paint	136	249	500	500
493.56-10	Janitorial Supplies	4,125	5,076	5,000	5,000
493.56-15	Maintenance Supplies	38,389	27,899	40,000	60,000
493.56-16	Plumbing Supplies	3,035	4,519	5,000	5,000
493.56-17	Electrical Supplies	4,773	8,771	5,000	5,000
493.58-05	Repair Parts	2,366	2,456	5,000	2,500
493.58-15	Fuel & Lube	30,685	38,098	35,000	35,000
		130,937	131,993	158,700	221,200
COMMODITIES - CIP					
493.79-10	Operating Equipment (Inv)	18,040	31,956	20,000	35,000
493.79-25	Office Equipment (Inv)	1,338	2,855	2,000	3,000
493.79-30	Protective Equipment (Inv)	-	-	-	1,000
		19,378	34,811	22,000	39,000
OTHER CHARGES					
493.65-30	Property Taxes	5,239	7,471	5,500	7,500
493.65-65	Permit Fees	1,295	-	1,300	1,300
		6,534	7,471	6,800	8,800



Wastewater Fund Treatment

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
CAPITAL OUTLAY				
493.72-05 Infrastructure	44,726	-	50,000	-
493.73-10 Operating & Maint Equip	88,652	48,100	-	20,000
493.74-00 Motor Vehicles	234	-	-	-
493.75-05 Infrastructure (Maint)	215,504	214,225	265,000	290,000
493.75-25 Buildings (Maint)	-	-	-	15,000
	349,115	262,325	315,000	325,000
DEBT SERVICE				
493.85-01 Lease Purchase / Principal	46,451	47,682	48,946	-
493.85-02 Lease Purchase / Interest	3,792	2,561	1,297	-
	50,243	50,243	50,243	-
TOTAL EXPENDITURES	\$ 2,789,966	\$ 2,733,347	\$ 3,307,250	\$ 3,312,763



Wastewater Fund

Blue Township

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES				
493.13-01 Non-Exempt-Full Time	13,724	13,212	15,500	15,000
493.18-15 Cell Phone Allow	104	104	150	-
493.18-16 Clothing Allow	95	95	150	150
493.20-00 Benefits-Health Insurance	3,227	3,232	3,600	3,600
493.21-01 FICA	806	842	900	900
493.21-02 Medicare	188	197	150	150
493.22-01 KPERS	1,281	1,377	1,600	1,600
493.23-00 Benefits-Unemployment	6	14	50	50
493.24-00 Benefits-Group Life	5	5	50	50
	19,436	19,076	22,150	21,500
CONTRACTUAL SERVICES				
493.34-05 Repair Services	-	-	2,000	2,000
493.41-05 Trash Service	497	503	500	500
493.41-10 Gas & Electricity	8,900	10,796	12,000	15,000
493.41-11 Utility Services / Water	1,928	2,198	2,000	2,000
493.43-20 Building Maintenance	-	-	500	1,000
493.43-25 Equipment Maintenance	2,365	11,012	2,000	15,000
	13,689	24,508	19,000	35,500
COMMODITIES				
493.54-00 Operating Supplies	-	-	1,000	2,000
493.56-15 Maintenance Supplies	55	118	1,000	2,000
493.56-17 Electrical Supplies	165	-	100	100
493.58-15 Fuel & Lube	1,688	1,711	-	1,700
	1,908	1,830	2,100	5,800
CAPITAL OUTLAY				
493.75-05 Infrastructure (Maint)	8,154	-	5,000	15,000
	8,154	-	5,000	15,000
TOTAL EXPENDITURES	\$ 43,186	\$ 45,414	\$ 48,250	\$ 77,800

Per interlocal agreement, two-thirds of the Blue Township expenditures are charged to the Blue Township District.



Wastewater Fund Maintenance

		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
493.12-01	Exempt-Full Time	43,161	46,077	50,500	55,000
493.13-01	Non-Exempt-Full Time	414,273	313,237	666,500	701,000
493.15-00	Salaries-Temporary	-	-	15,000	15,000
491.18-15	Cell Phone Allow	2,715	2,563	3,500	3,500
491.18-16	Clothing Allow	5,744	4,739	7,500	7,500
491.20-00	Benefits-Health Insurance	136,192	94,675	160,000	160,000
491.21-01	FICA	27,126	21,399	35,000	35,000
491.21-02	Medicare	6,344	5,005	8,000	8,000
491.22-01	KPERS	43,174	35,012	48,000	48,000
491.23-00	Benefits-Unemployment	432	344	500	500
491.24-00	Benefits-Group Life	259	174	350	350
		679,421	523,224	994,850	1,033,850
CONTRACTUAL SERVICES					
493.32-25	File Fees / Registration	197	3,346	3,000	3,000
493.33-40	Construction Projects	-	-	5,000	5,000
491.33-46	Fleet Charges	-	-	200,967	178,197
493.41-05	Trash Service	1,079	1,112	1,000	1,200
493.41-10	Gas & Electricity	4,215	5,729	5,000	10,000
493.42-10	Ground Maintenance	-	-	1,000	1,000
493.43-20	Building Maintenance	4,381	1,000	4,000	4,000
493.43-25	Equipment Maintenance	4,015	2,026	10,000	13,000
493.43-80	Software Maint Agrmt	3,100	3,145	3,000	3,500
493.44-10	Equipment & Vehicle Rent	60	-	500	500
493.46-05	Telecommunications	3,923	3,871	4,000	4,000
493.46-10	Postage	70	79	400	400
493.47-05	Legal Publications	158	-	500	500
493.49-10	Seminars & Conf Reg	-	400	700	1,200
493.49-20	Training	3,444	206	5,000	15,000
493.49-41	Travel-Meals	50	21	300	300
493.49-42	Travel-Lodging	-	849	1,000	1,500
		24,691	21,785	245,367	242,297
COMMODITIES					
493.51-10	Office Supplies	935	1,416	2,000	2,000
493.53-05	Uniforms	1,370	2,110	2,000	2,000
493.53-15	Safety Clothing	556	1,075	1,000	1,000
493.54-00	Operating Supplies	27,442	43,820	35,000	35,000
493.54-06	Utility Cut Supplies	9,744	27,581	13,000	13,000
493.54-10	Chemicals	4,917	-	7,000	7,000
493.54-11	Root Control	9,397	10,496	10,000	10,000
493.54-37	Safety Equipment	223	-	2,500	2,500
493.54-40	Food	61	128	600	600



Wastewater Fund Maintenance

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
COMMODITIES (Cont)				
493.54-75 Other Services	673	-	1,000	1,000
493.56-05 Building Material	-	-	1,000	1,000
493.56-10 Janitorial Supplies	1,774	1,196	2,000	1,500
493.56-15 Maintenance Supplies	94	38	500	1,000
493.58-05 Repair Parts	16,686	29,202	20,000	25,000
493.58-15 Fuel & Lube	20,093	22,910	25,000	25,000
	93,965	139,971	122,600	127,600
COMMODITIES - CIP				
493.79-10 Operating Equip (Inv)	2,169	8,798	10,000	10,000
493.79-25 Office Equipment (Inv)	151	2,236	2,000	1,500
493.79-60 Traffic Control (Inv)	-	-	2,000	2,000
	2,320	11,033	14,000	13,500
CAPITAL OUTLAY				
493.71-25 Building Improvements	-	-	-	40,000
493.72-05 Infrastructure	16,745	-	-	25,000
493.72-25 Pipe Relining	559,998	508,574	550,000	550,000
493.73-10 Operating & Maint Equip	-	14,150	-	30,000
493.74-00 Motor Vehicles	14,601	-	-	-
493.75-05 Infrastructure (Maint)	110,789	114,963	50,000	75,000
	702,132	637,687	600,000	720,000
DEBT SERVICE				
493.85-01 Lease Purchase / Principal	11,932	59,054	70,398	59,838
493.85-02 Lease Purchase / Interest	778	2,504	5,018	1,720
	12,710	61,558	75,416	61,558
TOTAL EXPENDITURES	\$ 1,515,239	\$ 1,395,259	\$ 2,052,233	\$ 2,198,805
TOTAL FUND EXPENDITURES	\$ 11,441,478	\$ 11,106,742	\$ 16,895,690	\$ 21,979,033

2024 Lease Purchase Payments

493.85-00	WW108E	Replace 2010 One Ton Truck, Unit #191 (4 Out of 5 Payments)	12,822
493.85-00	WW188E	Wastewater Sewer Maint Vehicle, Unit #53 (4 Out of 5 Payments)	48,736
TOTAL LEASE PURCHASE IMPACT			\$ 61,558



STORMWATER REVENUE

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
BEGINNING FUND BALANCE				
300.00-00 Beginning Fund Balance	3,371,067	3,117,341	3,500,000	3,000,000
TAXES & ASSESSMENTS				
311.30-00 Special Assessment	3,486	2,520	-	-
	3,486	2,520	-	-
Administrative Fees				
343.00-00 Adminstrative Fees	-	18,824	-	-
	-	18,824	-	-
SERVICES & SALES				
348.30-00 Storm Water	3,924,897	4,569,758	4,400,000	5,000,000
	3,924,897	4,569,758	4,400,000	5,000,000
USE OF MONEY & PROPERTY				
362.01-00 Investment Interest	3,584	48,338	5,000	5,000
	3,584	48,338	5,000	5,000
CONTRIBUTIONS & OTHER REVENUES				
372.00-00 Contr. & Other/Misc	23,303	15,883	-	-
379.00-00 Cancel PY Encumbrance	57,889	4,801	-	-
	81,192	20,684	-	-
TRANSFERS				
391.18-00 Transfer from Enterprise	6,350	6,350	6,350	6,350
391.21-00 Transfer from Capital Project	18,083	-	-	-
	24,433	6,350	6,350	6,350
TOTAL STORMWATER REVENUE	\$ 7,408,657	\$ 7,783,814	\$ 7,911,350	\$ 8,011,350

Stormwater Management Fund



		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
494.12-01	Exempt-Full Time	220,462	219,099	345,500	381,000
494.13-01	Non-Exempt-Full Time	317,106	400,350	624,500	586,000
494.15-00	Salaries-Temporary	-	-	10,000	-
494.18-10	Service Award	665	667	1,000	1,000
494.18-11	Separation Pay	-	-	2,000	2,000
494.18-15	Cell Phone Allowance	1,298	1,718	2,000	-
494.18-16	Clothing Allowance	3,116	3,710	5,300	5,300
494.20-00	Benefits-Health Ins	98,185	117,337	115,000	150,000
494.21-01	FICA	32,369	37,036	35,000	59,000
494.21-02	Medicare	7,575	8,662	7,800	14,000
494.22-01	KPERS	53,465	59,313	55,000	80,000
494.23-00	Benefits-Unemployment	499	580	500	1,000
494.24-00	Benefits-Group Life	220	250	250	250
		734,959	848,723	1,203,850	1,279,550
CONTRACTUAL SERVICES					
494.31-00	Professional Services	47,745	4,913	25,000	134,000
494.31-05	Engineering Fees	1,186	79,136	15,000	35,000
494.31-30	Legal Services	-	20,000	-	20,000
494.31-45	Laboratory Fees	4,328	4,099	7,500	7,500
494.32-25	File Fees	506	2,439	1,500	2,500
494.33-40	Construction Projects	-	-	1,500	1,500
494.33-46	Fleet Charges	-	-	297,506	276,801
494.33-47	IT Charges	-	-	41,865	146,717
494.34-60	Credit Card Process Fee	-	11,900	45,000	25,000
494.42-11	Ground Maint / Code	-	1,518	7,500	7,500
494.43-26	Copy Machine	169	154	1,500	1,500
494.43-45	Levee Maintenance	30,464	5,831	35,000	35,000
494.43-80	Software Maint Agrmts	5,431	10,069	40,000	25,000
494.46-05	Telecommunications	1,097	990	3,000	3,000
494.46-10	Postage	30,000	30,000	30,000	30,000
494.47-05	Legal Publications	130	75	1,500	1,500
494.47-20	Advertising	461	254	1,000	1,000
494.48-05	Copy / Image / Scan	489	406	1,000	-
494.49-05	Dues & Memberships	3,099	3,778	1,500	1,500
494.49-10	Seminars & Conf. Reg.	265	1,376	7,500	7,500
494.49-20	Training	913	595	7,500	7,500
494.49-41	Travel-Meals	-	131	2,500	2,500
494.49-42	Travel-Lodging	-	471	6,500	6,500
494.49-43	Travel-Airfare	-	-	4,500	4,500
494.49-44	Travel-Mileage	-	79	1,000	1,000
		126,283	178,214	586,371	784,518
COMMODITIES					
494.51-10	Office Supplies	674	345	2,000	1,500
494.52-05	Books	-	-	750	750
494.53-05	Uniforms	59	295	1,750	1,750

Stormwater Management Fund



		2021 Actual	2022 Actual	2023 Budget	2024 Budget
COMMODITIES (Continued)					
494.54-00	Operating Supplies	7,955	1,738	10,000	10,000
494.54-40	Food	396	352	5,000	5,000
494.54-56	Utility Billing Supplies	-	-	20,000	20,000
494.56-15	Maint Supplies	-	-	5,000	5,000
494.58-05	Repair Parts	7,084	18,004	10,000	15,000
494.58-15	Fuel & Lube	6,422	8,952	6,500	9,000
		22,590	29,686	61,000	68,000
COMMODITIES - CIP					
494.79-10	Operating Equip (Inv)	36,024	3,606	7,500	15,000
494.79-25	Office Equip (Inv)	2,642	4,285	17,500	5,000
		38,666	7,891	25,000	20,000
OTHER CHARGES					
494.65-25	Assessment Fee	18,486	13,865	22,000	22,000
494.65-55	Bad Debts	1,607	2,506	2,000	3,000
494.65-65	Permit Fees	-	-	750	750
494.65-99	Other Charges	-	-	750	750
494.66-00	Cash Reserves	-	-	2,344,487	1,712,667
		20,093	16,371	2,369,987	1,739,167
CAPITAL OUTLAY					
494.70-05	Acquisitions	-	1,695	-	5,000
494.71-00	Buildings & Additions	16,079	30,166	7,500	7,500
494.72-05	Infrastructure	97,377	142,864	100,000	100,000
494.72-98	Project Payoff	-	29,077	-	-
494.73-10	Operating & Maint Equip	1,000	8,469	12,500	15,000
494.73-25	Office Equipment	13,875	15,125	17,500	15,000
494.74-00	Motor Vehicles	-	19,072	-	20,000
494.75-05	Infrastructure (Maint)	128,803	226,743	200,000	350,000
494.75-35	Equip Maint	20,820	20,820	50,000	50,000
494.75-45	Planning Studies	13,257	58,689	25,000	50,000
		291,211	552,720	412,500	612,500
DEBT SERVICE					
494.85-01	Lease Purchase / Prin	121,623	99,024	99,805	58,281
494.85-02	Lease Purchase / Int	4,404	4,085	3,350	1,572
		126,027	103,109	103,155	59,854
TRANSFERS					
494.90-10	Tsf to General Fund	176,737	20,156	-	-
494.90-20	Tsf to Debt Service	973,029	852,114	1,485,620	2,083,135
494.90-25	Tsf to Capital Project	1,781,721	1,658,540	1,663,867	1,364,626
		2,931,487	2,530,810	3,149,487	3,447,761
TOTAL EXPENDITURES		\$ 4,291,317	\$ 4,267,524	\$ 7,911,350	\$ 8,011,350

CITY OF MANHATTAN
2024
INTERNAL SERVICE
FUNDS
BUDGET DETAILS



Fleet Management Fund

Beginning in 2023 the City of Manhattan will utilize an internal service fund strategy for Fleet in order to provide the City with desired centralization, effective and efficient management of Fleet resources and enhanced value. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City's Fleet Fund responsibilities include procurement and replacement schedules, fleet maintenance and used asset disposal.

Sources of Income

Revenues to this fund are derived from internal users through a cost allocation model. This model establishes charges to recover for Fleet operations as well as reserve funds for vehicle and equipment replacements. Individual users are charged based proportional use of fleet services.

Expenditures

Expenditures from this fund include Fleet personnel and general operations as well as capital outlay for replacement vehicles and equipment.

		Revenues			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00	Beginning Fund Balance	-	-	1,000,000	598,840
SERVICES & SALES					
349.01-00	Fleet Service Revenue	-	-	2,389,568	2,392,618
		-	-	2,389,568	2,392,618
USE OF MONEY & PROPERTY					
372.00-00	Proceeds from Sale	-	-	21,000	22,000
		-	-	21,000	22,000
TOTAL REVENUES		\$ -	\$ -	\$ 3,410,568	\$ 3,013,457

		Expenditures			
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES					
522.13-01	Non-Exempt-Full Time	-	-	351,118	286,000
522.18-16	Clothing Allowance	-	-	5,600	5,600
522.20-00	Benefits-Health Insurance	-	-	70,223	71,500
522.24-00	Benefits-Group Life	-	-	700	500
		-	-	427,641	363,600
CONTRACTUAL SERVICES					
522.33-47	IT Charges	-	-	12,617	61,166
522.43-00	Repairs & Maintenance	-	-	5,600	5,600
522.43-20	Building Maintenance	-	-	450	500
522.43-25	Equipment Maintenance	-	-	250	250
522.46-05	Telecommunications	-	-	1,500	1,500
522.49-10	Seminar & Conf. Reg.	-	-	800	1,000



Fleet Management Fund

Expenditures					
		2021 Actual	2022 Actual	2023 Budget	2024 Budget
CONTRACTUAL SERVICES (Cont.)					
522.49-41	Travel-Meals	-	-	50	150
522.49-44	Travel-Mileage	-	-	50	150
		-	-	21,317	70,316
COMMODITIES					
522.51-10	Office Supplies	-	-	500	1,000
522.54-00	Operating Supplies	-	-	20,000	25,000
522.58-05	Repair Parts	-	-	800	2,500
522.58-15	Fuel & Lube	-	-	10,000	10,000
522.58-99	Vehicle Supplies Clearing	-	-	20,000	20,000
		-	-	51,300	58,500
COMMODITES - CIP					
522.79-10	Operating Equipment (Inventory)	-	-	20,000	20,000
		-	-	20,000	20,000
CAPITAL OUTLAY					
522.74-00	Motor Vehicles			1,095,380	1,329,528
522.73-10	Operating Equipment			483,500	357,222
		-	-	1,578,880	1,686,749
TRANSFERS					
522.90-10	Transfer to General Fund	-	-	-	97,329
		-	-	-	97,329
OTHER CHARGES					
522.66-00	Cash Reserves	-	-	1,311,430	716,964
		-	-	1,311,430	716,964
TOTAL EXPENDITURES		\$ -	\$ -	\$ 3,410,568	\$ 3,013,457



Information Technology Fund

Beginning in 2023 the City of Manhattan will utilize an internal service fund strategy for IT in order to provide the City with desired centralization, effective and efficient management of IT resources and enhanced value. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses the Information Technology internal service fund to account for its centralized technology operations, upgrades and replacements.

Sources of Income

Revenues to this fund are derived from internal users through a full cost allocation model. This model establishes charges to recover for IT operations, maintenance of systems, software and equipment, and savings for IT replacements. Individual users are charged based on itemized IT hardware and proportional network and applications charges.

Expenditures

The Information Technology Fund pays for annual IT operations, equipment and system replacements and upgrades.

Revenues

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
300.00-00 Beginning Fund Balance	-	-	-	-
SERVICES & SALES				
343.01-00 IT Service Revenue	-	-	1,011,913	3,247,670
	-	-	1,011,913	3,247,670
TOTAL REVENUES	\$ -	\$ -	\$ 1,011,913	\$ 3,247,670

Expenditures

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONNEL SERVICES				
526.11-01 Administrative-Full Time	-	-	-	131,000
526.12-01 Exempt-Full Time	-	-	469,802	362,000
526.13-01 Non-Exempt-Full Time	-	-	-	541,000
526.18-15 Cell Phone Allowance	-	-	660	-
526.20-00 Benefits-Health Insurance	-	-	-	200,000
526.24-00 Benefits-Group Life	-	-	-	500
526.25-00 Benefits - Vehicle Allow	-	-	1,125	2,000
	-	-	471,587	1,236,500
CONTRACTUAL SERVICES				
404.31-00 Professional Services	-	-	-	50,000
526.31-10 Computer Consulting	-	-	15,000	5,000
526.33-46 Fleet Charges	-	-	3,937	4,019
526.34-99 Other Services	-	-	1,500	-
526.43-25 Equipment Maintenance	-	-	20,000	15,000
526.43-80 Software Maint Agrmts	-	-	119,000	1,138,812



Information Technology Fund

Expenditures

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
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CONTRACTUAL SERVICES (Cont.)

526.46-05	Telecommunications	-	-	1,000	297,000
526.47-20	Advertising	-	-	-	1,800
526.48-05	Copy / Image / Scan	-	-	1,000	75,000
526.49-05	Dues & Memberships	-	-	500	4,000
526.49-10	Seminar & Conf. Reg.	-	-	3,000	3,000
526.49-20	Training	-	-	3,700	2,500
526.49-41	Travel-Meals	-	-	600	1,500
526.49-42	Travel-Lodging	-	-	1,500	1,500
526.49-43	Travel-Airfare	-	-	1,000	1,500
526.49-44	Travel-Mileage	-	-	350	350
		-	-	172,087	1,600,981

COMMODITIES

526.51-10	Office Supplies	-	-	1,100	800
526.52-15	Subscriptions	-	-	2,500	1,000
404.53-05	Uniforms	-	-	-	1,000
526.54-60	Computer Supplies	-	-	5,500	5,500
526.58-15	Fuel & Lube	-	-	200	1,000
		-	-	9,300	9,300

COMMODITIES - CIP

526.79-25	Office Equip (Inventory)	-	-	10,000	140,248
		-	-	10,000	140,248

CAPITAL OUTLAY

526.73-25	Office Equip (Inventory)	-	-	137,250	24,308
		-	-	137,250	24,308

OTHER CHARGES

526.66-00	Cash Reserves	-	-	3,154	236,333
	Restricted Cash	-	-	208,535	-
		-	-	211,689	236,333

TOTAL EXPENDITURES	\$	-	\$	-	\$ 1,011,913	\$ 3,247,670
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