

CITY OF CENTRALIA

ANNUAL BUDGET & ACTIVITY REPORT

FISCAL YEAR

APRIL 1, 2023 – MARCH 31, 2024



MAYOR

Chris Cox

ALDERMEN

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

CITY ADMINISTRATOR

Tara Strain

CITY CLERK

Marilyn Dick

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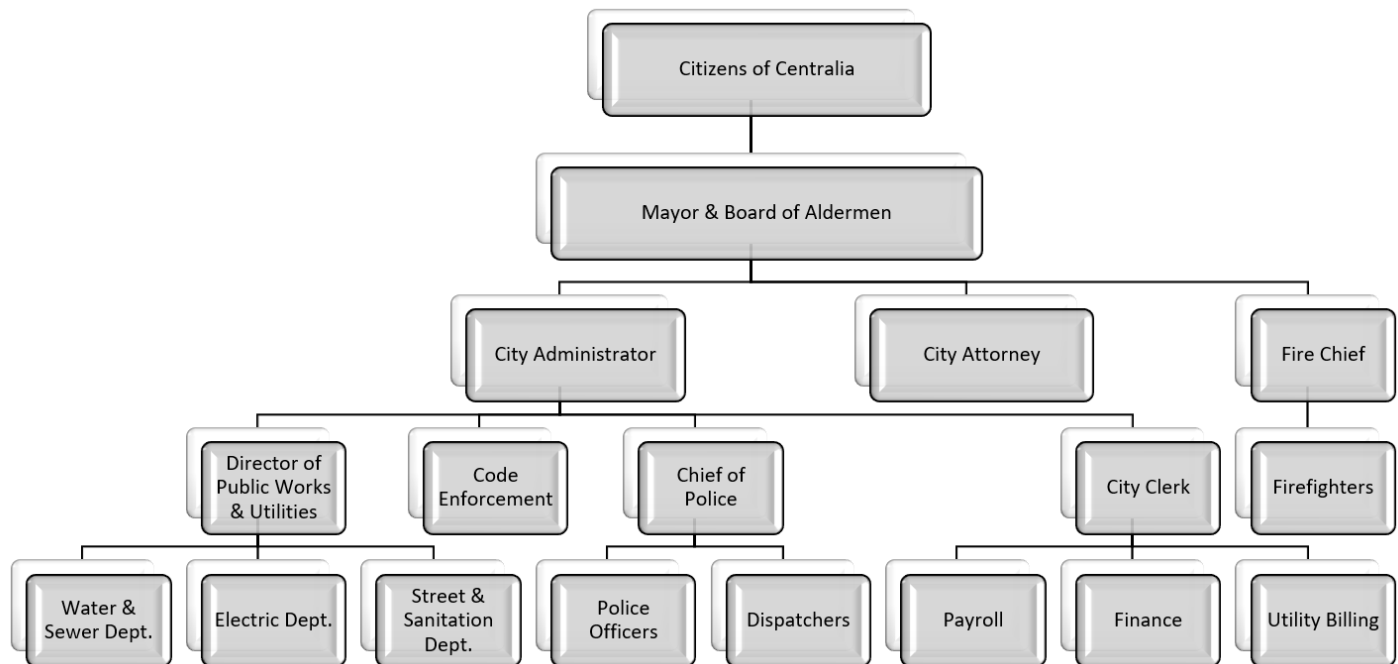
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ORGANIZATIONAL CHART



MESSAGE FROM THE CITY ADMINISTRATOR

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

Presented to you is the annual budget for the City of Centralia, Missouri, for the Fiscal Year 2023-24, that covers the period from April 1, 2023, to March 31, 2024. Under the Revised Statutes of the State of Missouri Section 67.010, municipalities are required to adopt an annual budget which must be balanced, which means that expenditures cannot exceed revenues and unencumbered balances. But the budget process is much more than just legal necessity. Adopting the budget is the most important planning tool the City employs on an annual basis. It is the only time all the activities of the City are reviewed at one time by the Board of Alderman and the City Staff.

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

Sales tax and other revenues have remained steady despite predictions of sales tax losses due to inflation. The budget for FY2023-24 reflects the loss of one full-time position at City Hall. City services have been streamlined and staff are able to handle the daily workload. By maintaining staffing levels, the city can work with available resources to best benefit the citizens of Centralia.

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

- Sidewalks added to South Park on Booth St.
- The new North Pointe Subdivision utilities were installed.
- Continued work on the Water Treatment Plant and Wastewater Project upgrades
- Asphalt overlay of 1.31 miles of City streets
- Completed west side of Jefferson St. culvert project.

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

The following is a list of projects the City intends to undertake in FY2023 - 2024:

- Completing upgrades to the Water Treatment Plant & Wastewater Treatment Facility
- Replacement of Water Meters – Year 2 of 2 - \$138,000
- Sewer main and manhole lining - \$400,000
- Purchase of a new dump truck with a snowplow and spreader attachment - \$160,000
- Replacement of the Vacc trailer with a Vacc Truck - \$160,000
- Overlay of 2.075 miles of streets - \$323,641

The budget also allows for the fourth of four pay increases, resulting from wage adjustments based on the wage study conducted in FY19 for all hourly workers. The final wage adjustments will occur this year.

During the upcoming fiscal year, we need to continue to look at ways to maintain an adequate unreserved fund balance in the General Fund. Increases in operational costs may put a strain on this fund, and we should attempt to retain a balance of 25% of the General Fund expenses.

Other challenges face the City in FY2024 that do not involve a direct budget line-item cost, but most decisions made by this body require our best attempt at planning for revenues and expenditures through this document.

At the meeting on Wednesday, March 29, 2023, the Board may make amendments as they desire. However, due to the extensive conversations between staff and elected officials and among the staff and among the elected officials, I feel that we have before us a budget that is workable and prepares us for the year ahead.

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

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

Sincerely,

Tara Strain

City Administrator

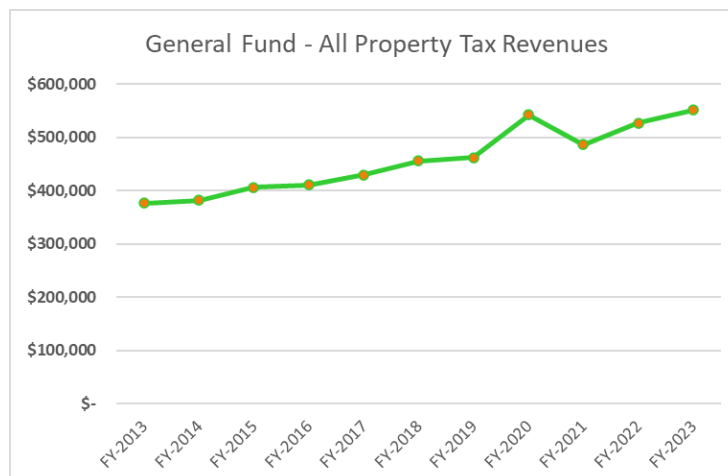
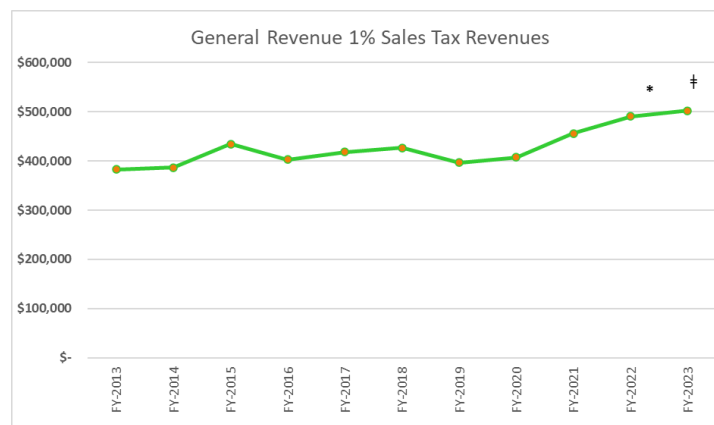
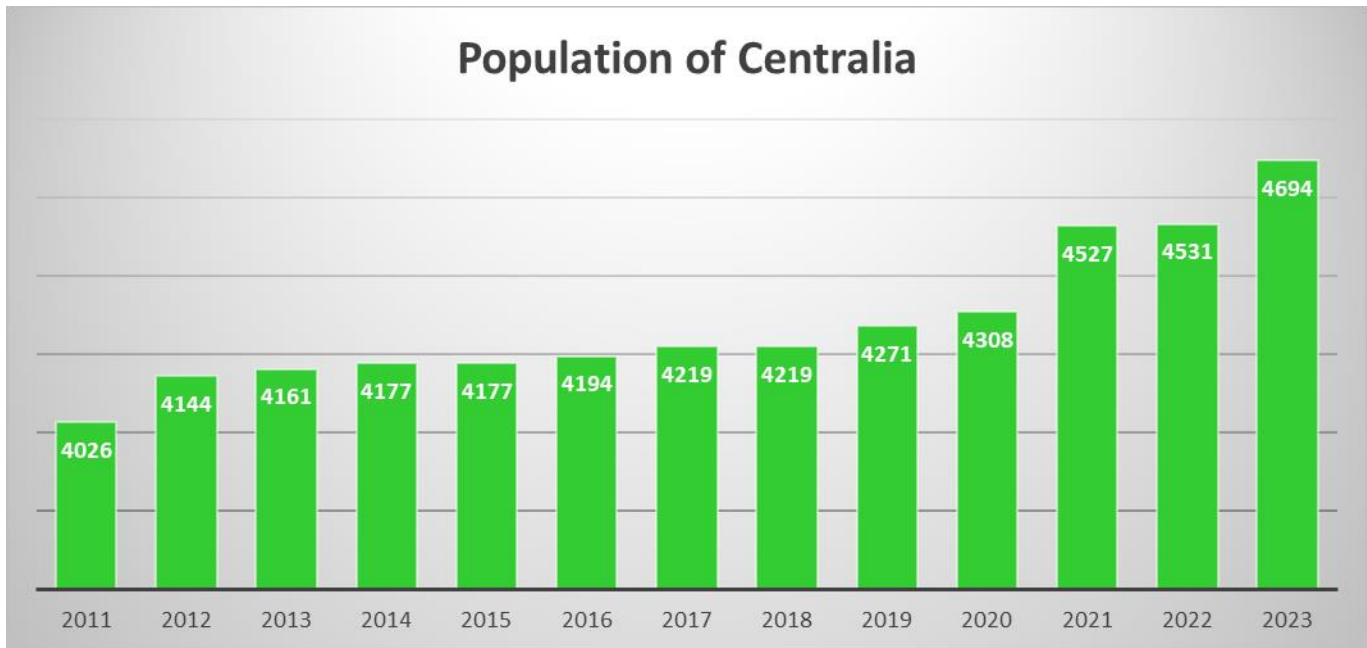
SUMMARY OF ALL BUDGETED FUNDS

	Estimated Fund Balance April 1, 2023	Revenues	Expenditures	End Balance March 31, 2024
General Fund	\$ 1,390,825	\$ 2,919,236	\$ (3,778,514)	\$ 531,547
Golf Course	\$ (64,409)	\$ 236,884	\$ (308,714)	\$ (136,239)
Municipal Pool	\$ (46,063)	\$ 70,622	\$ (96,955)	\$ (72,396)
Park Areas	\$ 184,744	\$ 269,453	\$ (312,175)	\$ 142,022
Recreation Center	\$ 260,033	\$ 295,130	\$ (343,027)	\$ 212,137
Park Sales Tax	\$ 60,386	\$ 249,679	\$ (233,625)	\$ 76,439
Library Operations	\$ 47,459	\$ 382,199	\$ (382,199)	\$ 47,459
Library Bond	\$ 179	\$ -	\$ -	\$ 179
Cemetery Operations	\$ 199,245	\$ 67,006	\$ (56,586)	\$ 209,664
Avenue of Flags	\$ 27,518	\$ 3,150	\$ (829)	\$ 29,839
Public Safety Sales Tax	\$ 4,296	\$ 249,905	\$ (245,695)	\$ 8,506
Public Safety Sales Tax Reserve	\$ 74,409	\$ 98,979	\$ -	\$ 173,388
Transportation Sales Tax	\$ 419,416	\$ 342,007	\$ (657,288)	\$ 104,135
Water + Equip. Replacement	\$ 456,722	\$ 950,629	\$ (1,066,111)	\$ 341,241
Sewer + Equip. Replacement	\$ 3,698,058	\$ 1,902,913	\$ (1,103,370)	\$ 4,497,602
Electric	\$ 1,113,683	\$ 4,527,502	\$ (3,860,230)	\$ 1,780,954
Sanitation	\$ 90,979	\$ 589,010	\$ (585,445)	\$ 94,545
Chance Trust Fund	\$ 224,071	\$ 4,430	\$ (5,098)	\$ 223,403
Capital Projects	\$ 42,646	\$ 2,722	\$ (35,000)	\$ 10,367
ARPA Funding	\$ 790,099	\$ -	\$ (205,000)	\$ 585,099
Internal Service Equipment	\$ 278,060	\$ 298,794	\$ (554,373)	\$ 22,481

All Funds Combined

\$ 9,252,356 \$ 13,460,251 \$ (13,830,234) \$ 8,882,373

HISTORICAL DATA



GENERAL FUND

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

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

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

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

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

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

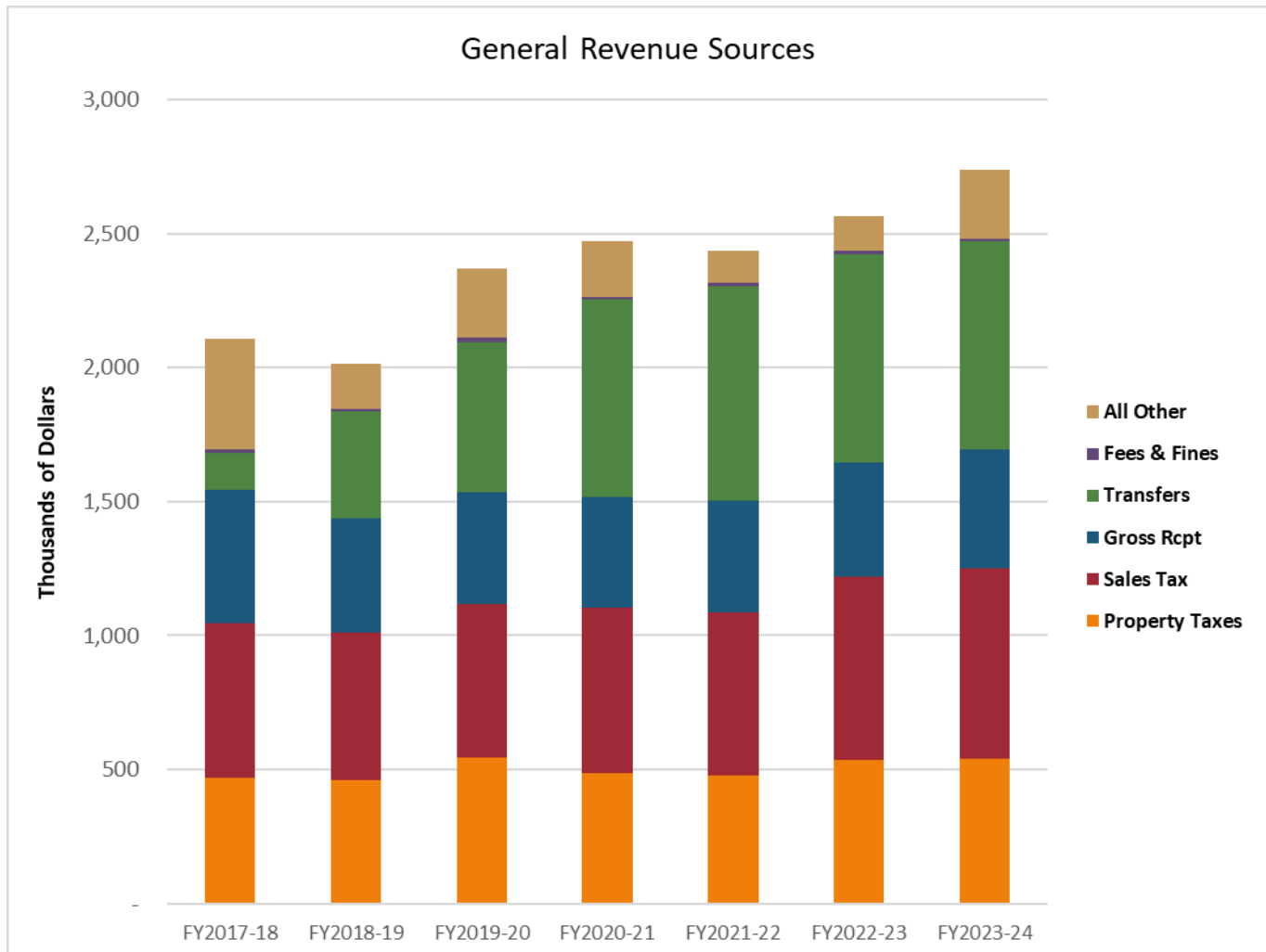
Finally, a program exists to track the General Fund Balance and any reserved funds; the Contingency/Cash Flow Reserve. Each year we budget this as an expenditure to allow for it to be used in emergencies without a full Board Budget revision. The goal is to maintain at least a 25% (three month) reserve in case of catastrophic disaster, the City could function for at least three months. However, due to increase in budgetary items and decline in sales tax revenue, the reserves in the general fund for FY21 equaled 12.41%, FY22 equaled 25%, FY23 equaled 13.5%, and FY24 equals 22%.

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

GENERAL FUND CASH FLOW

GENERAL FUND CASH FLOW

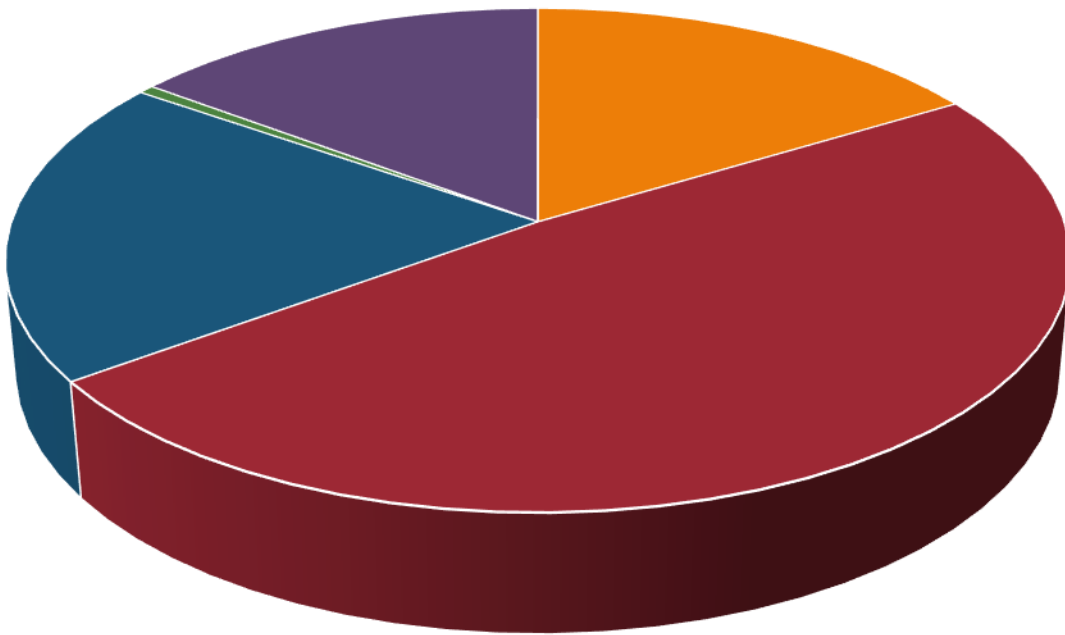
	Budget FY2022	Estimated FY2022	Budget FY2023	Estimated FY2023	Budget FY2024
Estimated Cash Balance April 1	\$ 847,538	\$ 847,538	\$ 1,155,973	\$ 1,155,973	\$ 1,363,653
Expected/Actual Revenues	\$ 2,435,049	\$ 2,664,025	\$ 2,564,394	\$ 2,750,916	\$ 2,919,851
Available for Appropriation	\$ 3,282,587	\$ 3,511,563	\$ 3,720,367	\$ 3,906,889	\$ 4,283,504
Proposed Appropriation	\$ (3,282,586)	\$ (2,355,590)	\$ (3,791,262)	\$ (2,543,236)	\$ (3,940,653)
Estimated Unencumbered Balance March 31	\$ 0	\$ 1,155,973	\$ (70,894)	\$ 1,363,653	\$ 342,851



GENERAL FUND REVENUE & EXPENSE SUMMARY

GENERAL FUND	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
LOCAL TAXES TOTAL	479,238	527,068	534,518	552,212	541,168
SALES TAX TOTAL	605,110	671,425	685,495	711,154	696,931
GROSS RECEIPTS TOTAL	417,641	416,668	425,728	444,835	435,938
LICENSES AND PERMITS TOTAL	47,457	32,989	33,656	58,860	57,683
INTERGOVERNMENTAL REVENUES TOTAL	66,197	66,762	65,500	77,138	75,595
CHARGES FOR SERVICES TOTAL	1,600	4,414	1,600	3,600	1,600
FINES AND FORFEITURES TOTAL	14,188	10,324	10,143	6,520	6,271
TRANSFERS TOTAL	801,617	842,591	778,560	775,639	986,126
OTHER REVENUES TOTAL	2,000	91,785	29,194	120,958	118,539
GENERAL FUND REVENUES TOTAL	\$ 2,435,049	\$ 2,664,025	\$ 2,564,394	\$ 2,750,916	\$ 2,919,851
GENERAL GOVERNMENT TOTAL	596,518	427,708	588,437	488,755	640,643
PUBLIC SAFETY TOTAL	1,387,067	1,404,747	1,832,415	1,443,233	1,902,902
PUBLIC WORKS TOTAL	545,059	496,886	795,008	591,886	774,050
COMM PLAN/ECON DEV. TOTALS	26,325	26,249	21,550	19,362	44,100
CONTINGENCY AND RESERVES	727,618	-	553,851	-	578,457
GENERAL FUND EXPENDITURES	\$ 2,554,968	\$ 2,355,590	\$ 3,237,411	\$ 2,543,236	\$ 3,361,696

General Fund Expenditures FY 2023-24



- GENERAL GOVERNMENT TOTAL
- PUBLIC SAFETY TOTAL
- PUBLIC WORKS TOTAL
- COMM PLANNING/ECON DEVELOPMENT TOTALS
- CONTIGENCY AND RESERVES

GENERAL REVENUE DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
LOCAL TAXES						
01-041-4001	REAL PROPERTY TAXES	267,200	290,889	296,707	299,696	293,702
01-041-4002	PERSONAL PROPERTY TAXES	99,340	112,515	114,765	131,387	128,760
01-041-4003	BUSINESS PROPERTY SURCHAR	85,242	87,193	86,757	91,885	90,048
01-041-4004	RR/UTILITY PROPERTY TAX	5,605	5,972	5,942	5,847	5,731
01-041-4005	FINANCIAL INSTITUTION TAX	-	3,167	3,151	3,100	3,038
01-041-4012	PROP. TAX DELINQ./1ST YR	13,961	19,054	18,959	14,998	14,698
01-041-4013	PROP. TAX. DEL.-2ND PR YR.	4,523	4,091	4,071	2,343	2,296
01-041-4023	INT. PENAL. ON DEL PROP T	3,367	4,187	4,166	2,328	2,281
01-041-4042	PAYMENTS FROM INDUSTRY	-	-	-	-	-
		479,238	527,068	534,518	551,585	540,554
SALES TAXES						
01-041-4020	STATE LOCAL SALES & USE T	446,571	490,400	502,660	502,119	492,076
01-041-4050	STATE GAS & MOTOR FUEL TA	97,023	113,511	114,646	138,959	136,179
01-041-4060	STATE AUTO SALES TAX	56,390	62,376	63,000	65,311	64,005
01-041-4061	75% TOBACCO STAMPS & TX-G	5,126	5,138	5,190	4,766	4,670
		605,110	671,425	685,495	711,154	696,931
GROSS RECEIPTS						
01-041-4081	GROSS RECEIPTS TAX-NAT. G	79,183	88,003	87,563	110,759	108,544
01-041-4082	GROSS RECEIPTS TAX-PHONE	93,838	82,404	81,992	78,698	77,124
01-041-4083	GROSS RECEIPTS TAX --ELEC	241,735	244,861	254,773	255,378	250,270
01-041-4085	GROSS RECEIPT TX-BASIC CA	2,885	1,400	1,400	-	-
	Gross Receipts Subtotal	417,641	416,668	425,728	444,835	435,938
LICENSES & PERMITS						
01-042-4252	LIQUOR LICENSES	2,276	2,625	2,600	2,813	2,756
01-042-4253	BUSINESS LICENSES	7,378	4,869	4,845	5,644	5,531
01-042-4254	ANIMAL REGISTRATION	549	696	693	641	628
01-042-4255	FIREWORKS STAND PERMIT	74	-	-	-	-
01-042-4260	BUILDING & PLUMBING PERMITS	35,241	21,994	23,094	47,643	46,690
01-042-4263	ALCOHOL PERMIT - SPECIAL EVENT	-	150	150	-	-
01-042-4264	GOLF CART PERMITS	1,940	2,655	2,275	2,120	2,078
	Licenses & Permits Subtotal	47,457	32,989	33,656	58,860	57,683
INTERGOVERNMENTAL REVENUES						
01-043-4303	COMMUNITY DEVEL. BLOCK GR	-	-	-	-	-
01-043-4302	FEDERAL SRTS GRANT	-	-	-	-	-
01-043-4331	MMRPC FEMA GRANT	-	-	-	-	-
01-043-4322	LEAP/Other Police Grant	-	-	-	-	-
01-043-4323	MO. POST COMMISSION FEES	500	-	500	-	-
01-043-4325	HOMELAND SECURITY GRANT	-	-	-	-	-
01-043-4304	COUNTY ROAD PAYMENT	65,697	66,762	65,000	77,138	75,595
01-043-4370	SCHOOL REIMBURSE FOR SRO	-	-	-	-	-
	Intergovernmental Subtotal	66,197	66,762	65,500	77,138	75,595

GENERAL REVENUE DETAIL – continued

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
CHARGES FOR SERVICES						
01-044-4699	MISC - DONATIONS	500	3,205	500	2,864	500
01-044-4745	MAPS & COPIES	250	281	250	176	250
01-044-4750	ANIMAL CARE CHARGES	850	928	850	560	850
	Charges for Services Subtotal	1,600	4,414	1,600	3,600	1,600
FINES & FORFEITURES						
01-045-4215	FINES - BIOMETRIC FEE	154	208	208	164	208
01-045-4224	FINES-RESTITUTION	1,863	-	-	-	-
01-045-4226	ALCOHOL/DRUG RECOUPMENT F	81	-	-	80	-
01-045-4227	FINES PENDING PLEA AMENDM	-	-	-	-	-
01-045-4228	FINES, POLICE TRAINING	96	206	75	166	75
01-045-4229	SHERIFF'S RETIREMENT FUND	-	-	-	-	-
01-045-4230	FINES-OTHER	11,994	9,910	9,860	6,110	5,988
01-045-4231	BOND MONEY TRANSFER ACCOU	-	-	-	-	-
01-045-4232	BOND HELD MUNICIPAL COURT	-	-	-	-	-
	Fines & Forfeitures Subtotal	14,188	10,324	10,143	6,520	6,271
TRANSFER FROM OTHER FUNDS						
01-040-4451	APPROP. TRANSFER WATER	50,000	50,000	50,000	50,000	50,000
01-040-4453	APPROP. TRANSFER/ELECTRIC	200,000	200,000	200,000	200,000	200,000
01-040-4458	TRANSFER FROM OTHER FUNDS	350,000	320,000	250,000	250,000	250,000
01-040-4459	APPROP. TRANSFER/SEWER	-	-	50,000	50,000	50,000
01-040-4460	TRANS TO PD FROM PUB. SAFETY SALES TAX	100,809	110,273	113,030	112,819	110,563
01-040-4461	TRANS TO FIRE FROM PUB. SAFETY SALES TAX	100,809	110,273	113,030	112,819	110,563
01-040-4462	TRANSFER FROM ARPA FUNDS	-	52,044	2,500	-	215,000
	Transfer from Other Funds Subtotal	801,617	842,591	778,560	775,639	986,126
OTHER REVENUES						
01-046-4110	INTEREST	500	4,215	4,194	34,288	33,602
01-046-4610	SALE OF LAND	-	-	-	-	-
01-046-4620	RENTAL CITY PROPERTY	-	10,485	-	3,850	3,773
01-046-4630	SALE OF EQUIPMENT	1,000	42,148	25,000	77,000	75,460
01-046-4690	OTHER CONTRIBUTIONS	500	-	-	-	-
01-046-4697	LOSS/GAIN ON SALE	-	-	-	-	-
01-046-4698	MISCELLANEOUS	-	34,937	-	5,821	5,704
	Other Revenue Subtotal	2,000	91,785	29,194	120,958	118,539
	GENERAL FUND REVENUES TOTAL	\$ 2,435,049	\$ 2,664,025	\$ 2,564,394	\$ 2,750,916	\$ 2,919,851

GENERAL GOVERNMENT PROGRAM

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

SUMMARY OF EXPENDITURES

	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
GENERAL GOVERNMENT					
Legislative Subtotal	85,200	89,292	75,940	86,175	78,164
Aldermen & Other Bds and					
110 Commissions	47,371	55,867	47,563	51,239	54,971
113 Ordinances/Proceedings	37,829	33,425	28,377	34,936	23,193
Judicial Subtotal	78,831	92,255	89,668	96,243	161,693
121 Municipal Court	18,209	18,760	18,000	19,594	18,000
122 Public Defense	25,100	36,923	47,500	43,026	112,000
123 Legal Research	35,522	36,572	24,168	33,623	31,693
Executive Subtotal	6,320	6,354	8,229	7,128	8,574
131 Mayor	6,320	6,354	8,229	7,128	8,574
Management Subtotal	134,483	119,961	156,636	129,837	157,063
141 City Administrator	129,133	114,582	133,595	126,462	133,787
142 Clerical & Customer Service	5,350	5,378	23,041	3,375	23,276
Elections Subtotal	7,750	3,995	4,100	8,471	4,500
151 Elections	7,750	3,995	4,100	8,471	4,500
Finance Subtotal	126,433	120,336	105,563	136,957	120,347
Internal Acctg/Audit - City					
161 Treasurer	4,086	4,549	4,668	4,175	4,326
162 Payroll	750	405	22,591	19,709	22,091
163 Purchasing	500	(244)	500	-	-
164 Cashiering/Collecting	45,337	45,500	47,804	37,174	46,989
165 Accounting	40,761	43,255	2,500	33,899	2,000
166 Independent Audit	35,000	26,870	27,500	42,000	44,940
Gen. Gov. Building & Grounds Subtotal	157,500	(4,484)	148,302	23,944	110,303
171 City Hall Building & Grounds	157,500	(4,484)	148,302	23,944	110,303
GENERAL GOVERNMENT TOTAL	\$ 596,518	\$ 427,708	\$ 588,437	\$ 488,755	\$ 640,643

GENERAL FUND – GENERAL GOVERNMENT PROGRAM – LEGISLATIVE FUNCTION

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET		FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
ALDERMEN, BOARDS & COMMISSIONS						
01-110-6001	SALARIES AND WAGES	600	600	600	300	600
01-110-6010	ACCRUED EMPLOYEE BENEFITS	44,171	43,019	44,613	47,776	51,121
Personnel Expense Subtotal		44,771	43,619	45,213	48,076	51,721
01-110-6110	PRINTING, PUBLICATIONS, A	-	-	-		-
01-110-6120	DUES/MEMBERSHIPS/SUBSCRIP	250	135	250	685	700
01-110-6144	CONSULTANT'S SERVICES	-	-	-		-
01-110-6150	CONTRACT LABOR	250	-	-	41	-
01-110-6180	MEALS, LODGING & TRAVEL	500	679	750	634	750
01-110-6201	OFFICE SUP.FURNITURE,EQUI	900	792	500	315	500
01-110-6210	OPERATING SUPPLIES	100	566	250	889	900
01-110-6901	MISCELLANEOUS	600	10,076	600	300	400
Operating Expense Subtotal		2,600	12,248	2,350	2,863	3,250
ALDERMEN, BOARDS & COMMISSIONS EXPENSE SUBTOTAL		\$ 47,371	\$ 55,867	\$ 47,563	\$ 50,939	\$ 54,971

Personnel Costs

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

Acct	Position Title	Anticipated Annual Salary	Anticipated Benefit Rate	Actual Hours FY21-22		Est. Hrs FY22-23		Budgeted Hrs FY23-24		Budgeted Wages & AEB		
				Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
01-110-6001	Aldermen (6)	\$ 100		100%		100%		100%		\$ 600		
										\$ 600	\$ -	\$ -

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET		FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
ORDINANCES & PROCEEDINGS						
01-113-6001	SALARIES AND WAGES	26,179	24,156	13,744	26,132	13,744
01-113-6010	ACCRUED EMPLOYEE BENEFITS	4,549	4,636	4,682	4,542	2,199
Personnel Expense Subtotal		30,729	28,792	18,427	30,673	15,943
01-113-6101	POSTAGE AND FREIGHT	1,200	1,425	1,450	2,425	2,500
01-113-6120	DUES/MEMBERSHIPS/SUBSCRIPT.	100	584	600	205	600
01-113-6140	PROF SERV. - LEGAL	5,000	-	5,000	-	5,000
01-113-6150	CONTRACT LABOR	1,500	2,624	2,650	1,632	2,000
01-113-6210	OPERATING SUPPLIES	600	-	250		250
Other Expense Subtotal		7,100	4,633	9,950	4,262	7,250
ORDINANCES & PROCEEDINGS EXPENSE SUBTOTAL		37,829	33,425	28,377	34,936	23,193
LEGISLATIVE EXPENSE TOTAL		\$ 85,200	\$ 89,292	\$ 75,940	\$ 85,875	\$ 78,164

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

Ordinances & Proceedings - 50%

Legal Research - 50%

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

Personnel Costs

Anticipated Annual			Actual Hours FY21-22		Est. Hrs FY22-23		Budgeted Hrs FY23-24		Budgeted Wages & AEB			
			Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Annual Wages		AEB	
Acct	Position Title	Salary	27,488		50%		50%		50%		\$ 13,744	\$ 2,199
01-113-6001	City Attorney								\$ 13,744	\$ -	\$ 2,199	

GENERAL FUND – GENERAL GOVERNMENT PROGRAM – JUDICIAL FUNCTION

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
MUNICIPAL COURT						
01-121-6001	SALARIES AND WAGES	16,559	4,573	-	6,394	-
01-121-6002	OVERTIME WAGES	-	-	-	-	-
01-121-6010	ACCRUED EMPLOYEE BENEFITS	1,000	(77)	-	-	-
	Personnel Expense Subtotal	17,559	4,496	-	6,394	-
01-121-6110	PRINT.,PUBLICATIONS, ADV.	100	-	-	-	-
01-121-6120	DUES, TUITION & TRAINING	150	-	-	-	-
01-121-6133	UTILITIES-TELEPHONE	-	-	-	-	-
01-121-6150	CONTRACT LABOR	-	14,264	18,000	13,200	18,000
01-121-6180	MEALS, LODGING, TRAVEL	250	-	-	-	-
01-121-6210	OPERATING SUPPLIES	150	-	-	-	-
	Other Expense Subtotal	650	14,264	18,000	13,200	18,000
	MUNICIPAL COURT EXPENSE SUBTOTAL	18,209	18,760	18,000	19,594	18,000

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

Personnel Costs

No personnel costs are budgeted out of this fund.

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
PUBLIC DEFENSE						
01-122-6101	POSTAGE	-	-	-	-	-
01-122-6110	PRINTING	-	-	-	-	-
01-122-6140	PROFESSIONAL SERVICES-LEG	10,000	-	10,000	5,385	20,000
01-122-6190	INSURANCE	14,650	36,923	37,500	37,641	42,000
01-122-6210	OPERATING SUPPLIES	200	-	-	-	-
01-122-6901	MISCELLANEOUS	250	-	-	-	50,000
PUBLIC DEFENSE EXPENSE SUBTOTAL		25,100	36,923	47,500	43,026	112,000

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

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

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

Personnel Costs

No personnel costs are budgeted out of this fund.

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
LEGAL RESEARCH						
01-123-6001	SALARIES AND WAGES	23,893	24,156	13,744	26,132	13,744
01-123-6010	ACCRUED EMPLOYEE BENFITS	4,430	4,386	4,474	4,542	2,199
Personnel Expense Subtotal		28,322	28,542	18,218	30,673	15,943
01-123-6110	PRINTING, PUBLICATIONS, A	250	-	250		250
01-123-6120	DUES/MEMBER/SUBS/TUITION	1,750	400	700	450	5,500
01-123-6140	PROFESSIONAL SERV - LEGAL	5,000	7,630	5,000	2,500	10,000
01-123-6210	OPERATING SUPPLIES	200	-	-		-
Other Expense Subtotal		7,200	8,030	5,950	2,950	15,750
LEGAL RESEARCH EXPENSE SUBTOTAL		35,522	36,572	24,168	33,623	31,693
LEGAL EXPENSE TOTAL		78,831	92,255	89,668	96,243	161,693

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

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

Personnel Costs

Acct	Position Title	Anticipated Annual Salary	Anticipated Benefit Rate	Actual Hours FY21-22		Est. Hrs FY22-23		Budgeted Hrs FY23-24		Budgeted Wages & AEB					
				Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Annual Wages		AEB			
01-123-6001	City Attorney	\$	27,488	50%		50%		50%		\$	13,744	\$	2,199		
										\$	13,744	\$	-	\$	2,199

GENERAL FUND – GENERAL GOVERNMENT PROGRAM – EXECUTIVE FUNCTION

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
MAYORAL						
01-131-5506	DATA PROCESSING EQUIPMENT - CAPITAL	-	-	1,000	1,500	1,000
	Capital Expense Subtotal	-	-	1,000	1,500	1,000
01-131-6001	SALARIES AND WAGES	1,500	1,500	1,500	1,375	1,500
01-131-6010	ACCRUED EMPLOYEE BENEFITS	520	276	279	254	520
	Personnel Expense Subtotal	2,020	1,776	1,779	1,629	2,020
01-131-6101	POSTAGE AND FREIGHT	-	-	-	-	-
01-131-6110	PRINTING, PUB.,AND ADV.	750	1,788	1,800	1,614	1,800
01-131-6120	DUES/MEMBER/SUBS/TUITION	500	400	500	470	500
01-131-6133	MAYOR CELL PHONE	800	681	700	598	700
01-131-6150	CONTRACT LABOR	250	988	500		500
01-131-6180	MEALS, LODGING, TRAVEL	750	(20)	750	668	750
01-131-6201	OFFICE SUPPLIES, FURNITUR	1,000	613	1,000	350	1,000
01-131-6210	OPERATING SUPPLIES	100	27	100	250	250
01-131-6901	MISCELLANEOUS	150	100	100	50	54
	Other Expense Subtotal	4,300	4,577	5,450	4,000	5,554
	EXECUTIVE/MAYOR EXPENSE SUBTOTAL	6,320	6,354	8,229	7,128	8,574

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

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

Personnel Costs

Acct	Position Title	Anticipated Annual Salary	Anticipated Benefit Rate	Actual Hours FY21-22		Est. Hrs FY22-23		Budgeted Hrs FY23-24		Budgeted Wages & AEB	
				Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Annual Wages	AEB
01-131-6001	Mayor	\$ 1,500	\$ -	100%		100%		100%		\$ 1,500	\$ 520
										\$ 1,500	\$ -
										\$ -	\$ 520

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

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

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

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
CLERICAL & CUSTOMER SERVICE						
01-142-6001	SALARIES AND WAGES	-	(729)	13,332	12,827	13,332
01-142-6002	OVERTIME WAGES	-	-	-	-	-
01-142-6010	ACCRUED EMPLOYEE BENEFITS	-	-	7,109	6,152	7,109
Personnel Expense Subtotal		-		20,441		20,441
01-142-6120	DUES/MEMBER/SUBS/TUITION	500	1,958	1,000	1,144	1,200
01-142-6141	PROF SERVICES - ACCOUTING	-	-	-		-
01-142-6150	CONTRACT LABOR	250	-	-	230	150
01-142-6170	MAINT AGREEMENTS & LEASES	150	-	-		-
01-142-6180	MEALS, LODGING, TRAVEL	500	1,928	1,000	979	1,200
01-142-6190	INSURANCE	-	-	-		-
01-142-6201	OFFICE SUPPLIES, FURNITUR	250	322	250	33	35
01-142-6210	OPERATING SUPPLIES	3,500	1,170	250	989	250
01-142-6901	MISCELLANEOUS	100	-	100		-
Other Expense Subtotal		5,350	5,378	2,600	3,375	2,835
CLERICAL & CUSTOMER SERVICE SUBTOTAL		5,350	5,378	23,041	3,375	23,276
MANAGEMENT TOTAL		134,483	119,961	156,636	129,837	157,063

Personnel Costs

					Actual Hours FY21-22		Est. Hrs FY22-23		Budgeted Hrs FY23-24		Budgeted Wages & AEB		
		Anticipated Salary Rate	Anticipated OT Salary Rate	Anticipated Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
01-142-6001	Asst. City Clerk III	\$ 23.16	\$ 34.74	\$ 10.60	173	9					\$ -	\$ -	\$ -
01-142-6001	Asst. City Clerk II	\$ 19.58	\$ 29.37	\$ 12.11	8	1					\$ -	\$ -	\$ -
01-142-6001	Asst. City Clerk I	\$ -	\$ -	\$ -	12	13					\$ -	\$ -	\$ -
01-142-6001	Deputy City Clerk/AP Clerk	\$ 22.73	\$ 34.10	\$ 16.70	208						\$ -	\$ -	\$ -
01-142-6001	City Clerk		58,625	\$ 15.03	10%				25%		\$ 13,332	\$ -	\$ 7,109
											\$ 13,332	\$ -	\$ 7,109

GENERAL FUND – GENERAL GOVERNMENT PROGRAM – ELECTIONS FUNCTION

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
ELECTIONS						
01-151-6110	PRINTING	250	522	600		500
01-151-6150	CONTRACT LABOR	7,500	3,473	3,500	8,471	4,000
01-151-6901	MISCELLANEOUS	-	-	-	-	-
ELECTIONS SUBTOTAL		7,750	3,995	4,100	8,471	4,500

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

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

Personnel Costs

No personnel costs are budgeted out of this fund.

GENERAL FUND – GENERAL GOVERNMENT PROGRAM – FINANCE FUNCTION

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
CITY TREASURER/INTERNAL AUDITOR						
01-161-6001	SALARIES AND WAGES	3,246	3,246	3,578	3,124	3,578
01-161-6010	ACCRUED EMPLOYEE BENEFITS	240	597	240	576	240
Personnel Expense Subtotal		3,486	3,843	3,818	3,700	3,818
01-161-6110	PRINTING, PUB. AND ADV.	-	20	150	-	-
01-161-6120	DUES/MEMBER/SUBS/TUITION	400	587	600	175	187
01-161-6141	PROF SERVICES - ACCOUNTIN	-	-	-	-	-
01-161-6190	INSURANCE	200	100	100	300	321
01-161-6210	OPERATING SUPPLIES	-	-	-	-	-
01-161-6901	MISCELLANEOUS	-	-	-	-	-
Other Expense Subtotal		600	707	850	475	508
CITY TREASURER SUBTOTAL		4,086	4,549	4,668	4,175	4,326

City Treasurer/Internal Auditor Personnel Costs

Anticipated Annual Salary			Actual Hours FY21-22		Est. Hrs FY22-23		Budgeted Hrs FY23-24		Budgeted Wages & AEB		
			Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
01-161-6001	City Treasurer	\$ 3,578	100%		100%		100%		\$ 3,578	\$ -	\$ 240
									\$ 3,578	\$ -	\$ 240

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
HUMAN RESOURCES & PAYROLL						
01-162-6001	SALARIES AND WAGES	-	199	13,332	13,226	13,332
01-162-6002	OVERTIME WAGES	-	-	-	-	-
01-162-6010	ACCRUED EMPLOYEE BENEFITS	-	90	7,109	6,152	7,109
	Personnel Expense Subtotal	-	289	20,441	19,378	20,441
01-162-6110	PRINTING,PUBLICATIONS,ADV	-	-	250	-	-
01-162-6120	DUES/MEMBER/SUBS/TUITION	250	15	650	-	650
01-162-6180	MEALS, LODGING, TRAVEL	250	-	1,000	331	750
01-162-6201	OFFICE SUPPLIES/FURNITURE	-	-	-	-	-
01-162-6210	OPERATING SUPPLIES	250	101	250	-	250
	Other Expense Subtotal	750	116	2,150	331	1,650
	PAYROLL SUBTOTAL	750	405	22,591	19,709	22,091

Personnel Costs

					Actual Hours FY21-22		Est. Hrs FY22-23		Budgeted Hrs FY23-24		Budgeted Wages & AEB		
		Anticipated Salary Rate	Anticipated OT Salary Rate	Anticipated Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
01-162-6001	Asst. City Clerk III	\$ 23.16	\$ -	\$ 10.60	416	14	11				\$ -	\$ -	\$ -
01-162-6001	City Clerk		\$ 58,625	\$ 15.03	0	0			25%		\$ 13,332	\$ -	\$ 7,109
											\$ 13,332	\$ -	\$ 7,109

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
PURCHASING						
01-163-6001	SALARIES AND WAGES	-	-	-	-	-
01-163-6002	OVERTIME WAGES	-	-	-	-	-
01-163-6010	ACCRUED EMPLOYEE BENEFITS	-	(244)	-	-	-
	Personnel Expense Subtotal	-	(244)	-	-	-
01-163-6210	OPERATING SUPPLIES	500	-	500	-	500
	Other Expense Subtotal	500	-	500	-	500
	PURCHASING SUBTOTAL	500	(244)	500	-	500

Personnel Costs

No personnel costs are budgeted out of this fund.

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
CASHIERING/COLLECTING						
01-164-5506	DATA PROCESSING EQUIPMENT	250	371	400	472	486
01-164-5508	OTHER MISC CAPITAL	500	-	150		-
Capital Expense Subtotal		750	371	550	472	486
01-164-6001	SALARIES AND WAGES	21,234	17,601	16,723	13,030	16,723
01-164-6002	OVERTIME WAGES	511	314	493	278	493
01-164-6010	ACCRUED EMPLOYEE BENEFITS	10,002	13,599	9,038	16,561	9,038
Personnel Expense Subtotal		31,747	31,514	26,254	29,869	26,254
01-164-6101	POSTAGE AND FREIGHT	1,250	1,345	1,000	863	1,200
01-164-6110	PRINTING, PUB. AND ADVERT	20	12	25	282	25
01-164-6120	DUES, MEMBERSHIPS, SUBSCRIPTIONS	150	2,313	1,350	2,040	2,000
01-164-6133	UTILITIES- TELEPHONE/FAX	100	194	150	130	150
01-164-6143	PROF SERV - DATA PROCESSI	-	1,300	1,000		1,000
01-164-6150	CONTRACT LABOR	2,000	3,054	2,400	637	2,400
01-164-6170	MAINT AGREEMENTS & LEASES	750	2,111	3,050	601	1,500
01-164-6180	MEALS, LODGING, TRAVEL	150	-	150	41	150
01-164-6201	OFFICE SUPP, FURNITURE, EQU	250	637	450	28	300
01-164-6210	OPERATING SUPPLIES	250	552	425	792	800
01-164-6320	BAD DEBTS	1,500	1,153	500	601	600
01-164-6901	MISCELLANEOUS	6,420	944	10,500	817	10,125
Other Expense Subtotal		12,840	13,615	21,000	6,834	20,250
CASHIERING & COLLECTING SUBTOTAL		\$ 45,337	\$ 45,500	\$ 47,804	\$ 37,174	\$ 46,989

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

Personnel Costs

					Actual Hours FY21-22		Est. Hrs FY22-23		Budgeted Hrs FY23-24		Budgeted Wages & AEB		
		Anticipated Salary Rate	Anticipated OT Salary Rate	Anticipated Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
01-164-6001	Deputy City Clerk	\$ 22.73	\$ 34.10	\$ 16.70	251	4	211	4	189	5	\$ 4,301	\$ 177	\$ 3,246
01-164-6001	Asst. City Clerk II	\$ 19.58	\$ 29.37	\$ 12.11	212	4	252	4	189	5	\$ 3,705	\$ 153	\$ 2,354
01-164-6001	Asst. City Clerk III	\$ 23.16	\$ 34.74	\$ 10.60	153	1	230	5	170	5	\$ 3,944	\$ 163	\$ 1,855
01-164-6001	City Clerk	\$ 58,625	\$ 15.03		108	0	0	0	95	0	\$ 2,666	\$ -	\$ 1,422
01-164-6001	Customer Service Rep.		\$ -		102	0	95	0	0	0	\$ -	\$ -	\$ -
01-164-6001	Scanning Clerk	\$ 16.89	\$ 25.34	\$ 1.29	14	0	54	0	125	0	\$ 2,108	\$ -	\$ 161
											\$ 16,723	\$ 493	\$ 9,038

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

This activity is carried out by the Finance City Clerk with assistance from the City Clerk.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
ACCOUNTING						
01-165-6001	SALARIES AND WAGES	25,106	27,763	-	21,173	-
01-165-6002	OVERTIME WAGES	-	77	-	664	-
01-165-6010	ACCRUED EMPLOYEE BENEFITS	13,655	15,065	-	11,115	-
	Personnel Expense Subtotal	38,761	42,905	-	32,953	-
01-165-6120	DUES, TUITION, MEMBERSHIP	500	75	1,000	499	1,000
01-165-6141	PROF. SERVICES - ACCOUNTING	1,500	275	500		-
01-165-6180	MEALS, LODGING, TRAVEL	-	-	1,000	448	1,000
	Other Expense Subtotal	2,000	350	2,500	947	2,000
	ACCOUNTING SUBTOTAL	40,761	43,255	2,500	33,899	2,000

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

Personnel Costs

No personnel costs are budgeted out of this fund.

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
	INDEPENDENT AUDIT					
01-166-6141	AUDIT	35,000	26,870	27,500	42,000	44,940
01-166-6150	AUDIT	-	-	-	-	-
	INDEPENDENT AUDIT SUBTOTAL	35,000	26,870	27,500	42,000	44,940
	FINANCE TOTAL	126,433	120,336	105,563	136,957	120,847

Funds budgeted for auditing services are contractual.

Personnel Costs

No personnel costs are budgeted out of this fund.

GENERAL FUND – GENERAL GOVERNMENT PROGRAM – BUILDING & GROUNDS FUNCTION

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
CITY HALL BUILDING & GROUNDS						
01-171-5501	RADIO & COMM EQUIPMENT	4,000	4,121	12,500		-
01-171-5510	BUILDING IMPROVEMENTS	125,000	(36,912)	125,000	73,616	75,000
	Capital Expense Subtotal	129,000	(32,791)	137,500	73,616	75,000
01-171-6001	SALARIES AND WAGES	-	4,069	-		-
01-171-6010	ACCRUED EMPLOYEE BENEFITS	-	685	-		-
	Personnel Expense Subtotal	-	4,753	-	-	-
01-171-6132	UTILITIES-NATURAL GAS	4,000	4,469	4,500	7,117	7,615
01-171-6133	UTILITIES-TELEPHONE,FAX	3,000	2,772	2,750	2,574	2,754
01-171-6150	CONTRACT LABOR	18,000	16,753	5,000	12,436	13,306
01-171-6190	INSURANCE	-	(1,681)	(1,698)		-
01-171-6210	OPERATING SUPPLIES	2,000	1,242	250	1,521	1,628
	Other Expense Subtotal	28,500	23,555	10,802	23,648	25,303
	CITY HALL BUILDINGS & GROUNDS SUBTOTAL	157,500	(4,484)	148,302	97,264	100,303

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

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

Activity in Account No. 01-171-5510 is for ½ of the cost of building improvements to City Hall that include repairing the roof.

Personnel Costs

No personnel costs are budgeted in this fund.

PUBLIC SAFETY PROGRAM

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

SUMMARY OF EXPENDITURES

	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
PUBLIC SAFETY PROGRAM					
Police Protection Subtotal	1,035,787	1,131,923	1,346,392	1,165,842	1,425,911
Planng/Admin/Invstgatn/Trai					
210 ning	162,777	195,727	210,927	190,904	215,563
212 Patrol/Law Enforcement	638,442	692,013	817,230	710,478	896,294
Communication/Cler.					
213 Support	215,138	227,115	280,975	257,880	279,941
214 Building & Grounds	9,950	10,636	35,660	6,553	34,113
215 School Resource Officer	9,480	6,433	1,600	28	-
Fire Protection Subtotal	205,800	189,781	342,315	158,778	337,041
Planning/Administration/Trai					
221 ning	20,000	7,661	20,645	9,790	34,149
222 Fire Fighting	175,850	175,598	312,582	141,004	289,350
224 Building & Grounds	9,950	6,523	9,088	7,984	13,542
Protective Inspection Subtotal	37,100	22,992	23,622	51,440	55,041
Building, Health and Safety					
234 Inspct	37,100	22,992	23,622	51,440	55,041
Emergency Management Subtotal	700	841	950	1,216	1,301
241 Admin/Training/Operations	700	841	950	1,216	1,301
Other Public Safety Subtotal	107,680	59,209	119,136	65,957	83,608
251 Rabies/Animal Control	72,303	32,162	83,857	35,519	48,429
Weed, Nuisance & Pest					
253 Control	35,376	27,048	35,279	30,437	35,179
PUBLIC SAFETY TOTAL	\$ 1,387,067	\$ 1,404,747	\$ 1,832,415	\$ 1,443,233	\$ 1,902,902

GENERAL FUND – PUBLIC SAFETY PROGRAM – POLICE PROTECTION FUNCTION

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
POLICE PLANNING/ADMIN/INVESTIGATION/TRAINING						
01-210-5501	RADIO AND COMMUNICATIONS	4,000	3,464	2,500	1,162	1,500
01-210-5509	OTHER CAPITAL	-	-	-	-	-
01-210-5506	DATA PROCESSING EQUIPMENT	500	-	500	-	500
	Capital Expense Subtotal	4,500	3,464	3,000	1,162	2,000
01-210-6001	SALARIES AND WAGES	71,766	82,597	75,368	66,281	75,368
01-210-6002	OVERTIME WAGES	-	-	-	-	-
01-210-6010	ACCRUED EMPLOYEE BENEFITS	33,116	22,211	40,529	30,153	40,529
	Personnel Expense Subtotal	104,882	104,808	115,897	96,434	115,897
01-210-6101	POSTAGE AND FREIGHT	50	19	50	30	50
01-210-6110	PRINTING, PUBLICATIONS,ADV	500	377	381	-	-
01-210-6120	DUES/MEMBER/SUBS/TUITION/TRAINING	2,500	1,176	3,000	2,460	2,633
01-210-6133	UTILITIES, TELEPHONE & FA	7,100	6,584	6,650	8,993	10,000
01-210-6150	CONTRACT LABOR	1,500	1,563	1,578	831	950
01-210-6170	MAINT AGREEMENTS & LEASES	1,000	375	400	270	300
01-210-6180	MEALS, LODGING, TRAVEL	2,000	2,042	3,000	772	900
01-210-6190	INSURANCE	24,995	60,114	60,715	65,718	70,318
01-210-6201	OFFICE SUP.FURNITURE,EQUI	1,000	274	500	835	900
01-210-6210	OPERATING SUPPLIES	1,750	1,104	1,115	1,668	1,115
01-210-6220	TOOLS & SMALL EQUIPMENT	-	-	-	-	-
01-210-6490	EQUIPMENT USE CHARGES	10,000	14,001	14,141	10,845	10,000
01-210-6901	MISCELLANEOUS	500	(175)	500	885	500
	Other Expense Subtotal	53,395	87,455	92,030	93,308	97,666
	POLICE PLANNING, ADMIN., & INVEST. SUBTOTAL	162,777	195,727	210,927	190,904	215,563

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

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

Planning/Administration/Investigation/Training (cont.)

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

Personnel Costs

					Actual Hours FY21-22		Est. Hrs FY22-23		Budgeted Hrs FY23-24		Budgeted Wages & AEB		
					Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
		Anticipated Salary Rate	Anticipated OT Salary Rate	Anticipated Benefit Rate									
01-210-6001	Chief	\$	75,350.00	\$ 18.78	80%		80%		100%		\$ 75,350	\$ -	\$ 39,062
01-210-6001	Evidence Technician	\$ 18.15	\$ 27.23	\$ 1.41	50%		50%		100%		\$ 18	\$ -	\$ 1,466
01-210-6001	Code Enforcement Officer	\$ 22.45	\$ 33.68	\$ 13.68	2						\$ -	\$ -	\$ -
01-210-6001	Dispatch Supervisor	\$ 20.85	\$ 31.28	\$ 17.29	5	3					\$ -	\$ -	\$ -
01-210-6001	Police Sergeant	\$ 26.80	\$ 40.20	\$ 12.64	6	4					\$ -	\$ -	\$ -
01-210-6001	Police Dispatcher	\$ 17.58	\$ 26.37	\$ 8.86		3					\$ -	\$ -	\$ -
											\$ 75,368	\$ -	\$ 40,529

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
PATROL/LAW ENFORCEMENT						
01-212-5501	RADIO/COMMUNICATION EQUIP	500	261	500	900	1,000
01-212-5502	VEHICLES	35,000	32,155	31,000	30,647	110,650
01-212-5505	TOOLS	-	-	-	-	-
01-212-5506	DATA PROCESSING EQUIPMENT	8,965	9,105	2,500	-	2,500
01-212-5508	OTHER EQUIPMENT	1,600	-	9,800	5,863	9,800
01-212-5509	MISC. OTHER CAPITAL	2,500	3,330	-	-	-
Capital Expense Subtotal		48,565	44,851	43,800	37,410	123,950
01-212-6001	SALARIES AND WAGES	339,637	365,182	425,787	399,601	425,787
01-212-6002	OVERTIME WAGES	5,501	19,077	23,389	12,080	23,389
01-212-6010	ACCRUED EMPLOYEE BENEFITS	180,839	175,451	215,175	187,870	215,175
Personnel Expense Subtotal		525,977	559,710	664,352	599,551	664,352
01-212-6101	POSTAGE AND FREIGHT	-	16	25	-	125
01-212-6110	PRINT,PUBLICATIONS AND AD	900	250	250	-	-
01-212-6120	DUES/MEMBER/SUBS/TUITION/TRAINING	7,500	385	13,500	1,798	13,500
01-212-6150	CONTRACT LABOR	2,500	8,603	2,500	6,764	2,500
01-212-6160	REPAIR SERVICES	250	-	-	-	-
01-212-6170	MAINT.AGREEMENTS AND LEASE	12,500	19,808	20,000	12,808	15,000
01-212-6180	MEALS, LODGING, TRAVEL	500	144	9,000	1,272	9,000
01-212-6201	OFFICE SUPPLIES & FURNITU	1,500	338	341	318	1,500
01-212-6210	OPERATING SUPPLIES	8,000	11,282	11,395	18,554	14,750
01-212-6220	TOOLS & SMALL EQUIPMENT	1,500	5,469	5,524	2,207	5,524
01-212-6420	EQUIPMENT PARTS & SUPPLIES	-	2,289	2,312	100	2,312
01-212-6430	EQUIPMENT REPAIR CHARGES	250	-	250	-	-
01-212-6490	EQUIPMENT USE CHARGES	27,500	38,100	38,481	29,426	38,481
01-212-6913	DRUG ENFORCEMENT	-	-	5,000	-	5,000
01-212-6933	COMMUNITY OUTREACH	1,000	768	500	270	300
Other Expense Subtotal		63,900	87,452	109,078	73,517	107,992
PATROL & LAW ENFORCEMENT SUBTOTAL		638,442	692,013	817,230	710,478	896,294

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

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

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

Personnel Costs

				Actual Hours FY21-22		Est. Hrs FY22-23		Budgeted Hrs FY23-24		Budgeted Wages & AEB			
		Anticipated Salary Rate	Anticipated OT Salary Rate	Anticipated Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
01-212-6001	Chief	\$ 75,350.00	\$ 18.78		20%		20%		0%		\$ -	\$ -	\$ -
01-212-6001	Police Officer - FT	\$ 21.40	\$ 32.10	\$ 15.23			1879.25		1996 78		\$ 42,714	\$ 2,504	\$ 15,839
01-212-6001	Police Officer - FT	\$ 20.32	\$ 30.48	\$ 8.38	1777	39	1001	74	1996	78	\$ 40,559	\$ 2,377	\$ 17,380
01-212-6001	Police Sergeant	\$ 27.63	\$ 41.45	\$ 17.11	2079	20	2205	26	1996	78	\$ 55,149	\$ 3,233	\$ 35,486
01-212-6001	Police Officer - FT	\$ 20.32	\$ 30.48	\$ 8.38	1908	48	1157	5	1996	78	\$ 40,559	\$ 2,377	\$ 17,380
01-212-6001	Police Officers - FT	\$ 21.40	\$ 32.10	\$ 11.20	2041	26	2252	101	1996	78	\$ 42,714	\$ 2,504	\$ 23,229
01-212-6001	Police Sergeant	\$ 26.80	\$ 40.20	\$ 12.64	1868	14	2128	34	1996	78	\$ 53,493	\$ 3,136	\$ 26,215
01-212-6001	Police Officer - FT	\$ 20.86	\$ 31.29	\$ 11.09	2019	15	2192	60	1996	78	\$ 41,637	\$ 2,441	\$ 23,001
01-212-6001	Police Officer - FT	\$ 20.86	\$ 31.29	\$ 11.09	2132	61	2258	76	1996	78	\$ 41,637	\$ 2,441	\$ 23,001
01-212-6001	Police Officer - FT	\$ 20.32	\$ 30.48	\$ 15.23			380	10	1996	78	\$ 40,559	\$ 2,377	\$ 31,587
01-212-6001	Police Officer - PT	\$ 20.32	\$ 30.48	\$ 1.57			83		325		\$ 6,604	\$ -	\$ 510
01-212-6001	Police Officer - PT	\$ 20.86	\$ 31.29	\$ 1.57			177		325		\$ 6,780		\$ 510
01-212-6001	Police Officer - PT	\$ 20.86	\$ 31.29	\$ 1.62			399		325		\$ 6,780		\$ 527
01-212-6001	Police Officer(s) - PT	\$ 20.32	\$ 30.48	\$ 1.57	2348	55	769		325		\$ 6,604	\$ -	\$ 510
											\$ 425,787	\$ 23,389	\$ 215,175

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
POLICE & FIRE COMMUNICATIONS/CLERICAL						
01-213-5501	RADIO/COMMUNICATION EQUIP	-	-	-		
01-213-5506	DATA PROCESSING EQUIPMENT	-	-	-		
	Capital Expense Subtotal	-		-		-
01-213-6001	SALARIES AND WAGES	127,748	136,615	164,029	161,105	164,029
01-213-6002	OVERTIME WAGES	4,546	5,155	5,834	8,431	5,834
01-213-6010	ACCRUED EMPLOYEE BENEFITS	68,095	75,149	100,569	82,577	100,569
	Personnel Expense Subtotal	200,388	216,919	270,432	252,113	270,432
01-213-6120	DUES/MEMBER/SUBS/TUITION	1,500	785	750	125	750
01-213-6133	UTILITIES-TELEPHONE, FAX	1,500	1,676	1,850	809	1,850
01-213-6150	CONTRACT LABOR	1,000	116	135		135
01-213-6160	REPAIR SERVICE	-	380	384		-
01-213-6170	MAINT. AGREEMENTS & LEASE	6,500	4,529	4,574	3,585	4,574
01-213-6180	MEALS, LODGING & TRAVEL	750	224	750		-
01-213-6201	OFFICE SUPP.FURNITURE,EQU	1,000	1,810	1,500	384	1,500
01-213-6210	OPERATING SUPPLIES	2,500	546	450	781	600
01-213-6220	TOOLS/SMALL EQUIPMENT	-	129	150		100
01-213-6901	MISCELLANEOUS	-	-	-	83	-
	Other Expense Subtotal	14,750	10,195	10,543	5,767	9,509
	POLICE & FIRE COMMUNICATIONS SUBTOTAL	215,138	227,115	280,975	257,880	279,941

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

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

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

Personnel Costs

					Actual Hours FY21-22		Est. Hrs FY22-23		Budgeted Hrs FY23-24		Budgeted Wages & AEB		
		Anticipated Salary Rate	Anticipated OT Salary Rate	Anticipated Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
01-213-6001	Dispatch Supervisor	\$ 20.85	\$ 31.28	\$ 17.29	1857	186	1874	110	1892	52	\$ 39,448	\$ 1,626	\$ 33,612
01-213-6001	Police Dispatcher	\$ 17.31	\$ 25.97	\$ 8.79	2010	218	1463	24	1892	52	\$ 32,751	\$ 1,350	\$ 17,088
01-213-6001	Police Dispatcher	\$ 17.83	\$ 26.75	\$ 8.93	2027	149	2059	172	1892	52	\$ 33,734	\$ 1,391	\$ 17,360
01-213-6001	Police Dispatcher	\$ 18.81	\$ 28.22	\$ 16.13			1812	32	1892	52	\$ 35,589	\$ 1,467	\$ 31,357
01-213-6001	Police Dispatcher(s) - PT	\$ 17.58	\$ 26.37	\$ 1.36			561		433		\$ 7,618		
01-213-6001	Police Dispatcher(s) - PT	\$ 17.05	\$ 25.58	\$ 1.32	2535	148	1368	30	433		\$ 7,388	\$ -	\$ 572
01-213-6001	Police Dispatcher(s) - PT	\$ 17.31	\$ 25.97	\$ 1.34	664		146		433		\$ 7,501	\$ -	\$ 581
											\$ 164,029	\$ 5,834	\$ 100,569

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
POLICE BUILDINGS & GROUNDS						
01-214-5509	MISCELLANEOUS	100	-	-	-	-
01-214-5510	BUILDING IMPROVEMENTS	1,000	81	25,000	120	25,000
	Capital Expense Subtotal	1,100	81	25,000	120	25,000
01-214-6133	UTILITIES-TELEPHONE & FAX	3,950	3,785	3,823	2,749	3,500
01-214-6150	CONTRACT LABOR	3,500	3,826	3,864	2,832	3,864
01-214-6160	REPAIR SERVICE	250	1,672	1,689	189	202
01-214-6201	OFFICE SUPPLIES, FURNITUR	150	325	328		300
01-214-6210	OPERATING SUPPLIES	500	624	630	11	500
01-214-6220	TOOLS/SMALL EQUIPMENT	500	322	326	652	747
01-214-6490	EQUIPMENT USE CHARGES	-	-	-		-
	Other Expense Subtotal	8,850	10,554	10,660	6,433	9,113
	POLICE BUILDINGS & GROUNDS SUBTOTAL	9,950	10,636	35,660	6,553	34,113

Personnel Costs

There are no personnel costs budgeted out of this fund.

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
SCHOOL RESOURCE OFFICER						
01-215-6001	SALARIES & WAGES	5,310	4,270	-	19	-
01-215-6002	OVERTIME WAGES	-	-	-	-	-
01-215-6010	ACCRUED EMPLOYEE BENEFITS	3,120	2,164	-	8	-
	Personnel Expense Subtotal	8,430	6,433	-	28	-
01-215-6120	DUES/MEMBER/SUBS/TUITION	350	-	350	-	-
01-215-6180	MEALS, LODGING & TRAVEL	200	-	500	-	-
01-215-6210	OPERATING SUPPLIES	500	-	500	-	-
01-215-6901	MISCELLANEOUS	-	-	250	-	-
	Other Expense Subtotal	1,050	-	1,600	-	-
	SCHOOL RESOURCE OFFICER SUBTOTAL	9,480	6,433	1,600	28	-

Personnel Costs

There are no personnel costs budgeted out of this fund.

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GENERAL FUND – PUBLIC SAFETY PROGRAM – FIRE PROTECTION FUNCTION

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

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

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
	FIRE PLANNING/ADMIN/INVESTIGATION/TRAINING		-			
01-221-5501	RADIO/COMMUNICATION EQUIP	3,700	-	4,000		15,000
	Capital Expense Subtotal	3,700	-	4,000	-	15,000
01-221-6120	DUES/MEMBER/SUBS/TUITION	1,000	-	500		500
01-221-6150	CONTRACT LABOR	2,500	2,095	2,500	2,159	2,500
01-221-6160	REPAIR SERVICE	200	-	200	-	200
01-221-6180	MEALS LODGING TRAVEL	450	70	450	319	342
01-221-6190	INSURANCE	4,000	5,144	5,195	6,442	8,000
01-221-6201	OFFICE SUPP.FURNITURE EQU	500	-	500	-	500
01-221-6210	OPERATING SUPPLIES	7,000	53	7,000	770	7,000
01-221-6220	TOOLS/SMALL EQUIPMENT	100	-	100	-	-
01-221-6901	MISCELLANEOUS	200	300	200	100	107
	Other Expense Subtotal	16,300	7,661	16,645	9,790	19,149
	FIRE PLANNING, ADMIN., INVEST SUBTOTAL	20,000	7,661	20,645	9,790	34,149

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

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

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

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
FIRE PROTECTION						
01-222-5501	RADIO/COMMUNICATIONS EQUI	2,500	-	2,500		2,500
01-222-5502	VEHICLES	-	-	165,000		165,000
01-222-5504	FIRE FIGHTING EQUIPMENT	86,000	62,657	35,000		-
	Capital Expense Subtotal	88,500	62,657	202,500	-	167,500
01-222-6001	SALARIES AND WAGES	56,000	66,812	67,200	69,424	67,200
01-222-6010	ACCRUED EMPLOYEE BENEFITS	14,000	14,401	6,300	14,542	6,300
	Personnel Expense Subtotal	70,000	81,213	73,500	83,966	73,500
01-222-6120	DUES/MEMBER/SUBS/TUITION	500	390	500		500
01-222-6150	CONTRACT LABOR	2,000	267	1,000	90	1,000
01-222-6160	REPAIR SERVICE	1,500	-	1,000	-	1,000
01-222-6180	MEALS LODGING & TRAVEL	100	-	250	-	250
01-222-6201	OFFICE SUPPLIES/FURNITURE	500	-	250	-	400
01-222-6210	OPERATING SUPPLIES	10,000	31,071	31,382	55,628	31,000
01-222-6220	TOOLS/SMALL EQUIPMENT	2,000	-	1,000	-	12,000
01-222-6420	EQUIPMENT PARTS AND SUPPL	500	-	500	1,320	1,500
01-222-6430	EQUIPMENT REPAIR CHARGES	200	-	200		200
01-222-6901	MISCELLANEOUS	-	-	500		500
01-222-6450	EQUIPMENT RENTAL	50	-	-		-
	Other Expense Subtotal	17,350	31,728	36,582	57,038	48,350
	FIRE PROTECTION SUBTOTAL	175,850	175,598	312,582	141,004	289,350

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

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

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

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

The purchase of new equipment 01-222-5504.

Personnel Costs

		Anticipated			Actual Hours FY21-22		Est. Hrs FY22-23		Budgeted Hrs FY23-24		Budgeted Wages & AEB		
		Anticipated Salary Rate	OT Salary Rate	Anticipated Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
01-222-6001	Firefighters (19 Volunteer)	\$ 16.00		\$ 1.50	3985		4017		4200		\$ 67,200	\$ -	\$ 6,300

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
FIRE BUILDINGS & GROUNDS						
01-224-5501	RADIO/COMMUNICATIONS EQUIPMENT	-	-	-	-	-
01-224-5510	BUILDING IMPROVEMENTS	2,500	-	2,500	-	5,000
	Capital Expense Subtotal	2,500	-	2,500	-	5,000
01-224-6110	PRINTING, PUB.,ADVERTISIN	-	-	-	-	-
01-224-6132	UTILITIES-NATURAL GAS,PRO	4,750	3,542	3,577	4,517	4,833
01-224-6133	UTILITIES-TELEPHONE	1,800	2,981	3,010	3,302	3,533
01-224-6150	CONTRACT LABOR	500	-	-	165	177
01-224-6160	REPAIR SERVICES	100	-	-	-	-
01-224-6210	OPERATING SUPPLIES	300	-	-	-	-
	Other Expense Subtotal	7,450	6,523	6,588	7,984	8,542
	FIRE BUILDINGS & GROUNDS SUBTOTAL	9,950	6,523	9,088	7,984	13,542
	FIRE PROTECTION TOTAL	205,800	189,781	342,315	158,778	337,041

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GENERAL FUND – PUBLIC SAFETY PROGRAM – PROTECTIVE INSPECTION FUNCTION

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
BUILDING INSPECTION						
01-234-6110	PRINTING, PUBLICATIONS,AD	500	-	150		-
01-234-6150	CONTRACT LABOR	36,000	22,992	23,222	51,440	55,041
01-234-6210	OPERATING SUPPLIES	100	-	100		-
01-234-6220	TOOLS/SMALL EQUIPMENT	500	-	150		-
01-234-6901	MISCELLANEOUS	-	-	-		-
Other Expense Subtotal		37,100	22,992	23,622	51,440	55,041
PROTECTIVE INSPECTION SUBTOTAL		37,100	22,992	23,622	51,440	55,041

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

GENERAL FUND – PUBLIC SAFETY PROGRAM – EMERGENCY MANAGEMENT FUNCTION

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

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

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
EMERGENCY MANAGEMENT - ADMIN, TRAINING, OPERATIONS						
01-241-5501	RADIO & COMMUNICATIONS EQ	-	-	-	-	-
	Capital Expense Subtotal	-	-	-	-	-
01-241-6133	UTILITIES, TELEPHONE, FAX	350	841	850	1,216	1,301
01-241-6150	CONTRACT LABOR	100	-	100	-	-
	Other Expense Subtotal	700	841	950	1,216	1,301
	EMERGENCY MANAGEMENT SUBTOTAL	700	841	950	1,216	1,301

Personnel Costs

There are no personnel costs budgeted for this fund.

GENERAL FUND – PUBLIC SAFETY PROGRAM – OTHER PUBLIC SAFETY FUNCTION

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
ANIMAL & RABIES CONTROL						
01-251-5502	VEHICLES	-	-	-	-	-
01-251-5510	BUILDING IMPROVEMENTS	43,000	-	45,000	-	10,000
	Capital Expense Subtotal	43,000	-	45,000	-	10,000
01-251-6001	SALARIES AND WAGES	15,356	17,078	21,238	19,442	21,238
01-251-6002	OVERTIME WAGES	-	62	-	16	-
01-251-6010	ACCRUED EMPLOYEE BENEFITS	9,023	10,495	12,941	10,774	12,941
	Personnel Expense Subtotal	24,378	27,635	34,179	30,231	34,179
01-251-6150	CONTRACT LABOR	1,000	909	1,000	561	750
01-251-6160	REPAIR SERVICES	100	-	-	-	-
01-251-6201	OFFICE SUPPLIES	200	32	50	-	-
01-251-6210	OPERATING SUPPLIES	1,500	984	1,000	2,654	1,000
01-251-6220	TOOLS/SMALL EQUIPMENT	250	-	-	-	-
01-251-6490	EQUIPMENT USE CHARGES	1,750	2,602	2,628	2,073	2,500
	Other Expense Subtotal	4,925	4,526	4,678	5,288	4,250
	Animal and Rabies Control Subtotal	72,303	32,162	83,857	35,519	48,429

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

Personnel Costs

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

		Anticipated			Actual Hours FY21-22		Est. Hrs FY22-23		Budgeted Hrs FY23-24		Budgeted Wages & AEB		
		Anticipated Salary Rate	OT Salary Rate	Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
01-251-6001	Code Enforcement Officer	\$ 22.45	\$ 33.68	\$ 13.68	747		956	0	946		\$ 21,238	\$ -	\$ 12,941
											\$ 21,238	\$ -	\$ 12,941

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
WEED NUISANCE & PEST CONTROL						
01-253-6001	SALARIES AND WAGES	20,821	15,906	21,238	18,923	21,238
01-253-6002	OVERTIME WAGES	-	-	-	-	-
01-253-6010	ACCRUED EMPLOYEE BENEFITS	13,055	9,841	12,941	10,477	12,941
Personnel Expense Subtotal		33,876	25,747	34,179	29,400	34,179
01-253-6490	EQUIPMENT USE CHARGES	1,000	1,301	1,100	1,037	1,000
01-253-8803	TRANSFER TO PARK	500	-	-	-	-
Other Expense Subtotal		1,500	1,301	1,100	1,037	1,000
WEED, NUISANCE & PEST CONTROL SUBTOTAL		35,376	27,048	35,279	30,437	35,179

Personnel Costs

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

					Actual Hours FY21-22		Est. Hrs FY22-23		Budgeted Hrs FY23-24		Budgeted Wages & AEB		
		Anticipated Salary Rate	Anticipated OT Salary Rate	Anticipated Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
01-253-6001	Equip. Operator - Street/Sanitation	\$ -	\$ -	\$ -	7						\$ -	\$ -	\$ -
01-253-6001	Foreman - Street/Sanitation	\$ -	\$ -	\$ -	3						\$ -	\$ -	\$ -
01-253-6001	Code Enforcement Officer	\$ 22.45	\$ 33.68	\$ 13.68	531		946		946		\$ 21,238	\$ -	\$ 12,941
											\$ 21,238	\$ -	\$ 12,941

GENERAL FUND - PUBLIC WORKS PROGRAM

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

SUMMARY OF EXPENDITURES

PUBLIC WORKS PROGRAM					
	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
Highways & Streets Subtotal	527,759	474,462	777,158	572,190	752,956
311 Planning/Administration	197,809	244,014	293,681	272,532	289,454
312 Street Maintenance	110,450	136,396	189,028	128,976	230,921
313 Alley Maintenance	3,750	2,815	2,450	2,291	2,451
Sidewalk & Parking Lot					
314 Maintenance	57,150	5,185	14,974	21,851	25,500
315 Buildings & Grounds	7,600	11,159	9,995	8,686	18,132
316 Snow and Ice Removal	49,200	29,541	29,836	25,934	28,672
317 Street Signs & Markings	7,150	4,189	4,350	5,244	7,500
318 Storm Drainage	93,100	37,753	229,236	105,409	146,320
319 Brush & Tree Control	1,550	3,409	3,608	1,267	4,005
Weed Control Subtotal	17,300	22,424	17,850	19,696	21,094
133 City Property	17,300	22,424	17,850	19,696	21,094
PUBLIC WORKS TOTAL	\$ 545,059	\$ 496,886	\$ 795,008	\$ 591,886	\$ 774,050

GENERAL FUND – PUBLIC WORKS PROGRAM – HIGHWAYS AND STREETS

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
PUBLIC WORKS PLANNING & ADMINISTRATION						
01-311-5506	DATA PROCESSING EQUIP.	-	-	-	-	-
	Capital Expense Subtotal	-	-	-	-	-
01-311-6001	SALARIES AND WAGES	105,154	133,608	160,454	160,055	160,454
01-311-6002	OVERTIME WAGES	4,708	11,686	8,704	5,367	8,704
01-311-6010	ACCRUED EMPLOYEE BENEFITS	74,197	87,917	110,682	98,858	110,682
	Personnel Expense Subtotal	184,059	233,210	279,840	264,279	279,840
01-311-6120	DUES/MEMBER/SUBS/TUITION	150	318	750	210	300
01-311-6142	PROF. SERV.ARCHT.ENG.SURV	2,500	117	2,500	-	-
01-311-6150	CONTRACT LABOR	1,500	1,579	1,300	1,268	1,500
01-311-6170	MAINT.AGREEMENTS,LEASES	1,500	1,386	1,025	253	500
01-311-6180	MEALS,LODGING,TRAVEL	600	-	750	-	150
01-311-6210	OPERATING SUPPLIES	450	210	250	60	250
01-311-6490	EQUIPMENT USE CHARGES	7,000	7,194	7,266	6,461	6,914
	Other Expense Subtotal	13,750	10,804	13,841	8,253	9,614
	PUBLIC WORKS PLANNING, ADMIN., SUBTOTAL	197,809	244,014	293,681	272,532	289,454

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

Personnel Costs

		Anticipated			Actual Hours FY21-22		Est. Hrs FY22-23		Budgeted Hrs FY23-24		Budgeted Wages & AEB		
		Anticipated Salary Rate	OT Salary Rate	Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
01-311-6001	Equip. Operator - Street/Sanitation	\$ 21.48	\$ 32.22	\$ 16.43	13	2	1897	29	1797	65	\$ 38,608	\$ 2,094	\$ 30,599
01-311-6001	Asst. Foreman - Street/Sanitation	\$ 22.00	\$ 33.00	\$ 12.47	89		2022	106	1797	65	\$ 39,543	\$ 2,145	\$ 23,224
01-311-6001	Foreman - Street/Sanitation	\$ 26.44	\$ 39.66	\$ 18.77	271	19	1807	61	1797	65	\$ 47,523	\$ 2,578	\$ 34,957
01-311-6001	Equip. Operator - Street/Sanitation	\$ 19.35	\$ 29.03	\$ 11.76	22		1883	45	1797	65	\$ 34,780	\$ 1,887	\$ 21,902
											\$ 160,454	\$ 8,704	\$ 110,682

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
STREET MAINTENANCE						
01-312-5502	VEHICLES	41,000	40,969	40,969	40,969	41,000
01-312-5507	OTHER EQUIPMENT	4,200	-	30,000		81,000
01-312-5509	MISCELLANEOUS CAPITAL	7,000	-	10,000	6,990	5,000
Capital Expense Subtotal		52,200	40,969	80,969	47,959	127,000
01-312-6132	UTILITIES-NATURAL GAS, PR	400	433	445	325	348
01-312-6150	CONTRACT LABOR	3,500	1,060	1,070	351	376
01-312-6160	REPAIR SERVICE	300	-	-	-	-
01-312-6190	INSURANCE	11,100	11,516	12,675	14,818	15,855
01-312-6210	OPERATING SUPPLIES	32,000	39,018	50,000	30,624	50,000
01-312-6220	TOOLS/SMALL EQUIPMENT	150	461	500	169	181
01-312-6450	EQUIPMENT RENTAL	750	-	-	-	-
01-312-6490	EQUIPMENT USE CHARGES	10,000	42,940	43,369	34,730	37,161
Other Expense Subtotal		58,250	95,427	108,059	81,017	103,921
STREET MAINTENANCE SUBTOTAL		110,450	136,396	189,028	128,976	230,921

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

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

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

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

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

Personnel Costs

No personnel costs are budgeted in this fund.

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
ALLEY MAINTENANCE						
01-313-6210	OPERATING SUPPLIES	1,000	-	-		-
01-313-6490	EQUIPMENT USE CHARGES	2,750	2,815	2,450	2,291	2,451
Other Expense Subtotal		3,750	2,815	2,450	2,291	2,451
ALLEY MAINTENANCE SUBTOTAL		3,750	2,815	2,450	2,291	2,451

Personnel Costs

No personnel costs are budgeted in this fund.

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
SIDEWALK & PARKING LOT MAINTENANCE						
01-314-6142	PROF.SERV.ARTCH.ENG.SURV	48,000	-	2,500		5,000
01-314-6210	OPERATING SUPPLIES	6,500	3,726	6,500	20,460	14,500
01-314-6220	TOOLS/SMALL EQUIPMENT	300	-	4,500		4,500
01-314-6490	EQUIPMENT USE CHARGES	1,350	1,459	1,474	1,390	1,500
01-314-6730	SRTS SIDEWALK CONSTRUCTION	-	-	-		-
Other Expense Subtotal		57,150	5,185	14,974	21,851	25,500
PARKING LOT & SIDEWALK MAINT. SUBTOTAL		57,150	5,185	14,974	21,851	25,500

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

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

Personnel Costs

No personnel costs are budgeted in this fund.

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
STREET BUILDING & GROUNDS						
01-315-5510	BUILDING IMPROVEMENTS	-	-	-	-	-
	Capital Expense Subtotal	-	-	-	-	-
01-315-6132	UTILITIES-NATURAL GAS, PR	1,500	1,663	1,425	1,928	2,063
01-315-6133	UTILITIES, TELEPHONE, FAX	2,150	3,054	2,560	3,508	3,754
01-315-6150	CONTRACT LABOR	1,600	2,299	2,000	1,182	1,265
01-315-6160	REPAIR SERVICES	200	-	-	-	-
01-315-6170	MAINT AGREEMENTS & LEASES	150	599	560	720	800
01-315-6190	INSURANCE	-	-	-	-	-
01-315-6201	OFFICE SUPP FURNITURE/EQU	-	-	-	-	-
01-315-6210	OPERATING SUPPLIES	1,500	3,315	3,200	1,337	10,000
01-315-6220	TOOLS/SMALL EQUIPMENT	500	229	250	11	250
01-315-6490	EQUIPMENT USE CHARGES	-	-	-	-	-
	Other Expense Subtotal	7,600	11,159	9,995	8,686	18,132
	STREET BUILDINGS & GROUNDS SUBTOTAL	7,600	11,159	9,995	8,686	18,132

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

Personnel Costs

No personnel costs are budgeted in this fund.

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
SNOW & ICE REMOVAL						
01-316-6160	REPAIR SERVICE	200	-	-	-	-
01-316-6210	OPERATING SUPPLIES	14,000	17,827	18,005	16,895	19,000
01-316-6490	EQUIPMENT USE CHARGES	35,000	11,714	11,831	9,040	9,672
Other Expense Subtotal		49,200	29,541	29,836	25,934	28,672
SNOW & ICE REMOVAL SUBTOTAL		49,200	29,541	29,836	25,934	28,672

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

Personnel Costs

No personnel costs are budgeted in this fund.

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
STREET SIGNS & MARKINGS						
01-317-6210	OPERATING SUPPLIES	5,500	4,155	4,250	5,244	7,500
01-317-6220	TOOLS/SMALL EQUIPMENT	-	35	100		-
01-317-6490	EQUIPMENT USE CHARGES	1,500	-	-		-
Other Expense Subtotal		7,150	4,189	4,350	5,244	7,500
STREET SIGNS AND MARKINGS SUBTOTAL		7,150	4,189	4,350	5,244	7,500

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

Personnel Costs

No personnel costs are budgeted in this fund.

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
STORM DRAINAGE						
01-318-5509	MISCELLANEOUS CAPITAL	2,500	-	202,000	100,819	120,000
	Capital Expense Subtotal	2,500		202,000	100,819	120,000
01-318-6142	PROF.SERV.ARCH.ENG. & SUR	75,000	12,784	2,500		2,500
01-318-6150	CONTRACT LABOR	1,000	-	-	487	500
01-318-6170	MAINT AGREEMENTS & LEASES	-	-	-		-
01-318-6210	OPERATING SUPPLIES	8,500	12,409	12,000	4,103	10,000
01-318-6220	TOOLS/SMALL EQUIPMENT	100	-	50		-
01-318-6450	RENTAL	1,000	-	-		-
01-318-6490	EQUIPMENT USE CHARGES	5,000	12,560	12,686		13,320
01-318-6901	MISCELLANEOUS	-	-	-		-
	Other Expense Subtotal	90,600	37,753	27,236	4,590	26,320
	STORM DRAINAGE SUBTOTAL	93,100	37,753	229,236	105,409	146,320

Funds in Account No. 01-318-5509 are to cover the installation of storm sewer pipe along Jefferson Street at Centralia High School and for improvements on the Miles St. ditch.

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

Personnel Costs

No personnel costs are budgeted in this fund.

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
BRUSH & TREE CONTROL						
01-319-6210	OPERATING SUPPLIES	500	2,460	2,650		2,650
01-319-6490	EQUIPMENT USE CHARGE	1,000	949	958	1,267	1,355
<i>Other Expense Subtotal</i>		1,550	3,409	3,608	1,267	4,005
BRUSH & TREE CONTROL SUBTOTAL		1,550	3,409	3,608	1,267	4,005

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

Personnel Costs

No personnel costs are budgeted in this fund.

GENERAL FUND – PUBLIC WORKS PROGRAM – WEED CONTROL

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
WEED CONTROL						
01-133-5508	CAPITAL EQUIPMENT	-	-	-	-	-
	Capital Expense Subtotal	-	-	-	-	-
01-133-6210	OPERATING SUPPLIES	500	308	350	449	500
01-133-6490	EQUIPMENT USE CHARGES	13,500	17,757	13,500	14,943	15,989
01-133-8803	TSFR TO PARK	3,200	4,359	4,000	4,304	4,605
	Other Expense Subtotal	17,300	22,424	17,850	19,696	21,094
	OTHER WEED CONTROL SUBTOTAL	17,300	22,424	17,850	19,696	21,094

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

Personnel Costs

No personnel costs are budgeted in this fund.

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COMMUNITY PLANNING AND ECONOMIC DEVELOPMENT PROGRAM

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

SUMMARY OF EXPENDITURES

COMM PLANNING/ECONOMIC DEVELOPMENT					
	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
Community Planning					
Zoning, Planning & Subdv					
234 Review	5,875	2,066	2,400	1,678	2,700
Economic Development					
Economic Planning &					
241 Development	20,450	24,183	19,150	17,685	41,400
COMM PLAN/ECON DEV. TOTALS	\$ 26,325	\$ 26,249	\$ 21,550	\$ 19,362	\$ 44,100

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
COMMUNITY PLANNING / ECONOMIC DEVELOPMENT						
01-411-6110	PRINTING,PUB.AND ADVERTIS	1,000	741	750	243	750
01-411-6120	DUES/MEMBER/SUBS/TUITION	1,500	1,248	1,500	1,408	1,800
01-411-6142	PROF,SERV.ARCHT.ENG.SURVE	1,500	-	-	-	-
01-411-6210	OPERATING SUPPLIES	375	77	150	27	150
COMMUNITY PLANNING / ECONOMIC DEVELOPMENT SUBTOTAL		5,875	2,066	2,400	1,678	2,700

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

Personnel Costs

No personnel costs are budgeted in this fund.

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

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
ECONOMIC PLANNING AND DEVELOPMENT						
01-421-6110	PRINTING,PUBLICATIONS & A	500	-	150		200
01-421-6120	DUES/MEMBER/SUBS/TUITION	2,500	2,083	1,350	3,260	23,500
01-421-6150	CONTRACT LABOR	7,500	10,000	10,000	9,750	10,000
01-421-6901	MISCELLANEOUS	300	100	150	175	200
01-421-6905	BLOCK GRNT-DEMOLITION	-	1,413	-		-
01-421-6923	HOUSING REPLACEMENT SUBSI	7,500	10,588	7,500	4,500	7,500
	<i>Other Expense Subtotal</i>	20,450	24,183	19,150	17,685	41,400
	ECONOMIC PLANNING & DEV. SUBTOTAL	20,450	24,183	19,150	17,685	41,400

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

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

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

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

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

Personnel Costs

No personnel costs are budgeted in this fund.

CONTINGENCY AND CASH FLOW RESERVE PROGRAM

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
	CONTINGENCY AND CASH FLOW RESERVE					
01-511-6901	MISCELLANEOUS	553,636	-	375,394		400,000
01-511-6922	ESCROWED FOR STREETS	173,982	-	178,457		178,457
	<i>Contingency and Cash Flow Subtotal</i>	727,618	-	553,851	-	578,457

Funds budgeted in Account No. 01-511-6901 represent the contingency reserve and expected general fund ending balance, which is 22% of the total General Fund expenses for FY23-24.

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

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS – CULTURE & RECREATION

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

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

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

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

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

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

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

CULTURE AND RECREATION PROGRAM

Pool and Parks

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

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

PARKS & RECREATION FUNDS CASH FLOW

PARK & RECREATION FUNDS CASH FLOW

	Municipal		Recreation		Park Sales
	Golf Course	Pool	Park Areas	Center	Tax
Estimated Cash Balance April 1	\$ (0)	\$ (0)	\$ 138,008	\$ 191,945	\$ 43,386
Expected Revenues	\$ 236,884	\$ 70,622	\$ 269,453	\$ 295,130	\$ 249,679
Proposed Expenditures <i>Including transfers in/out</i>	(308,714)	\$ (96,955)	\$ (362,182)	\$ (425,292)	\$ (251,815)
Ending Fund Balance	\$ (71,830)	\$ (26,333)	\$ 45,279	\$ 61,784	\$ 41,249

SUMMARY OF EXPENDITURES

	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
PARKS & RECREATION FUNDS TOTAL EXPENDITURES	\$ 1,038,769	\$ 1,160,150	\$ 1,388,635	\$ 1,484,301	\$ 1,444,959
Golf Course Subtotal 19-200	193,000	249,227	435,119	295,002	308,714
Pool Subtotal 20-201	69,500	88,863	92,331	113,035	96,955
Park Subtotal 21-202	252,800	239,441	283,196	411,185	362,182
Recreation Center Subtotal 22-206	290,300	352,651	347,091	417,578	425,292
East Annex Subtotal 26-203	-	-	-	-	-
Park Sales Tax Subtotal	233,169	229,969	230,898	247,500	251,815

REVENUE DETAILS – CULTURE AND RECREATION – GOLF COURSE
GOLF COURSE

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
REVENUE - TRANSFERS FROM OTHER FUNDS						
19-040-4454	TSFR FRM PARK SLS TAX		-	-	17,000	
19-040-4455	TSFR FRM PARK		-	-	23,705	
19-040-4457	TSFR FRM REC CENTER	-	21,065	34,617	23,705	
19-040-4458	TSFR FROM OTHER FUNDS		-	182,500	-	
Transfers from Other Funds Subtotal		-	21,065	217,117	64,409	-
REVENUE - CHARGES FOR SERVICES						
19-044-4707	YOUTH MEMBERSHIP (11 AND UNDER)	2,300	2,980	1,000	3,927	3,848
19-044-4706	STUDENT MEMBERSHIP (12-18)		520	3,000	300	294
19-044-4708	JUNIOR MEMBERSHIP (19-22)	1,300	1,380	1,300	2,290	2,244
19-044-4711	INDIVIDUAL MEMBERSHIP	26,000	41,190	39,000	44,492	43,603
19-044-4712	DAILY ADMISSION	-	49	-	-	-
19-044-4713	FAMILY, HOUSEHOLD MEMBERSHIP/PASS	8,500	18,826	16,000	14,330	14,044
19-044-4716	CONCESSIONS	32,500	29,682	34,000	29,530	34,845
19-044-4719	CLASSES/LESSONS	1,000	2,008	-	655	642
19-044-4723	TRAIL FEES/GREEN FEES	57,000	47,227	53,000	58,574	57,403
19-044-4724	TOURNAMENTS	19,500	18,677	21,000	23,394	24,000
19-044-4792	CART RENTAL	27,500	26,210	33,000	35,358	37,000
19-044-4793	CART STORAGE	7,400	10,619	9,500	8,190	9,600
19-044-4794	BUILDING RENTAL FEES	-	1,400	-	284	278
Charges for Services Subtotal		183,000	200,768	210,800	221,325	227,801
SALES REVENUE						
19-046-4110	INTEREST	-	-	-	-	-
19-046-4690	OTHER CONTRIBUTIONS	10,000	30,849	6,000	7,460	7,311
19-046-4699	MISC CHARGES	-	20,274	-	1,808	1,772
Sales Revenue Subtotal		10,000	51,123	6,000	9,268	9,083
GOLF COURSE REVENUE TOTAL		193,000	272,956	433,917	295,002	236,884

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

EXPENSE DETAILS – CULTURE AND RECREATION – GOLF COURSE

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
OPERATIONS - EXPENSES						
19-200-5505	TOOLS	-	-	-	-	-
19-200-5508	OTHER EQUIPMENT - CAPITAL EXPENSE	-	22,948	-	4,000	-
19-200-5509	MISCELLANEOUS CAPITAL	4,950	750	32,500	-	-
19-200-5510	BUILDING IMPROVEMENTS	-	-	150,000	2,799	-
	Capital Expense Subtotal	4,950		182,500	6,799	-
19-200-6001	SALARIES AND WAGES	98,500	110,259	118,000	138,783	143,641
19-200-6002	OVERTIME WAGES	-	-	-	1,173	-
19-200-6010	ACCRUED EMPLOYEE BENEFITS	15,000	13,790	14,500	17,800	19,046
	Personnel Expense Subtotal	113,500	124,049	132,500	157,756	162,687
19-200-6101	POSTAGE AND FREIGHT	-	33	-	31	33
19-200-6110	PRINTING,PUBLICATIONS,ADV	-	108	109	1	100
19-200-6120	DUES/MEMBER/SUBS/TUITION	-	797	500		500
19-200-6130	UTILITIES-ELECTRICITY	7,100	9,622	12,000	12,622	13,506
19-200-6131	UTILITIES-WATER	1,800	2,987	2,000	1,082	2,000
19-200-6132	UTILITIES-NATURAL GAS,PRO	2,000	-	3,000	-	-
19-200-6133	UTILITIES-TELEPHONE	1,800	1,744	1,500	917	1,500
19-200-6150	CONTRACT LABOR	2,900	88	2,000	461	2,000
19-200-6160	REPAIR SERVICES	2,000	9,613	9,000	5,980	9,000
19-200-6170	MAINT AGREEMENTS & LEASES	8,000	8,570	14,000	14,962	15,000
19-200-6180	MEALS,LODGING, TRAVEL	-	-	-		-
19-200-6190	INSURANCE	4,450	9,324	9,417	11,588	12,399
19-200-6201	OFFICE SUP.FURNITURE,EQUI	-	821	500	477	511
19-200-6210	OPERATING SUPPLIES	29,000	63,319	46,000	64,718	69,248
19-200-6220	TOOLS/SMALL EQUIPMENT	-	-	1,000	1,000	1,070
19-200-6230	REFRESHMENT SUPPLIES	15,500	16,574	18,000	15,639	19,000
19-200-6231	RECREATION SUPPLY	-	496	-	819	-
19-200-6490	EQUIPMENT USE CHARGES	-	-	-	-	-
19-200-6901	MISCELLANEOUS	-	1,082	1,093	150	160
	Other Expense Subtotal	74,550	125,178	120,119	130,447	146,027
	GOLF COURSE EXPENSE TOTAL	193,000	249,227	435,119	295,002	308,714

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
OPERATIONS - EXPENSES						
19-200-5505	TOOLS	-	-	-	-	-
19-200-5508	OTHER EQUIPMENT - CAPITAL EXPENSE	-	22,948	-	4,000	-
19-200-5509	MISCELLANEOUS CAPITAL	4,950	750	32,500	-	-
19-200-5510	BUILDING IMPROVEMENTS	-	-	150,000	2,799	-
Capital Expense Subtotal		4,950	-	182,500	6,799	-
19-200-6001	SALARIES AND WAGES	98,500	110,259	118,000	138,783	143,641
19-200-6002	OVERTIME WAGES	-	-	-	1,173	-
19-200-6010	ACCRUED EMPLOYEE BENEFITS	15,000	13,790	14,500	17,800	19,046
Personnel Expense Subtotal		113,500	124,049	132,500	157,756	162,687
19-200-6101	POSTAGE AND FREIGHT	-	33	-	31	33
19-200-6110	PRINTING,PUBLICATIONS,ADV	-	108	109	1	100
19-200-6120	DUES/MEMBER/SUBS/TUITION	-	797	500	-	500
19-200-6130	UTILITIES-ELECTRICITY	7,100	9,622	12,000	12,622	13,506
19-200-6131	UTILITIES- WATER	1,800	2,987	2,000	1,082	2,000
19-200-6132	UTILITIES-NATURAL GAS,PRO	2,000	-	3,000	-	-
19-200-6133	UTILITIES-TELEPHONE	1,800	1,744	1,500	917	1,500
19-200-6150	CONTRACT LABOR	2,900	88	2,000	461	2,000
19-200-6160	REPAIR SERVICES	2,000	9,613	9,000	5,980	9,000
19-200-6170	MAINT AGREEMENTS & LEASES	8,000	8,570	14,000	14,962	15,000
19-200-6180	MEALS,LODGING, TRAVEL	-	-	-	-	-
19-200-6190	INSURANCE	4,450	9,324	9,417	11,588	12,399
19-200-6201	OFFICE SUP.FURNITURE,EQUI	-	821	500	477	511
19-200-6210	OPERATING SUPPLIES	29,000	63,319	46,000	64,718	69,248
19-200-6220	TOOLS/SMALL EQUIPMENT	-	-	1,000	1,000	1,070
19-200-6230	REFRESHMENT SUPPLIES	15,500	16,574	18,000	15,639	19,000
19-200-6231	RECREATION SUPPLY	-	496	-	819	-
19-200-6490	EQUIPMENT USE CHARGES	-	-	-	-	-
19-200-6901	MISCELLANEOUS	-	1,082	1,093	150	160
Other Expense Subtotal		74,550	125,178	120,119	130,447	146,027
GOLF COURSE EXPENSE TOTAL		193,000	249,227	435,119	295,002	308,714

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

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

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

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

REVENUE DETAILS – CULTURE AND RECREATION – MUNICIPAL POOL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
REVENUE - TRANSFERS FROM OTHER FUNDS						
20-040-4454	TRANSFER FROM PARK SALES TAX		-	-		-
20-040-4455	TRANSFER FROM PARK	25,000.00	-	22,631	23,031.50	
20-040-4457	TRANSFER FROM REC CENTER		26,266	-	23,031.50	
20-040-4458	TRANSFER FROM OTHER FUNDS		-	-		-
Pool Transfers from Other Funds Subtotal		25,000.00	26,266.00	22,631	46,063.00	-
ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
REVENUE - CHARGES FOR SERVICES						
20-044-4710	20 PASS CARD FEE	-	4,980	5,000	4,905	4,807
20-044-4712	POOL ADMIT FEE/DAILY	35,000	23,827	25,000	26,639	26,106
20-044-4715	SWIMMING LESSONS	3,500	4,131	4,000	5,064	4,963
20-044-4716	POOL CONCESSIONS	-	15,202	17,500	14,901	17,500
20-044-4717	POOL PARTIES	5,000	7,680	8,000	7,398	8,700
20-044-4718	100 PASS CARD	-		-	433	424
20-044-4719	ADULT SWIM CLASSES				1,654	1,621
20-044-4721	OTHER POOL CHARGES	-	2,598	2,700	52	51
20-044-4790	REC.CHARGES-SWIM TEAM	-	3,355	5,000	4,690	5,000
20-044-4791	SWIM SUIT SALES RECEIPT	1,000	823	1,000	1,237	1,450
Charges for Services Subtotal		44,500	62,597	68,200	66,972	70,622
ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
OTHER REVENUE						
20-046-4690	OTHER CONTRIBUTIONS	-	-	1,500		-
Pool Other Revenue Subtotal		-	-	1,500	-	-
MUNICIPAL POOL REVENUE		\$ 69,500	\$ 88,863	\$ 92,331	\$ 113,035	\$ 70,622

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

EXPENSE DETAILS – CULTURE AND RECREATION – MUNICIPAL POOL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
OPERATIONS EXPENSES						
20-201-5509	MISCELLANEOUS CAPITAL	-	-	-	-	-
20-201-5510	BUILDING IMPROVEMENTS	-	-	-	16,872	-
	Capital Expense Subtotal	-	-	-	16,872	-
20-201-6001	SALARIES AND WAGES	38,800	31,592	36,000	38,129	40,798
20-201-6002	OVERTIME WAGES	-	144	-	-	-
20-201-6010	ACCRUED EMPLOYEE BENEFITS	5,700	2,460	2,880	2,954	3,161
	Personnel Expense Subtotal	44,500	34,196	38,880	41,083	43,959
20-201-6101	POSTAGE AND FREIGHT	-	-	-	16	17
20-201-6110	PRINTING,PUBLICATIONS,ADV	-	-	-	-	-
20-201-6120	DUES/MEMBER/SUBS/TUITION	-	1,050	1,600	575	1,200
20-201-6130	UTILITIES-ELECTRICITY	3,000	5,149	6,000	5,063	6,000
20-201-6131	UTILITIES-WATER	3,800	3,471	4,000	2,965	4,000
20-201-6132	UTILITIES-NATURAL GAS,PRO	-	-	-	-	-
20-201-6133	UTILITIES-TELEPHONE	350	196	300	555	594
20-201-6150	CONTRACT LABOR	1,000	700	500	3,750	1,000
20-201-6160	REPAIR SERVICES	5,000	11,431	5,000	10,490	3,500
20-201-6170	MAINT AGREEMENTS & LEASES	-	-	-	-	-
20-201-6180	MEALS,LODGING, TRAVEL	-	-	-	-	-
20-201-6190	INSURANCE	400	199	201	3,329	3,562
20-201-6201	OFFICE SUP.FURNITURE,EQUI	-	-	-	-	-
20-201-6210	OPERATING SUPPLIES	10,450	18,126	16,000	12,307	15,000
20-201-6214	SPECIAL EVENTS	-	-	500	-	-
20-201-6220	TOOLS/SMALL EQUIPMENT	-	-	-	-	-
20-201-6230	REFRESHMENT SUPPLIES	-	12,571	14,350	7,520	9,000
20-201-6231	RECREATION SUPPLIES	-	-	-	-	-
20-201-6232	SWIM TEAM EXPENSES	-	862	4,000	7,132	7,631
20-201-6233	SWIMSUIT EXPENSES	1,000	911	1,000	1,339	1,450
20-201-6901	MISCELLANEOUS	-	-	-	40	43
	Other Expense Subtotal	25,000	54,667	53,451	55,080	52,997
	MUNICIPAL POOL EXPENSE TOTAL	69,500	88,863	92,331	113,035	96,955

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

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

REVENUE DETAILS – CULTURE AND RECREATION – PARK AREAS

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
TRANSFERS FROM OTHER FUNDS						
21-040-4450	TRANS FROM OTHER FUNDS		4,359	4,200	4,304	
21-040-4454	TRANSFER FROM PARK SALES		-	-		
	Tax Revenue Subtotal	-	4,359	4,200	4,304	-
REVENUE - LOCAL TAXES						
21-041-4001	REAL PROPERTY TAX CURRENT	120,199	133,069	132,404	134,185	131,501
21-041-4002	PERSONAL PROP. TAX CURRENT	44,479	51,512	51,254	58,828	57,652
21-041-4003	BUSINESS PROPERTY SURCHAR	39,200	39,042	38,847	38,000	37,240
21-041-4004	RR/UTILITY PROPERTY TAX	2,510	2,774	2,760	2,618	2,566
21-041-4005	FINANCIAL INSTITUTION TAX	-	1,418	1,411	-	-
21-041-4012	PROPERTY TAX DEL.1ST PR Y	6,251	8,633	8,590	6,716	6,582
21-041-4013	PROPERTY TAX DEL 2ND PR Y	2,025	1,868	1,859	1,049	1,028
21-041-4023	INT & PEN ON PROP TAX DEL	1,507	1,895	1,886	1,323	1,297
	Tax Revenue Subtotal	216,171	240,211	239,010	242,719	237,865
GRANT REVENUE						
21-043-4372	STATE GRANT REVENUE	10,000	10,000	20,000	41,848	
	Grant Revenue Subtotal	10,000	10,000	20,000	41,848	-
REVENUE - CHARGES FOR SERVICES						
21-044-4472	BASEBALL/SOFTBALL FEES	24,500	20,664	23,000	16,265	15,940
21-044-4723	TOURNAMENTS	-	-	-		
	Charges for Services Revenue Subtotal	24,500	20,664	23,000	16,265	15,940
REVENUE - OTHER						
21-046-4110	INTEREST	500	381	379	1,410	1,382
21-046-4620	RENTAL OF CITY PROPERTY		255	254	2,823	10,266
21-046-4690	OTHER CONTRIBUTIONS	1,000	8,391	3,000	8,861	4,000
21-046-4692	LEASE PURCHASE AGREEMENT PROCEEDS	-	-	-		
21-046-4698	MISC.	100	-	-		
	Other Revenue Subtotal	1,600	9,027	3,633	13,094	15,648
	PARK AREAS MAINTENANCE REVENUE TOTAL	\$ 252,271	\$ 284,261	\$ 289,843	\$ 318,231	\$ 269,453

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

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

EXPENSE DETAILS – CULTURE AND RECREATION – PARK AREAS

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
PARK AREAS MAINTENANCE EXPENSE						
21-202-5508	OTHER EQUIPMENT	-	1,257	-	-	-
21-202-5510	BUILDING IMPROVEMENTS	-	21,650	-	-	-
21-202-5511	PARK IMPROVEMENTS	20,500	3,051	-	91,918	30,000
21-202-5998	CAPITAL OUTLAY	-	-	39,828	-	-
Capital Expense		20,500	25,959	39,828	91,918	30,000
21-202-6001	SALARIES AND WAGES	114,000	120,023	128,000	122,954	127,258
21-202-6002	OVERTIME WAGES	-	-	-	1,005	1,075
21-202-6010	ACCRUED EMPLOYEE BENEFITS	22,500	11,991	15,360	11,920	12,754
Personnel Expense Subtotal		136,500	132,014	143,360	135,879	141,087
21-202-6101	POSTAGE AND FREIGHT	-	-	-	-	-
21-202-6110	PRINTING,PUBLICATIONS,ADV	-	626	-	1,265	1,354
21-202-6120	DUES/MEMBER/SUBS/TUITION	-	363	-	-	-
21-202-6130	UTILITIES-ELECTRICITY	7,100	3,617	4,200	3,957	4,234
21-202-6131	UTILITIES-WATER	3,300	4,974	4,000	4,049	4,332
21-202-6132	UTILITIES-NATURAL GAS, PR	-	989	-	1,348	1,442
21-202-6133	UTILITIES-TELEPHONE, FAX	500	-	-	-	-
21-202-6150	CONTRACT LABOR	4,000	7,677	6,000	11,481	12,285
21-202-6160	REPAIR SERVICES	4,000	7,955	7,000	10,433	11,163
21-202-6170	MAINT AGREEMENTS & LEASES	500	1	-	-	-
21-202-6180	MEALS, LODGING, TRAVEL	-	-	-	153	163
21-202-6190	INSURANCE	10,300	11,570	11,686	13,720	14,680
21-202-6201	OFFICE SUPPLIES,FURNITURE	-	201	-	-	-
21-202-6210	OPERATING SUPPLIES	17,600	37,780	38,000	71,629	76,643
21-202-6212	OPERATING SUPPLIES - PUMPKIN FESTIVAL	500	483	500	2,003	-
21-202-6213	OPERATING JULY 4TH	1,000	-	1,500	-	-
21-202-6220	TOOLS/SMALL EQUIPMENT	-	-	-	3,277	500
21-202-6230	REFRESHMENT SUPPLIES	-	756	-	620	663
21-202-6231	RECREATION SUPPLIES	-	(5,455)	(5,510)	(2,373)	(2,539)
21-202-6234	BASEBALL/SOFTBALL SUPPLIES	12,000	10,094	10,000	15,110	16,167
21-202-6236	MEMORIAL CONTRIBUTION	-	-	-	-	-
21-202-6237	CAMP/CLINIC EXPENSE	-	-	-	-	-
21-202-6490	EQUIPMENT USE CHARGES	-	-	-	-	-
21-202-6901	MISCELLANEOUS	10,000	(164)	-	(19)	-
Other Expense Subtotal		70,800	81,468	77,377	136,652	141,088
21-202-8801	TRANSFER TO OTHER FUNDS	-	-	-	23,705	25,364
21-202-8808	TRANSFER TO POOL ACTIVITY	25,000	-	22,631	23,032	24,644
21-202-8809	TRANSFER TO PERSONNEL	-	-	-	-	-
Other Expense Subtotal		25,000	-	22,631	46,736	50,008
PARK AREAS MAINTENANCE EXPENSE TOTAL		\$ 252,800	\$ 239,441	\$ 283,196	\$ 411,185	\$ 362,182

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

REVENUE DETAILS – CULTURE AND RECREATION – RECREATION CENTER

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
22-044-4471	BASKETBALL FEES	9,500	12,913	12,848	11,149	10,926
22-044-4479	RENTAL FEES - EAST ANNEX	18,000	22,980	25,000	23,190	28,726
22-044-4710	20 PASS CARD FEE-REC CENT	8,500	4,406	4,384	2,677	2,623
22-044-4711	INDIVIDUAL ANNUAL MEMBRSH	55,000	51,558	51,300	46,549	45,618
22-044-4712	DAILY ADMISS. FEE- REC CE	11,000	11,073	11,018	9,132	8,949
22-044-4713	FAMILY ANNUAL MEMBERSHIP	132,000	127,135	126,499	116,321	113,994
22-044-4714	ALL COUPLES ANNUAL MEMBER	39,000	38,428	38,236	38,208	37,444
	KIDS CLUB					7,400
22-044-4716	CONCESSIONS-REC CENTER	8,000	8,648	10,000	10,300	10,094
22-044-4719	GROUP CLASS/CLINIC FEES	8,500	6,051	6,021	5,923	5,804
22-044-4792	RENTAL FEES	500	1,930	2,000	4,302	4,216
Charges for Services Revenue Subtotal		290000	285,122	\$ 287,306	267,750	\$ 275,795
REVENUES - OTHER						
22-046-4110	INTEREST	300	854	850	6,465	6,336
22-046-4120	SILVER SNEAKERS	3,500	3,418	3,401	-	-
22-046-4699	MISCELLANEOUS	500	191,087	2,500	11,934	13,000
Other Revenue Subtotal		4,300	195,359	6,751	18,399	19,336
RECREATION CENTER REVENUE TOTAL		\$ 294,300	\$ 480,481	\$ 294,057	\$ 286,149	\$ 295,130

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

EXPENSE DETAILS – CULTURE AND RECREATION – RECREATION CENTER

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
RECREATION CENTER EXPENSES						
22-206-5501	RADIO & COMMUNICATIONS EQ		-	-		-
22-206-5503	FURNITURE & FILES	-	-	-		-
22-206-5505	TOOLS	-	-	-		-
22-206-5508	OTHER EQUIPMENT	-	6,105	15,000	12,441	13,312
22-206-5509	MISC CAPITAL EXPENSE	3,700	-	-	33,613	35,966
22-206-5510	BUILDING IMPROVEMENTS	-	-	22,000	22,798	24,394
	Capital Expense Subtotal	3,700	6,105	37,000	68,852	73,672
22-206-6001	SALARIES & WAGES	159,500	142,832	142,000	158,975	165,024
22-206-6002	OVERTIME WAGES	-	-	-	68	73
22-206-6010	AEB - PARKS AND REC	39,500	25,888	28,000	25,843	27,652
	Personnel Expense Subtotal	199,000	168,720	170,000	184,886	192,748
22-206-6101	POSTAGE & FREIGHT	-	346	350	167	178
22-206-6110	PRINTING, ADVERTISING, PU	1,200	100	101	154	165
22-206-6120	DUES, MBMRSH, SUBSCRIP,	200	1,715	1,732	893	1,300
22-206-6130	UTILITIES - ELECTRICITY	19,500	21,004	21,000	23,533	25,180
22-206-6131	UTILITIES - WATER	1,200	1,566	1,500	1,709	1,829
22-206-6132	UTILITIES-NATURAL GAS	4,500	4,894	5,000	5,912	6,326
22-206-6133	UTILITIES-TELEPHONE,FAX	1,600	2,324	2,347	2,401	2,569
22-206-6150	CONTRACT LABOR	9,500	17,387	10,000	13,036	13,949
22-206-6160	REPAIR SERVICES	6,500	25,604	6,000	9,335	9,988
22-206-6170	MAINT. AGREEMENTS, LEASES	3,700	2,999	3,029	3,229	3,455
22-206-6180	MEALS, LODGING & TRAVEL	-	-	-		-
22-206-6190	INSURANCE	6,700	10,948	11,058	15,281	16,350
22-206-6201	OFFICE SUPPLIES, FURNITUR	1,000	1,132	1,144	1,072	1,147
22-206-6210	OPERATION SUPPLIES	8,000	20,943	12,000	16,851	18,031
22-206-6220	TOOLS & SMALL EQUIPMENT	-	-	-	-	-
22-206-6230	REFRESHMENT SUPPLIES	5,000	10,338	6,000	17,173	18,375
22-206-6231	RECREATION SUPPLIES	1,000	4,857	1,500	3,194	2,000
22-206-6235	BASKETBALL SUPPLIES	6,000	83	83	2,740	2,932
22-206-6901	MISCELLANEOUS	-	4,288	-	423	453
	Other Expense Subtotal	75,600	130,527	82,843	117,105	124,229
22-206-8801	TRANS TO OTHER FUNDS	-	21,065	34,617	23,705	10,000
22-206-8803	TRANS TO PARK FUND	-	-	-		-
22-206-8808	TRANSFER TO POOL FUND	-	26,234	22,631	23,032	24,644
22-206-8832	TSFR TO PARK SLS TAX	12,000	-	-		-
	Transfer to Other Funds Subtotal	12,000	47,299	57,248	46,736	34,644
	RECREATION CENTER EXPENSE TOTAL	\$ 290,300	\$ 352,651	\$ 347,091	\$ 417,578	\$ 425,292

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

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

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

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

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

REVENUE DETAILS – CULTURE AND RECREATION – PARK SALES TAX

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
PARK SALES TAX REVENUE						
25-040-4458	TRSFER COP DBT SRVC FUND	21,277	-	-	-	-
25-041-4020	PARK & RECREATION SALES TAX	213,047	245,200	251,329	251,059	246,038
25-046-4110	INTEREST	440	226	225	3,715	3,641
25-046-4690	DESIGNATED CONTRIBUTIONS	-	-	-	-	-
25-046-4696	LEASE/PURCHASE PROCEEDS	-	-	-	-	-
PARK SALES TAX TOTAL REVENUE		\$ 234,764	245,425	251,554	254,774	249,679

EXPENSE DETAILS – CULTURE AND RECREATION – PARK SALES TAX

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
PARK SALES TAX EXPENSES						
25-205-5998	CAP OUTLAY-PARK REC CNTR	-	-	-	-	-
25-205-6301	INT EXP - COP DBT SRVC	96,169	92,969	93,898	87,500	93,625
25-205-6302	ADMIN/PAYING AGENT FEES	-	-	-	-	-
25-205-6310	PRINCIPAL-COP DEBT SRVC	137,000	137,000	137,000	143,000	140,000
25-205-6901	MISCELLANEOUS	-	-	-	-	-
25-205-8803	TRANSFER TO PARK FUND	-	-	-	-	-
25-205-8808	TSFR TO POOL FUND	-	-	-	-	-
25-205-8810	TSFR TO GOLF COURSE	-	-	-	17,000	18,190
PARK SALES TAX TOTAL EXPENSES		\$ 233,169	\$ 229,969	\$ 230,898	\$ 247,500	\$ 251,815

No personnel costs are budgeted in this activity.

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

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

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

	Budget FY2022	Estimated FY2022	Budget FY2023	Estimated FY2023	Budget FY2024
Estimated Cash Balance April 1	\$ -	\$ -	\$ 4,899	\$ 4,899	\$ 4,899
Expected Revenues	298,768	377,356	381,189	384,020	384,020
Proposed Expenditures	(298,768)	(372,457)	(381,189)	(341,460)	(341,460)
Ending Fund Balance	<u>\$ -</u>	<u>\$ 4,899</u>	<u>\$ 4,899</u>	<u>\$ 47,459</u>	<u>\$ 47,459</u>

LIBRARY REVENUE

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
LOCAL TAXES						
23-041-4001	REAL PROP. TAX (CURRENT)	181,281	197,016	196,031	197,317	193,371
23-041-4002	PERSONAL PROP. TAX CURREN	71,653	84,442	84,020	94,234	92,349
23-041-4003	BUSINESS PROPERTY SURCHAR	-	39,450	39,253	39,000	38,220
23-041-4004	RR/UTILITY PROPERTY TAX	4,454	4,949	4,924	4,655	4,562
23-041-4005	FINANCIAL INSTITUTION TAX	-	2,599	2,586	2,500	2,450
23-041-4012	PROPERTY TAX DEL. 1ST PR	10,252	12,361	12,299	10,978	10,759
23-041-4013	PROPERTY TAX DEL. 2ND PR Y	3,657	3,248	3,232	1,741	1,706
23-041-4023	INT&PEN ON PROPERTY TAX D	2,423	2,805	2,791	2,164	2,121
Library Taxes Subtotal		273,720	346,870	345,135	352,590	345,538
INTERGOVERNMENTAL REVENUES						
23-043-4300	LIBRARY GRANT	2,250	9,126	9,080	4,982	4,883
23-043-4310	STATE AID	1854.16	4,571	4,548	3,211	3,146
23-043-4306	ARTS & ENTERTAINER TAX	12,814	2,391	2,379	2,378	2,331
Library Intergovernmental Subtotal		16,918	16,087	16,007	10,571	10,360
FEES, FINES & FORFEITURES						
23-045-4200	FINES, FEES, & COSTS	4,086	11,429	11,372	12,379	12,131
Library Fines, Fees & Forfeitures Subtotal		4,086	11,429	11,372	12,379	12,131
OTHER REVENUE						
23-046-4110	INTEREST	1,937	1,845	1,836	5,562	5,450
23-046-4690	BUILDING FUND CONTRIBUTION	-	-	-	-	-
23-046-4699	DONATIONS - MISCELLANEOUS	2,107	1,125	6,839	2,919	8,720
Library Other Revenue Subtotal		4,044	2,970	8,675	8,480	14,170
TOTAL LIBRARY REVENUE		\$ 298,768	\$ 377,356	\$ 381,189	\$ 384,020	\$ 382,199

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
LIBRARY - OPERATING EXPENSES						
23-301-8806	TRANSFER TO LIBRARY DIST.	298,768	372,457	381,189	341,460	382,199
23-301-6901	MISCELLANEOUS	-	-	-	-	-
TOTAL LIBRARY EXPENSES		\$ 298,768	\$ 372,457	\$ 381,189	\$ 341,460	\$ 382,199

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

Library personnel are not budgeted in the City Budget.

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

LIBRARY BOND CASH FLOW

	LIBRARY BOND				
	Budget FY2022	Estimated FY2022	Budget FY2023	Estimated FY2023	Budget FY2024
Estimated Cash Balance April 1	\$ 158	\$ 158	\$ 175	\$ 175	\$ 179
Expected Revenues	36	25	18	15	-
Proposed Expenditures	-	(8)	-	(8)	-
Ending Fund Balance	\$ 194	\$ 175	\$ 193	\$ 181	\$ 179

LIBRARY BOND REVENUE

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
LIBRARY BOND LOCAL TAXES						
24-041-4001	REAL ESTATE PROPERTY		-			
24-041-4002	PERSONAL PROPERTY		-			
24-041-4004	RR/UTILITY PROPERTY TAX		-			
24-041-4005	FINANCIAL INSTITUTION TAX		-			
24-041-4012	DELINQUENT 1 YEAR		-			
24-041-4013	TAXES DELINQUENT 2ND YEAR	13	9	7	3	
24-041-4023	INTEREST & PENALTIES	23	16	12	5	
	Library Bond Taxes Subtotal	36	25	18	8	-
LIBRARY BOND OTHER REVENUE						
24-046-4110	INTEREST INCOME		-		7	
	Library Bond Interest Subtotal	-	-	-	7	-
	TOTAL REVENUE LIBRARY BOND	\$ 36	\$ 25	\$ 18	\$ 15	\$ -

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

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

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

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

LIBRARY BOND EXPENSES

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
LIBRARY - BOND EXPENSES						
24-304-6301	INT EXPENSE & FINANCE CHARGES		-	-		-
24-304-6301	INTEREST EXPENSE		-	-		-
24-304-6310	BOND PRINCIPAL		-	-		-
24-304-8806	TRANSFER TO LIBRARY FUND		8	-	8	-
24-304-6901	MISCELLANEOUS		-	-		-
TOTAL LIBRARY BOND EXPENSES		\$ -	\$ 8	\$ -	\$ 8	\$ -

CEMETERY PROGRAM

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

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

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

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

CEMETERY FUND CASH FLOW

	Budget FY2022	Estimated FY2022	Budget FY2023	Estimated FY2023	Budget FY2024
Estimated Cash Balance April 1	\$ 155,420	\$ 153,942	\$ 171,921	\$ 171,921	\$ 199,245
Expected/Actual Revenues	\$ 45,075	\$ 58,855	\$ 58,686	\$ 67,863	\$ 67,006
Available for Appropriation	\$ 200,495	\$ 212,797	\$ 230,607	\$ 239,784	\$ 266,250
Proposed Appropriation	\$ (44,479)	\$ (40,876)	\$ (55,733)	\$ (40,539)	\$ (56,586)
Estimated Unencumbered Balance March 31*	\$ 156,016	\$ 171,921	\$ 174,873	\$ 199,245	\$ 209,664

SPECIAL REVENUE FUND – CULTURE AND RECREATION PROGRAM – CEMETERY

SUMMARY OF REVENUES

Cemetery Revenues

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
CEMETERY REVENUE						
27-040-4453	TRANSFER FROM ELEC FUND	25,000	25,000	25,000	25,000	25,000
27-044-4732	CEMETERY BURIAL CHARGES	11,575	20,900	20,796	16,850	16,513
27-046-4110	INTEREST	1,000	1,335	1,328	12,067	11,825
27-046-4640	SALE OF CEMETERY LOTS	5,500	8,425	8,383	11,700	11,466
27-046-4642	CEMETERY PERPETUAL CARE	-	750	746	-	-
27-046-4643	CEMETERY CONTRIBUTIONS	2,000	2,445	2,433	2,246	2,201
CEMETERY REVENUE TOTAL		\$ 45,075	\$ 58,855	\$ 58,686	\$ 67,863	\$ 67,006

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

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

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

Cemetery Expenses

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
27-211-6001	SALARIES AND WAGES	1,448	1,528	4,382	618	4,382
27-211-6002	OVERTIME WAGES	285	79	181	50	181
27-211-6010	ACCRUED EMPLOYEE BENEFITS	875	691	2,061	323	2,061
Personnel Expense Subtotal		2,609	2,298	6,623	991	6,623
27-211-6110	PRINTING/PUBLICATIONS & A	550	331	334	-	300
27-211-6150	CONTRACT LABOR	40,000	37,875	38,254	36,480	39,033
27-211-6190	INSURANCE	920	125	126	161	172
27-211-6201	OFFICE SUPPLIES, FURNITUR	150	357	361	-	150
27-211-6210	OPERATING SUPPLIES	250	34	35	288	308
27-211-6901	MISCELLANEOUS	-	(145)	10,000	2,620	10,000
Other Expense Subtotal		41,870	38,578	49,110	39,548	49,963
CEMETERY EXPENSE TOTAL		\$ 44,479	\$ 40,876	\$ 55,733	\$ 40,539	\$ 56,586

Cemetery Grounds (continued)

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

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

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

Personnel Costs

		Anticipated			Actual Hours FY21-22		Est. Hrs FY22-23		Budgeted Hrs FY23-24		Budgeted Wages & AEB			
		Anticipated Salary Rate	OT Salary Rate	Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB	
27-211-6001	Asst Foreman - Street/Sanitation	\$ -	\$ -	\$ -	3						\$ -	\$ -	\$ -	
27-211-6001	Asst. City Clerk III	\$ 23.16	\$ 34.74	\$ 10.60	66	11	32	5	189	5	\$ 4,382	\$ 181	\$ 2,061	
												\$ 4,382	\$ 181	\$ 2,061

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

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

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

Avenue of Flags Revenue

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
AVENUE OF FLAGS REVENUE						
28-046-4110	INTEREST	50	85	85	806	650
28-046-4690	DONATIONS-SPECIFIC FLAGS	2,000	11,558	11,500	3,935	2,500
28-046-4699	MISCELLANEOUS	-	-	-	-	-
AVE OF FLAGS REVENUE TOTAL		\$ 2,050	\$ 11,643	\$ 11,585	\$ 4,741	\$ 3,150

Avenue of Flags Expenses

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
AVENUE OF THE FLAGS EXPENSES						
28-220-6110	PRINTING, PUBLICATIONS, AND ADVERTISING	250	302	305	171	300
28-220-6201	OFFICE SUPPLIES, FURNITUR	100	-	-	-	-
28-220-6210	OPERATING SUPPLIES	2,500	4,323	4,366	494	529
AVE OF FLAGS EXPENSE TOTAL		\$ 2,850	\$ 4,625	\$ 4,671	\$ 666	\$ 829

No personnel expenditures are budgeted in this activity.

SPECIAL TAXES

SPECIAL TAXES – PUBLIC SAFETY SALES TAX

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

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

Public Safety Sales Tax Revenues

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
PUBLIC SAFETY SALES TAX REVENUE						
18-041-4020	STATE LOCAL SALES TAX	224,019	245,051	251,178	250,710	245,695
18-046-4110	INTEREST	236	456	454	4,296	4,210
TOTAL PUBLIC SAFETY SALES TAX REVENUE		\$ 224,255	\$ 245,507	\$ 251,631	\$ 255,005	\$ 249,905

Public Safety Sales Tax Expenses

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
PUBLIC SAFETY SALES TAX EXPENSES						
18-260-8801	TRANSFER TO GENERAL FUND - POLICE	100,809	110,273	113,030	112,819	110,563
18-260-8801	TRANSFER TO GENERAL FUND - FIRE	100,809	110,273	113,030	112,819	110,563
18-260-6901	MISC. RESERVE	22,402	24,505	25,118	25,071	24,570
TOTAL PUBLIC SAFETY SALES TAX EXPENSES		\$ 224,019	\$ 245,051	\$ 251,178	\$ 250,710	\$ 245,695

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

No personnel expenditures are budgeted in this activity.

Public Safety Sales Tax Reserve Account

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
PUBLIC SAFETY SALES TAX - RESERVE						
	Beginning Balance	21649.587	24,833	49,339	49,339	74,409
18-065-1103	RESERVE ACCOUNT	22,402	24,505	25,118	25,071	24,570
PUBLIC SAFETY SALES TAX - RESERVE		44,052	49,339	74,456	74,409	98,979

SPECIAL TAXES – PUBLIC WORKS SALES TAX

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

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

SUMMARY OF REVENUES

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
TRANSPORTATION SALES TAX REVENUE						
29-041-4020	STATE LOCAL SALES TAX	223,288	245,200	251,330	251,060	246,039
29-043-4330	CDBG GRANT REVENUE	-	-	-	-	-
29-043-4350	COUNTY GRANT-REVENUE SHAR	68,285	71,437	71,080	97,927	95,968
29-046-4110	INTEREST	-	-	-	-	-
TOTAL TRANSPORTATION SALES TAX REVENUE		\$ 291,573	\$ 316,637	\$ 322,409	\$ 348,987	\$ 342,007

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

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
TRANSPORTATION SALES TAX EXPENSES						
29-300-5509	MISCELLANEOUS	336,728	331,919	258,356	317,824	283,830
29-300-5998	CAPITAL OUTLAY	-	-	-	-	-
29-300-6301	INTEREST EXPENSE	-	-	-	-	-
29-300-6310	BOND PRINCIPAL	-	-	-	-	-
TOTAL TRANSPORTATION SALES TAX EXPENSES		\$ 336,728	\$ 331,919	\$ 258,356	\$ 317,824	\$ 283,830

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

No personnel expenditures are budgeted in this activity.

ENTERPRISE FUNDS

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

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

Each fund is presented separately in this section.

ENTERPRISE FUNDS	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
REVENUES TOTAL	\$ 6,007,950	\$ 12,695,595	\$ 8,071,830	\$ 7,629,574	\$ 8,952,368
WATER FUND	1,082,766	3,335,713	956,227	1,011,557	1,550,860
SEWER FUND	709,658	5,249,395	2,750,010	2,199,529	2,284,996
ELECTRIC FUND	3,616,207	3,608,017	3,827,126	3,878,304	4,527,502
SANITATION FUND	599,318	502,471	538,467	540,184	589,010
ENTERPRISE FUND EXPENDITURES	\$ 7,090,769	\$ 9,863,100	\$ 10,644,129	\$ 6,086,390	\$ 6,615,156

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WATER FUND

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

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

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

In FY2020-21 and FY2021-2022, the City will complete renovations to the water plant, which are funded by the voter approved revenue bond issued presented in the April 2018 municipal election. This year's budget includes a 15% across the board increase in water rates to partially offset the expenses for those renovations.

WATER FUND CASH FLOW

WATER UTILITY FUND CASH FLOW

	Budget FY2022	Estimated FY2022	Budget FY2023	Estimated FY2023	Budget FY2024
Estim./ Actual Cash Balance April 1	\$ 572,935	\$ 518,809	\$ 621,048	\$ 621,048	\$ 120,053
Operating Revenue	\$ 749,823	\$ 3,163,214	\$ 697,809	\$ 748,911	\$ 1,202,495
Non-operating Revenue	\$ 6,463	\$ 7,746	\$ 7,707	\$ 11,935	\$ 11,696
Expected / Actual Revenues	\$ 756,285	\$ 3,170,960	\$ 705,516	\$ 760,846	\$ 1,214,191
Available for Appropriation	\$ 1,329,220	\$ 3,689,769	\$ 1,326,564	\$ 1,381,895	\$ 1,334,245
Operating Expenditures & Reserve	\$ (1,041,653)	\$ (3,018,721)	\$ (1,081,895)	\$ (1,211,841)	\$ (1,016,111)
Non-operating Expenditures	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)
Proposed / Actual Appropriation	\$ (1,091,653)	\$ (3,068,721)	\$ (1,131,895)	\$ (1,261,841)	\$ (1,066,111)
Balance March 31	\$ 237,568	\$ 621,048	\$ 194,669	\$ 120,053	\$ 268,133
Equipment Replacement Fund Balance	\$ 240,523	\$ 240,523	\$ 250,711	\$ 250,711	\$ 336,669
ESTIMATED/ACTUAL CASH BALANCE	\$ 478,091	\$ 861,571	\$ 445,380	\$ 370,764	\$ 604,802

WATER UTILITY FUND REVENUES DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
REGULATORY FEES						
31-047-4513	PRIMACY	6,463	7,746	7,707	11,935	11,696
	Regulatory Fees Subtotal	6,463	7,746	7,707	11,935	11,696
WATER UTILITY REVENUE						
31-047-4110	INTEREST	1,776	1,863	1,854	4,790	4,694
31-047-4501	METERED SALES	691,380	639,378	636,181	649,427	900,000
31-047-4510	INSTALLATION CHARGES	17,167	15,296	16,061	7,179	7,036
31-047-4519	PENALTIES	35,500	39,913	39,713	38,782	38,006
31-047-4699	MISCELLANEOUS	4,000	2,466,764	4,000	48,733	252,759
	Other Revenue Subtotal	749,823	3,163,214	697,809	748,911	1,202,495
	WATER FUND REVENUE TOTAL	\$ 756,285	\$ 3,170,960	705,516	\$ 760,846	1,214,191

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

SUMMARY OF EXPENSES

WATER FUND	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
Water Fund Subtotal	1,091,653	3,068,721	1,131,895	1,261,841	1,066,111
31-310 Planning/Admin	435,996	591,615	368,241	498,983	386,443
31-302 Comm/Central Services	41,752	45,269	93,259	74,630	92,160
31-303 Well Operation/Maint.	118,600	73,602	74,267	68,611	114,028
31-306 Distribution Op/Maint.	337,246	2,274,856	446,895	561,268	282,115
31-307 Treatment Op/Maint	140,958	66,160	132,333	44,211	172,103
31-309 Buildings & Grounds	17,100	17,218	16,900	14,138	19,261
Water - Equipment Replacement	326,481	164,753	250,711	250,711	336,669
31-065-1103					

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
WATER - PLANNING, ADMINISTRATION & TRAINING EXPENSES						
31-310-5502	VEHICLES	-	-	-	-	-
31-310-5503	FURNITURE/FILES	-	-	-	-	-
31-310-5506	Data Processing Equipment	-	-	-	-	-
	Capital Expense Subtotal	-	-	-	-	-
31-310-6001	SALARIES AND WAGES	169,419	212,546	164,370	238,679	164,370
31-310-6002	OVERTIME WAGES	10,332	24,033	9,639	18,455	9,639
31-310-6010	ACCRUED EMPLOYEE BENEFITS	104,170	137,593	95,011	136,460	95,011
	Personnel Expense Subtotal	283,921	374,172	269,021	393,595	269,021
31-310-6110	PRINTING,PUBLICATIONS,ADV	250	380	420		420
31-310-6120	DUES/MEMBER/SUBS/TUITION	1,600	938	1,050	570	2,000
31-310-6144	CONSULTANT SERVICES	50,000	129,991	10,000	6,493	10,000
31-310-6150	CONTRACT LABOR	1,500	1,715	1,500	1,738	1,500
31-310-6190	INSURANCE	16,500	16,215	17,900	25,949	30,000
31-310-6201	OFFICE SUPPLIES,FURNITURE,	500	57	100		100
31-310-6210	OPERATING SUPPLIES	1,000	1,065	1,200	613	1,200
31-310-6490	EQUIPMENT USE CHARGES	17,000	10,547	9,800	9,535	10,202
31-310-6982	PRIMACY FEE TO DNR	7,600	6,537	7,250	10,489	12,000
	Other Expense Subtotal	102,075	167,444	49,220	55,388	67,422
31-310-8801	TRANSFER TO OTHER FUNDS	50,000	50,000	50,000	50,000	50,000
31-310-8803	TRANSFER TO PARK AND POOL	-	-	-	-	-
31-310-8809	TRANSFER TO PERSONNEL	-	-	-	-	-
	Transfer to Other Funds Subtotal	50,000	50,000	50,000	50,000	50,000
	WATER PLANNING & ADMIN SUBTOTAL	\$ 435,996	\$ 591,615	\$ 368,241	\$ 498,983	\$ 386,443

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

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

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

Planning, Administration and Training (cont.)

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

Personnel Costs

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

		Anticipated			Actual Hours FY21-22		Est. Hrs FY22-23		Budgeted Hrs FY23-24		Budgeted Wages & AEB		
		Anticipated Salary Rate	OT Salary Rate	Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
31-310-6001	Director of Public Works & Utilities	\$	76,000	\$ 17.45	50%		50%		50%		\$ 38,000	\$ -	\$ 18,148
31-310-6001	Sr. Water Plant Operator	\$ 24.47	\$ 36.71	\$ 13.69	33	35	1965	68	1135	60	\$ 27,778	\$ 2,202	\$ 16,362
31-310-6001	Foreman - Water/Wastewater	\$ 23.98	\$ 29.64	\$ 15.13	15	35	1928	215	1135	60	\$ 27,222	\$ 1,778	\$ 18,083
31-310-6001	Asst Foreman - Water/Wastewater	\$ 23.16	\$ 34.74	\$ 13.09	77	42	1986	118	1135	60	\$ 26,291	\$ 2,084	\$ 15,645
31-310-6001	Equip. Operator - Water/Wastewater	\$ 20.32	\$ 30.48	\$ 9.60			1034	39	1135	60	\$ 23,067	\$ 1,829	\$ 11,474
31-310-6001	Equip. Operator - Water/Wastewater	\$ 19.39	\$ 29.09	\$ 12.80	422	62	1221	119	1135	60	\$ 22,012	\$ 1,745	\$ 15,299
											\$ 164,370	\$ 9,639	\$ 95,011

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
COMMUNICATION/CENTRAL SERVICES EXPENSES						
31-302-5506	DATA PROCESSING EQUIPMENT	375	414	1,000	1,332	1,214
31-302-5508	OTHER EQUIPMENT	-	136	375		-
	Capital Expense Subtotal	375	550	1,375	1,332	1,214
31-302-6001	SALARIES AND WAGES	21,234	19,632	41,807	35,600	41,807
31-302-6002	OVERTIME WAGES	511	351	1,232	659	1,232
31-302-6010	ACCURED EMPLOYEE BENF.	10,002	9,401	22,595	16,968	22,595
	Personnel Expense Subtotal	31,747	29,384	65,634	53,226	65,634
31-302-6101	POSTAGE AND FREIGHT	1,875	1,501	2,500	2,715	3,000
31-302-6110	PRINTING,PUBLICATIONS,ADV	30	13	63	645	63
31-302-6120	DUES MEMBERSHIPS SUBS TUITION	225	2,580	3,375	4,832	5,000
31-302-6133	UTILITIES-TELEPHONE/FAX	150	1,657	375	1,482	375
31-302-6143	PROF.SERV.-DATA PROCESSIN	-	1,450	2,500	487	2,500
31-302-6150	CONTRACT LABOR	3,000	3,407	6,000	1,585	6,000
31-302-6170	MAINT. AGREEMENTS & LEASE	1,125	2,355	7,625	1,923	3,750
31-302-6180	MEALS, LODGING, TRAVEL	225	-	375	94	375
31-302-6201	OFFICE SUP.,FURITURE,EQUI	375	710	1,125	80	750
31-302-6210	OPERATING SUPPLIES	375	616	1,063	4,161	2,000
31-302-6901	MISCELLANEOUS	2,250	1,046	1,250	2,070	1,500
	Other Expense Subtotal	9,630	15,335	26,250	20,073	25,313
	WATER COMM. AND CENTRAL SERVICES SUBTOTAL	\$ 41,752	\$ 45,269	\$ 93,259	\$ 74,630	\$ 92,160

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

Personnel Costs

					Actual Hours FY21-22		Est. Hrs FY22-23		Budgeted Hrs FY23-24		Budgeted Wages & AEB		
		Anticipated Salary Rate	Anticipated OT Salary Rate	Anticipated Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
31-302-6001	Deputy City Clerk	\$ 22.73	\$ 34.10	\$ 16.70	280	4	235	5	473	13	\$ 10,751	\$ 443	\$ 8,116
31-302-6001	Asst. City Clerk II	\$ 19.58	\$ 29.37	\$ 12.11	237	5	281	4	473	13	\$ 9,261	\$ 382	\$ 5,885
31-302-6001	Asst. City Clerk III	\$ 23.16	\$ 34.74	\$ 10.60	171	1	256	5	426	12	\$ 9,859	\$ 406	\$ 4,636
31-302-6001	City Clerk	\$	58,625.45	\$ 15.03	121	0	0	0	237	0	\$ 6,666	\$ -	\$ 3,555
31-302-6001	Customer Service Rep.	\$ -	\$ -	\$ -	114	0	106	0	195	0	\$ -	\$ -	\$ -
31-302-6001	Scanning Clerk	\$ 16.89	\$ 25.34	\$ 1.29	15	0	61	0	312	0	\$ 5,270	\$ -	\$ 402
											\$ 41,807	\$ 1,232	\$ 22,595

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

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

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
WELL OPERATION & MAINTENANCE						
31-303-5508	WATER WELL MAINTENANCE	60,000	136	-		40,000
31-303-5510	BUILDING IMPROVEMENT	2,500	-	-		-
	Capital Expense Subtotal	62,500	136	-	-	40,000
31-303-6110	PRINTING,PUBLICATIONS.ADV	-	-	-		-
31-303-6130	UTILITIES, ELECTRICITY	50,000	55,890	56,449	51,505	55,110
31-303-6150	CONTRACT LABOR	100	-	-		-
31-303-6160	REPAIR SERVICES	-	-	-		-
31-303-6170	MAINT AGREEMENTS & LEASES	1,000	825	900	900	2,000
31-303-6210	OPERATING SUPPLIES	4,500	16,751	16,918	16,206	16,918
	Other Expense Subtotal	56,100	73,466	74,267	68,611	74,028
	WATER WELL OP. AND MAINT. SUBTOTAL	\$ 118,600	\$ 73,602	\$ 74,267	\$ 68,611	\$ 114,028

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

Personnel Costs

There are no personnel costs budgeted in this account.

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
DISTRIBUTION OPERATION, MAINTENANCE & IMPROVEMENTS						
31-306-5502	VEHICLES	40,000	67,289	-	46,771	
31-306-5505	TOOLS	1,000	-	1,000		3,000
31-306-5507	CONSTRUCTION EQUIPMENT	-	-	-		-
31-306-5508	OTHER EQUIPMENT	-	-	205,000	272,622	
31-306-5509	OTHER CAPITAL		2,114,703	3,500	17,189	3,500
	Capital Expense Subtotal	41,000	2,181,992	209,500	336,582	6,500
31-306-6001	SALARIES AND WAGES	-	(70)	-	(285)	
31-306-6002	OVERTIME WAGES	-	-	-		
31-306-6010	ACCRUED EMPLOYEE BENEFITS	-	(36)	-	(1,948)	
	Personnel Expense Subtotal	-	(106)	-	(2,233)	-
31-306-6101	POSTAGE AND FREIGHT	50	-	-	-	-
31-306-6110	PRINTING PUBLICATION & AD	150	-	-		-
31-306-6120	DUES, MEMBERSHIPS, SUBSCRIPTIONS, TUITION	1,500	2,264	2,500	2,839	4,000
31-306-6150	CONTRACT LABOR	5,000	4	5,000		2,500
31-306-6160	REPAIR SERVICE	1,000	-	-	50	54
31-306-6170	MAINT AGREEMENTS & LEASES	2,000	550	556	2,895	3,500
31-306-6180	MEALS, LODGING, TRAVEL	250	-	-		-
31-306-6201	OFFICE SUPPLIES	250	-	-	865	925
31-306-6210	OPERATING SUPPLIES	60,000	53,068	50,000	45,844	65,000
31-306-6301	INTEREST CAPITAL LEASE	44,849	9,574	32,370	32,204	34,459
31-306-6302	ADMIN & 110% FEES	28,972	2,244	12,450		13,000
31-306-6309	PRINCIPAL CAPITAL LEASE	109,000	-	109,000	121,500	130,005
31-306-6490	EQUIPMENT USE CHARGES	35,000	25,267	25,520	20,722	22,173
31-306-6901	MISCELLANEOUS	225	-	-		-
	Other Expense Subtotal	296,246	92,971	237,395	226,919	275,615
WATER DIST., OPERATION, MAINT., IMPROVE. SUBTOTAL		\$ 337,246	\$ 2,274,856	\$ 446,895	\$ 561,268	\$ 282,115

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

Personnel Costs

There are no personnel costs budgeted in this account.

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

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
TREATMENT OPERATION, MAINTENANCE & IMPROVEMENTS						
31-307-5508	OTHER EQUIPMENT	-	-	3,900		52,000
	Capital Expense Subtotal	-	-	3,900	-	52,000
31-307-6120	DUES/MEMBER/SUBS/TUITION	150	638	650	750	650
31-307-6150	CONTRACT LABOR	3,500	419	425	360	-
31-307-6160	REPAIR SERVICES	-	-	-	78	83
31-307-6170	MAINT AGREEMENTS & LEASES	3,000	3,640	3,650	4,569	5,000
31-307-6210	OPERATING SUPPLIES	40,000	47,353	33,250	34,200	25,000
31-307-6220	TOOLS/SMALL EQUIPMENT	2,000	-	-	-	-
31-307-6420	EQUIPMENT REPAIR CHARGES	2,500	-	-	1,066	-
31-307-6450	EQUIPMENT RENTAL	500	-	-	-	-
31-307-6490	EQUIPMENT USE CHARGES	2,500	4,593	4,500	3,189	3,412
31-307-6901	EQUIPMENT REPLACEMENT	85,958	9,518	85,958		85,958
	Other Expense Subtotal	140,958	66,160	128,433	44,211	120,103
WATER TREATMENT OP., MAINT., & IMPROVE SUBTOTAL		\$ 140,958	\$ 66,160	\$ 132,333	\$ 44,211	\$ 172,103

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

Personnel Costs

There are no personnel costs budgeted in this account.

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
WATER BUILDING & GROUNDS EXPENSES						
31-309-5509	OTHER EQUIPMENT	-	-	-	-	-
31-309-5510	BUILDING IMPROVEMENTS	1,000	-	-	-	-
	Capital Expense Subtotal	1,000	-	-	-	-
31-309-6001	SALARIES AND WAGES	-	120	-	-	-
31-309-6002	OVERTIME WAGES	-	-	-	-	-
31-309-6010	ACCRUED EMPLOYEE BENEFITS	-	67	-	-	-
	Personnel Expense Subtotal	-	187	-	-	-
31-309-6101	POSTAGE AND FREIGHT	50	-	-	-	-
31-309-6120	DUES, MEMBERSHIPS, SUBSCRIPTIONS	-	-	-	-	-
31-309-6132	UTILITIES-NATURAL GAS, PR	3,500	3,474	3,000	4,781	5,000
31-309-6133	UTILITIES-TELEPHONE-FAX	3,500	6,977	7,000	6,786	7,261
31-309-6150	CONTRACT LABOR	1,800	3,682	3,700	1,338	3,700
31-309-6170	MAINTENANCE AGREEMENTS	1,000	2,858	2,900	1,165	3,000
31-309-6190	INSURANCE	-	(253)	-	-	-
31-309-6210	OPERATING SUPPLIES	5,000	292	300	68	300
	Other Expense Subtotal	16,100	17,031	16,900	14,138	19,261
	WATER BUILDINGS & GROUNDS SUBTOTAL	\$ 17,100	\$ 17,218	\$ 16,900	\$ 14,138	\$ 19,261
	WATER FUND EXPENSE TOTAL	\$ 1,091,653	\$ 3,068,721	\$ 1,131,895	\$ 1,261,841	\$ 1,066,111

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

Personnel Costs

There are no personnel costs budgeted in this account.

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
	WATER EQUIPMENT REPLACEMENT FUND					
31-065-1103	EQUIPMENT REPLACEMENT FUND	326,481	164,753	250,711	250,711	336,669
	<i>Utility Revenue Subtotal</i>	326,481	164,753	250,711	250,711	336,669

SEWER FUND

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

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

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

BUDGET HIGHLIGHTS:

The FY2023-24 budget includes \$400,000 for sewer main lining. This technology allows a foam resin material to be pulled into a damaged pipe and when the material hardens, a form-fitting seamless material lines the existing pipe, typically a deteriorating clay pipe. This avoids digging up lines, yards, and streets.

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

SEWER UTILITY FUND CASH FLOW

	Budget FY2022	Estimated FY2022	Budget FY2023	Estimated FY2023	Budget FY2024
Estimated Cash Balance April 1	\$ 17,265	\$ 24,885	\$ 2,231,159	\$ 2,231,159	\$ 3,355,314
Operating Revenue	\$ 544,481	\$ 665,902	\$ 682,486	\$ 784,433	\$ 768,745
Non-operating Revenue	\$ 2,100	\$ 3,397,505	\$ 1,647,844	\$ 1,095,415	\$ 1,073,507
Expected /Actual Revenues	\$ 546,581	\$ 4,063,407	\$ 2,330,330	\$ 1,879,849	\$ 1,842,252
Available for Appropriation	\$ 563,846	\$ 4,088,292	\$ 4,561,489	\$ 4,111,007	\$ 5,197,565
Operating Expenditures & Reserve	\$ (405,378)	\$ (385,998)	\$ (658,482)	\$ (339,787)	\$ (1,018,026)
Non-operating Expenditures	\$ (153,125)	\$ (2,471,134)	\$ (3,647,719)	\$ (415,907)	\$ (195,971)
Proposed /Actual Appropriation	\$ (558,503)	\$ (2,857,133)	\$ (4,306,202)	\$ (755,694)	\$ (1,213,997)
Estimated Unencumbered					
Balance March 31	\$ 17,265	\$ 24,885	\$ 2,231,159	\$ 2,231,159	\$ 3,355,314
Equipment Replacement Fund Balance	\$ 163,077	\$ 185,988	\$ 319,680	\$ 319,680	\$ 453,372
ESTIMATED/ACTUAL CASH BALANCE	\$ 180,342	\$ 210,873	\$ 2,550,839	\$ 2,550,839	\$ 3,808,686

SEWER REVENUE DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
GRANT REVENUE						
32-040-4458	TRANSFER FROM OTHER FUNDS	-	-	100,000		100,000
32-043-4313	DNR GRANT	-	1,000,000	-		-
	Grant & Transfers Revenue Subtotal	-	1,000,000	100,000	-	100,000
SEWER UTILITY REVENUE						
32-047-4512	SEWER CONNECTION FEE	2,100	2,180	2,169	2,469	2,420
	Utility Revenue Subtotal	2,100	2,180	2,169	2,469	2,420
SEWER FUND REVENUES						
32-047-4505	SEWER USE CHARGES	520,981	661,224	677,755	754,254	739,169
32-047-4510	INSTALLATION CHARGES	3,000	1,400	1,470	1,121	1,098
32-047-4110	INTEREST EARNINGS	1,000	1,301	1,294	26,555	26,024
32-047-4696	LEASE/PURCHASE LOAN PROCEEDS	-	3,395,325	1,645,675	1,092,946	1,071,087
32-047-4699	MISCELLANEOUS	19,500	1,977	1,967	2,504	2,454
	Other Revenue Subtotal	544,481	4,061,227	2,328,161	1,877,380	1,839,832
	SEWER FUND REVENUE TOTAL	\$ 546,581	\$ 5,063,407	\$ 2,430,330	\$ 1,879,849	\$ 1,942,252

SUMMARY OF EXPENSES

SEWER FUND	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
	558,503	2,857,133	4,306,202	755,694	1,213,997
32-321 Planning/Admin	88,744	19,018	151,717	11,514	150,656
32-322 Comm/Central Services	27,210	43,700	92,984	70,987	91,918
32-323 Collection Op/Maint.	177,300	40,054	202,933	27,317	343,293
32-325 Lift Station Op/Maint.	24,250	25,719	30,976	20,155	21,565
32-327 Treatment Op/Maint.	212,500	228,774	188,196	104,951	157,223
32-328 Land Application	28,500	2,499,867	3,639,394	520,770	449,342
Sewer - Equipment Replacement	163,077	185,988	319,680	319,680	453,372

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
PLANNING, ADMINISTRATION & TRAINING EXPENSES						
32-321-5502	VEHICLES	-	-	-	-	-
	Capital Expense Subtotal	-	-	-	-	-
32-321-6001	SALARIES AND WAGES	39,962	6,289	84,247	2,967	84,247
32-321-6002	OVERTIME WAGES	1121.52	91	6,679	44	6,679
32-321-6010	ACCRUED EMPLOYEE BENEFITS	24,335	3,183	51,242	1,399	51,242
	Personnel Expense Subtotal	65,419	9,564	142,168	4,410	142,168
32-321-6110	PRINTING, PUBLICATIONS, A	100	1,185	1,197		500
32-321-6120	DUES/MEMBER/SUBS/TUITION	100	103	104		100
32-321-6190	INSURANCE	14,700	2,145	2,167	1,143	1,223
32-321-6210	OPERATING SUPPLIES	200	-	-	15	16
32-321-6490	EQUIPMENT USE CHARGES	4,500	4,157	4,199	3,126	3,345
32-321-6901	MISCELLANEOUS	500	(1,095)	(1,106)	200	500
32-321-6962	SEWER CONNECTION FEE	2,500	2,959	2,989	2,620	2,804
32-321-8801	TRANSFER TO OTHER FUNDS	-	-	-		-
	Other Expense Subtotal	23,325	9,454	9,549	7,104	8,488
SEWER PLANNING, ADMIN., & TRAINING SUBTOTAL		\$ 88,744	\$ 19,018	\$ 151,717	\$ 11,514	\$ 150,656

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

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

Personnel Costs

		Anticipated			Actual Hours FY21-22		Est. Hrs FY22-23		Budgeted Hrs FY23-24		Budgeted Wages & AEB		
		Anticipated Salary Rate	OT Salary Rate	Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
32-321-6001	Sr. Water Plant Operator	\$ 24.47	\$ 36.71	\$ 13.69					757	40	\$ 18,519	\$ 1,468	\$ 10,908
32-321-6001	Foreman - Water/Wastewater	\$ 23.98	\$ 35.97	\$ 15.13	3		50		757	40	\$ 18,148	\$ 1,439	\$ 12,056
32-321-6001	Asst Foreman - Water/Wastewater	\$ 23.16	\$ 34.74	\$ 13.09				2	757	40	\$ 17,527	\$ 1,390	\$ 10,430
32-321-6001	Equip. Operator - Water/Wastewater	\$ 20.32	\$ 30.48	\$ 9.60					757	40	\$ 15,378	\$ 1,219	\$ 7,649
32-321-6001	Equip. Operator - Water/Wastewater	\$ 19.39	\$ 29.09	\$ 12.80	42	2		4	757	40	\$ 14,674	\$ 1,163	\$ 10,199
											\$ 84,247	\$ 6,679	\$ 51,242

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
COMMUNICATION/CENTRAL SERVICES EXPENSES						
32-322-5506	DATA PROCESSING EQUIPMENT	375	414	800	1,082	971
32-322-5508	OTHER EQUIPMENT	750	-	300		-
Capital Expense Subtotal		1,125	414	1,100	1,082	971
32-322-6001	SALARIES AND WAGES	14,156	19,632	41,807	35,600	41,807
32-322-6002	OVERTIME WAGES	341	351	1,232	659	1,232
32-322-6010	ACCRUED EMPLOYEE BENEFITS	6,668	9,401	22,595	16,968	22,595
Personnel Expense Subtotal		21,165	29,384	65,634	53,226	65,634
32-322-6101	POSTAGE AND FREIGHT	1,250	1,501	2,500	2,715	3,000
32-322-6110	PRINTING, PUB. AND ADVERT	20	13	63	645	63
32-322-6120	MEMBERSHIP/DUES/SUBSCRIPTIONS		2,580	3,375	4,832	5,000
32-322-6133	UTILITIES-TELEPHONE/FAX	150	217	375	362	375
32-322-6143	PROF.SERV.DATA PROCESSING	100	1,450	2,500	487	2,500
32-322-6150	CONTRACT LABOR	-	3,407	6,000	1,480	6,000
32-322-6170	MAINT AGREEMENTS & LEASES	2,000	2,355	7,625	1,923	3,750
32-322-6180	MEALS, LODGING, TRAVEL	750	-	375	94	375
32-322-6201	OFFICE SUP.FURNITURE,EQUI	150	710	1,125	80	750
32-322-6210	OPERATING SUPPLIES	250	616	1,063	1,993	2,000
32-322-6901	MISCELLANEOUS	250	1,053	1,250	2,070	1,500
Other Expense Subtotal		4,920	13,902	26,250	16,680	25,313
SEWER COMMUNICATION/CENTRAL SERVICES SUBTOTAL		\$ 27,210	\$ 43,700	\$ 92,984	\$ 70,987	\$ 91,918

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

Personnel Costs

					Actual Hours FY21-22		Est. Hrs FY22-23		Budgeted Hrs FY23-24		Budgeted Wages & AEB		
		Anticipated Salary Rate	Anticipated OT Salary Rate	Anticipated Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
32-322-6001	Deputy City Clerk	\$ 22.73	\$ 34.10	\$ 16.70	280	4	235	5	473	13	\$ 10,751	\$ 443	\$ 8,116
32-322-6001	Asst. City Clerk II	\$ 19.58	\$ 29.37	\$ 12.11	237	5	281	4	473	13	\$ 9,261	\$ 382	\$ 5,885
32-322-6001	Asst. City Clerk III	\$ 23.16	\$ 34.74	\$ 10.60	171	1	256	5	426	12	\$ 9,859	\$ 406	\$ 4,636
32-322-6001	City Clerk	\$	58,625.45	\$ 15.03	121	0	0	0	237	0	\$ 6,666	\$ -	\$ 3,555
32-322-6001	Customer Service Rep.	\$ -	\$ -	\$ -	114	0	106	0	195	0	\$ -	\$ -	\$ -
32-322-6001	Scanning Clerk	\$ 16.89	\$ 25.34	\$ 1.29	15	0	61	0	312	0	\$ 5,270	\$ -	\$ 402
											\$ 41,807	\$ 1,232	\$ 22,595

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
COLLECTION OPERATION, MAINTENANCE & IMPROVEMENTS						
32-323-5502	VEHICLES	-	-	160,000		160,000
32-323-5507	CONSTRUCTION EQUIPMENT	-	-	-		-
32-323-5508	CAPITAL - OTHER	10,000	-	25,000	6,837	25,000
32-323-5509	MISCELLANEOUS-CAPITAL	117,000	-	155,000	5,627	165,000
	Capital Expense Subtotal	127,000	-	180,000	12,464	190,000
32-323-6170	MAINT.AGREEEMENTS & LEASE	600	350	354	400	450
32-323-6210	OPERATING SUPPLIES	5,000	6,760	6,828	2,579	140,138
32-323-6301	INTEREST - CAPITAL LEASE	27,500	17,348	-	42	45
32-323-6490	EQUIPMENT USE CHARGES	12,000	15,596	15,752	11,832	12,660
	Other Expense Subtotal	50,300	40,054	22,933	14,854	153,293
	SEWER COLLECTION, MAINT., & IMPROVE SUBTOTAL	\$ 177,300	\$ 40,054	\$ 202,933	\$ 27,317	\$ 343,293

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

Funds in Account No. 32-323-5509 include \$150,000 for slip lining portions of the sewer mains and \$5,000 for rehabilitation of leaking manholes by lining them.

Personnel Costs

There are no personnel costs budgeted in this account.

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

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
LIFT STATION OPERATION, MAINTENANCE & IMPROVEMENTS						
32-325-5508	OTHER EQUIPMENT	-	-	-	-	-
32-325-5509	MISCELLANEOUS, CAPITAL	5,000	-	5,000	-	-
	Capital Expense Subtotal	5,000	-	5,000	-	-
32-325-6130	UTILITIES-ELECTRICITY	2,600	2,511	2,536	1,828	1,956
32-325-6132	UTILITIES-NATURAL GAS-SEW	500	579	584	418	447
32-325-6133	UTILITIES-TELEPHONE, FAX	750	1,134	1,145	736	788
32-325-6210	OPERATING SUPPLIES	2,500	9,186	9,278	5,685	6,083
32-325-6490	EQUIPMENT USE	12,000	12,310	12,433	11,488	12,292
	Other Expense Subtotal	19,250	25,719	25,976	20,155	21,565
	LIFT STATION OP., MAINT., IMPROVE., SUBTOTAL	\$ 24,250	\$ 25,719	\$ 30,976	\$ 20,155	\$ 21,565

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

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

Personnel Costs

There are no personnel costs budgeted in this account.

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

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

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

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
TREATMENT OPERATION, MAINTENANCE & IMPROVEMENTS						
32-327-5506	DATA PROCESSING EQUIPMENT	15,000	-	-	-	-
	Capital Expense Subtotal	15,000	-	-	-	-
32-327-6130	UTILITIES-ELECTRICITY	15,000	14,435	14,579	19,187	20,530
32-327-6142	PROF.SERV.ARCHT.ENG.SURVE	25,000	122,320	123,543	25,265	75,000
32-327-6144	CONSULTANT SERVICES	-	-	-	204	218
32-327-6150	CONTRACT LABOR	-	-	-	-	-
32-327-6170	MAINTENANCE AGREEMENTS & LEASES	3,500	-	-	-	-
32-327-6210	OPERATING SUPPLIES	2,000	73	74	3,029	200
32-327-6490	EQUIPMENT USE CHARGES	2,000	-	-	-	-
32-327-6901	MISCELLANEOUS	150,000	91,946	50,000	57,266	61,274
	Other Expense Subtotal	197,500	228,774	188,196	104,951	157,223
SEWER TREATMENT OP., MAINT., AND IMPROVE SUBTOTAL		\$ 212,500	\$ 228,774	\$ 188,196	\$ 104,951	\$ 157,223

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

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

Personnel Costs

There are no personnel costs budgeted in this account.

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

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

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



ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
LAND APPLICATION						
32-328-5508	OTHER EQUIPMENT	5,000	9,883	5,000		5,000
32-328-5509	CAPITAL OUTLAYS	-	2,460,837	3,456,619	402,361	-
	Capital Expense Subtotal	5,000	2,470,720	3,461,619	402,361	5,000
32-328-6130	UTILITIES-ELECTRICITY	1,000	-	-		-
32-328-6150	CONTRACT LABOR	10,000	-	-		-
32-328-6210	OPERATING SUPPLIES	12,000	3,718	3,755	2,447	2,619
32-328-6220	TOOLS/SMALL EQUIPMENT	500	-	-		-
32-328-6301	INTEREST CAPITAL LEASE		2,518	40,328	22,142	37,380
32-328-6302	ADMIN & 110% FEES		-	-		24,920
32-328-6309	PRINCIPAL CAPTIAL LEASE		-	-	57,000	229,400
32-328-6420	EQUIPMENT, PARTS & SUPPLI	-	-	-	15,263	16,332
32-328-6430	EQUIPMENT REPAIR CHARGES	-	-	-		-
32-328-6490	EQUIPMENT USE CHARGES	-	-	-		-
32-328-6901	EQUIPMENT REPLACEMENT		22,911	133,692	21,556	133,692
	Other Expense Subtotal	23,500	29,147	177,775	118,408	444,342
	SEWER LAND APPLICATION SUBTOTAL	\$ 28,500	\$ 2,499,867	\$ 3,639,394	\$ 520,770	\$ 449,342

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

Personnel Costs

There are no personnel costs budgeted in this account.

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
	SEWER EQUIPMENT REPLACEMENT FUND					
32-065-1103	EQUIPMENT REPLACEMENT FUND	163,077 	185,988	319,680 	319,680	453,372
	Utility Revenue Subtotal	163,077	185,988	319,680	319,680	453,372

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ELECTRIC UTILITY FUND

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

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

BUDGET HIGHLIGHTS

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

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

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

ELECTRIC FUND CASH FLOW

ELECTRIC UTILITY FUND CASH FLOW

	Budget FY2022	Estimated FY2022	Budget FY2023	Estimated FY2023	Budget FY2024
Cash Balance April 1	\$ 1,129,086	\$ 486,034	\$ 731,465	\$ 731,465	\$ 1,040,363
Operating Revenue	\$ 3,616,207	\$ 3,608,017	\$ 3,827,126	\$ 3,878,304	\$ 4,527,502
Non-operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Expected /Actual Revenues	\$ 3,616,207	\$ 3,608,017	\$ 3,827,126	\$ 3,878,304	\$ 4,527,502
Available for Appropriation	\$ 4,745,293	\$ 4,094,051	\$ 4,558,591	\$ 4,609,769	\$ 5,567,864
Operating Expenditures & Reserve	\$ (4,506,231)	\$ (3,137,586)	\$ (4,376,529)	\$ (3,344,407)	\$ (3,635,230)
Non-operating Expenditures	\$ (225,000)	\$ (225,000)	\$ (225,000)	\$ (225,000)	\$ (225,000)
Proposed /Actual Appropriation	\$ (4,731,231)	\$ (3,362,586)	\$ (4,601,529)	\$ (3,569,407)	\$ (3,860,230)
ESTIMATED/ ACTUAL CASH BALANCE	\$ 14,062	\$ 731,465	\$ (42,938)	\$ 1,040,363	\$ 1,707,634

ELECTRIC FUND REVENUES

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
TRANSFER FROM OTHER FUNDS						
33-040-4452	TRANSFER FROM OTHER FUNDS		-	-	-	
	<i>Transfer from Other Funds Subtotal</i>	-	-	-	-	-
ELECTRIC SALES REVENUE						
33-046-4630	SALE OF EQUIPMENT	-	-	40,000		-
33-046-4697	PROCEEDS FROM LEASE/PURCHASE LOAN	-	-	-		-
	<i>Electric Sales Subtotal</i>	-	-	40,000	-	-
ELECTRIC UTILITY REVENUE						
33-047-4110	INTEREST EARNINGS	1,676	2,455	2,443	40,526	39,716
33-047-4502	ELECT.SALES-GENERAL PUBLI	3,565,947	3,528,643	3,705,075	3,772,097	4,423,418
33-047-4503	ELECT SALES-CITY	40,084	55,890	58,685	51,505	50,475
33-047-4510	INSTALLATION CHARGES	500	525	522	576	565
33-047-4699	MISC.INCOME	8,000	20,504	20,401	13,601	13,328
	<i>Electric Utility Revenue Subtotal</i>	3,616,207	3,608,017	3,787,126	3,878,304	4,527,502
	ELECTRIC FUND REVENUE TOTAL	\$ 3,616,207	\$ 3,608,017	\$ 3,827,126	\$ 3,878,304	\$ 4,527,502

ELECTRIC FUND SUMMARY OF EXPENSES

ELECTRIC FUND	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
	4,731,231	3,362,586	4,601,529	3,569,407	3,860,230
33-331 Planning/Admin	703,574	597,144	691,802	651,927	723,709
33-332 Comm/Central Services	113,339	114,035	106,386	94,879	97,223
33-333 Building & Grounds	111,350	16,563	102,055	133,651	59,609
33-334 Distribution Op/Maint	3,748,818	2,624,826	3,673,668	2,653,658	2,934,853
33-338 Brush/Tree Control	41,650	10,018	17,618	42,316	34,836
33-339 Street Lighting	12,500	-	10,000	(7,025)	10,000

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
PLANNING, ADMINISTRATION & TRAINING EXPENSES						
33-331-5506	DATA PROCESSING EQUIPMENT	-	-	-	-	-
	Capital Expense Subtotal	-	-	-	-	-
33-331-6001	SALARIES AND WAGES	214,210	202,911	268,540	241,299	268,540
33-331-6002	OVERTIME WAGES	11,581	13,020	18,278	13,718	18,278
33-331-6010	ACCRUED EMPLOYEE BENEFITS	113,633	102,364	144,540	120,360	144,540
	Personnel Expense Subtotal	339,424	318,295	431,358	375,377	431,358
33-331-6101	POSTAGE AND FREIGHT	100	-	-	-	-
33-331-6110	PRINTING,PUBLICATIONS,ADV	1,500	601	600	-	600
33-331-6120	DUES/MEMBER/SUBS/TUITION	14,000	9,348	9,350	7,004	16,000
33-331-6133	UTILITIES-TELEPHONE, FAX	2,250	4,326	4,400	4,691	5,019
33-331-6144	CONSULTANT SURVICES	5,000	4,800	4,800	4,800	5,000
33-331-6150	CONTRACT LABOR	6,000	2,936	2,950	2,112	2,950
33-331-6170	MAINT AGREEMENTS & LEASES	5,500	3,550	3,550	2,385	3,550
33-331-6180	MEALS,LODGING,TRAVEL	2,000	(547)	1,500	718	1,500
33-331-6190	INSURANCE	95,050	22,902	2,300	24,503	27,000
33-331-6201	OFFICE SUP.,FURNITURE,EQU	-	-	-	-	-
33-331-6210	OPERATING SUPPLIES	1,500	28	30	73	100
33-331-6490	EQUIPMENT USE CHARGES	6,000	5,905	5,964	5,263	5,632
	Other Expense Subtotal	139,150	53,850	35,444	51,550	67,351
33-331-8801	TRANSFER TO GENERAL FUND	200,000	200,000	200,000	200,000	200,000
33-331-8803	TRANSFER TO PARK AND POOL	-	-	-	-	-
33-331-8804	TRANSFER TO CEMETERY FUND	25,000	25,000	25,000	25,000	25,000
	Other Expense Subtotal	225,000	225,000	225,000	225,000	225,000
ELECTRIC PLANNING, ADMIN, & TRAINING EXPENSE TOTAL		\$ 703,574	\$ 597,144	\$ 691,802	\$ 651,927	\$ 723,709

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

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

Personnel Costs

		Anticipated			Actual Hours FY21-22		Est. Hrs FY22-23		Budgeted Hrs FY23-24		Budgeted Wages & AEB		
		Anticipated Salary Rate	OT Salary Rate	Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
33-331-6001	Director of Public Works & Utilities	\$	76,000	\$ 17.45	50%		50%		50%		\$ 38,000	\$ -	\$ 18,148
33-331-6001	Foreman - Electric	\$ 30.99	\$ 46.49	\$ 15.51	557	10	1865	161	1892	100	\$ 58,633	\$ 4,649	\$ 30,896
33-331-6001	Apprentice Lineman - Electric	\$ 24.37	\$ 36.56	\$ 17.64	45		1907	89	1892	100	\$ 46,108	\$ 3,656	\$ 35,139
33-331-6001	Apprentice Lineman - Electric	\$ 22.39	\$ 33.59	\$ 10.16	27	1	1954	79	1892	100	\$ 42,362	\$ 3,359	\$ 20,239
33-331-6001	Apprentice Lineman - Electric	\$ 21.71	\$ 32.57	\$ 9.98	5		629	27	1892	100	\$ 41,075	\$ 3,257	\$ 19,880
33-331-6001	Apprentice Lineman - Electric	\$ 22.39	\$ 33.59	\$ 10.16	83	2	1954	76	1892	100	\$ 42,362	\$ 3,359	\$ 20,239
											\$ 268,540	\$ 18,278	\$ 144,540

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
COMMUNICATION/CENTRAL SERVICES EXPENSES						
33-332-5506	DATA PROCESSING EQUIPMENT	1,000	6,939	1,000	8,992	1,214
33-332-5508	OTHER EQUIPMENT	2,000	-	375		-
	Capital Expense Subtotal	3,000	6,939	1,375	8,992	1,214
33-332-6001	SALARIES AND WAGES	56,623	39,263	50,169	42,720	41,807
33-332-6002	OVERTIME WAGES	1,363	701	1,478	791	1,232
33-332-6010	ACCRUED EMPLOYEE BENEFITS	26,673	18,803	27,114	22,137	22,595
	Personnel Expense Subtotal	84,659	58,767	78,761	65,647	65,634
33-332-6101	POSTAGE AND FREIGHT	5,000	3,001	2,500	3,370	3,600
33-332-6110	PRINTING,PUBLICATIONS,ADV	80	26	63	774	75
33-332-6120	DUES/MEMBER/SUBS/TUITION	600	5,160	3,375	5,798	6,000
33-332-6133	UTILITIES-TELEPHONE/FAX	400	433	375	434	450
33-332-6143	PROF SERV-DATA PROCESSING	-	2,900	2,500	584	3,000
33-332-6150	CONTRACT LABOR	8,000	6,813	6,000	1,776	7,200
33-332-6170	MAINT AGREEMENTS & LEASES	3,000	4,710	7,625	2,308	4,500
33-332-6180	MEALS, LODGING, TRAVEL	600	-	375	113	450
33-332-6201	OFFICE SUP.,FURNITURE,EQU	1,000	1,420	1,125	96	900
33-332-6210	OPERATING SUPPLIES	1,000	1,231	1,063	3,754	2,400
33-332-6901	MISCELLANEOUS	6,000	22,635	1,250	1,233	1,800
	Other Expense Subtotal	25,680	48,329	26,250	20,240	30,375
	ELECTRIC COMMUNICATION/CENTRAL SERVICES SUBTOTAL	\$ 113,339	\$ 114,035	\$ 106,386	\$ 94,879	\$ 97,223

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

Personnel Costs

					Actual Hours FY21-22		Est. Hrs FY22-23		Budgeted Hrs FY23-24		Budgeted Wages & AEB		
		Anticipated Salary Rate	Anticipated OT Salary Rate	Anticipated Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
33-332-6001	Deputy City Clerk	\$ 22.73	\$ 34.10	\$ 16.70	15	9	470	10	568	16	\$ 12,902	\$ 532	\$ 9,739
33-332-6001	Asst. City Clerk II	\$ 19.58	\$ 29.37	\$ 12.11	23	9	563	8	568	16	\$ 11,114	\$ 458	\$ 7,063
33-332-6001	Asst. City Clerk III	\$ 23.16	\$ 34.74	\$ 10.60	52	1	513	10	511	14	\$ 11,831	\$ 488	\$ 5,564
33-332-6001	City Clerk	\$	58,625.45	\$ 15.03	65	0	0	0	284	0	\$ 7,999	\$ -	\$ 4,266
33-332-6001	Customer Service Rep.	\$ -	\$ -	\$ -	28	0	212	0	234	0	\$ -	\$ -	\$ -
33-332-6001	Scanning Clerk	\$ 16.89	\$ 25.34	\$ 1.29	41	0	121	0	374	0	\$ 6,324	\$ -	\$ 483
											\$ 50,169	\$ 1,478	\$ 27,114

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
BUILDINGS & GROUNDS						
33-333-5508	OTHER EQUIPMENT	10,000	-	5,000	-	5,000
33-333-5510	BUILDING IMPROVEMENTS	85,000	241	75,000	48,955	35,000
	Capital Expense Subtotal	95,000	241	80,000	48,955	40,000
33-333-6001	SALARIES AND WAGES	-	-	-	-	-
33-333-6002	OVERTIME WAGES	-	82	-	-	-
33-333-6010	ACCRUED EMPLOYEE BENEFITS	-	(5,507)	-	(3,661)	-
	Personnel Expense Subtotal	-	(5,425)	-	(3,661)	-
33-333-6132	UTILITIES-NATURAL GAS PRO	3,000	2,868	2,875	2,424	6,000
33-333-6133	UTILITIES-TELEPHONE, FAX	2,000	1,658	1,675	1,232	1,318
33-333-6142	PROF.SERV.ARCHT.ENG.SURVE	2,500	-	-	-	-
33-333-6150	CONTRACT LABOR	5,000	12,338	12,350	6,191	6,625
33-333-6160	REPAIR SERVICES	300	678	680	1,584	1,695
33-333-6170	MAINT AGREEMENTS & LEASES	500	504	500	301	322
33-333-6190	INSURANCE	-	(263)	-	-	-
33-333-6201	OFFICE SUPPLIES, FURNITURE, EQUIP.	-	496	500	1,474	500
33-333-6210	OPERATING SUPPLIES	2,000	2,600	2,600	1,455	2,700
33-333-6220	TOOLS/SMALL EQUIPMENT	50	867	875	376	450
33-333-6490	EQUIPMENT USE CHARGES	1,000	-	-	-	-
	Other Expense Subtotal	16,350	21,746	22,055	15,037	19,609
	ELECTRIC BUILDINGS & GROUNDS SUBTOTAL	\$ 111,350	\$ 16,563	\$ 102,055	\$ 60,331	\$ 59,609

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

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

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

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

Personnel Costs

No personnel costs are budgeted in this account.

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
ELECTRIC DISTRIBUTION / OPS / MAINTENANCE						
33-334-5502	VEHICLES	135,000	162	135,000	60,292	60,000
33-334-5508	OTHER EQUIPMENT	-	123	67,000	-	66,000
33-334-5509	MISC. CAPITAL	25,000	32,090	75,000	17,499	75,000
Capital Expense Subtotal		135,000	32,375	277,000	77,791	201,000
33-334-6001	SALARIES AND WAGES	-	(565)	-	(531)	-
33-334-6002	OVERTIME WAGES	-	-	-	(232)	-
33-334-6010	ACCRUED EMPLOYEE BENEFITS	-	(293)	-	(305)	-
Personnel Expense Subtotal		-	(857)	-	(1,068)	-
33-334-6130	UTILITIES-ELECTRICITY	2,391,891	2,129,302	2,150,595	2,026,655	2,168,521
33-334-6140	PROF SERV - LEGAL	3,000	-	1,500	-	1,500
33-334-6142	PROF.SERV.ARCHT.ENG.SURVE	5,000	-	5,000	-	5,000
33-334-6144	CONSULTANT SERVICES	4,500	-	2,000	-	2,000
33-334-6150	CONTRACT LABOR	25,000	728	2,500	-	2,500
33-334-6160	REPAIR SERVICES	200	349	500	-	500
33-334-6180	MEALS, LODGING, TRAVEL	1,200	547	750	-	750
33-334-6210	OPERATING SUPPLIES	108,890	102,581	150,000	197,660	167,000
33-334-6220	TOOLS/SMALL EQUIPMENT	3,000	2,496	3,000	(1,164)	10,000
33-334-6301	CAPITAL LEASE - INTEREST	42,461	20,107	27,700	13,552	29,085
33-334-6302	INT-EXP AMI LEASE	-	11,461	-	-	-
33-334-6309	CAPITAL LEASE - PRINCIPAL	255,000	132,000	259,000	287,688	290,000
33-334-6310	PRINCIPAL-AMI LEASE	-	135,000	-	-	-
33-334-6311	COP-COST OF ISSUANCE EXP	-	-	-	-	-
33-334-6420	EQUIPMENT REPAIR CHARGES	500	631	650	265	600
33-334-6450	RENTAL	500	1,524	1,500	974	1,500
33-334-6490	EQUIPMENT USE CHARGES	62,000	56,581	57,147	51,305	54,896
33-334-6901	MISCELLANEOUS	25,000	-	-	-	-
33-334-6903	DEPRECIATION RESERVE	684,826	-	734,826	-	-
Other Expense Subtotal		3,613,818	2,593,307	3,396,668	2,576,936	2,733,853
ELECTRIC DISTRIBUTION, OPERATION, MAINT. SUBTOTAL		\$ 3,748,818	\$ 2,624,826	\$ 3,673,668	\$ 2,653,658	\$ 2,934,853

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

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

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

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

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
BRUSH & TREE CONTROL						
33-338-5505	TOOLS	-	-	7,500	7,295	-
Capital Expense Subtotal		-	-	7,500	7,295	-
33-338-6150	CONTRACT LABOR	25,000	1,550	1,566	25,875	25,000
33-338-6210	OPERATING SUPPLIES	3,500	48	48		50
33-338-6490	EQUIPMENT USE CHARGES	12,000	8,420	8,504	9,146	9,786
33-338-6901	MISCELLANEOUS	-	-	-		-
Other Expense Subtotal		41,650	10,018	10,118	35,021	34,836
ELECTRIC BRUSH & TREE CONTROL SUBTOTAL		\$ 41,650	\$ 10,018	\$ 17,618	\$ 42,316	\$ 34,836

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

Personnel Costs

There are no personnel costs budgeted in this fund.

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
STREET LIGHTING						
33-339-5508	OTHER EQUIPMENT	5,000		5,000	(2,543)	5,000
	Capital Expense Subtotal	5,000	-	5,000	(2,543)	5,000
33-339-6210	OPERATING SUPPLIES	7,500	-	5,000	(4,482)	5,000
33-339-6490	EQUIPMENT USE CHARGES	-	-	-		-
	Other Expense Subtotal	7,500	-	5,000	(4,482)	5,000
	ELECTRIC STREET LIGHTING SUBTOTAL	\$ 12,500	\$ -	\$ 10,000	\$ (7,025)	\$ 10,000
	ELECTRIC FUND EXPENSE TOTAL	\$ 4,731,231	\$ 3,362,586	\$ 4,601,529	\$ 3,496,087	\$ 3,860,230

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

Personnel Costs

There are no personnel costs budgeted in this fund.

SANITATION UTILITY FUND

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

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

The City still collects and recycles commercial cardboard.

BUDGET HIGHLIGHTS

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

SANITATION FUND CASH FLOW

SANITATION UTILITY FUND CASH FLOW					
	Budget FY2022	Estimated FY2022	Budget FY2023	Estimated FY2023	Budget FY2024
Estimated Cash Balance April 1	\$ 104,583	\$ 117,562	\$ 45,373	\$ 45,373	\$ 86,108
Operating Revenue	\$ 545,332	\$ 494,329	\$ 530,365	\$ 530,059	\$ 584,644
Non-operating Revenue	\$ 53,987	\$ 8,142	\$ 8,101	\$ 4,455	\$ 4,366
Expected/Actual Revenues	\$ 599,318	\$ 502,471	\$ 538,467	\$ 534,514	\$ 589,010
Available for Appropriation	\$ 703,902	\$ 620,033	\$ 583,840	\$ 579,887	\$ 675,118
Operating Expenditures & Reserve	\$ (709,382)	\$ (574,661)	\$ (604,503)	\$ (499,449)	\$ (585,445)
Non-operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed/Actual Appropriation	\$ (709,382)	\$ (574,661)	\$ (604,503)	\$ (499,449)	\$ (585,445)
ESTIMATED/ACTUAL CASH BALANCE	\$ (5,481)	\$ 45,373	\$ (20,664)	\$ 80,438	\$ 89,673

SUMMARY OF REVENUES – SANITATION FUND

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
GRANT REVENUE						
34-043-4332	MMSWMD GRANT	-	-	-	5,670	-
	Grant Revenue Subtotal	-	-	-	5,670	-
UTILITY REVENUE						
34-047-4504	REFUSE COLLECTION CHARGES	545,332	494,329	530,365	530,059	584,644
	Refuse Collection Charges Subtotal	545,332	494,329	530,365	530,059	584,644
SANITATION SALES REVENUE						
34-046-4620	RENTAL CITY PROP.	-	-	-	-	-
34-046-4630	SALE OF EQUIPMENT	-	-	-	-	-
	Sanitation Sales Revenue Subtotal	-	-	-	-	-
OTHER REVENUE						
34-047-4110	INTEREST	646	373	371	1,555	1,524
34-047-4699	MISCELLANEOUS	53,340	7,769	7,730	2,900	2,842
	Sanitation Other Revenue Subtotal	53,987	8,142	8,101	4,455	4,366
	SANITATION FUND REVENUE TOTAL	\$ 599,318	\$ 502,471	\$ 538,467	\$ 540,184	\$ 589,010

SUMMARY OF EXPENSES – SANITATION FUND

SANITATION FUND	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
	709,382	574,661	604,503	499,449	585,445
34-341 Planning/Admin/Central	70,369	90,141	97,959	33,469	70,969
34-342 Trash/Recycling Coll.	390,596	231,714	249,972	214,692	259,111
34-343 Landfill/Trash/Rec. Disp.	248,417	252,806	256,573	251,288	255,365

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

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

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
PLANNING, ADMINISTRATION & CENTRAL SERVICES						
34-341-5506	DATA PROCESSING EQUIPMENT	500	827	600	433	1,214
34-341-5508	OTHER EQUIPMENT	1,000	-	225		-
	Capital Expense Subtotal	1,500	827	825	433	1,214
34-341-6001	SALARIES AND WAGES	28,311	39,263	41,807	14,240	25,084
34-341-6002	OVERTIME WAGES	682	701	1,232	264	739
34-341-6010	ACCRUED EMPLOYEE BENEFITS	13,336	18,852	22,595	10,338	13,557
	Personnel Expense Subtotal	42,329	58,816	65,634	24,841	39,380
34-341-6101	POSTAGE AND FREIGHT	2,500	3,001	1,500	1,086	1,800
34-341-6110	PRINTING , PUB.AND ADVERT	40	26	38	258	38
34-341-6120	DUES, MEMBERSHIPS, SUBSCRIPTIONS, & TUITON	300	5,160	2,025	1,933	3,000
34-341-6133	UTILITIES- TELEPHONE, FAX	200	-	225	-	225
34-341-6143	PROF. SERVICE-DATA PROCES	0	2,900	1,500	195	1,500
34-341-6150	CONTRACT LABOR	4,000	6,813	3,600	592	3,600
34-341-6170	MAINT AGREEMENTS & LEASES	1,500	4,924	4,575	1,127	2,250
34-341-6180	MEALS, LODGING, AND TRAVEL	300	-	225	38	225
34-341-6190	INSURANCE	13700	1,702	675	1,310	450
34-341-6201	OFFICE SUPPLIES	500	1,420	638	32	1,200
34-341-6210	OPERATING SUPPLIES	500	1,231	750	797	900
34-341-6901	MISCELLANEOUS	3,000	3,321	15,750	828	15,188
	Other Expense Subtotal	26,540	30,498	31,500	8,195	30,375
SANITATION PLANNING, ADMIN & CENTRAL SERV. SUBTOTAL		\$ 70,369	\$ 90,141	\$ 97,959	\$ 33,469	\$ 70,969

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

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

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

SANITATION

Planning, Administration and Central Services – Continued

Personnel Costs

					Actual Hours FY21-22		Est. Hrs FY22-23		Budgeted Hrs FY23-24		Budgeted Wages & AEB		
		Anticipated	Anticipated	Anticipated	Regular	Overtime	Regular	Overtime	Regular	Overtime	Regular	Overtime	AEB
		Salary Rate	OT Salary Rate	Benefit Rate	Hours	Hours	Hours	Hours	Hours	Hours	Wages	Wages	
34-341-6001	Deputy City Clerk	\$ 22.73	\$ 34.10	\$ 16.70	560	9	470	10	189	5	\$ 4,301	\$ 177	\$ 3,246
34-341-6001	Asst. City Clerk II	\$ 19.58	\$ 29.37	\$ 12.11	474	9	563	8	189	5	\$ 3,705	\$ 153	\$ 2,354
34-341-6001	Asst. City Clerk III	\$ 23.16	\$ 34.74	\$ 10.60	341	1	513	10	170	5	\$ 3,944	\$ 163	\$ 1,855
34-341-6001	City Clerk	\$	58,625.45	\$ 15.03	241	0	0	0	95	0	\$ 2,666	\$ -	\$ 1,422
34-341-6001	Customer Service Rep.	\$ -	\$ -	\$ -	228	0	212	0	78	0	\$ -	\$ -	\$ -
34-341-6001	Scanning Clerk	\$ 16.89	\$ 25.34	\$ 1.29	30	0	121	0	125	0	\$ 2,108	\$ -	\$ 161
											\$ 16,723	\$ 493	\$ 9,038

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
TRASH & RECYCLING COLLECTION						
34-342-5502	VEHICLE	150,000	-	-	-	-
34-342-5508	OTHER EQUIPMENT	-	-	-	-	-
34-342-5509	MISCELLANEOUS, CAPITAL	-	-	-	-	-
Capital Expense Subtotal		150,000	-	-	-	-
34-342-6001	SALARIES AND WAGES	14,946	9,129	16,890		16,890
34-342-6002	OVERTIME WAGES	897	592	870		870
34-342-6010	ACCRUED EMPLOYEE BENEFITS	10,681	4,672	11,630		11,630
Personnel Expense Subtotal		26,524	14,393	29,391	-	29,391
34-342-6110	PRINTING	50	-	-		-
34-342-6150	CONTRACT LABOR	213,973	217,321	220,581	214,692	229,720
34-342-6901	MISCELLANEOUS	-	-	-		-
Other Expense Subtotal		214,073	217,321	220,581	214,692	229,720
34-342-8801	TRANSFER TO OTHER FUNDS		-	-	-	
Transfer Expense Subtotal		-	-	-	-	-
TRASH & RECYCLING SUBTOTAL		\$ 390,596	\$ 231,714	\$ 249,972	\$ 214,692	\$ 259,111

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

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

Personnel Costs

					Actual Hours FY21-22		Est. Hrs FY22-23		Budgeted Hrs FY23-24		Budgeted Wages & AEB		
		Anticipated Salary Rate	Anticipated OT Salary Rate	Anticipated Benefit Rate	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Wages	Overtime Wages	AEB
34-342-6001	Equip. Operator - Street/Sanitation	\$ 21.48	\$ 32.22	\$ 16.43	34				189	7	\$ 4,064	\$ 209	\$ 3,215
34-342-6001	Asst. Foreman - Street/Sanitation	\$ 22.00	\$ 33.00	\$ 12.47	28				189	7	\$ 4,162	\$ 215	\$ 2,440
34-342-6001	Foreman - Street/Sanitation	\$ 26.44	\$ 39.66	\$ 18.77	28				189	7	\$ 5,002	\$ 258	\$ 3,673
34-342-6001	Equip. Operator - Street/Sanitation	\$ 19.35	\$ 29.03	\$ 11.76	284				189	7	\$ 3,661	\$ 189	\$ 2,301
											\$ 16,890	\$ 870	\$ 11,630

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

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
LANDFILL/ TRASH AND RECYCLING DISPOSAL						
34-343-6150	CONTRACT LABOR	240,742	247,701	251,417	244,787	247,235
34-343-6210	OPERATING SUPPLIES	75	-	-	-	1,629
34-343-6320	BAD DEBTS	-	-	-	-	-
34-343-6420	EQUIPMENT REPAIR CHARGES	-	-	-	-	-
34-343-6450	EQUIPMENT RENTAL	-	-	-	-	-
34-343-6490	EQUIPMENT USE CHARGES	7,600	5,105	5,156	1,629	6,501
34-343-6904	CLOSURE/EQUIP. REPLACEMENT					
34-343-6972	TIPPING FEES					
Other Expense Subtotal		248,417	252,806	256,573	246,416	255,365
LANDFILL/TRASH & RECYCLING DISPOSAL SUBTOTAL		\$ 248,417	\$ 252,806	\$ 256,573	\$ 246,416	\$ 255,365
SANITATION FUND EXPENSE TOTAL		\$ 709,382	\$ 574,661	\$ 604,503	\$ 494,577	\$ 585,445

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

Personnel Costs

There are no personnel costs budgeted in this fund.

TRUST FUND

A. B. CHANCE MEMORIAL TRUST FUND

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

TRUST FUND CASH FLOWS

	Budget FY2022	Estimated FY2022	Budget FY2023	Estimated FY2023	Budget FY2024
Estimated Cash Balance April 1	\$ 229,086	\$ 229,086	\$ 224,314	\$ 224,314	\$ 224,071
Expected Revenues	\$ 24	\$ 22	\$ 22	\$ 4,521	\$ 4,430
Available for Appropriation	\$ 229,110	\$ 229,108	\$ 224,336	\$ 228,835	\$ 228,501
Proposed Appropriation	\$ (5,950)	\$ (4,794)	\$ (4,842)	\$ (4,764)	\$ (5,098)
Estimated Unencumbered Balance March 31*	\$ 223,160	\$ 224,314	\$ 219,494	\$ 224,071	\$ 223,403

TRUST FUND REVENUE DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
41-046-4110	INTEREST	24	22	22	4,521	4,430
A.B. CHANCE FOUNDATION FUND REVENUE TOTAL		\$ 24	\$ 22	\$ 22	\$ 4,521	\$ 4,430

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
41-412-6110	PRINTING,PUBLICATIONS,ADV	50	-	-	-	-
41-412-6131	UTILITIES-WATER	400	354	358	289	310
41-412-6150	CONTRACT LABOR	4,500	3,675	3,712	3,675	3,932
41-412-6210	OPERATING SUPPLIES	1,000	765	773	800	856
41-412-6901	MISCELLANEOUS	-	-	-	-	-
A.B. CHANCE FOUNDATION FUND EXPENSE TOTAL		\$ 5,950	\$ 4,794	\$ 4,842	\$ 4,764	\$ 5,098

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

No salary or wages are paid out of this fund.

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CAPITAL PROJECTS FUNDS

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

FIRE EQUIPMENT FUND CASH FLOW

	Budget FY2022	Estimated FY2022	Budget FY2023	Estimated FY2023	Budget FY2024
Estimated Cash Balance April 1	\$ 90,770	\$ 90,770	\$ 36,007	\$ 36,007	\$ 36,007
Expected Revenues	\$ 2,078	\$ 1,932	\$ 1,922	\$ 2,777	\$ 2,777
Available for Appropriation	\$ 92,847	\$ 92,702	\$ 37,929	\$ 38,784	\$ 38,784
Proposed Appropriation	\$ (86,000)	\$ (56,695)	\$ (35,000)	\$ -	\$ -
Estimated Unencumbered Balance March 31*	\$ 6,847	\$ 36,007	\$ 2,929	\$ 38,784	\$ 38,784

HIGHWAY & STREETS FUND CASH FLOW

	Budget FY2022	Estimated FY2022	Budget FY2023	Estimated FY2023	Budget FY2024
Estimated Cash Balance April 1	\$ 3,862	\$ 3,862	\$ 3,862	\$ 3,862	\$ 3,862
Expected Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Available for Appropriation	\$ 3,862	\$ 3,862	\$ 3,862	\$ 3,862	\$ 3,862
Proposed Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -
Estimated Unencumbered Balance March 31*	\$ 3,862	\$ 3,862	\$ 3,862	\$ 3,862	\$ 3,862

CAPITAL PROJECTS FUND – PUBLIC SAFETY PROGRAM – FIRE EQUIPMENT FUNCTION

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

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

PUBLIC SAFETY FUND REVENUE DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET		FY2022-23 BUDGET		FY2023-24 PROPOSED
52-041-4062	25% TOB.STAMPS&TAX FIRE E	1,708	1,713	1,704	1,588	1,557
52-046-4110	INTEREST	370	219	218	1,189	1,165
52-046-4690	OTHER CONTRIBUTIONS	-	-	-	-	-
CAPITAL PROJECTS PUBLIC SAFETY REVENUE TOTAL		\$ 2,078	\$ 1,932	\$ 1,922	\$ 2,777	\$ 2,722

PUBLIC SAFETY FUND EXPENSE DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
52-521-5502	VEHICLES	-	-	-	-	-
52-521-5504	OTHER EQUIPMENT	86,000	56,695	35,000	-	35,000
CAPITAL PROJECTS FIRE EQUIPMENT EXPENSE TOTAL		\$ 86,000	\$ 56,695	\$ 35,000	\$ -	\$ 35,000

No salary or wages are paid out of this fund.

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

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

For Fiscal Years 2013-2014 through 2020-21 there was no activity in this account

HIGHWAYS AND STREETS FUND REVENUE DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
53-046-4110	INTEREST		-	-	-	
CAPITAL PROJECTS - HIGHWAYS & STREETS REVENUE TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -

HIGHWAYS AND STREETS FUND EXPENSE DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
53-531-5509	MISCELLANEOUS, CAPITAL		-	-	-	
53-531-6210	OPERATING SUPPLIES	-	-	-	-	
CAPITAL PROJECTS - HIGHWAYS & STREETS EXPENSE TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -

No salary or wages are paid out of this fund.

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AMERICAN RESCUE PLAN ACT (ARPA)

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

ARPA FUND REVENUE DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
54-043-4327	ARPA FUNDING REVENUE		435,065	430,913	435,065	
ARPA REVENUE TOTAL		\$ -	\$ 435,065	\$ 430,913	\$ 435,065	\$ -

ARPA FUND REVENUE DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
54-544-8801	TRANSFER TO OTHER FUNDS		52,044	500,000	27,987	525,720
	OPERATING SUPPLIES	-	-	-	-	
ARPA FUNDING EXPENSE TOTAL		\$ -	\$ 52,044	\$ 500,000	\$ 27,987	\$ 525,720

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

AMERICAN RESCUE PLAN ACT (ARPA) PROJECTS

ARPA Funding Summary

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

	FY2021-22 ACTUAL	FY2022-23 BUDGET	FY2023-24 PLANNED	FY2024-25 PLANNED	FY2025-26 PLANNED	Grand Total
GENERAL GOVERNMENT	52,044	2,500	10,000	-	-	64,544
PUBLIC SAFETY	-	-	205,000	-	-	205,000
PUBLIC WORKS	-	-	-	-	-	-
COMMUNITY FUNDING	-	155,720	5,720	-	-	161,440
TOTAL GENERAL FUND	\$ 52,044	\$ 158,220	\$ 220,720	\$ -	\$ -	\$ 430,984

WATER UTILITY	-	-	205,000	-	-	205,000
SEWER UTILITY	-	-	100,000	100,000	-	200,000
ELECTRIC UTILITY	-	-	-	-	-	-
SANITATION	-	-	-	-	-	-
TOTAL ENTERPRISE FUNDS	\$ -	\$ -	\$ 305,000	\$ 100,000	\$ -	\$ 405,000

TOTAL ALL FUNDS \$ 52,044 \$ 158,220 \$ 525,720 \$ 100,000 \$ - \$ 835,984

ENDING BALANCE 383,021 655,715 129,995

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

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

Police

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

Fire

01-212-5502	Fire Truck		165,000			165,000
						-
Subtotal	-	-	165,000	-	-	165,000

Public Safety Subtotal \$ - \$ - \$ 205,000 \$ - \$ - \$ 205,000

Community Planning/Econ. Development

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

	FY2021-22 ACTUAL	FY2022-23 BUDGET	FY2023-24 PLANNED	FY2024-25 PLANNED	FY2025-26 PLANNED	Grand Total
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31-306-5509	Water Meter Infrastructure		205,000			205,000
						-
Water Dept. Subtotal	-	-	205,000	-	-	205,000

32-323-5509	Sewer Main Lining		100,000	100,000		200,000
						-
Sewer Dept. Subtotal	-	-	100,000	100,000	-	200,000

ENTERPRISE FUND TOTAL \$ - \$ - \$ 305,000 \$ 100,000 \$ - \$ 405,000

INTERNAL SERVICES FUNDS

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

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

INTERNAL SERVICES FUND – CENTRAL SERVICES PROGRAM –FINANCIAL FUNCTION

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET	FY2021-22 AUDITED	FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
CENTRAL SERVICES - CASHIERING & COLLECTING EXPENSES						
61-612-5506	DATA PROCESSING EQUIPMENT	2,500	2,418	4,000	4,538	4,856
61-612-5508	OTHER EQUIPMENT	5,000	-	1,500	-	-
	Capital Expense Subtotal	7,500	2,418	5,500	4,538	4,856
61-612-6001	SALARIES AND WAGES	141,557	135,391	167,229	154,414	167,229
61-612-6002	OVERTIME WAGE	3,408	2,418	4,926	2,652	4,926
61-612-6010	ACCURED EMPLOYEE BENEFITS	66,681	50,802	90,381	64,175	90,381
	Personnel Expense Subtotal	211,647	188,612	262,536	221,241	262,536
61-612-6101	POSTAGE AND FREIGHT	12,500	10,349	10,000	10,860	12,000
61-612-6110	PRINTING, PUBLICATIONS, AND ADVERTISING	200	90	250	2,581	250
61-612-6120	DUES, MEMBERSHIPS, SUBSCRIPTIONS	1,500	17,791	13,500	19,327	20,000
61-612-6133	UTILITIES-TELEPHONE, FAX	1,000	1,494	1,500	1,548	1,500
61-612-6143	PROF. SERV-DATA PROCESSIN	-	10,000	10,000	1,946	10,000
61-612-6150	CONTRACT LABOR	20,000	23,493	24,000	6,510	24,000
61-612-6170	MAINT AGREEMENTS & LEASES	7,500	16,242	30,500	7,692	15,000
61-612-6180	MEALS, LODGING, & TRAVEL	1,500	-	1,500	376	1,500
61-612-6201	OFFICE EQUIPMENT/FURNITURE	2,500	4,897	4,500	320	3,000
61-612-6210	OPERATING SUPPLIES	2,500	4,245	4,250	7,971	8,000
61-612-6901	MISC EXPENSE	15,000	7,701	5,000	8,278	6,000
	Other Expense Subtotal	64,200	96,303	105,000	67,409	101,250
	CASHIERING & COLLECTING EXPENSE TOTAL	\$ 283,347	\$ 287,332	\$ 373,036	\$ 293,188	\$ 368,642

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET		FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
CENTRAL SERVICES - CASHIERING & COLLECTING REVENUES						
61-048-4812	CASHIERING AND COLLECTING	\$ 283,347	\$ 287,332	\$ 373,036	\$ 293,188	\$ 368,642

INTERNAL SERVICES FUND – CAPITAL EQUIPMENT PROGRAM – EQUIPMENT CHARGES FUNCTION

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

Capital Equipment - Expenses

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET		FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
CAPITAL EQUIPMENT - EQUIPMENT OPERATION						
62-621-5502	VEHICLES		-	130,000	-	130,000
62-621-5507	CONST. EQUIPMENT		-	32,500	32,500	-
Capital Expense Subtotal		-	-	162,500	32,500	130,000
62-621-6001	SALARIES AND WAGES	29,587	931	-		-
62-621-6002	OVERTIME WAGES	-	-	-		-
62-621-6010	ACCURED EMPLOYEE BENEFITS	18,508	568	-		-
Personnel Expense Subtotal		48,096	1,499	-	-	-
62-621-6150	CONTRACT LABOR	-	125	125		-
62-621-6190	INSURANCE	15,200	2,241	2,250	893	956
62-621-6210	SUPPLIES	500	313	300		300
62-621-6410	MOTOR FUEL	65,000	70,728	68,500	101,725	108,845
62-621-6420	EQUIPMENT PARTS AND SUPPL	55,000	31,492	20,000	46,133	49,363
62-621-6430	EQUIPMENT REPAIR CHARGES	15,000	14,126	10,000	13,933	14,909
62-621-8801	TRANSFER TO OTHER FUNDS	350,000	350,000	250,000	250,000	
62-621-6901	MISCELLANEOUS	250	(41)	(41)		-
Other Expense Subtotal		500,950	468,984	351,134	412,685	174,373
CAPITAL EQUIPMENT EXPENSE TOTAL		\$ 549,046	\$ 470,483	\$ 513,634	\$ 445,185	\$ 304,373

Capital Equipment - Revenues

ACCOUNT NUMBER	ACCOUNT TITLE	FY2021-22 BUDGET		FY2022-23 BUDGET	FY2022-23 ESTIMATED	FY2023-24 PROPOSED
CAPITAL EQUIPMENT - EQUIPMENT OPERATION - REVENUES						
62-048-4810	EQUIPMENT USE CHARGE	\$ 401,779	\$ 301,873	\$ 304,892	\$ 240,738	\$ 298,794

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

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

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CAPITAL IMPROVEMENT PROJECTS

Capital Improvement Budget Summary

	FY2021-22 BUDGET	FY2022-23 BUDGET	FY2023-24 PLANNED	FY2024-25 PLANNED	FY2024-25 PLANNED
GENERAL GOVERNMENT	4,000	2,500	85,000	-	-
PUBLIC SAFETY	217,215	83,550	383,556	1,800	1,800
PUBLIC WORKS	125,500	232,500	288,500	25,000	25,000
PLANNING/ECON DEVELOP	-	-	-	-	-
TOTAL GENERAL FUND	\$ 346,715	\$ 318,550	\$ 757,056	\$ 26,800	\$ 26,800
WATER UTILITY	205,958	303,358	14,518	90,958	5,000
SEWER UTILITY	120,000	303,692	630,692	188,692	188,693
ELECTRIC UTILITY	115,000	388,500	65,000	70,000	35,000
SANITATION	-	-	-	-	-
TOTAL ENTERPRISE FUNDS	\$ 440,958	\$ 995,550	\$ 710,210	\$ 349,650	\$ 228,693
ANNUAL OVERLAY	\$ 331,919	\$ 258,356	\$ 283,830	\$ 209,753	\$ 196,740
TOTAL ALL FUNDS	\$ 1,119,592	\$ 1,572,456	\$ 1,751,095	\$ 586,203	\$ 452,233

CAPITAL PROJECTS

GENERAL FUND

			FY2021-22 BUDGET	FY2022-23 BUDGET	FY2023-24 PLANNED	FY2024-25 PLANNED	FY2024-25 PLANNED
GENERAL GOVERNMENT General Government							
Bldg & Grounds	01-171-5501	Camera/DVR System	4,000	-	-	-	
Bldg & Grounds	01-171-5501	Sonicwall for Cyber Security*			10,000		
Bldg & Grounds	01-171-5501	Video System in Council Chambers*		2,500			
Bldg & Grounds	01-171-5510	City Hall Maintenance - New Roof			75,000		
Bldg & Grounds	01-171-5510	City Hall - Office Space Expansion	-				
Subtotal			4,000	2,500	85,000	-	-
PUBLIC SAFETY							
Police							
Admin	01-210-5501	Camera/DVR System	4,000				
Patrol	01-212-5502	Vehicles (Patrol SUV's)	30,650	30,650	110,650		
Patrol	01-212-6170	RMS System	8,965	9,100	9,106		
Dispatch	01-212-5506	CAD System	-	-	-		
Patrol	01-212-5508	Balistic vests	1,600	1,800	1,800	1,800	1,800
Patrol	01-212-5508	Body Cameras	-	8,000	-		
Patrol	01-214-5510	CPD Building Improvements*	-		25,000		
Animal Control	01-251-5510	Animal Holding Facility Upgrades	-		10,000		
Subtotal			\$ 45,215	\$ 49,550	\$ 156,556	\$ 1,800	\$ 1,800
Fire							
Fire Protection	01-221-5501	New pagers	-	-	15,000		
Fire Protection	01-222-5504	SCBA Equipment	86,000	-	-		
Fire Protection	52-521-5504	SCBA Equipment	86,000	-	-		
Fire Protection	01-222-5504	Extrication Tool*		30,000	-		
Fire Protection	01-222-5504	Hose Roller*		4,000	-		
Fire Protection	52-521-5502	Fire Truck			35,000		
Fire Protection	01-222-5502	Fire Truck	-		165,000		
Fire Protection	01-222-6220	Turn-out Gear	-		12,000		
Subtotal			172,000	34,000	227,000	-	-
Public Safety Subtotal			\$ 217,215	\$ 83,550	\$ 383,556	\$ 1,800	\$ 1,800
Street							
Street Maint	01-312-5502	Street Sweeper	41,000	41,000	41,000		
Street Maint	01-312-5502	Service Truck			41,000		
Street Maint	01-312-5507	Dump Truck with Plow & Spreader**	-		76,000		
Street Maint	01-312-5507	Paint Sprayer			4,500		
Street Maint	01-312-5507	Spreader Stands (2)	7,000	7,000	-		
Sidewalk Maint	01-314-6220	Power Screed			3,500		
Storm Drng	01-318-6142	Engineering for Stormwater project	75,000	-			
Storm Drng	01-318-5509	Replacement Transit		2,000			
Storm Drng	01-318-5509	CHS Ditch		90,000	60,000		
Storm Drng	01-318-5509	Miles Street Ditch			35,000		
Storm Drng	01-318-5509	Storm Sewer Lining/Repair	-	50,000	25,000	25,000	25,000
Storm Drng	01-318-6142	Engineering	2,500	2,500	2,500		
Street Dept. Subtotal			\$ 125,500	\$ 232,500	\$ 288,500	\$ 25,000	\$ 25,000
TOTAL GENERAL FUND			\$ 346,715	\$ 318,550	\$ 757,056	\$ 26,800	\$ 26,800

*ARPA Funding Project

CAPITAL PROJECTS - SPECIAL REVENUE FUNDS DETAIL

SPECIAL REVENUE FUNDS

Transportation Sales Tax						
02-03-01-01-509	ANNUAL OVERLAY	331,919	258,356	283,830	209,753	196,740
Subtotal		\$ 331,919	\$ 258,356	\$ 283,830	\$ 209,753	\$ 196,740

CAPITAL IMPROVEMENT PROJECTS

FISCAL YEAR 2023 - 2024

ASPHALT OVERLAY - PROJECTED EXPENDITURES

Street	Segment	Width	Length	Depth in inches	Estimated Tons of Asphalt / Cub. Yds Concrete	Road Condition	Add'l costs	Estimates	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Singleton	Jefferson to Rollins	52	1100	2	733.08			74,202.63	74,203			
Bradford	Singleton to Sneed	20	300	2	76.90			7,783.49	7,783			
Collier	Singleton to Sneed	62	260	2	206.60			20,911.65	20,912			
Howard Burton	Lakeview to Tarr	22	814	2	229.51			23,231.13	23,231			
Parkview	All			2	121.00			12,247.62	12,248			
Maple	All	22	1900	2	535.71			54,225.00	54,225			
Sims	Maple to dead end going East	18	350	2	80.74			8,172.67	8,173			
Sidewalk on Booth	Jefferson St to Parkview Ct	5	1860	4	0.00			32,000.00	32,000			
Anne St.	Old gate to new gate	20	500	2	128.16			12,972.49	12,972			
Alley - Allen to Rollins	Albert's Alley	18	270	2	62.29			6,304.63	6,305			
Alley - Rollins to Allen	Post Office Alley	18	270	2	62.29			6,304.63	6,305			
S Central	Campbell to dead end going North			2	357.00			36,135.54		36,136		
Jenkins	Barnes to Sneed	24	1000	4	615.17			62,267.94		62,268		
Walnut	Rodemyre to Sims	18	1550	2	357.57			36,193.24		36,193		
Rollins	Gano to Cox	29	1631	4	1212.38			122,717.14		122,717		
Stone	All	24	430	2	132.26			13,387.61		13,388		
Brick	Lee to dead end going West	20	253	4	129.70			13,128.16		13,128		
Southgate	Howard Burton to Jefferson	23	1308	2	385.56			39,026.43			39,417	
Southgate	Allen to Switzler	20	1207	2	309.41			31,318.70			31,632	
Collier	Switzler to Southgate	25	460	2	147.39			14,918.36			15,068	
Switzler	Jefferson to Hwy 124	28	3058	2	1097.37			111,075.63			112,186	
Kellogg	All			2	112.00			11,336.64			11,450	
Sims	Jefferson to dead end going West	20	2619	2	671.37			67,955.86				68,635
Lakeview	Jefferson to railroad tracks	28	2654	2	952.54			96,415.68				97,380
Porter	Tarr to Southland	22	305	2	86.00			8,704.54				8,792
Pool	All	18	930	2	214.54			21,715.94				21,933

Cost Totals

Total Tons

	\$ 944,653	\$ 258,356	\$ 283,830	\$ 209,753	\$ 196,740
9016.53	9016.53	2236.28	2804.09	2051.73	1924.44
Less Contingency Reserve / Grant Funds	\$ -				
Total from Transportation Sales Tax Fund	\$ 258,356	\$ 283,830	\$ 209,753	\$ 196,740	

CAPITAL PROJECTS - ENTERPRISE FUND DETAIL
ENTERPRISE FUNDS

			FY2021-22 BUDGET	FY2022-23 BUDGET	FY2023-24 PLANNED	FY2024-25 PLANNED	FY2024-25 PLANNED
WATER							
Planning Admin	31-310-6901	Water Plant Engineering	10,000	5,000	5,000	5,000	5,000
Well Oper/Maint	31-303-5508	Well #6 & #4 Maintenance	60,000	-	-	-	
Distrib Oper/Maint	31-306-5502	Service Truck with Enclosed Bed	40,000	-	-	-	
Distrib Oper/Maint	31-306-5509	Replacement Locator		3,500			
Distrib Oper/Maint	31-306-5509	Valve at NE Tower	10,000	-	-	-	
Distrib Oper/Maint	31-306-5508	Water Meter - Replacement*		205,000			
Treatment/Oper/Maint	31-307-5508	Jackhammer Attachment		1,500			
Treatment/Oper/Maint	31-307-5508	Bar Saw / Pipe Saw		2,400			
Treatment/Oper/Maint	31-307-6901	Equipment Replacement	85,958	85,958	9,518	85,958	
Buildings & Grounds	31-309-5509	Power Rake for Skid Loader (50%)					
Buildings & Grounds	31-309-5509	Commercial Mower (50%)	-	-	-	-	
Water Dept. Subtotal			205,958	303,358	14,518	90,958	5,000
SEWER							
Collection Oper/Mt	32-323-5509	Sewer main lining*	60,000	150,000	150,000	50,000	50,000
Collection Oper/Mt	32-323-5509	Manhole lining	5,000	5,000	5,000	5,000	5,000
Collection Oper/Mt	32-323-5509	SCADA	-		10,000	-	
Collection Oper/Mt	32-323-5502	Combination Vacc Truck			160,000		
Collection Oper/Mt	32-323-5502	Replacement Sewer Camera Van	-	-	35,000	-	
Collection Oper/Mt	32-323-5509	Brush Hog for Tractor	40,000	-	-	-	
Collection Oper/Mt	32-323-5508	New Flow Meter	10,000	15,000	-	-	
Collection Oper/Mt	32-323-5508	Water Meter - Replacement			137,000		
Land Application	32-328-5508	Equipment replacement	5,000	133,692	133,692	133,692	133,693
Sewer Dept. Subtotal			120,000	303,692	630,692	188,692	188,693
ELECTRIC							
Building & Grounds	33-333-5510	City Hall improvements	85,000	49,000	35,000	5,000	5,000
Building & Grounds	33-333-5510	New Building for Equipment	-	50,000	-	-	
Distribution O/M	33-334-5502	Bucket Truck (Little Wing)	-	135,000	-	-	
Distribution O/M	33-334-5508	Skid Loader	-	67,000	-	-	
Distribution O/M	33-334-5509	Underground utilities	25,000	25,000	25,000	25,000	25,000
Distribution O/M	33-334-5509	Major Distribution Upgrades	-	50,000	-	-	
Brush & Tree Control	33-338-5508	Stump Grinder		7,500			
Brush & Tree Control	33-338-5508	Chipper	-	-		35,000	
Street Lighting	33-339-5508	LED street lights	5,000	5,000	5,000	5,000	5,000
Electric Dept. Subtotal			115,000	388,500	65,000	70,000	35,000
INTERNAL SERVICE FUNDS							
			FY2021-22 BUDGET	FY2022-23 BUDGET	FY2023-24 PLANNED	FY2024-25 PLANNED	FY2024-25 PLANNED
CAPITAL EQUIPMENT							
Equipment Charges	62-621-5509	Transfer to General Fund for Capital	350,000	300,000	250,000	250,000	250,000
Equipment Charges	62-621-5507	Mower for the Golf Course		32,500			
Equipment Charges	62-621-5502	Dump Truck w/Plow and Spreader**	-		130,000	-	
Capital Equipment Subtotal			350,000	332,500	380,000	250,000	250,000