**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**

**Table of Contents**

**Page**

Organizational Chart 6

Budget Memo from City Administrator 7

Budget Summary All Funds 9

Graphical / Historical Data 10

**General Fund**

Summary 11

Cash Flow 12

Revenue/Expense Summary 13

General Fund Revenue Detail 14

Expenditures

Summary 16

General Government

Legislative 17

Judicial 19

Executive 22

Management 23

Elections 25

Finance 26

Gen Govt. Building and Grounds 32

Public Safety

Public Safety Summary of Expenditures 33

Police Protection 34

Fire Protection 41

Protective Inspection 45

Emergency Management 46

Other Public Safety 47

Public Works

Public Works Summary of Expenditures 49

Highways & Streets 50

Weed Control 59

Community Planning and Economic Development

Community Planning and Economic Development Summary of Expenditures 61

Community Planning 62

Economic Development 63

Contingency & Cash Flow Reserve 64

**SPECIAL REVENUE FUNDS**

Culture and Recreation – Parks & Recreation

Summary 65

Parks & Recreation 66

Golf Course Revenue & Expenses 67

Municipal Pool Revenue & Expenses 69

Park Areas Revenue & Expenses 71

Recreation Center Revenue & Expenses 73

Park Sales Tax Revenue & Expenses 75

Culture and Recreation - Library and Library Bond

Library District Cash Flow 76

Library District Revenue and Expenses 77

Library Bond Cash Flow 78

Library Bond Revenue and Expenses 79

**TABLE OF CONTENTS (CONT.) Page**

Cemetery

Summary 81

Cemetery Cash Flow 81

Revenue Detail 82

Operations 82

Avenue of Flags 84

Public Safety Sales Tax

Revenue Detail 85

Expense Detail 85

Public Works/Transportation Sales Tax

Revenue Detail 86

Expense Detail 86

**ENTERPRISE FUNDS 03 Page**

Summary 87

Water Utility Fund Summary & Cash Flow 89

Revenue Detail & Expense Summary 90

Planning & Administration 91

Communications/Central Services 93

Water Well Operations, Maintenance and Improvements 94

Distribution Operations, Maintenance, and Improvements 95

Water Plant (Treatment Operations, Maintenance, and Improvements) 96

Building and Grounds 97

Water Equipment Replacement Fund 98

Sewer Utility Fund Summary 99

Sewer Fund Cash Flow 99

Sewer Fund Revenue Detail & Expense Summary 100

Planning & Administration 101

Communications/Central Services 102

Sewage Collection Operations, Maintenance, and Improvements 103

Lift Station Operation 104

Sewage Treatment Operations, Maintenance, and Improvements 105

Land Application 106

Sewer Equipment Replacement Fund 107

Electric Utility Fund Summary 109

Electric Fund Cash Flow 110

Electric Fund Revenue Detail & Expenditure Summary 110

Planning & Administration 111

Communications/Central Services 112

Buildings and Grounds 113

Electric Distribution Operations, Maintenance, and Improvements 114

Brush & Tree Control 115

Street Lighting 116

**TABLE OF CONTENTS (CONT.) Page**

**OTHER UTILITIES**

Sanitation Utility Fund Summary 117

Sanitation Fund Cash Flow 118

Sanitation Fund Revenue Detail & Expense Summary 118

Planning & Administration and Central Services 119

Refuse and Recycling Collection 121

Material Disposal & Landfill Maintenance 122

**TRUST FUND 04**

Chance Memorial Trust Cash Flow & Summary 123

Operations 123

**CAPITAL PROJECTS - 05**

Capital Projects Summary & Cash Flows 125

Public Safety – Fire Equipment Revenue & Expense 126

Public Works – Highways & Streets – Revenue & Expense 127

**AMERICAN RESCUE PLAN ACT (ARPA) FUND**

ARPA Revenue & Expense Detail 129

Projects 130

**INTERNAL SERVICE FUNDS - 06**

Internal Service Funds Summary 131

Financial Summary & Cashiering & Collecting 132

Capital Equipment

Equipment Operations 133

**CAPITAL IMPROVEMENT PROGRAM**

CIP Summary 135

General Fund Capital Expenditure Budget 136

Special Revenue Capital Expenditure Budget 137

Enterprise Fund Capital Expenditure Budget 138

Other Fund Capital Expenditure Budget 138

# organizational chart

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# 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,

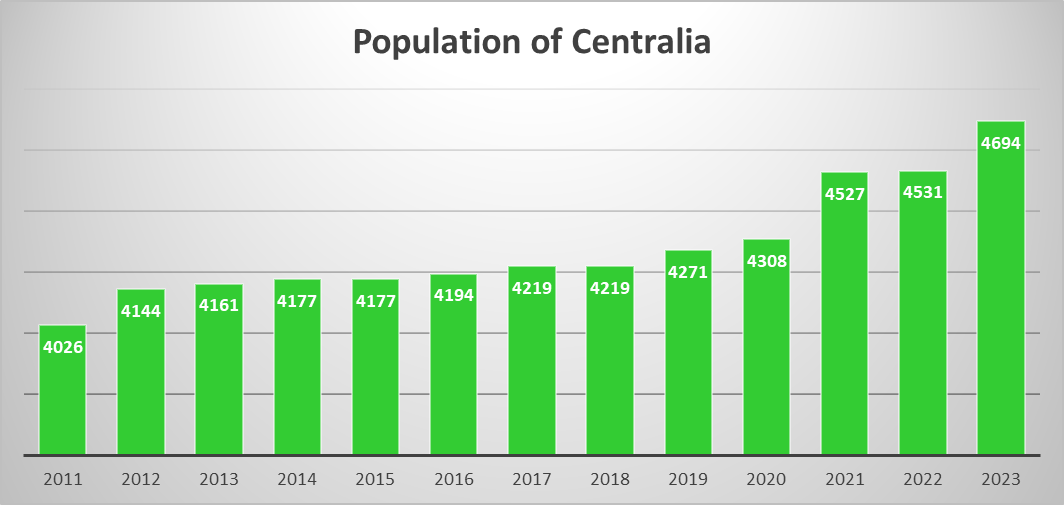
**Tara Strain**

City Administrator

# summary of all budgeted funds



# historical data

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# 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.

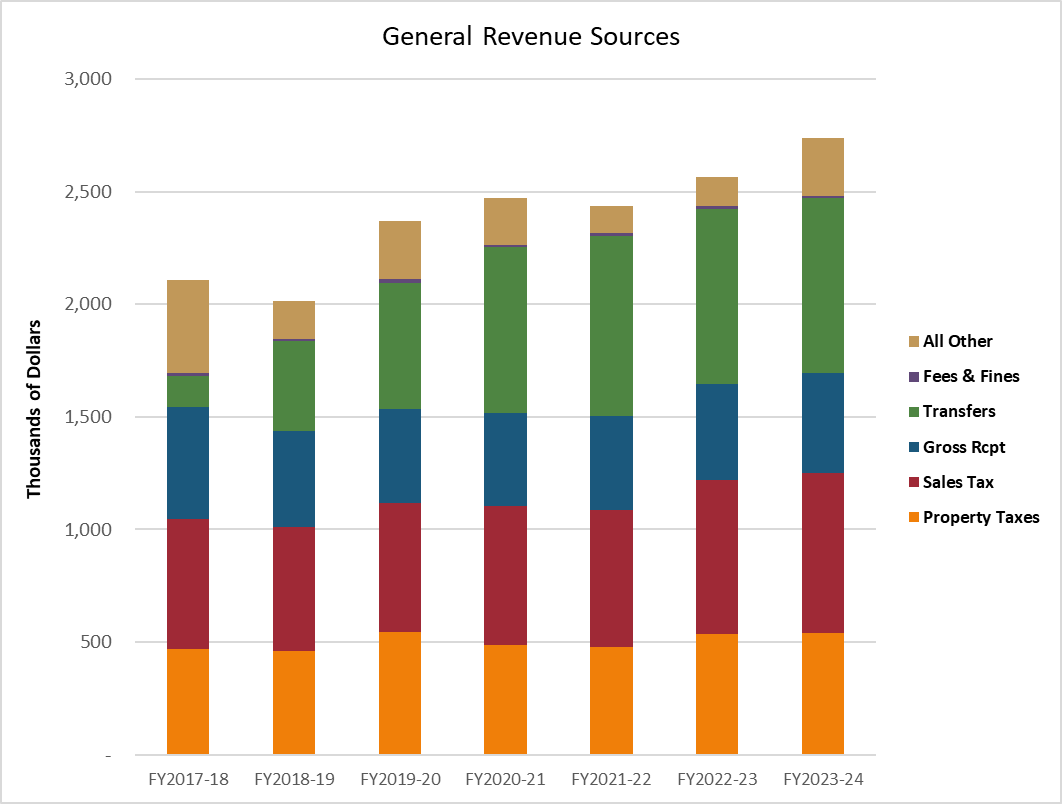
Community Planning and Economic Development funds the City’s contribution to the Chamber of Commerce, and the county-wide organization based in Columbia, REDI (Regional Economic Development, Inc.).

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**



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**GENERAL FUND REVENUE & EXPENSE SUMMARY**



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**GENERAL REVENUE DETAIL**



**GENERAL REVENUE DETAIL – continued**



**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**



**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.



**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.



**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.



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**



**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.



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.



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.



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**



**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.



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**



**GENERAL FUND – GENERAL GOVERNMENT PROGRAM – MANAGEMENT FUNCTION**

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

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

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



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

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

**Personnel Costs**



**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.



**Personnel Costs**



**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.



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.



**City Treasurer/Internal Auditor Personnel Costs**



**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.



**Personnel Costs**



**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.



**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.



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**



**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.



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.



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.



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**



**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.



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**



**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.



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**



**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.



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**



**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.



**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 budged 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.



**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.



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.



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**



**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.



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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.



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.



**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 car, 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.



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.



**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.



**Personnel Costs**

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



**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**



**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.



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

**Personnel Costs**



**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.



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.



**Personnel Costs**

No personnel costs are budgeted in this fund.

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

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



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.



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**.**



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 entrails 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.



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.



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.



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.



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**



**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.



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.



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.



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

**PARKS & RECREATION FUNDS CASH FLOW**



**SUMMARY OF EXPENDITURES**



**REVENUE DETAILS – CULTURE AND RECREATION – GOLF COURSE** 

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**

***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**



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**



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**



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.



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**



***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.



**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**



**EXPENSE DETAILS – CULTURE AND RECREATION – PARK SALES TAX**



**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 Revenue**



**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.



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 Revenue**



**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**



**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.



**SPECIAL REVENUE FUND – CULTURE AND RECREATION PROGRAM – CEMETERY**

**SUMMARY OF REVENUES**

**Cemetery Revenues**



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

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

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

**Cemetery Expenses**



**Cemetery 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**



**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**



**Avenue of Flags Expenses**



**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**



**Public Safety Sales Tax Expenses**



**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.



**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**



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.



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 activates 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.**



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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 REVENUES DETAIL**



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

**SUMMARY OF EXPENSES**



**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.



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.*



**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.



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

**Personnel Costs**



**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.



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.



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

**Personnel Costs**

There are no personnel costs budgeted in this account.

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

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

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

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



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.



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.



**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 REVENUE DETAIL**



**SUMMARY OF EXPENSES**



**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.



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**



**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.



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

**Personnel Costs**



**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.



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.



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.



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.



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.



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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 FUND REVENUES**



**ELECTRIC FUND SUMMARY OF EXPENSES**



**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.



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**



**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.



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

**Personnel Costs**



**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.



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.



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.



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.



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**



**SUMMARY OF REVENUES** **– SANITATION FUND**



**SUMMARY OF EXPENSES – SANITATION FUND**



**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.



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**



**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.



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**



**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.



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**



**TRUST FUND REVENUE DETAIL**



**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.



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**



**HIGHWAY & STREETS FUND CASH FLOW**



**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**



**PUBLIC SAFETY FUND EXPENSE DETAIL**



**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**



**HIGHWAYS AND STREETS FUND EXPENSE DETAIL**



**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**



**ARPA FUND REVENUE DETAIL**



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

**AMERICAN RESCUE PLAN ACT (ARPA) PROJECTS**



# 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.**



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.



**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**



**Capital Equipment - Revenues**



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 PROJECTS**



**CAPITAL PROJECTS - SPECIAL REVENUE FUNDS DETAIL**





**CAPITAL PROJECTS - ENTERPRISE FUND DETAIL**