

CITY OF CENTRALIA

BUDGET & ANNUAL ACTIVITY REPORT

FISCAL YEAR
APRIL 1, 2018 – MARCH 31, 2019

MAYOR
Tim Grenke

<u>ALDERMEN</u>		
Andrea Vollrath	Ward 1	David Wilkins
Don Rodgers	Ward 2	Robert Hudson
Landon Magley	Ward 3	Jim Lee

CITY ADMINISTRATOR
Matt Harline

CITY CLERK
Heather Russell

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Summary of All Budgeted Funds

	Estimated Fund Balance April 1, 2018	Revenues	Expenditures	End Balance March 31, 2019
General Fund	\$ 341,982	\$ 2,200,555	\$ 2,446,402	\$ 96,136
Municipal Pool	\$ 5,574	\$ 117,980	\$ 118,200	\$ 5,354
Park Areas	\$ 192,567	\$ 256,766	\$ 265,850	\$ 183,483
Library Operations	\$ -	\$ 308,725	\$ 308,725	\$ -
Library Bond	\$ 10,312	\$ 350	\$ -	\$ 10,662
Park Sales Tax	\$ 175,859	\$ 208,258	\$ 215,100	\$ 169,016
Recreation Center	\$ 145,965	\$ 302,150	\$ 304,874	\$ 143,241
Cemetery Operations	\$ 505,400	\$ 51,275	\$ 51,512	\$ 505,163
Avenue of Flags	\$ 9,441	\$ 2,120	\$ 4,400	\$ 7,161
Transportation Sales Tax	\$ 398,167	\$ 394,050	789000	\$ 3,217
Water	\$ 406,220	\$ 668,550	\$ 973,673	\$ 101,097
Sewer	\$ 337,645	\$ 315,984	\$ 324,139	\$ 329,490
Electric	\$ 1,285,974	\$ 3,514,578	\$ 4,586,356	\$ 214,196
Sanitation	\$ 351,494	\$ 457,000	\$ 543,941	\$ 264,553
Chance Trust Fund	\$ 233,495	\$ 600	\$ 7,650	\$ 226,445
Capital Projects	\$ 84,639	\$ 1,850	\$ -	\$ 86,489
Internal Service Equipment	\$ 447,862	\$ 232,950	\$ 476,862	\$ 203,950
All Funds Combined	\$ 4,932,596	\$ 9,033,741	\$ 11,416,684	\$ 2,549,652



Matthew C. Harline
City Administrator

114 S Rollins, Centralia, MO 65240
Phone (573)682-2139

City of Centralia

March 21, 2018

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

I present to you the annual budget for the City of Centralia, Missouri for the Fiscal Year 2018-19 that runs from April 1, 2018 to March 31, 2019. 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 plus 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 of 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 independent operations financially. 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 and the Transportation Sales Tax Fund. A positive unreserved fund balance will be available to each fund as an emergency reserve, even with all contingency spent.

There are no additional staff positions requested in this year's budget, but funds remain for one half of year for a Building Inspector/Public Works Director. These funds are offset largely by inspection fees, with the remaining amount budgeted in Water, Sewer and Sanitation Administration. The Board of Aldermen will need to decide if they feel if the City can afford this position. It would allow the City to step up enforcement of building code and zoning infractions, something identified by the citizens as a priority in the Comprehensive Plan update process. Overall city staffing levels remain very thin as the City tries to work within the resources available.

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

- Asphalt overlay of almost 1.3 linear miles of city streets including Railroad Street downtown;
- The City completed a update to the Water Plant plan and obtained a Small Communities Engineering Assistance Program (SCEAP) Grant. Together these laid the groundwork for bond issue plan.
- Slip lining of 1,920 linear feet of sanitary sewers and lining of manholes along Lakeview Street.
- The City purchased a recycling Roll-off container;
- The secured Community Development Block Grant funding for construction of Randolph Road;
- The City paid off the mini-pumper firetruck with a generous gift from the Jean Furlow Trust;
- The made the last payment on the front loader purchased in April of 2015;
- Completed installing underground powerline behind houses on the east side of Reed Street;

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 is able to serve the citizens of Centralia as a full-service city, despite our limited 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.

Despite limitations of staff and resources the City has several progressive projects to undertake in FY-2018-19:

- Purchase of a skid-steer funded half by the Street Department and half by the Water Department.
- Installation of a new Computer Aided Dispatch (CAD) System with records management software for the Police Dispatch to better coordinate dispatch with Boone County Emergency Management - \$28,200 (funded in 2018);
- Purchase of NEW police vehicle fully equipped with radar unit, dash camera, etc. (first of two payments) - \$29,000
- Expenditures of \$155,000 with off-setting revenues of \$125,000 are budgeted for a possible Community Development Block Grant to demolish three dangerous commercial structures in Centralia.
- Completion of the extension of electric wire under both the Norfolk Southern and Kansas City Southern rail lines – this improves the resilience and reliability of our electric grid - \$40,000;
- Purchase of a Digger Derrick Truck for the Electric Department - \$200,000;
- Initial purchase of software and transponders for AMI (Smart-grid) system - \$40,000;
- Engineering plan for the Water Treatment Plant for bond issue - \$15,000;
- Sewer main lining along South Rollins and South Allen Streets - \$73,000;
- Replacement of Lift-Station pump at Fountain Street - \$15,000.

The budget also allows for a 1.5% pay increase for all hourly workers in addition to increases for longevity and merit.

During the upcoming fiscal year we will need to continue to look at ways to maintain an adequate unreserved fund balance in the General Fund. The increases in operational costs combined with a relatively slower increase in revenues have put a strain on this fund. Other challenges face the City in FY-2019 that do not involve a direct budget line item cost, but the majority of decisions made by this body require our best attempt at planning for revenues and expenditures through this document.

At the meeting on Monday, March 21, 2018 the Board may make amendments as the desire and an additional week remains if the Board has any hesitation about passing the budget before them. However, due to the extensive conversations between staff and elected officials and among the staff and among the elected officials, I feel that we have before us a budget that is workable and prepares us for the year ahead.

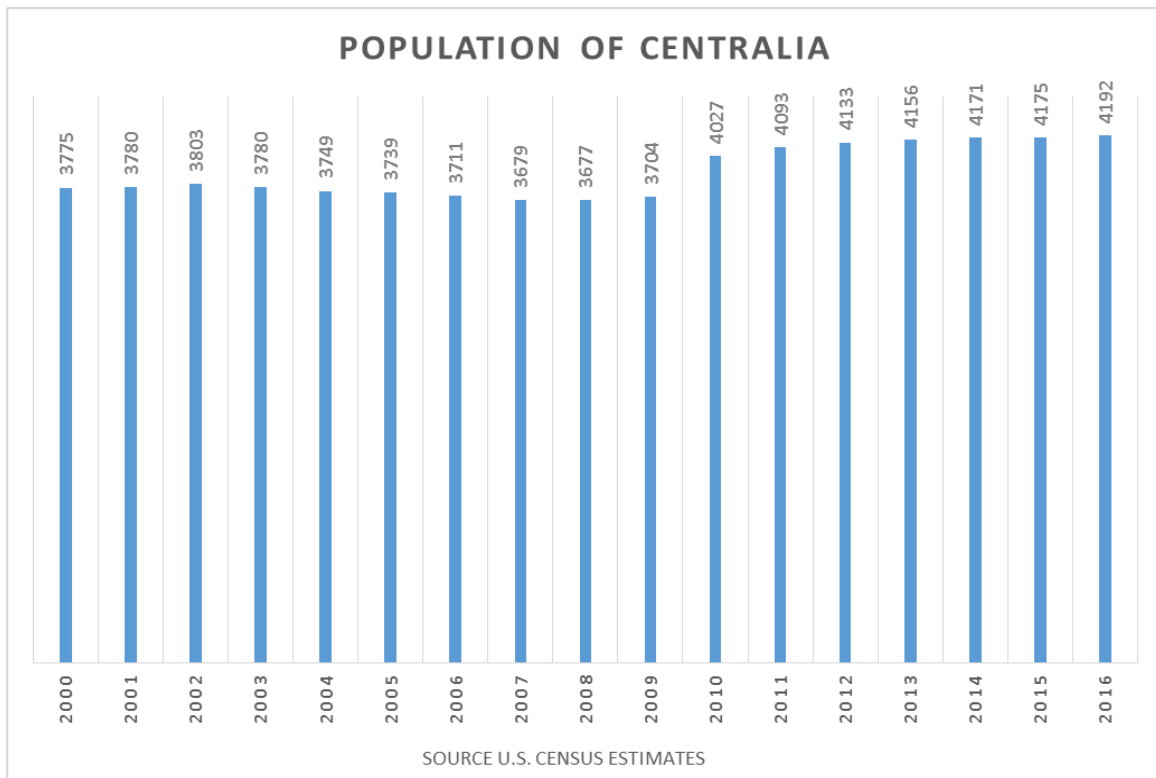
I continued my predecessor's practice of using projections of expenses that are high (sometimes called optimistic) and projections of revenues that are conservative (sometimes called pessimistic). Because of this, I am confident that the budget if adopted as is, will provide for adequate resources for all projects that the Board made priorities, without being so conservative that opportunities to meet additional needs have been lost.

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

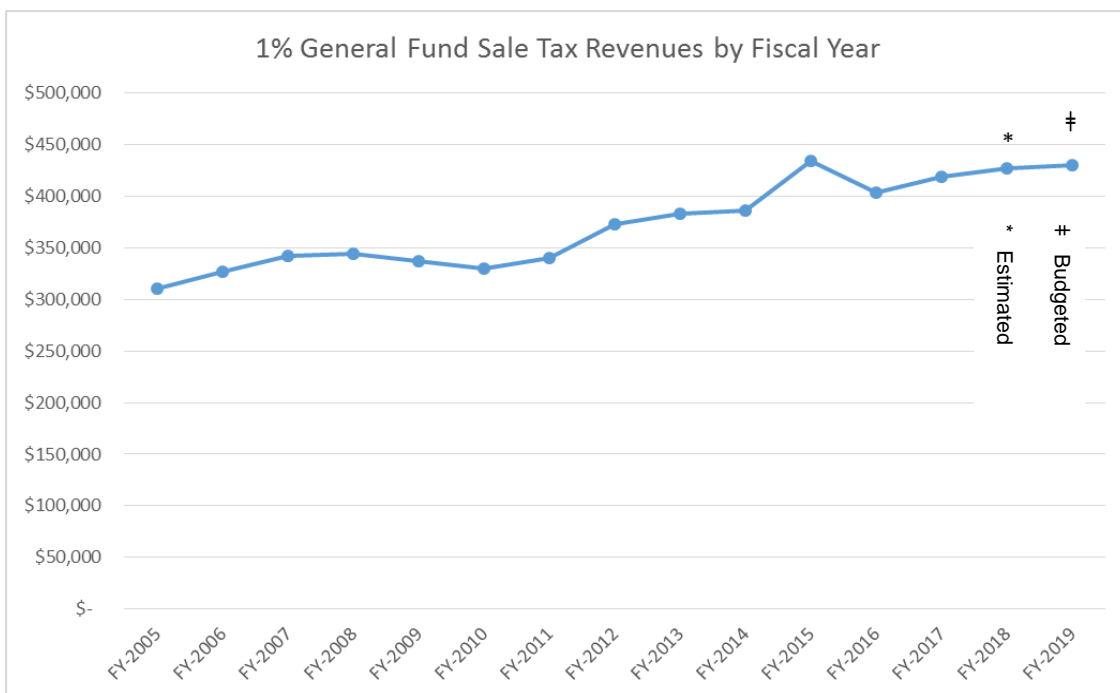
Sincerely,

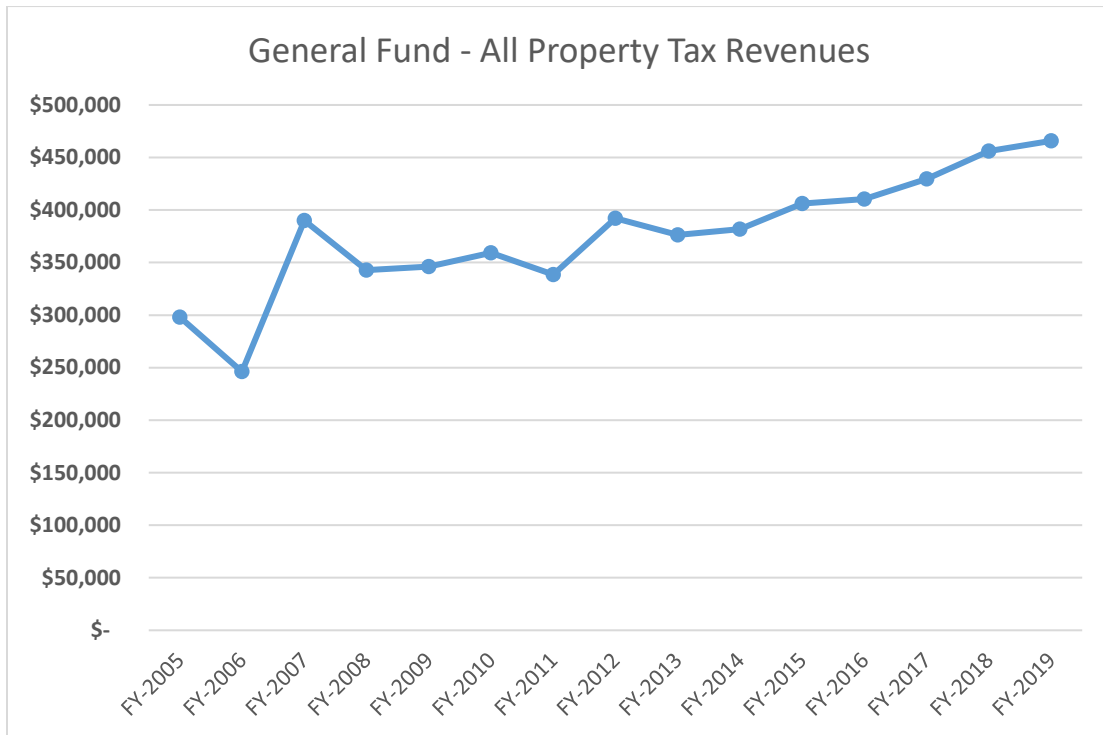
Matthew C. Harline,
City Administrator

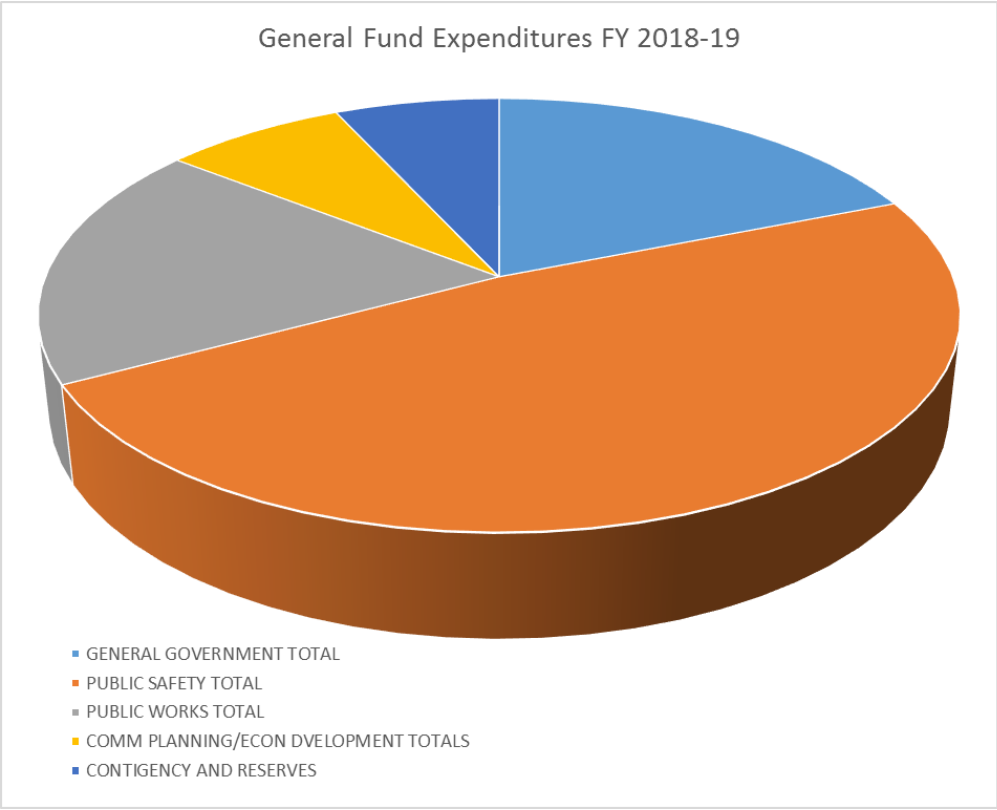
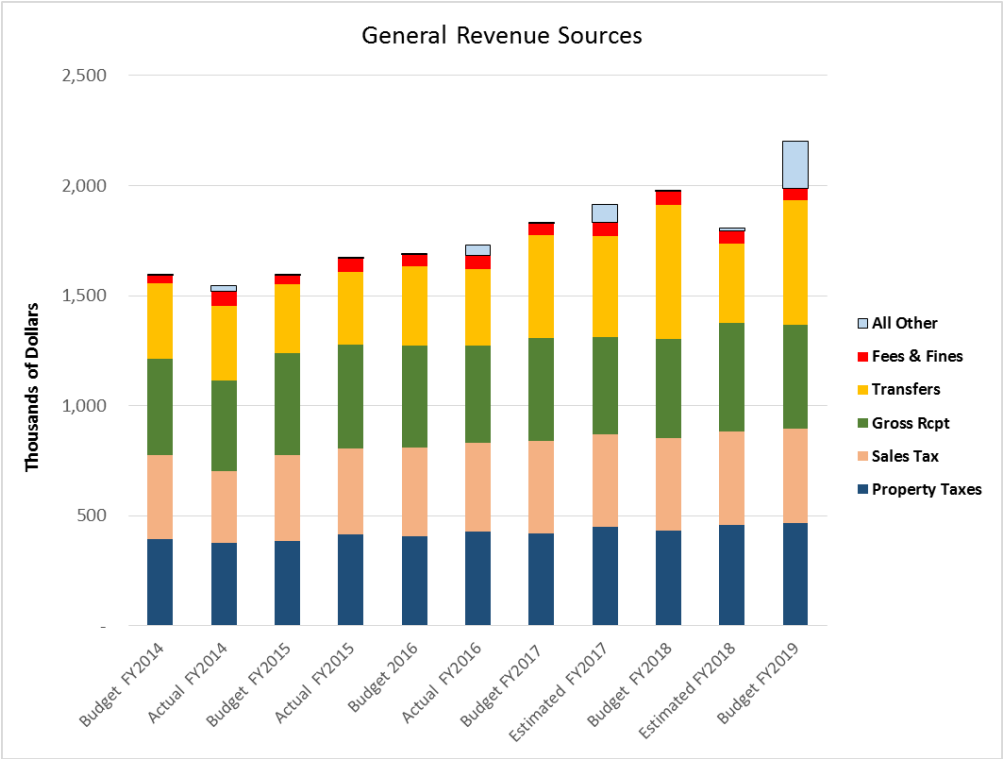
GRAPHICAL INFORMATION



Sales tax revenues







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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 located 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, the Safe Routes to Schools Grant funds from the Missouri Department of Transportation (MODOT), or the annual transfer from the Electric and the Water Departments. The City also receives about 2% of our General Fund Revenue from fines assessed in Municipal Court.

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

Public Safety is the second of the four Programs in the General Fund. In addition to police and fire protection the fund pays for the contracted costs for building inspections, for Animal Control, for emergency management training or equipment as well as 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. In past years this fund has paid for a hotel feasibility study and funds for the Mid-Missouri Regional Planning Commission to update our Comprehensive Plan that was last completed in 1987. In FY 2018-19 we anticipate obtaining Community Development Block Grant funds to demolish the "Narraganset Building" at 110 East Railroad Street and two other blighted buildings.

Finally, a program exists to track the General Fund Balance and any reserved funds. This is the Contingency/Cash Flow Reserve. Each year we budget this as an expenditure to allow for it to be used in emergencies without a full Board Budget revision. The goal is to maintain at least a 16% (two month) reserve in case of catastrophic disaster, the City could function for at least two months.

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

GENERAL FUND CASH FLOW

GENERAL FUND	FY-2016	FY2016	FY -2017	FY2017	FY2018	FY2018	FY2019
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ESTIMATED	ADOPTED
REVENUES TOTAL	\$ 1,692,692	\$ 1,730,719	\$ 1,834,865	\$ 1,914,051	\$ 1,985,255	\$ 1,807,803	\$ 2,200,555
GENERAL GOVERNMENT TOTAL	#REF!	#REF!	454,271	472,305	476,223	438,074	481,291
PUBLIC SAFETY TOTAL	1,074,818	1,007,837	1,084,791	1,096,012	1,092,675	1,110,310	1,130,093
PUBLIC WORKS TOTAL	369,160	396,562	348,981	502,876	280,291	244,305	468,456
COMM PLANNING/ECON DVELOPMENT TOTALS	36,238	10,214	56,038	22,901	286,824	22,666	192,579
CONTIGENCY AND RESERVES	500,377	-	646,138	9,000	193,679	-	173,982
GENERAL FUND TOTAL EXPENDITURES	#REF!	#REF!	\$ 2,590,219	\$ 2,103,094	\$ 2,329,692	\$ 1,815,355	\$ 2,446,402

GENERAL FUND REVENUES	1,692,692	1,730,719	1,834,865	1,914,051	1,985,255	1,807,803	2,200,555
FUND RESERVE BALANCE	803,992	337,779	723,733	156,420	387,811	515,650	341,982
TOTAL EXPENDITURES (w/o Rese	2,379,976	2,068,498	2,558,598	2,070,471	2,331,038	1,820,839	2,446,402
ADOPTED ENDING BALANCE	116,708	466,213	-	567,313	42,028	502,614	96,136

GENERAL FUND REVENUE DETAILS

GENERAL FUND REVENUES

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
LOCAL TAXES								
01-00-00-41-111	REAL PROPERTY TAXES	231,641	236,051	240,000	247,177	245,000	260,925	265,000
01-00-00-41-112	PERSONAL PROPERTY TAXES	73,260	85,838	80,000	88,256	85,000	93,075	94,000
01-00-00-41-113	BUSINESS PROPERTY SURCHAR	67,000	83,662	67,000	89,174	82,000	82,000	82,000
01-00-00-41-120	RR/UTILITY PROPERTY TAX	18,185	4,905	18,185	5,082	6,000	5,925	6,000
01-00-00-41-121	FINANCIAL INSTITUTION TAX		6		38	5	5	5
01-00-00-41-211	PROP. TAX DELINQ./1ST YR	10,000	9,055	10,000	12,876	10,000	6,816	12,000
01-00-00-41-212	PROP. TAX. DEL.-2ND PR YR.	3,300	4,418	3,300	3,678	3,300	4,131	3,800
01-00-00-41-320	INT. PENAL. ON DEL PROP T	2,800	3,617	2,800	3,819	3,000	3,326	3,000
01-00-00-41-420	PAYMENTS FROM INDUSTRY		-		-	-	-	-
01-00-00-41-520	STATE LOCAL SALES & USE T	402,597	403,202	420,000	418,383	420,000	426,777	430,000
01-00-00-41-610	75% TOBACCO STAMPS & TX-G	6,709	6,102	6,000	5,900	6,000	5,675	6,000
01-00-00-41-821	GROSS RECEIPTS TAX-NAT. G	88,000	74,984	90,000	75,720	80,000	95,687	95,000
01-00-00-41-822	GROSS RECEIPTS TAX-PHONE	117,000	80,045	95,000	72,243	80,000	94,884	80,000
01-00-00-41-823	GROSS RECEIPTS TAX --ELEC	235,000	244,552	240,000	249,466	245,000	261,227	255,000
01-00-00-41-825	GROSS RECEIPT TX-BASIC CA	18,000	35,731	36,000	38,632	38,000	35,400	36,000
		1,273,492	1,272,168	1,308,285	1,310,443	1,303,305	1,375,851	1,367,805
LICENSES & PERMITS								
01-00-00-42-210	BEER LICENSES	200	105	200	38	150	-	50
01-00-00-42-220	LIQUOR LICENSES	3,600	3,428	3,000	3,060	3,000	4,420	3,100
01-00-00-42-300	BUSINESS LICENSES	4,100	4,232	4,100	4,811	4,200	4,007	4,200
01-00-00-42-410	ANIMAL REGISTRATION	900	846	900	855	900	883	900
01-00-00-42-630	FIREWORKS STAND PERMIT	-	-	-	275	-	-	200
01-00-00-42-640	BUILDING & PLUMBING PERMITS	24,000	29,182	25,000	37,678	40,000	35,352	36,000
		32,800	37,792	33,200	46,717	48,250	44,662	44,450
INTERGOVERNMENTAL REVENUES								
01-00-00-43-300	COMMUNITY DEVEL. BLOCK GR	-	-	-	-	250,000	-	125,000
01-00-00-43-302	FEDERAL SRTS GRANT	11,200	11,298	125,580	125,482	-	-	9,600
01-00-00-43-303	MMRPC FEMA GRANT		-	10,000	-	-	-	-
01-00-00-43-423	MO. POST COMMISSION FEES	500	500	500	500	500	500	500
01-00-00-43-425	HOMELAND SECURITY GRANT		-		1,698	-	-	-
01-00-00-43-550	STATE GAS & MOTOR FUEL TA	102,000	105,817	105,000	108,225	105,000	109,510	110,000
01-00-00-43-560	STATE AUTO SALES TAX	50,000	52,710	50,000	52,441	51,000	54,847	54,000
01-00-00-43-620	COUNTY ROAD PAYMENT	57,000	61,523	64,000	62,860	64,000	64,408	65,000
01-00-00-43-700	SCHOOL REIMBURS FOR SRO	28,900	7,223		-	-	-	-
		249,600	239,071	355,080	351,206	470,500	229,265	364,100
CHARGES FOR SERVICES								
01-00-00-44-111	MAPS & COPIES	100	204	100	187	150	191	150
01-00-00-44-250	ANIMAL CARE CHARGES	500	1,530	1,000	830	1,000	1,154	1,000
01-00-00-44-901	MISC - DONATIONS		1,398	500	-	-	-	-
		600	3,132	1,600	1,017	1,150	1,345	1,150

General Fund revenues (cont.)

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
FINES & FORFEITURES								
01-00-00-45-110	FINES, POLICE TRAINING	300	426	300	352	300	299	300
01-00-00-45-112	SHERIFF'S RETIREMENT FUND	100	87	100	-	100	-	100
01-00-00-45-115	FINES - BIOMETRIC FEE	500	428	500	352	350	304	350
01-00-00-45-120	FINES-OTHER	20,000	18,002	20,000	11,563	10,000	10,094	10,000
01-00-00-45-121	BOND MONEY TRANSFER ACCOU		-		-	-	-	-
01-00-00-45-122	BOND HELD MUNICIPAL COURT		-		-	-	-	-
01-00-00-45-124	FINES-RESTITUTION		(140)		(294)	-	1,172	-
01-00-00-45-126	ALCOHOL/DRUG RECOUPMENT F	250	160	250	160	250	7	250
01-00-00-45-127	FINES PENDING PLEA AMENDM		-	-	-	-	-	-
		21,150	18,963	21,150	12,133	11,000	11,877	11,000
OTHER REVENUES								
01-00-00-46-110	INTEREST	2,500	5,405					
01-00-00-46-220	RENTAL CITY PROPERTY		50	3,000	7,438	3,500	12,298	12,000
01-00-00-46-310	SALE OF LAND		-		50	50	-	50
01-00-00-46-330	SALE OF EQUIPMENT	2,000	44,064	2,000	12,387	2,000	2,029	2,000
01-00-00-46-451	APPROP.TRANSFER WATER	30,000	30,000	30,000	30,000	40,000	30,476	50,000
01-00-00-46-453	APPROP. TRANSFER/ELECTRIC	80,000	80,000	80,000	80,000	100,000	100,000	150,000
01-00-00-46-454	TRANSFER FROM OTHER FUNDS	50	-	50	62,659			198,000
01-00-00-46-690	OTHER CONTRIBUTIONS	500	74	500		-	-	
01-00-00-46-990	MISCELLANEOUS	115,050	159,593		-	-	-	-
		230,100	319,187	115,550	192,534	156,550	144,803	412,050
	GENERAL FUND REVENUES TO	1,692,692	1,730,719	1,834,865	1,914,051	1,985,255	1,807,803	2,200,555

General Fund revenues include funds for anticipated CDBG funds for demolition and MODOT funds for the design of a trail/sidewalk from Recreation Park east toward Jefferson on Booth Street. As of the adoption of this budget, these funds have not yet been awarded.

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

		FY-2016	FY2016	FY -2017	FY2017	FY2018	FY2018	FY2019
GENERAL GOVERNMENT		BUDGET	ACTUAL	BUDGET	ACTUAL	ADOPTED	ESTIMATED	ADOPTED
111 Legislative Subtotal		26,601	57,978	64,128	53,649	64,295	58,271	64,295
	Aldermen & Other Bds and							
111-1	Commissions	4,748	31,636	38,970	36,135	44,500	39,900	44,500
111-3	Ordinances/Proceedings	21,853	26,342	25,158	17,514	19,795	18,371	19,795
112 Judicial Subtotal		58,423	59,252	73,391	58,551	71,781	59,134	69,635
112-1	Municipal Court	22,626	33,383	34,903	32,984	37,246	31,211	38,235
112-2	Public Defense	18,500	6,092	18,500	7,598	19,335	13,456	15,700
112-3	Legal Research	17,297	19,777	19,988	17,969	15,200	14,467	15,700
113 Executive Subtotal		#REF!	#REF!	5,022	3,276	3,954	-	5,300
113-1	Mayor	#REF!	#REF!	5,022	3,276	3,954	-	5,300
114 Management Subtotal		132,258	359,170	152,067	161,247	167,711	167,758	164,336
	City Administrator/Admin							
114-1	Assistant	98,777	324,305	117,855	125,610	126,105	131,741	122,893
	Clerical & Customer							
114-2	Service	33,481	34,865	34,212	35,637	41,606	36,017	41,443
115 Elections Subtotal		4,100	3,216	4,100	35,637	4,100	2,126	3,100
115-1	Elections	4,100	3,216	4,100	35,637	4,100	2,126	3,100
116 Finance Subtotal		113,067	112,809	118,081	122,280	130,307	121,213	139,922
	Internal Acctg/Audit - City							
116-1	Treasurer	3,850	4,363	4,787	3,652	4,826	3,339	4,914
116-2	Payroll	14,258	12,938	14,989	13,308	14,367	13,440	14,686
116-3	Purchasing	14,852	17,023	14,725	15,869	15,065	16,034	16,844
116-4	Cashiering/Collecting	22,785	20,007	24,465	21,378	24,588	20,816	25,006
116-5	Accounting	34,122	53,898	35,915	42,891	44,611	41,242	49,972
116-6	Independent Audit	23,200	4,580	23,200	25,181	26,850	26,342	28,500
117 Gen. Gov. Building & Grounds Subtotal		44,582	27,393	37,482	37,665	34,075	29,571	34,704
	City Hall Building &							
117-1	Grounds	44,582	27,393	37,482	37,665	34,075	29,571	34,704
GENERAL GOVERNMENT TOTAL		#REF!	#REF!	\$ 454,271	\$ 472,305	\$ 476,223	\$ 438,074	\$ 481,291

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.

GENERAL GOVERNMENT

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 PROPOSED
	ALDERMEN, BOARDS & COMMISSIONS							
01-01-01-001	SALARIES AND WAGES	600	600	600	600	600	500	600
01-01-01-010	ACCRUED EMPLOYEE BENEFITS	248	29,443	34,470	34,155	40,000	38,888	40,000
01-01-01-0110	PRINTING, PUBLICATIONS, A	100	-	100	45	100	-	100
01-01-01-0120	DUES/MEMBERSHIPS/SUBSCRIP	500	462	500	345	500	-	500
01-01-01-0144	CONSULTANT'S SERVICES		-		-	-	-	-
01-01-01-0150	CONTRACT LABOR	100	-	100	16	100	-	100
01-01-01-0180	MEALS, LODGING & TRAVEL	1,300	531	1,300	20	1,300	209	1,300
01-01-01-01201	OFFICE SUP.FURNITURE,EQUI	800	-	800	-	800	-	800
01-01-01-01210	OPERATING SUPPLIES	500	-	500	354	500	-	500
01-01-01-01901	MISCELLANEOUS	600	600	600	600	600	304	600
		4,748	31,636	38,970	36,135	44,500	39,900	44,500

Each alderman 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.

PERSONNEL SCHEDULE

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
Aldermen (6)	\$100/yr.	n/a	n/a	n/a

FY 2018-19 BUDGET – GENERAL FUND

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	ORDINANCES & PROCEEDINGS							
01-01-01-03-001	SALARIES AND WAGES	19,089	19,074	19,817	9,014	-	-	-
01-01-01-03-010	ACCRUED EMPLOYEE BENEFITS	1,669	4,092	4,216	1,654	-	26	-
01-01-01-03-140	PROF SERV. - LEGAL	-	-	-	-	18,000	-	18,000
01-01-01-03-150	CONTRACT LABOR	995	3,135	1,025	6,762	1,695	18,305	1,695
01-01-01-03-210	OPERATING SUPPLIES	100	41	100	85	100	40	100
		21,853	26,342	25,158	17,514	19,795	18,371	19,795
	Legislative Subtotal	26,601	57,978	64,128	53,649	64,295	58,271	64,295

In the fall of 2016 the Merritt Beck retired after three decades of service as City Attorney. He had been a City employee and had been paid a monthly salary. Since then the City has contracted the work with a legal firm. In September of 2017 the City hired the Lauber Municipal Law firm to provide legal services to the City and Cydney Mayfield was named the primary City Attorney for Centralia. The City is budgeted an hourly fee based on the type of service. Standard law services are charged in the following proportions to the following budgeted activities:

Ordinances & Proceedings - 50%

Legal Research - 50%"

Funds in Account No. 01-01-01-03-150 includes the cost of updating and maintaining an on-line version of the City Code.

PERSONNEL SCHEDULE

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
City Attorney		60%	50%	50%

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.

Municipal Court is staffed by an Associated Circuit Court Judge, City Prosecutor, Bailiff (an on-duty officer), and a Municipal Court Clerk (duties currently shared by the City Clerk and Assistant City Clerk I). Municipal Court is usually held on the fourth Monday of every month. County Court is held every day, five days per week, at the Boone County Courthouse.

Funds are provided to cover costs for police and other employees that testify or otherwise attend court on behalf of the City.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	MUNICIPAL COURT							
01-01-02-01-001	SALARIES AND WAGES	18,972	18,207	18,972	17,011	18,972	16,645	19,446
01-01-02-01-002	OVERTIME WAGES	50	152	100	-	100	165	175
01-01-02-01-010	ACCRUED EMPLOYEE BENEFITS	3,004	13,851	14,931	15,440	17,574	13,806	18,013
01-01-02-01-110	PRINT., PUBLICATIONS, ADV.	100	119	100	-	-	-	-
01-01-02-01-120	DUES, TUITION & TRAINING	200	225	200	-	-	408	-
01-01-02-01-133	UTILITIES-TELEPHONE		-		-	-	-	-
01-01-02-01-180	MEALS, LODGING, TRAVEL	100	453	400	23	400	186	400
01-01-02-01-210	OPERATING SUPPLIES	200	375	200	510	200	-	200
		22,626	33,383	34,903	32,984	37,246	31,211	38,235

All of City Prosecutor's salary is budgeted to this account (01-01-02-01-001). In the case of trials on appeal to courts other than Municipal Court, the attorney is allowed, by council approval, an hourly fee at the same rate as his or her private practice.

Accounting supplies for court shown in Account No. 01-01-02-01-210.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18 (Overtime)	Budgeted hours FY2018-19 (Overtime)
City Prosecutor	\$18,972/year (salary)	100%	100%	100%
Patrolmen	\$15.38/hr avg. \$6.59/hr benefits	0	3.25	5
City Clerk	22.75/11.82	12 (0)	1.5 (0)	6 (1)
Assistant City Clerk I	12.35/7.66	93.5 (0)	92 (0)	93 (2)
TOTALS		105.5 (0)	96.75 (0)	104 (3)

FY 2018-19 BUDGET – GENERAL FUND

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	PUBLIC DEFENSE		-					
01-01-02-02-101	POSTAGE	-	7	-	-	-	-	-
01-01-02-02-110	PRINTING	-	-	-	-	-	-	-
01-01-02-02-140	PROFESSIONAL SERVICES-LEG	12,500	1,106	12,500	2,081	12,500	6,504	7,500
01-01-02-02-190	INSURANCE	4,800	4,937	4,800	5,498	5,635	6,951	7,000
01-01-02-02-210	OPERATING SUPPLIES	200	42	200	19	200	-	200
01-01-02-02-901	MISCELLANEOUS	1,000	-	1,000	-	1,000	-	1,000
		18,500	6,092	18,500	7,598	19,335	13,456	15,700

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. 01-01-02-02-140. For such instances, the City Attorney is paid at an hourly rate determined by contract. In FY 2017- 18 and FY2018-19 funds have been set aside in this line item (01-01-02-02-140) to cover the City's defense in a lawsuit that is not covered by insurance.

The General Fund's pro rata share of General Liability and Public Officials Errors and Omissions Insurance is shown in Account No. 01-01-02-02-190 in this activity.

Expenses shown in Account No. 01-01-02-02-901 include insurance claims not covered because of the City's deductible. There are no personnel expenses associated with this activity.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
	No salary or wages are paid out of this fund.			

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	LEGAL RESEARCH							
01-01-02-03-001	SALARIES AND WAGES	12,726	12,716	13,163	6,009	-	-	-
01-01-02-03-010	ACCRUED EMPLOYEE BENFITS	1,095	2,728	2,825	1,103	-	-	-
01-01-02-03-110	PRINTING, PUBLICATIONS, A	2,000	1,923	2,000	1,324	1,200	1,193	1,200
01-01-02-03-120	DUES/MEMBER/SUBS/TUITION	476	487	500	476	500	45	500
01-01-02-03-140	PROFESSIONAL SERV - LEGAL		-		7,193	12,000	13,186	12,500
01-01-02-03-210	OPERATING SUPPLIES	1,000	1,923	1,500	1,865	1,500	43	1,500
		17,297	19,777	19,988	17,969	15,200	14,467	15,700
	Legal Subtotal	58,423	59,252	73,391	58,551	71,781	59,134	69,635

50% of the City Attorney's retainer is budgeted in this activity in Account. No. 01-01-02-03-001.

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

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
City Attorney	\$30,000 /year (total salary)	50%	50%	50%

GENERAL FUND – GENERAL GOVERNMENT PROGRAM – EXECUTIVE FUNCTION

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	MAYORAL							
01-01-03-01-001	SALARIES AND WAGES	1,500	1,500	1,500	1,500	1,500	1,500	1,500
01-01-03-01-010	ACCRUED EMPLOYEE BENEFITS	122	326	350	312	350	295	350
01-01-03-01-101	POSTAGE AND FREIGHT		-		-	-	-	-
01-01-03-01-110	PRINTING, PUB., AND ADV.	350	583	400	501	400	556	400
01-01-03-01-120	DUES/MEMBER/SUBS/TUITION	600	357	500	38	500	669	500
01-01-03-01-133	MAYOR CELL PHONE	1,150	1,237	1,250	613	1,250	593	1,250
01-01-03-01-150	CONTRACT LABOR		-		-	-	1,176	-
01-01-03-01-180	MEALS, LODGING, TRAVEL	800	772	800	890	800	644	800
01-01-03-01-201	OFFICE SUPPLIES, FURNITUR	200	28	200	-	200	-	200
01-01-03-01-210	OPERATING SUPPLIES	200	20	200	-	200	-	200
01-01-03-01-901	MISCELLANEOUS	100	100	100	100	100	50	100
	Executive/Mayor Subtotal	5,022	4,923	5,300	3,954	5,300	5,484	5,300

The Mayor receives \$1,500 per year in salary and \$100 per year (Account No. 113-3-901) for general expenses.

Printing of Mayoral Proclamations budgeted in Account No. 01-01-03-01-110.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
Mayor	\$1,500/yr	n/a	n/a	n/a

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 as 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. For this budget year, the position is proposed to remain vacant, although if a Building Inspector is hired, some of the duties of this position could be incorporated into that job.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 PROPOSED
	CITY ADMINISTRATOR							
01-01-04-01-001	SALARIES	72,500	77,600	75,600	77,980	78,600	83,200	77,188
01-01-04-01-010	ACCRUED EMPLOYEE BENEFITS	21,577	35,519	37,305	34,170	37,305	36,076	36,305
01-01-04-01-101	POSTAGE AND FREIGHT		-		38	50	-	50
01-01-04-01-110	PRINTING, PUB.AND ADV.	1,200	1,030	1,200	800	1,200	2,090	1,200
01-01-04-01-120	DUES, MEMBERSHIPS, SUB. & TU	1,900	1,928	1,900	2,324	2,000	1,934	2,000
01-01-04-01-133	UTILITIES-TELEPHONE, FAX	100	-	100	-	4,000	3,364	3,500
01-01-04-01-140	PROFESSIONAL SERV - LEGAL		-		550	-	-	-
01-01-04-01-144	CONSULTANT'S SERVICES		-		-	1,200	-	-
01-01-04-01-150	CONTRACT LABOR	100	4,610	100	4,351	100	3,942	1,000
01-01-04-01-180	MEALS, LODGING, TRAVEL	1,000	1,463	1,250	1,003	1,250	954	1,250
01-01-04-01-201	OFFICE SUPP & FURNITURE	300	110	300	154	300	-	300
01-01-04-01-210	OPERATING SUPPLIES	100	46	100	229	100	180	100
01-01-04-01-809	TRANSFER TO PERSONNEL		201,999		4,009	-	-	-
01-01-04-01-901	MISCELLANEOUS		-		-	-	-	-
		98,777	324,305	117,855	125,610	126,105	131,741	122,893

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 and Director of Public Works and Public Utilities are spread over so many activities on a daily basis, all of their salaries are budgeted within this account.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
City Administrator	\$72,500/yr (salary)	100%	100%	100%
Director of Public Works	Vacant	0	0	0

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; 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 personnel expenses, clerical supplies, clerical equipment, postage, and duplicating expenses.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	CLERICAL & CUSTOMER SERVICE							
01-01-04-02-001	SALARIES AND WAGES	16,328	17,422	17,109	17,294	21,529	17,788	22,067
01-01-04-02-002	OVERTIME WAGES	2,000	2,953	2,000	2,541	2,650	3,464	3,000
01-01-04-02-010	ACCRUED EMPLOYEE BENEFITS	9,283	10,070	9,633	9,931	11,957	9,816	11,256
01-01-04-02-101	POSTAGE AND FREIGHT		-	-	-	-	-	-
01-01-04-02-110	PRINTING, PUBLICATIONS, A	100	-	100	171	100	-	100
01-01-04-02-120	DUES/MEMBER/SUBS/TUITION	700	15	500	125	500	334	500
01-01-04-02-141	PROF SERVICES - ACCOUTING		-	-	-	-	-	-
01-01-04-02-150	CONTRACT LABOR	500	88	300	129	300	161	300
01-01-04-02-170	MAINT AGREEMENTS & LEASES	170	-	170	-	170	-	170
01-01-04-02-180	MEALS, LODGING, TRAVEL	1,100	64	1,100	486	1,100	327	750
01-01-04-02-190	INSURANCE		-	-	-	-	-	-
01-01-04-02-201	OFFICE SUPPLIES, FURNITUR	100	99	100	104	100	-	100
01-01-04-02-210	OPERATING SUPPLIES	3,200	4,153	3,200	4,856	3,200	4,126	3,200
01-01-04-02-901	MISCELLANEOUS		-	-	-	-	-	-
		33,481	34,865	34,212	35,637	41,606	36,017	41,443
	Management Subtotal	132,258.00	359,169.82	152,067.00	161,246.61	167,711.00	167,758.09	164,335.65

Clerical and Customer Service (cont.)

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18 (Overtime)	Budgeted hours FY2018-19
City Clerk	22.75/11.82	372.75 (42.75)	258.5 (38)	315.5 (40)
Deputy City Clerk	16.82/6.49	7 (2)	48.5 (14)	25 (10)
Assistant City Clerk II	15.88/7.88	720 (59.5)	650.5 (78.5)	685 (50)
Part-time Customer Service Representative	11.83/ 0.64	13.5	4.25	12
TOTALS		1,113.25 (104.25)	988.75 (130.5)	1051 (115)

Lease of postage machine budgeted in this activity.

All clerical operating supplies (pencils, paper, file folders, memos, etc.) and subscription to Fireside Guard are budgeted in this activity.

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 2018, these are April 3, August 7, and November 6.

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	ELECTIONS							
01-01-05-01-110	PRINTING	100	150	100	151	100	-	100
01-01-05-01-150	CONTRACT LABOR	4,000	3,066	4,000	2,185	4,000	2,126	3,000
01-01-05-01-901	MISCELLANEOUS		-		-	-	-	-
	Elections Subtotal	4,100	3,216	4,100	2,336	4,100	2,126	3,100

Personnel time for City Clerk is minimal and is budgeted in Customer Service.

Contract payments for election judges and county services shown in Account No. 01-01-05-01-150.

Position Title	Anticipated Salary/Benefit Rate	Activity	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
No personnel costs are charged to this activity.					

GENERAL FUND – GENERAL GOVERNMENT PROGRAM – FINANCE FUNCTION

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	CITY TREASURER/INTERNAL AUDITOR							
01-01-06-01-001	SALARIES AND WAGES	3,000	2,844	2,833	2,854	2,872	2,676	2,944
01-01-06-01-010	ACCRUED EMPLOYEE BENEFITS	250	619	654	597	654	601	670
01-01-06-01-110	PRINTING, PUB. AND ADV.		-	100	-	100	63	100
01-01-06-01-120	DUES/MEMBER/SUBS/TUITION	400	-	300	-	300	-	300
01-01-06-01-141	PROF SERVICES - ACCOUNTIN		700	700	-	700	-	700
01-01-06-01-190	INSURANCE	200	200	200	200	200	-	200
01-01-06-01-210	OPERATING SUPPLIES		-		-	-	-	-
01-01-06-01-901	MISCELLANEOUS		-		-	-	-	-
		3,850	4,363	4,787	3,652	4,826	3,339	4,914

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
City Treasurer	\$2,872/yr	N/A	N/A	N/A

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 II. The City Clerk is directly responsible for supervision of the Activity.

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	PAYROLL							
01-01-06-02-001	SALARIES AND WAGES	7,024	6,486	7,123	7,065	7,016	7,069	7,191
01-01-06-02-002	OVERTIME WAGES	500	1,480	500	840	683	1,684	700
01-01-06-02-010	ACCRUED EMPLOYEE BENEFITS	4,234	4,829	5,466	5,043	5,068	4,686	5,195
01-01-06-02-110	PRINTING,PUBLICATIONS,ADV	900	143	700	-	500	-	500
01-01-06-02-120	DUES/MEMBER/SUBS/TUITION	700	-	500	75	400	-	400
01-01-06-02-180	MEALS, LODGING, TRAVEL	200	-	200	286	200	-	200
01-01-06-02-201	OFFICE SUPPLIES/FURNITURE	100	-	100	-	100	-	100
01-01-06-02-210	OPERATING SUPPLIES	600	-	400	-	400	-	400
		14,258	12,938	14,989	13,308	14,367	13,440	14,686

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 – 17 (Overtime)	Estimated hours FY 2017- 18 (Overtime)	Budgeted hours FY2018- 19(Overtime)
City Clerk	22.75/11.82	37.5	39.25 (1.5)	38 (1)
Deputy City Clerk	16.82/6.49	0	1	0
Assistant City Clerk II	15.88/7.88	403.5 (38.25)	422.75 (59.25)	414 (49)
TOTALS		441 (38.25)	463.0 (60.0)	452 (50)

Purchasing: Purchasing activities performed by "front office" 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 is carried out by the City Clerk, Deputy City Clerk, and Assistant City Clerk II under the general supervision of the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	PURCHASING							
01-01-06-03-001	SALARIES AND WAGES	8,943	7,774	7,797	7,422	7,424	8,141	8,344
01-01-06-03-002	OVERTIME WAGES	200	1,400	1,000	1,659	1,297	1,867	1,914
01-01-06-03-010	ACCRUED EMPLOYEE BENEFITS	5,109	6,006	5,328	5,754	5,744	5,841	5,987
01-01-06-03-210	OPERATING SUPPLIES	600	1,843	600	1,034	600	186	600
		14,852	17,023	14,725	15,869	15,065	16,034	16,844

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18 (Overtime)	Budgeted hours FY2018- 19(Overtime)
City Clerk	22.75/11.82	2.5 (0)	0	2 (0)
Deputy City Clerk	16.82/6.49	468.5 (57)	452.25 (62.5)	460 (55)
Assistant City Clerk II	15.88/7.88	2.5	4.25	8
TOTALS		471 (57)	471 (57)	506 (25)

Operating supplies include purchase orders, check request vouchers, and blank checks.

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 developed in November 1982, approximately 29% of all collections during the course of a typical fiscal year are related to sanitation services, 29% are related to water and sewer services, and 29% are related to power and light services. The remaining 13% of all cashiering and collecting costs include General Government expenses such as billing for accounts receivable, processing delinquent notices, collecting delinquent accounts, collecting utility deposits, coordinating with the Boone County Collector and Boone County Assessor concerning tax bills, selling permits, copying, reconciling cash in cash drawer and in petty cash, etc.

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	CASHIERING/COLLECTING							
01-01-06-04-001	SALARIES AND WAGES	9,393	9,179	9,240	10,090	10,875	10,626	11,147
01-01-06-04-002	OVERTIME WAGES	100	1,123	836	886	927	1,095	950
01-01-06-04-010	ACCRUED EMPLOYEE BENEFITS	4,112	4,862	5,009	4,506	4,906	4,822	5,029
01-01-06-04-101	POSTAGE AND FREIGHT	1,600	1,808	1,750	1,776	1,750	1,438	1,750
01-01-06-04-110	PRINTING, PUB. AND ADVERT		-		-	-	-	-
01-01-06-04-133	UTILITIES-TELEPHONE/FAX		35	50	88	50	16	50
01-01-06-04-143	PROF SERV - DATA PROCESSI	30	-	30	-	30	-	30
01-01-06-04-150	CONTRACT LABOR	4,000	1,063	4,000	1,169	2,500	1,424	2,500
01-01-06-04-170	MAINT AGREEMENTS & LEASES	600	588	600	581	600	606	600
01-01-06-04-201	OFFICE SUPP, FURNITURE, EQU	100	-	100	77	100	-	100
01-01-06-04-210	OPERATING SUPPLIES	350	259	350	305	350	275	350
01-01-06-04-320	BAD DEBTS	1,200	345	1,200	1,431	1,200	55	1,200
01-01-06-04-506	DATA PROCESSING EQUIPMENT	1,000	405	1,000	180	1,000	91	1,000
01-01-06-04-901	MISCELLANEOUS	300	339	300	288	300	368	300
		22,785	20,007	24,465	21,378	24,588	20,816	25,006

Funds budgeted in this activity cover 13% 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.

Cashiering and Collecting (cont.)

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 – 17 (Overtime)	Estimated hours FY 2017- 18 (Overtime)	Budgeted hours FY2018-19 (Overtime)
City Clerk	22.75/11.82	448.5 (54.25)	407.25 (49)	426 (52)
Deputy City Clerk	16.82/6.49	1,428.5 (153)	1,263.25 (144.5)	1,345 (150)
Assistant City Clerk II	15.88/7.88	710 (76)	653 (72.75)	579 (74)
Assistant City Clerk I	12.35/7.66	1,934.75 (20.50)	1,802 (18)	1,860 (19)
Part-time Customer Service Representatives	11.83/ 0.64	1,057.25	1,519.25	1250
TOTALS		5,579 (227.75)	4,948.25 (290.5)	5,125 (259)

These are the total hours spent on this activity. Only 13% of these hours are charged to the General Fund.

FY 2018-19 BUDGET – GENERAL FUND

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 City Clerk with assistance from the Assistant City Clerks.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	ACCOUNTING							
01-01-06-05-001	SALARIES AND WAGES	21,748	20,962	21,561	21,023	22,448	25,336	25,969
01-01-06-05-002	OVERTIME WAGES	500	251	500	193	241	206	211
01-01-06-05-010	ACCRUED EMPLOYEE BENEFITS	11,324	11,886	13,304	12,782	11,872	13,406	13,741
01-01-06-05-120	DUES, TUITION, MEMBERSHIP	50	-	50	-	50	-	50
01-01-06-05-141	PROF. SERVICES - ACCOUNTI	500	20,800	500	8,893	10,000	2,294	10,000
01-01-06-05-180	MEALS, LODGING, TRAVEL		-		-	-	-	-
		34,122	53,898	35,915	42,891	44,611	41,242	49,972

Funds budgeted in Account No. 01-01-06-05-141 covers expenses associated with accountant's advice during the course of the year.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18 (Overtime)	Budgeted hours FY2018- 19(Overtime)
City Clerk	22.75/11.82	1,025.75 (6)	1,101.75 (10.75)	1,059 (8)
Assistant City Clerk II	15.88/7.88	0	0	0
TOTALS		1,025.75 (6)	1,101.75 (10.75)	1,059 (8)

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	INDEPENDENT AUDIT							
01-01-06-06-141	AUDIT	23,200	4,580	23,200	25,181	26,850	26,342	28,500
01-01-06-06-150	AUDIT		-		-	-	-	-
		23,200	4,580	23,200	25,181	26,850	26,342	28,500
	Finance Subtotal	113,067	112,809	118,081	122,280	130,307	121,213	139,922

Funds budgeted for auditing services are contractual.

Position Title	Anticipated Salary/Benefit Rate	Activity	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
	No personnel costs for this activity				

GENERAL FUND – GENERAL GOVERNMENT PROGRAM – BUILDING & GROUNDS FUNCTION

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	CITY HALL BUILDING & GROUNDS							
01-01-07-01-001	SALARIES AND WAGES	300	204	300	306	-	258	375
01-01-07-01-010	ACCRUED EMPLOYEE BENEFITS	207	156	207	197	-	184	254
01-01-07-01-101	POSTAGE AND FREIGHT	25	-	25	-	25	-	25
01-01-07-01-110	PRINTING, PUB. AND ADV.	50	-	50	-	50	-	50
01-01-07-01-132	UTILITIES-NATURAL GAS	5,500	3,117	5,500	3,090	5,500	2,760	5,500
01-01-07-01-133	UTILITIES-TELEPHONE,FAX	3,900	-		-	-	-	-
01-01-07-01-150	CONTRACT LABOR	13,000	12,780	13,000	12,817	13,000	14,328	13,000
01-01-07-01-160	REPAIR SERVICE	700	195	500	-	500	-	500
01-01-07-01-190	INSURANCE	9,900	9,390	9,900	10,905	11,000	11,235	11,000
01-01-07-01-201	OFFICE SUPPLIES/FURNITURE	400	12	400	-	400	-	400
01-01-07-01-210	OPERATING SUPPLIES	2,500	1,539	2,500	1,081	2,500	805	2,500
01-01-07-01-490	EQUIPMENT USE CHARGES	100	-	100	-	100	-	100
01-01-07-01-501	RADIO & COMM EQUIPMENT	8,000	-	5,000	4,468	1,000	-	1,000
01-01-07-01-510	BUILDING IMPROVEMENTS		-		4,800	-	-	-
	City Hall Buildings & Grounds Subtotal	44,582	27,393	37,482	37,665	34,075	29,571	34,704
	GENERAL GOVERNMENT PROGRAM TOTAL	384,053	624,742	454,549	439,682	477,569	443,558	481,291

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

Property and Crime Insurance coverages for the City Hall and its furnishings are included in this activity in line item 01-01-07-01-190.

Funds budgeted in line item 01-01-07-01-210 include expenses for janitorial supplies, those in line item 01-01-07-01-150 include the contract for janitorial services.

Funds shown for salaries represent incidental repair and improvement work performed by public works and public utilities personnel.

Funds budgeted in 01-01-07-01-501 are for security cameras in City Hall.

Buildings and Grounds (cont.)

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
Streets & Sanitation Department	various	2	1	1
Water & Sewer Department	various	7	5	6
Electric Department	various	2	1	2
All others	various	0	0	2
TOTALS		11	7	11

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, health code enforcement and abatement of nuisances such as weeds, garbage in yards as well as rabies/animal control, nuisance & pest control. The fund pays for the contracted costs for building inspections and any emergency management training.

SUMMARY OF EXPENDITURES

		FY-2016 BUDGET	FY2016 ACTUAL	FY -2017 BUDGET	FY2017 ACTUAL	FY2018 ADOPTED	FY2018 ESTIMATED	FY2019 ADOPTED
PUBLIC SAFETY PROGRAM								
121	Police Protection Subtotal	866,175	806,854	872,685	895,799	895,392	892,842	930,829
	Planng/Admin/Invstgatn/ Training	96,087	79,469	88,409	86,028	84,100	84,804	89,255
	121-2 Patrol/Law Enforcement	492,950	487,358	526,090	540,556	556,800	547,669	585,076
	121-3 Communication/Cler. Support	224,830	220,726	240,391	246,405	238,500	246,423	240,006
	121-4 Building & Grounds	17,406	17,848	16,945	22,810	15,992	13,545	15,992
	121-5 School Resource Officer	34,902	1,453	850	-	-	400	500
122	Fire Protection Subtotal	139,153	122,930	140,978	132,475	107,818	138,603	106,722
	122-1 Planning/Administration/ Training	12,308	13,891	13,008	9,477	13,108	12,421	14,690
	122-2 Fire Fighting	113,345	102,510	114,470	113,551	80,710	116,786	80,232
	122-4 Building & Grounds	13,500	6,529	13,500	9,447	14,000	9,397	11,800
123	Protective Inspection Subtotal	25,525	39,579	25,525	25,730	44,182	34,995	44,182
	123-4 Building, Health and Safety Inspct	25,525	39,579	25,525	25,730	44,182	34,995	44,182
124	Emergency Management Subtotal	1,770	-	1,770	-	1,450	120	1,450
	124-1 Admin/Training/Operatio ns	1,770	-	1,770	-	1,450	120	1,450
125	Other Public Safety Subtotal	42,195	38,474	43,833	42,008	43,833	43,750	46,911
	125-1 Rabies/Animal Control	30,605	26,727	30,545	29,683	30,545	26,945	29,464
	125-3 Weed, Nuisance & Pest Control	11,590	11,747	13,288	12,326	13,288	16,804	17,447
	PUBLIC SAFETY TOTAL	\$1,074,818	\$1,007,837	\$1,084,791	\$1,096,012	\$1,092,675	\$1,110,310	\$1,130,093

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 general 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 have to achieve and maintain proficiency in their field through frequent, sometimes mandatory, training and recertification--particularly in the use of weapons.

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	PLANNING/ADMIN/INVESTIGATION/TRAINING							
01-02-01-01-001	SALARIES AND WAGES	32,286	31,376	31,531	31,639	31,800	34,750	32,913
01-02-01-01-002	OVERTIME WAGES	1,500	2,282	2,660	2,368	3,800	2,335	3,933
01-02-01-01-010	ACCRUED EMPLOYEE BENEFITS	21,051	17,636	15,968	16,141	18,100	14,995	18,734
01-02-01-01-101	POSTAGE AND FREIGHT	50	-	50	-	-	-	-
01-02-01-01-110	PRINTING, PUBLICATIONS, ADV	500	720	500	896	800	726	800
01-02-01-01-120	DUES/MEMBER/SUBS/TUITION	3,600	3,069	3,600	5,437	3,600	4,241	4,000
01-02-01-01-133	UTILITIES, TELEPHONE & FA	100	-	100	-	-	362	375
01-02-01-01-150	CONTRACT LABOR	1,500	1,344	1,500	1,000	1,500	906	1,500
01-02-01-01-160	REPAIR SERVICES	200	-	200	-	-	-	-
01-02-01-01-170	MAINT AGREEMENTS & LEASES	1,000	-	1,000	-	-	4,260	1,800
01-02-01-01-180	MEALS, LODGING, TRAVEL	2,200	3,057	2,200	2,046	2,400	1,153	2,400
01-02-01-01-190	INSURANCE	10,000	5,746	10,000	5,809	7,000	7,530	7,700
01-02-01-01-201	OFFICE SUP. FURNITURE, EQUI	100	1,421	100	888	1,400	-	1,400
01-02-01-01-210	OPERATING SUPPLIES	1,200	788	1,200	756	1,200	1,096	1,200
01-02-01-01-220	TOOLS & SMALL EQUIPMENT	500	1,262	500	89	500	-	500
01-02-01-01-490	EQUIPMENT USE CHARGES	11,000	10,767	11,000	14,738	12,000	12,451	12,000
01-02-01-01-501	RADIO AND COMMUNICATIONS	8,000	-	5,000	4,221	-	-	-
01-02-01-01-505	TOOLS	1,300	-	1,300	-	-	-	-
01-02-01-01-506	DATA PROCESSING EQUIPMENT		-		-	-	-	-
01-02-01-01-901	MISCELLANEOUS		-		-	-	-	-
		96,087	79,469	88,409	86,028	84,100	84,804	89,255

Funds in Account No. 01-02-01-01-150 include webinar and other services in the training program.

Training expenses are shown in Account Nos. 01-02-01-01-120 and 01-02-01-01-180.

Funds for patrol and practice ammunition are shown in Account No. 01-02-01-01-210.

Planning/Administration/Investigation/Training (cont.)

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 – 17 (Overtime)	Estimated hours FY 2017- 18 (Overtime)	Budgeted hours FY2018- 19(Overtime)
Chief of Police	\$53,260 Annual salary	40%	40%	40%
Lieutenants (2)	18.44/9.49 18.44/14.26	21 (6.5)	N/A	161 (10)
Patrol Sergeant (1)	17.79/12.79	240	113 (9)	25 (25)
Patrol Corporal (1)	14.98/6.57	0 (15.5)	0 (0)	30 (5)
Patrol Officers (3)	14.10 to 14.98/ 6.57 to 8.96	23.5(6)	122 (29.5)	120 (20)
Part-Time Patrol Officers (3)	14.10 to 14.98/ 0.45 to 2.62	28	66.5	55
Code Enforcement Officer	16.00/9.34	0	32.75	15
Dispatch Supervisor	14.63/10.78	15 (2)	104.5 (8)	18 (2)
Dispatch Full-Time (3)	12.34 to 12.96 /9.35 to 13.57	125 (4)	70 (11)	80 (5)
Dispatch Part-Time	11.92 to 12.13	20	7 (0)	30
TOTALS		472.5 (34)	515.75 (57.5)	534 (67)

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	PATROL/LAW ENFORCEMENT							
01-02-01-02-001	SALARIES AND WAGES	285,300	270,634	288,312	301,495	311,200	302,981	322,092
01-02-01-02-002	OVERTIME WAGES		11,941	12,057	17,056	17,600	28,362	18,216
01-02-01-02-010	ACCRUED EMPLOYEE BENEFITS	125,600	136,065	146,491	143,968	154,800	143,796	160,218
01-02-01-02-101	POSTAGE AND FREIGHT	100	-	100	-	-	-	-
01-02-01-02-110	PRINT,PUBLICATIONS AND AD	900	555	900	702	750	229	300
01-02-01-02-120	DUES/MEMBER/SUBS/TUITION	1,600	2,613	3,000	-	3,000	1,984	3,000
01-02-01-02-150	CONTRACT LABOR	2,500	1,046	2,500	2,808	2,500	2,135	2,500
01-02-01-02-160	REPAIR SERVICES	350	-	350	-	-	-	-
01-02-01-02-170	MAINT.AGREEMENTS AND LEAS	400	619	400	-	400	-	-
01-02-01-02-180	MEALS, LODGING, TRAVEL	400	132	400	-	-	-	-
01-02-01-02-201	OFFICE SUPPLIES & FURNITU	500	-	500	656	250	-	250
01-02-01-02-210	OPERATING SUPPLIES	4,200	1,558	3,000	3,500	3,000	4,175	3,000
01-02-01-02-220	TOOLS & SMALL EQUIPMENT	8,100	9,379	8,100	16,468	10,000	11,767	7,500
01-02-01-02-430	EQUIPMENT REPAIR CHARGES	300	88	300	113	300	-	300
01-02-01-02-450	EQUIPMENT RENTAL	40,000	-		-	-	-	-
01-02-01-02-490	EQUIPMENT USE CHARGES		35,311	40,000	36,769	40,000	36,913	35,000
01-02-01-02-501	RADIO/COMMUNICATION EQUIP		-	3,180	-	6,500	542	1,000
01-02-01-02-502	VEHICLES	16,000	15,286	16,000	17,022	6,500	9,343	29,000
01-02-01-02-505	TOOLS		-		-	-	-	-
01-02-01-02-506	DATA PROCESSING EQUIPMENT	1,200	-		-	-	2,005	-
01-02-01-02-508	OTHER EQUIPMENT	5,000	2,132		-	-	3,439	2,700
01-02-01-02-903	DRUG ENFORCEMENT	500	-	500	-	-	-	-
		492,950	487,358	526,090	540,556	556,800	547,669	585,076

Towing of abandoned vehicles included in Account No. 01-02-01-02-150.

Uniform expenses are included in Account No. 01-02-01-02-210 and Account No. 01-02-01-02-220.

Funds in Account No. 01-02-01-02-502 represents the projected cost of replacing one patrol car with a new or very low-mileage vehicle. This would be the first of two payments for the new vehicle with the light bar, radar, dashboard camera and other equipment included.

Patrol/Law Enforcement (cont.)

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18 (Overtime)	Budgeted hours FY2018- 19(Overtime)
Chief of Police	\$53,260 Annual salary	60%	60%	60%
Lieutenants (2)	18.44/9.49 18.44/14.26	1,378 (48.5)	N/A	2,500 (250)
Patrol Sergeant (1)	17.79/12.79	1,128 (28)	2,049 (232.5)	1,730 (35)
Patrol Corporal (1)	14.98/6.57	1,784 (201)	1,790 (37)	1,800 (73)
Patrol Officers (3)	14.10 to 14.98/ 6.57 to 8.96	6,282 (230.5)	9,030 (624.5)	7600 (350)
Part-Time Patrol Officers (3)	14.10 to 14.98/ 0.45 to 2.62	4,497 (95)	5635 (98.5)	5000 (50)
TOTALS		15,069 (603)	18,504 (992.5)	18,330 (758)

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	COMMUNICATIONS/CLERICAL							
01-02-01-03-001	SALARIES AND WAGES	107,800	108,336	112,992	122,013	115,900	127,368	118,218
01-02-01-03-002	OVERTIME WAGES	2,500	1,758	3,421	3,265	5,600	3,959	5,712
01-02-01-03-010	ACCRUED EMPLOYEE BENEFITS	77,720	78,052	79,968	82,708	88,800	91,521	90,576
01-02-01-03-101	POSTAGE & FREIGHT	50	-	50	-	-	-	-
01-02-01-03-110	PRINTING, PUBLICATIONS &	100	-	100	169	-	54	100
01-02-01-03-120	DUES/MEMBER/SUBS/TUITION	200	-	200	-	-	-	-
01-02-01-03-133	UTILITIES-TELEPHONE, FAX	18,000	24,977	24,800	24,645	-	12,702	13,000
01-02-01-03-144	CONSULTANT SERVICES		-		-	-	-	-
01-02-01-03-150	CONTRACT LABOR	500	930	900	491	-	879	500
01-02-01-03-160	REPAIR SERVICE	100	115	100	-	-	-	-
01-02-01-03-170	MAINT. AGREEMENTS & LEASE	8,360	3,195	8,360	3,500	-	3,337	8,800
01-02-01-03-180	MEALS, LODGING & TRAVEL		-		-	-	-	-
01-02-01-03-201	OFFICE SUPP.FURNITURE,EQU	1,500	2,585	1,500	2,817	-	3,728	1,000
01-02-01-03-210	OPERATING SUPPLIES	2,500	779	2,500	1,469	-	1,719	1,000
01-02-01-03-220	TOOLS/SMALL EQUIPMENT	500	-	500	105	-	395	100
01-02-01-03-501	RADIO/COMMUNICATION EQUIP		-		-	-	-	-
01-02-01-03-506	DATA PROCESSING EQUIPMENT	5,000	-	5,000	5,222	28,200	762	1,000
01-02-01-03-901	MISCELLANEOUS		-		-	-	-	-
		224,830	220,726	240,391	246,405	238,500	246,423	240,006

"Uniforms" for dispatchers included in Account No. 01-02-01-03-220.

Repair and maintenance of radios included in Account Nos. 01-02-01-03-160.

Funds for cooperative Computer Aided Dispatch software are shown in 01-02-01-03-170. The exact start date was not known at the time this budget was adopted so there may need to be more funds budgeted in the next budget.

Lease for "MULES" phone line included in Account No. 01-02-01-03-133.

Communications/Clerical Support (cont.)

Funds in Account No. 01-02-01-03-506 is for installation of a new Computer Aided Dispatch system to work in synch with the Boone County Emergency Management system.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18 (Overtime)	Budgeted hours FY2018- 19(Overtime)
Dispatch Supervisor	14.27/ 12.48	1,780 (21.5)	1,715 (76.5)	1,760 (15)
Dispatch Full-Time	12.64/16.04	1,848 (44)	1,783 (35)	1816 (35)
Dispatch Full-Time	12.58/8.76	1,796 (31.5)	1,819 (23)	1,810 (17)
Dispatch Full-Time	11.74/5.20	1,823.5 (57)	1,823.5 (57)	1,902 (45)
Dispatch Part-Time	11.74 to 11.95	2,592 (42.5)	2,585.25 (55.5)	1,664 (2)
		9,839.5 (196.5)	7,902.25 (196.5)	8,952 (114)

FY 2018-19 BUDGET – GENERAL FUND

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 also for maintenance and improvements of separate police facilities. These activities are carried out under the direct supervision of the Chief of Police and the general supervision of the City Administrator and may involve both police and public works personnel.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	POLICE BUILDINGS & GROUNDS							
01-02-01-04-001	SALARIES AND WAGES	7,349	6,927	7,484	6,948	7,326	6,002	7,326
01-02-01-04-002	OVERTIME WAGES		-		-	-	-	-
01-02-01-04-010	ACCRUED EMPLOYEE BENEFITS	3,527	4,264	4,561	4,257	4,416	3,949	4,416
01-02-01-04-110	PRINTING, PUB. AND ADVERT		-		-	-	-	-
01-02-01-04-133	UTILITIES-TELEPHONE & FAX	2,850	-	500	-	-	-	-
01-02-01-04-150	CONTRACT LABOR	1,600	3,129	1,600	9,592	2,000	1,466	2,000
01-02-01-04-160	REPAIR SERVICE	100	325	100	166	100	55	100
01-02-01-04-180	MEALS, LODGING, TRAVEL	50	-	50	-	-	-	-
01-02-01-04-190	INSURANCE	530	540	550	590	750	736	750
01-02-01-04-201	OFFICE SUPPLIES, FURNITUR	400	115	400	771	100	275	-
01-02-01-04-210	OPERATING SUPPLIES	800	67	800	296	500	63	500
01-02-01-04-220	TOOLS/SMALL EQUIPMENT	100	2,481	800	83	800	469	800
01-02-01-04-490	EQUIPMENT USE CHARGES	100	-	100	-	-	-	-
01-02-01-04-509	MISCELLANEOUS	-	-	-	-	-	529	100
01-02-01-04-510	BUILDING IMPROVEMENTS		-		108	-	-	
		17,406	17,848	16,945	22,810	15,992	13,545	15,992

Position Title	Anticipated Salary/ Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
Code Enforcement Officer	16.00/9.34	437	347.75	394
Electric Department		0	0	5
Streets & Sanitation		0	0	5
TOTALS		437	437	464

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, 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 2016 – 2017 school year and no money has been budgeted by the City for the base salary and training expenses of the officer since.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	SCHOOL RESOURCE OFFICER							
01-02-01-05-001	SALARIES & WAGES	26,132	3,472		-	-	-	-
01-02-01-05-002	OVERTIME WAGES	520	-		-	-	-	-
01-02-01-05-010	ACCRUED EMPLOYEE BENEFITS	7,400	(2,103)		-	-	-	-
01-02-01-05-120	DUES/MEMBER/SUBS/TUITION	500	-	500	-	-	400	500
01-02-01-05-170	MAINT AGREEMENTS & LEASES		-		-	-	-	-
01-02-01-05-180	MEALS, LODGING & TRAVEL	300	-	300	-	-	-	-
01-02-01-05-190	INSURANCE		-		-	-	-	-
01-02-01-05-201	OFFICE SUPPLIES, FURNITURE, E		-		-	-	-	-
01-02-01-05-901	MISCELLANEOUS		-		-	-	-	-
		34,902	1,453	850	-	-	400	500
	Police Protection Subtotal	866,175	806,854	872,685	895,799	895,392	892,842	930,829

The previous School Resource Officer left the City in FY-2015-16 and the City does not intend to fill this position in FY-2018-19 with a dedicated officer unless additional funds are available.

Position Title	Anticipated Salary/ Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
School Resource Officer		0	0	0

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 on a monthly basis on the activities of the department.

In order 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 recertified this year at an ISO Fire Rating of 5 for insurance purposes.

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	PLANNING/ADMIN/INVESTIGATION/TRAINING							
01-02-02-01-001	SALARIES AND WAGES	-	-	-	-	-	-	-
01-02-02-01-010	ACCRUED EMPLOYEE BENEFITS	-	-	-	-	-	-	-
01-02-02-01-101	POSTAGE AND FREIGHT	100	-	100	-	100	-	100
01-02-02-01-110	PRINTING,PUBLICATIONS,ADV	200	-	200	54	200	-	200
01-02-02-01-120	DUES/MEMBER/SUBS/TUITION	3,500	1,366	3,500	710	2,000	533	1,000
01-02-02-01-150	CONTRACT LABOR	600	1,857	600	1,626	2,000	1,791	2,000
01-02-02-01-160	REPAIR SERVICE	200	-	200	-	200	-	-
01-02-02-01-180	MEALS LODGING TRAVEL	450	330	450	-	450	-	150
01-02-02-01-190	INSURANCE	358	3,247	358	(689)	358	(19)	100
01-02-02-01-201	OFFICE SUPP.FURNITURE EQU	500	-	500	-	200	-	200
01-02-02-01-210	OPERATING SUPPLIES	5,800	6,941	6,500	7,627	7,000	6,659	7,000
01-02-02-01-220	TOOLS/SMALL EQUIPMENT	100	-	100	-	100	-	100
01-02-02-01-501	RADIO/COMMUNICATION EQUIP	-	-	-	-	-	3,352	3,640
01-02-02-01-901	MISCELLANEOUS	500	150	500	150	500	105	200
		12,308	13,891	13,008	9,477	13,108	12,421	14,690

Fire Chief is compensated \$150 during the course of the year for general expenses incurred in the line of duty--in Account No. 01-02-02-01-901. 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.

Administration/Prevention/Training

Funds in Account No. 01-02-02-01-210 include expenses for a children's fire prevention education program to be conducted at Halloween and Christmas.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
	No personnel costs are charged to this activity.			

FY 2018-19 BUDGET – GENERAL FUND

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	FIRE PROTECTION							
01-02-02-001	SALARIES AND WAGES	43,000	42,971	43,000	49,212	51,000	52,084	52,865
01-02-02-010	ACCRUED EMPLOYEE BENEFITS	8,375	9,232	9,000	9,826	10,500	12,214	12,397
01-02-02-0110	PRINTING, PUBLICATION, AD		131	-	-	-	-	-
01-02-02-0120	DUES/MEMBER/SUBS/TUITION	200	67	200	-	200	-	200
01-02-02-0150	CONTRACT LABOR	2,400	3,192	2,400	3,607	2,400	2,022	2,400
01-02-02-0160	REPAIR SERVICE	1,500	776	1,500	950	1,500	573	1,500
01-02-02-0180	MEALS LODGING & TRAVEL	100	-	100	-	100	-	100
01-02-02-0190	INSURANCE	-	-	-	-	-	-	-
01-02-02-0201	OFFICE SUPPLIES/FURNITURE	-	-	500	-	500	-	500
01-02-02-0210	OPERATING SUPPLIES	8,000	3,112	8,000	8,050	8,500	7,466	8,500
01-02-02-0220	TOOLS/SMALL EQUIPMENT	2,500	-	2,500	160	1,000	531	1,000
01-02-02-02420	EQUIPMENT PARTS AND SUPPL	2,000	-	2,000	48	1,000	-	500
01-02-02-02430	EQUIPMENT REPAIR CHARGES	300	-	300	-	300	-	200
01-02-02-02450	EQUIPMENT RENTAL	50	-	50	-	50	200	50
01-02-02-02490	EQUIPMENT USE CHARGES	20	-	20	-	20	-	20
01-02-02-02501	RADIO/COMMUNICATIONS EQUI	900	-	900	-	3,640	-	-
01-02-02-02502	VEHICLES		-		-	-	-	-
01-02-02-02504	FIRE FIGHTING EQUIPMENT	44,000	39,598	44,000	41,697	-	41,697	-
01-02-02-02901	MISCELLANEOUS	-	3,432	-	-	-	-	-
		113,345	102,510	114,470	113,551	80,710	116,786	80,232

Refilling fire extinguishers and testing air tanks and cylinders budgeted in Account No. 01-02-02-02-150.

Expenses for gear and equipment purchases covered in Account No. 01-02-02-02-220.

Repair and replacement portable radios shown in Account No. 01-02-02-02-501.

Firefighters are paid at a rate of \$12.00 per regular bi-monthly training meeting and \$12.00 per service call (Fire or EMS).

The lease/purchase payment for the firetruck was completed in FY 2017-18.

Fire Protection (cont.)

Position Title	Anticipated Salary/ Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018- 19
Fire Chief	\$12/call			
Assistant Fire Chief	\$12/call			
Firefighters (21)	\$12/call			

Building & Grounds and Clerical Support: The Centralia Fire Department stores equipment for firefighting in the 208 West Sneed Street Fire Station. 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 this building is initiated and carried out under the direct supervision of the Fire Chief and/or the Assistant Fire Chief. General oversight is provided by the City Administrator.

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	FIRE BUILDINGS & GROUNDS							
01-02-02-04-010	ACCRUED EMPLOYEE BENEFITS		-		-	-	-	-
01-02-02-04-110	PRINTING, PUB., ADVERTISING		-		-	-	-	-
01-02-02-04-132	UTILITIES-NATURAL GAS, PRO	6,400	3,815	6,400	3,483	6,400	2,779	4,000
01-02-02-04-133	UTILITIES-TELEPHONE	1,200	1,216	1,200	1,209	1,200	1,362	1,400
01-02-02-04-150	CONTRACT LABOR	500	233	500	562	500	50	500
01-02-02-04-160	REPAIR SERVICES	100	-	100	-	100	-	100
01-02-02-04-190	INSURANCE	4,000	1,084	4,000	4,192	4,500	4,439	4,500
01-02-02-04-210	OPERATING SUPPLIES	300	90	300	-	300	-	300
01-02-02-04-430	EQUIPMENT REPAIR CHARGES	-	-	-	-	-	-	-
01-02-02-04-490	EQUIPMENT USE CHARGES	-	-	-	-	-	-	-
01-02-02-04-501	RADIO/COMMUNICATIONS EQUIPMENT	-	-	-	-	-	-	-
01-02-02-04-510	BUILDING IMPROVEMENTS	1,000	90	1,000	-	1,000	767	1,000
		13,500	6,529	13,500	9,447	14,000	9,397	11,800
	Fire Protection Subtotal	139,153	122,930	140,978	132,475	107,818	138,603	106,722

Property insurance on department buildings and equipment as well as Accidental Death and Disability Insurance on firefighters is budgeted in Account No. 01-02-02-04-190.

Position Title	Anticipated Salary/Benefit Rate	Activity	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
	No personnel costs are charged to this activity.				

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 size of billboards, excavation on public property, building materials, abatement of dangerous structures, inspection of chimneys, flues, heating appliances, gas appliances and piping, dry cleaning establishments, and plumbing and electrical installation.

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	BUILDING INSPECTION							
01-02-03-04-001	SALARIES AND WAGES	-	-	-	-	16,203	-	16,203
01-02-03-04-002	OVERTIME WAGES	-	-	-	-	584	-	584
01-02-03-04-010	ACCRUED EMPLOYEE BENEFITS	-	-	-	-	7,020	-	7,020
01-02-03-04-110	PRINTING, PUBLICATIONS,AD	525	-	525	-	525	-	525
01-02-03-04-150	CONTRACT LABOR	-	-	-	25,630	15,000	34,878	15,000
01-02-03-04-190	TITLE INSURANCE 105 N ALLEN	-	-	-	100	100	117	100
01-02-03-04-201	OFFICE SUP. FURNITURE EQU	-	-	-	-	250	-	250
01-02-03-04-210	OPERATING SUPPLIES	-	-	-	-	500	-	500
01-02-03-04-220	TOOLS/SMALL EQUIPMENT	-	-	-	-	1,000	-	1,000
01-02-03-04-490	EQUIPMENT USE CHARGES	25,000	39,579	25,000	-	3,000	-	3,000
01-02-03-04-901	MISCELLANEOUS	-	-	-	-	-	-	-
	Protective Inspection Subtotal	25,525	39,579	25,525	25,730	44,182	34,995	44,182

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

Expected expenses for contract with the Boone County Planning and Building Inspection Department for inspection of new construction for compliance with International Building Codes are also shown in Account No. 01-02-03-04-150. Offsetting revenues are recorded in Account No. 01-00-00-42-640.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
Building Inspector	15.58/10	0	0	1,040 (25)

GENERAL FUND – PUBLIC SAFETY PROGRAM – EMERGENCY MANAGEMENT FUNCTION

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

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

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	EMERGENCY MANAGEMENT							
01-02-04-01-001	SALARIES AND WAGES	250	-	250	-	-	-	-
01-02-04-01-010	ACCRUED EMPLOYEE BENEFITS	100	-	100	-	-	-	-
01-02-04-01-110	PRINTING, PUBLICATIONS &	150	-	150	-	150	-	150
01-02-04-01-120	DUES/MEMBER/SUBS/TUITION	50	-	50	-	200	-	200
01-02-04-01-133	UTILITIES, TELEPHONE, FAX	120	-	120	-	-	-	-
01-02-04-01-150	CONTRACT LABOR	100	-	100	-	200	120	200
01-02-04-01-170	Maint agremt / leases	400	-	400	-	400	-	400
01-02-04-01-180	MEALS, LODGING, TRAVEL	500	-	500	-	500	-	500
01-02-04-01-220	TOOLS/SMALL EQUIPMENT		-		-	-	-	-
01-02-04-01-490	EQUIPMENT USE CHARGES	100	-	100	-	-	-	-
01-02-04-01-501	RADIO & COMMUNICATIONS EQ		-		-	-	-	-
Emergency Management Subtotal		1,770	-	1,770	-	1,450	120	1,450

Personnel expenses, if any, are for incidental repairs performed by various city employees and for reimbursement of lost wages to firefighters, when they are away from their regular jobs to attend training sessions.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018- 19
Emergency Management Director and support volunteers	Volunteers	0	0	0

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, vehicle, feed, 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 in reference to summons issued, and transport unclaimed animals to the Humane Society in Columbia.

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	ANIMAL & RABIES CONTROL							
01-02-05-01-001	SALARIES AND WAGES	14,478	13,932	15,218	14,379	15,218	14,467	14,684
01-02-05-01-002	OVERTIME WAGES	200	45	50	-	50	-	-
01-02-05-01-010	ACCRUED EMPLOYEE BENEFITS	9,627	8,980	8,977	9,781	8,977	9,340	9,480
01-02-05-01-110	PRINTING, PUBLICATIONS, AD	100	-	100	-	100	-	100
01-02-05-01-150	CONTRACT LABOR	800	203	800	2,142	800	340	800
01-02-05-01-160	REPAIR SERVICES	100	-	100	-	100	-	100
01-02-05-01-201	OFFICE SUPPLIES	200	-	200	294	200	-	200
01-02-05-01-210	OPERATING SUPPLIES	3,000	1,718	3,000	1,465	3,000	1,188	2,000
01-02-05-01-220	TOOLS/SMALL EQUIPMENT	300	16	300	-	300	-	300
01-02-05-01-490	EQUIPMENT USE CHARGES	1,800	1,833	1,800	1,622	1,800	1,611	1,800
01-02-05-01-502	VEHICLES		-		-	-	-	-
01-02-05-01-510	BUILDING IMPROVEMENTS		-		-	-	-	-
		30,605	26,727	30,545	29,683	30,545	26,945	29,464

Fees for disposal of unclaimed animals shown in Account No. 01-02-05-01-150.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
Code Enforcement Officer	16.00/9.34	960	882.75	935

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 rake 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.

In order 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 larva icide to inhibit the growth of mosquito larvae and work to control rodents. Funds are allocated to cover associated personnel and supply costs. This portion of the activity is carried out by Public Works crews and pest control specialists under the direct supervision of the Foreman/Street and Sanitation. Work of the Code Enforcement Officer is under the supervision of the Chief of Police and the City Administrator.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	WEED NUISANCE & PEST CONTROL							
01-02-05-03-001	SALARIES AND WAGES	7,059	7,102	7,315	7,168	7,315	9,791	9,937
01-02-05-03-002	OVERTIME WAGES	100	-	100	-	100	-	-
01-02-05-03-010	ACCRUED EMPLOYEE BENEFITS	3,231	4,404	4,673	4,390	4,673	6,216	6,309
01-02-05-03-210	OPERATING SUPPLIES		-		7	-	-	-
01-02-05-03-490	EQUIPMENT USE CHARGES	1,200	916	1,200	811	1,200	798	1,200
01-02-05-03-803	TRANSFER TO PARK		-		-	-	-	-
01-02-05-03-901	MISCELLANEOUS		(675)		(50)	-	-	-
		11,590	11,747	13,288	12,326	13,288	16,804	17,447
	Other Public Safety Subtotal	42,195	38,474	43,833	67,738	89,465	78,865	92,543
	PUBLIC SAFETY PROGRAM TOTAL	1,074,818	1,007,837	1,084,791	1,096,012	1,092,675	1,110,310	1,130,093

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
Code Enforcement Officer	16.00/9.34	475	559.5	525

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 building and the administration of the program. The Street & Sanitation Department Foreman oversees the program under the direction of the City Administrator, and when one is employed, under the Director of Public Works and Public Utilities.

SUMMARY OF EXPENDITURES

PUBLIC WORKS PROGRAM			FY-2016	FY2016	FY -2017	FY2017	FY2018	FY2018	FY2019
			BUDGET	ACTUAL	BUDGET	ACTUAL	ADOPTED	ESTIMATED	ADOPTED
131	Highways & Streets Subtotal		349,077	386,136	328,636	489,056	266,946	233,924	455,111
	131-1	Planning/Administration	27,394	26,111	29,382	18,559	27,865	26,555	150,537
	131-2	Street Maintenance	96,494	176,279	111,898	75,873	76,580	114,227	135,047
	131-3	Alley Maintenance	2,000	3,017	3,000	306	3,000	3,135	3,026
		Sidewalk & Parking Lot							
	131-4	Maintenance	38,684	21,531	28,721	145,965	23,578	2,016	30,578
	131-5	Buildings & Grounds	15,575	8,629	11,064	135,357	14,123	11,800	14,123
	131-6	Snow and Ice Removal	42,500	33,458	32,076	6,344	26,675	22,957	26,675
	131-7	Street Signs & Markings	12,296	8,344	12,285	28,897	11,350	18,888	11,350
	131-8	Storm Drainage	109,024	99,051	92,490	34,584	64,265	25,410	64,265
	131-9	Brush & Tree Control	5,110	9,715	7,720	43,171	19,510	8,937	19,510
133	Weed Control Subtotal		20,083	10,426	20,345	13,820	13,345	10,381	13,345
	133-1	City Property	20,083	10,426	20,345	13,820	13,345	10,381	13,345
		PUBLIC WORKS TOTAL	\$ 369,160	\$ 396,562	\$ 348,981	\$ 502,876	\$ 280,291	\$ 244,305	\$ 468,456

GENERAL FUND – PUBLIC WORKS PROGRAM – HIGHWAYS AND STREETS

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	PLANNING & ADMINISTRATION							
01-03-01-01-001	SALARIES AND WAGES	13,920	9,701	11,887	-	10,000	8,129	7,967
01-03-01-01-002	OVERTIME WAGES	300	1,006	1,039	(50)	865	1,460	1,430
01-03-01-01-010	ACCRUED EMPLOYEE BENEFITS	7,924	6,585	7,406	8,731	7,950	5,276	5,170
01-03-01-01-110	PRINTING,PUBLICATIONS ,AD	200	87	200	1,118	200	176	200
01-03-01-01-120	DUES/MEMBER/SUBS/TUITION	50	-	50	5,880	50	-	50
01-03-01-01-142	PROF. SERV.ARCHT.ENG.SURV		-		135	-	-	126,920
01-03-01-01-150	CONTRACT LABOR	1,300	1,060	1,300	-	1,300	1,186	1,300
01-03-01-01-170	MAINT.AGREEMENTS,LEASES	1,100	1,033	1,100	-	1,100	1,524	1,100
01-03-01-01-180	MEALS,LODGING,TRAVEL	100	-	100	1,097	100	-	100
01-03-01-01-201	OFFICE SUP. FURNITURE		-		1,177	-	-	-
01-03-01-01-210	OPERATING SUPPLIES	300	35	300	11	300	746	300
01-03-01-01-490	EQUIPMENT USE CHARGES	2,200	6,604	6,000	242	6,000	7,295	6,000
01-03-01-01-506	DATA PROCESSING EQUIP.		-		218	-	764	-
		27,394	26,111	29,382	18,559	27,865	26,555	150,537

Expenditures under 01-03-01-01-002 includes overtime for the Street Foreman to attend Public Works and Public Utility Committee meetings each month.

Funds in line item 01-03-01-01-142 are for design of Randolph Road in conjunction with the CDBG project. There are also fund for the Mayes Meadows project.

Planning and Administration (cont.)

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18 (Overtime)	Budgeted hours FY2018- 19(Overtime)
Street/Sanitation Foreman	21.19/14.85	401 (36.25)	331.5 (44.75)	400 (35)
Equipment Operator	14.62 to 15.41 / 9.70 to 10.23	27 (0)	91 (3.5)	69 (0)
Part-Time labor	13.25/0.45	0	0	0
TOTALS		479 (38)	479 (38)	494 (35)

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	STREET MAINTENANCE							
01-03-01-02-001	SALARIES AND WAGES	12,192	15,105	16,311	7,031	19,800	30,963	30,344
01-03-01-02-002	OVERTIME WAGES	250	1,485	1,534	-	1,780	3,160	3,097
01-03-01-02-010	ACCRUED EMPLOYEE BENEFITS	7,419	9,044	11,020	14,240	15,900	18,884	18,506
01-03-01-02-110	PRINTING, PUBLICATIONS, AD	150	-	150	2,347	150	75	150
01-03-01-02-132	UTILITIES-NATURAL GAS, PR	450	372	450	10,462	450	354	450
01-03-01-02-150	CONTRACT LABOR	1,000	737	1,000	53	1,200	1,159	1,200
01-03-01-02-160	REPAIR SERVICE	400	117	400	363	300	108	300
01-03-01-02-170	MAINT.AGREEMENTS, LEASES	500	-	500	1,461	300	-	300
01-03-01-02-190	INSURANCE		504		-	-	-	-
01-03-01-02-210	OPERATING SUPPLIES	15,000	23,397	20,000	113	17,500	39,173	17,500
01-03-01-02-220	TOOLS/SMALL EQUIPMENT	200	-	200	223	200	381	200
01-03-01-02-450	EQUIPMENT RENTAL	1,000	-	1,000	14,429	1,000	-	1,000
01-03-01-02-490	EQUIPMENT USE CHARGES	12,000	23,588	15,000	1,389	18,000	19,969	18,000
01-03-01-02-502	VEHICLES	44,333	101,930	44,333	-	-	-	-
01-03-01-02-503	FURNITURE AND FILES	-	-		23,762	-	-	-
01-03-01-02-508	OTHER EQUIPMENT	-	-		-	-	-	-
01-03-01-02-509	MISCELLANEOUS CAPITAL	1,600	-		-	-	-	44,000
01-03-01-02-801	TRANSFER TO OTHER FUNDS	-	-		-	-	-	-
		96,494	176,279	111,898	75,873	76,580	114,227	135,047

Expenses associated with heating road oil tanks shown in Account No. 01-03-01-02-132.

Funds in account No. 01-03-01-02-210 include material for hot and cold mix asphalt overlays, sealing, patching, and shoulder rock.

Funds are allocated for half the expense of a new skid steer to be shared with the Water Department in line item 01-03-01-02-508. And offsetting transfer will be made from the Vehicle Maintenance fund.

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 02-03-01-01-509.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18 (Overtime)	Budgeted hours FY2018- 19(Overtime)
Street/Sanitation Foreman	21.19/14.85	320.5 (65)	527.5 (35)	320 (52)
Equipment Operator (2)	14.62 to 15.41 / 9.70 to 10.23	128 (0.5)	1,057.75 (82.75)	780 (55)
Part-Time labor	13.25/0.45	76 (2)	n/a	300.0
TOTALS		899.95 (73.25)	1585.25 (117.75)	1,500 (78)

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 general 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 of these utilities. Alley maintenance consists of grading to prevent rutting, adding rock to maintain a base for traffic, and removing brush to permit the unobstructed flow of traffic.

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	ALLEY MAINTENANCE							
01-03-01-03-001	SALARIES AND WAGES	-	-	-	-	-	369	362
01-03-01-03-002	OVERTIME WAGES	-	-	-	-	-	-	-
01-03-01-03-010	ACCRUED EMPLOYEE BENEFITS	-	-	-	172	-	167	164
01-03-01-03-210	OPERATING SUPPLIES	1,000	81	1,000	15	1,000	-	1,000
01-03-01-03-450	EQUIPMENT RENTAL	-	-	-	-	-	160	
01-03-01-03-490	EQUIPMENT USE CHARGES	1,000	2,937	2,000	120	2,000	2,439	1,500
		2,000	3,017	3,000	306	3,000	3,135	3,026

Funds for aggregate shown in Account No. 01-03-01-03-210.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18 (Overtime)	Budgeted hours FY2018- 19(Overtime)
Street/Sanitation Foreman	21.19/14.85	10	10	10
Equipment Operator (2)	14.62 to 15.41 / 9.70 to 10.23	17	0	1
Part-Time labor	n/a	.5	0	1
TOTALS		28.5	10	17

Once the Chart of Accounts conversion is complete, thought should be given to collapsing this activity into streets or sidewalks.

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 is able to 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 is charge directly to the Park Activity.) A paved lot at the southeast corner of Railroad Street and Allen Street, acquired in 1994, has a capacity of about 22 vehicles.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	SIDEWALK & PARKING LOT MAINTENANCE							
01-03-01-04-001	SALARIES & WAGES	7,689	3,572	3,683	593	1,200	360	1,200
01-03-01-04-002	OVERTIME WAGES		118	122	-	150	-	150
01-03-01-04-010	ACCRUED EMPLOYEE BENEFITS	4,095	2,151	2,216	462	728	236	728
01-03-01-04-110	PRINTING, ADV.,PUBLICATIO		208		254	-	62	-
01-03-01-04-142	PROF.SERV.ARTCH.ENG.SURV	14,000	9,743		13,589	-	519	12,000
01-03-01-04-150	CONTRACT LABOR	200	200	10,000	1,500	10,000	-	7,500
01-03-01-04-160	REPAIR SERVICE	100	-	100	-	100	-	100
01-03-01-04-210	OPERATING SUPPLIES	10,000	4,627	10,000	5,502	10,000	51	7,500
01-03-01-04-220	TOOLS/SMALL EQUIPMENT		-		-	-	-	-
01-03-01-04-490	EQUIPMENT USE CHARGES	2,600	912	2,600	1,259	2,600	1,148	2,600
01-03-01-04-590	SRTS SIDEWALK CONSTRUCTION		-	-	122,806	-		-
		38,684	21,531	28,721	145,965	23,578	2,016	30,578

Funds in Account No. 01-03-01-04-150 are to hire a contractor to complete some sidewalk improvements as requested by citizen input.

Funds in Account No. 01-03-01-04-210 include the expenses for replacing old sidewalk under the current City sidewalk program.

Funds for design of a new the trail are included in line item 01-03-01-04-142. Offsetting revenues for the trail grant are found in 01-00-00-43-302

Once the Chart of Accounts conversion is complete, consideration should be given to consolidating this account into Street maintenance.

Sidewalk and Parking Lot Maintenance (cont.)

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18 (Overtime)	Budgeted hours FY2018- 19(Overtime)
Street/Sanitation Foreman	21.19/14.85	70	8.5	80
Equipment Operator	14.62 to 15.41 / 9.70 to 10.23	17	6	5
Equipment Operator	14.40/10.51	84 (2)	11.5	40
Refuse Collector/Driver	13.51/9.00	0	0	20
Refuse Collector	n/a	4.5	0	0
Part-Time labor	13.25/0.45	47	1	0
TOTALS		222.5 (2)	21	145

FY 2018-19 BUDGET – GENERAL FUND

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	STREET BUILDING & GROUNDS							
01-03-01-05-001	SALARIES AND WAGES	4,084	1,857	2,148	1,259	3,475	3,044	3,475
01-03-01-05-002	OVERTIME WAGES	1,200	28	29	122,806	185	-	185
01-03-01-05-010	ACCRUED EMPLOYEE BENEFITS	2,630	1,179	1,174	2,826	2,750	1,489	2,750
01-03-01-05-132	UTILITIES-NATURAL GAS, PR	1,900	1,125	1,900	168	1,900	987	1,900
01-03-01-05-133	UTILITIES, TELEPHONE, FAX	550	421	550	1,996	550	1,000	550
01-03-01-05-150	CONTRACT LABOR	400	459	400	1,088	400	1,733	400
01-03-01-05-160	REPAIR SERVICES		-		753	-	-	-
01-03-01-05-170	MAINT AGREEMENTS & LEASES	163	90	163	736	163	-	163
01-03-01-05-190	INSURANCE	1,048	1,075	1,100	90	1,100	1,208	1,100
01-03-01-05-201	OFFICE SUPP FURNITURE/EQU	100	-	100	224	100	-	100
01-03-01-05-210	OPERATING SUPPLIES	1,500	933	1,500	1,199	1,500	2,340	1,500
01-03-01-05-220	TOOLS/SMALL EQUIPMENT	300	126	300	41	300	-	300
01-03-01-05-490	EQUIPMENT USE CHARGES	200	-	200	1,738	200	-	200
01-03-01-05-510	BUILDING IMPROVEMENTS	1,500	1,335	1,500	433	1,500	-	1,500
		15,575	8,629	11,064	135,357	14,123	11,800	14,123

Maintenance agreement on time clocks budgeted in Account No. 01-03-01-05-170.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18 (Overtime)	Budgeted hours FY2018- 19(Overtime)
Street/Sanitation Foreman	21.19/14.85	45.25 (4.5)	45.25 (4.5)	42 (4)
Equipment Operator (2)	14.62 to 15.41 / 9.70 to 10.23	60.75 (2)	60.75 (2)	60
Part-Time labor	13.25/0.45	23.5 (0.5)	0	23.5 (0.5)
TOTALS		138 (7)	138 (7)	112 (4)

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	SNOW & ICE REMOVAL							
01-03-01-06-001	SALARIES AND WAGES	12,000	5,253	7,400	-	3,800	1,572	3,800
01-03-01-06-002	OVERTIME WAGES	4,000	1,415	1,827	-	1,800	643	1,800
01-03-01-06-010	ACCRUED EMPLOYEE BENEFITS	9,300	4,010	5,649	2,695	3,875	1,081	3,875
01-03-01-06-160	REPAIR SERVICE	200	410	200	1,644	200	-	200
01-03-01-06-210	OPERATING SUPPLIES	10,000	10,944	10,000	2,006	10,000	5,047	10,000
01-03-01-06-490	EQUIPMENT USE CHARGES	7,000	11,426	7,000	-	7,000	14,614	7,000
		42,500	33,458	32,076	6,344	26,675	22,957	26,675

Salt, sand, cinders, and chemicals for this activity are included in Account No. 01-03-01-06-210.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18 (Overtime)	Budgeted hours FY2018- 19(Overtime)
Street/Sanitation Foreman	21.19/14.85	66.75 (31.5)	66.75 (31.5)	70 (28)
Equipment Operator (2)	14.62 to 15.41 / 9.70 to 10.23	25	25	0
Part-Time labor	13.25/0.45	0	0	4
Electric Department		17.5	17.5	35
Water Department		24	24	30
TOTALS		196 (33.5)	196 (33.5)	274 (33)

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 sign posts, installation or reinstallation of signs in accordance with the manual on Uniform Traffic Control Devices and straightening or replacing bent sign posts.

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	STREET & SIGN MAINTENANCE							
01-03-01-07-001	SALARIES AND WAGES	3,795	2,559	3,741	12,848	2,755	5,310	2,755
01-03-01-07-002	OVERTIME WAGES	15	23	30	7,071	30	200	30
01-03-01-07-010	ACCRUED EMPLOYEE BENEFITS	1,936	1,519	1,964	3,108	2,015	4,467	2,015
01-03-01-07-150	CONTRACT LABOR	150	-	150	43	150	527	150
01-03-01-07-160	REPAIR SERVICE		-		2,289	-	-	-
01-03-01-07-210	OPERATING SUPPLIES	5,000	3,310	5,000	-	5,000	7,976	5,000
01-03-01-07-220	TOOLS/SMALL EQUIPMENT		-		-	-	-	-
01-03-01-07-490	EQUIPMENT USE CHARGES	1,400	932	1,400	3,538	1,400	407	1,400
		12,296	8,344	12,285	28,897	11,350	18,888	11,350

Funds for purchase of signs, posts, lettering, and striping paint are included in Account No. 01-03-01-07-210.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18 (Overtime)	Budgeted hours FY2018- 19(Overtime)
Street/Sanitation Foreman	21.19/14.85	20.5	40 (2)	40 (2)
Equipment Operator (2)	14.62 to 15.41 / 9.70 to 10.23	20	240	80
Part-Time labor	13.25/0.45	8.5	0	10
TOTALS		142.75	280 (2)	130 (2)

Storm Drainage: The storm drainage system consist 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 new construction of new facilities, ditch cleaning and headwall maintenance, replacement, and construction.

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	STORM DRAINAGE							
01-03-01-08-001	SALARIES AND WAGES	12,236	15,584	15,538	63	-	11,430	-
01-03-01-08-002	OVERTIME WAGES	600	340	600	638	615		615
01-03-01-08-010	ACCRUED EMPLOYEE BENEFITS	13,088	4,680	12,252	11,901	12,550	4,806	12,550
01-03-01-08-142	PROF.SERV.ARCH.ENG. & SUR		-	12,000	582	12,000		12,000
01-03-01-08-150	CONTRACT LABOR	1,000	374	1,000	11,824	1,000	220	1,000
01-03-01-08-170	MAINT AGREEMENTS & LEASES		-		-	-		-
01-03-01-08-210	OPERATING SUPPLIES	10,000	7,050	10,000	258	20,000	5,421	20,000
01-03-01-08-220	TOOLS/SMALL EQUIPMENT	100	52	100	-	100		100
01-03-01-08-450	RENTAL	-	-		5,510	4,000		4,000
01-03-01-08-490	EQUIPMENT USE CHARGES	6,000	4,973	6,000	87	6,000	3,533	6,000
01-03-01-08-509	MISCELLANEOUS CAPITAL	66,000	66,000	35,000	-	8,000		8,000
01-03-01-08-901	MISCELLANEOUS		-		3,721	-		-
		109,024	99,051	92,490	34,584	64,265	25,410	64,265

Funds in Account No. 01-03-01-08-201 are for installation of culverts and storm sewers by City employees. .

Funds are budgeted in 01-03-01-08-142 for design and inspection engineering of the Mayes Meadows project by MECO Engineering.

Funds are budgeted on Account No. 01-03-01-08-509 for completing the Miles Street Ditch project with rip-rap instead of a concrete channel.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18 (Overtime)	Budgeted hours FY2018- 19(Overtime)
Street/Sanitation Foreman	21.19/14.85	354 (9)	250 (14)	280 (10)
Equipment Operator (2)	14.62 to 15.41 / 9.70 to 10.23	88	82	95
Part-Time labor	13.25/0.45	199	71 (2.5)	10
TOTALS		1,010 (10)	748.5 (25)	385 (10)

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 is 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 also 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 tree control costs.

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	BRUSH & TREE CONTROL							
01-03-01-09-001	SALARIES AND WAGES	2,500	4,742	2,500	32,065	3,050	1,639	3,050
01-03-01-09-002	OVERTIME WAGES	10	823	10	-	2,230	-	2,230
01-03-01-09-010	ACCRUED EMPLOYMEE BENEFIT	1,100	2,365	1,100	2,054	3,850	1,020	3,850
01-03-01-09-160	REPAIR SERVICE	50	-	50	2,202	50	-	50
01-03-01-09-170	MAINT AGREEMENTS & LEASES		-		1,298	-	-	-
01-03-01-09-210	OPERATING SUPPLIES	150	111	150	-	800	1,868	800
01-03-01-09-490	EQUIPMENT USE CHARGE	1,300	1,674	1,300	-	1,300	761	1,300
		5,110	9,715	5,110	37,618	11,280	5,288	11,280
		10,220	19,429	7,720	43,171	19,510	8,937	19,510
	Streets Subtotal	354,187	395,851	328,636	489,056	266,946	233,924	455,111

Chainsaw repairs are shown in Account No. 01-03-01-09-160; Chainsaw supplies in Account No. 01-03-01-09-210.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18 (Overtime)	Budgeted hours FY2018- 19(Overtime)
Street/Sanitation Foreman	21.19/14.85	32 (15)	237.5 (28)	77 (10)
Equipment Operator (2)	14.62 to 15.41 / 9.70 to 10.23	13 (2)	9.5 (2)	16 (1)
Part-Time labor	13.25/0.45	156 (1.5)	37.5 (15.5)	0
TOTALS		334 (34.5)	347 (95)	233 (56)

GENERAL FUND – PUBLIC WORKS PROGRAM – WEED CONTROL

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	WEED CONTROL	4615	4447.48					
01-03-03-01-001	SALARIES AND WAGES	100	172	4,594	615	4,594	4,252	4,594
01-03-03-01-002	OVERTIME WAGES	2,968	3,204	178	892	178		178
01-03-03-01-010	ACCRUED EMPLOYEE BENEFITS	100	-	3,173	6,860	3,173	3,074	3,173
01-03-03-01-160	REPAIR SERVICE	500	258	100	178	100		100
01-03-03-01-210	OPERATING SUPPLIES	9,000	(380)	500	5,148	500	-	500
01-03-03-01-490	EQUIPMENT USE CHARGES	2,800	2,724	9,000	-	2,000	(293)	2,000
01-03-03-01-803	TSFR TO PARK	20,083	10,426	2,800	127	2,800	3,349	2,800
	Weed Control Subtotal	30,303	29,855	20,345	13,820	13,345	10,381	13,345
	PUBLIC WORKS SUBTOTAL	384,490	425,706	348,981	502,876	280,291	244,305	468,456

Supplies for weed eaters are budgeted in Account No. 01-03-03-01-210.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18 (Overtime)	Budgeted hours FY2018- 19(Overtime)
Street/Sanitation Foreman	21.19/14.85	11 (5)	13.5 (6.5)	12 (6)
Equipment Operator (2)	14.62 to 15.41 / 9.70 to 10.23	242	428	80
Part-Time labor	13.25/0.45	8	42.5	0
		301 (7)	532 (6.5)	322 (6)

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COMMUNITY PLANNING AND ECONOMIC DEVELOPMENT PROGRAM

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

SUMMARY OF EXPENDITURES

COMM PLANNING/ECONOMIC DEVELOPMENT									
			FY-2016	FY2016	FY -2017	FY2017	FY2018	FY2018	FY2019
			BUDGET	ACTUAL	BUDGET	ACTUAL	ADOPTED	ESTIMATED	ADOPTED
141	Community Planning								
	141-1	Zoning, Planning & Subdv Review	1,050	334	20,850	4,112	3,650	6,528	5,900
142	Economic Development								
	142-1	Economic Planning & Development	35,188	9,880	35,188	18,789	283,174	16,138	186,679
		COMM PLANNING/ECON DVELOPMENT TOTALS	\$ 36,238	\$ 10,214	\$ 56,038	\$ 22,901	\$ 286,824	\$ 22,666	\$ 192,579

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

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
01-04-01-01-110	PRINTING,PUB.AND ADVERTIS	800	334	800	(304)	800	1,063	1,100
01-04-01-01-120	DUES/MEMBER/SUBS/TUITION	50	-	50	2,010	50	1,508	2,000
01-04-01-01-142	PROF,SERV.ARCHT.ENG.SURVE	-	-	-	1,197	2,500	3,958	2,500
01-04-01-01-150	CONTRACT LABOR	200	-	20,000	1,208	-	-	-
01-04-01-01-210	OPERATING SUPPLIES		-	-	-	300	-	300
		1,050	334	20,850	4,112	3,650	6,528	5,900

Funds for plan review of any commercial development or new subdivision are included in line item 01-04-01-01-142.

Expenses for the Board of Adjustment are in account number 01-04-01-01-110.

Position Title	Anticipated Salary/Benefit Rate	Activity	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
	No personnel costs are charged to this account.				

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. The major partners in this enterprise are the Centralia Chamber of Commerce, 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, CREDI, and the Mid-Missouri Regional Planning Commission, support of special events and activities, direct support of the Economic Development Director's position and indirect support of the Chamber of Commerce and the Park Board, as well as other community-based civic organizations. Direct, limited support of the Tree Board is a miscellaneous expense of this activity.

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
01-04-02-01-001	SALARIES AND WAGES	714	429	-	-	2,500	3,010	3,055
01-04-02-01-010	ACCRUED EMPLOYEE BENEFITS	424	273	714	287	924	1,255	1,274
01-04-02-01-110	PRINTING,PUBLICATIONS & A	500	837	424	3,865	500	951	2,500
01-04-02-01-120	DUES/MEMBER/SUBS/TUITION	5,500	3,240	500	1,208	5,500	1,153	2,500
01-04-02-01-140	PROF.SERVICES -LEGAL			5,500	304	-	-	-
01-04-02-01-150	CONTRACT LABOR	19,000	3,234		2,098	14,700	9,769	13,000
01-04-02-01-180	MEALS, LODGING, TRAVEL	450	263	19,000	-	450	-	250
01-04-02-01-201	OFFICE SUP.FURNITURE,EQUI	100	-	450	10,900	100	-	100
01-04-02-01-210	OPERATING SUPPLIES	300	-	100	-	300	-	300
01-04-02-01-490	EQUIPMENT USE CHARGES	400	-	300	-	400	-	400
01-04-02-01-901	MISCELLANEOUS	300	105	400	8	300	-	300
01-04-02-01-903	HOUSING REPLACEMENT SUBSI	7,500	1,500	300	-	7,500	-	8,000
01-04-02-01-905	BLOCK GRNT-DEMOLITION		-	7,500	119	250,000	-	155,000
		35,188	9,880	-	18,789	283,174	16,138	186,679
Community Planning & Economic Development Subtotal		36,238	10,214	35,188	22,901	286,824	22,666	192,579

Funds for staff expenses in support of the Anchor Fest run by the Chamber of Commerce are budgeted in Account No. 01-04-02-01-001 and Account No. 01-04-02-01-100

Funds budgeted in account No. 110 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 01-04-02-01-120.

Funds in account number 01-04-02-01-150 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. 01-04-02-01-901 include those designated for support of the Tree Board.

Fund are budgeted in line item 01-04-02-01-903 for expenditures associated with demolition of individual single-family homes at \$2,000 each for four projects.

Economic Planning and Development (cont.)

Fund are budgeted in line item 01-04-02-01-905 for expenditures associated with an anticipated CDBG demolition grant. Revenues to offset much of the expenses are found in line item 01-00-00-43-300.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18 (Overtime)	Budgeted hours FY2018- 19(Overtime)
Electric Line Foreman	24.67/13.73	2	19	15 (2)
Linemen (2)		9	18	15
Street & Sanitation Department		5 (5.5)	3	5
		16 (5.5)	40	35 (2)

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 the majority of major capital items are expensed, the General Fund will have a minimal balance in December and then the balance will grow again just before the end of the fiscal year. This reserve is estimated to be the amount of the unencumbered fund balance at the end of the fiscal year. The reserve also serves as a contingency against unforeseen expenses near the end of the fiscal year or unexpected problems with property tax collections.

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	CONTINGENCY AND CASH FLOW RESERVE							
01-05-01-01-901	MISCELLANEOUS	361,489	-	500,710	9,000	19,697	-	-
01-05-01-01-902	ESCROWED FOR STREETS	138,888	-	145,428	-	173,982	-	173,982
		500,377		646,138	9,000	193,679	-	173,982

Funds budgeted in Account No. 01-05-01-01-902 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 and \$16,132 set aside for future improvement to Gano Chance Drive.

Position Title	Anticipated Salary/Benefit Rate	Activity	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
	No personnel costs are budgeted in this account.				

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SPECIAL REVENUE FUNDS

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, parks, and the Cemetery Programs. In addition, the Transportation Sales Tax Program is 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, lifeguards, and concession workers at the pool.

The Centralia Public Library is also 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 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 programs are included in the same fund but are more properly described as individual funds.

PARK & POOL FUNDS CASH FLOW

	Municipal Pool	Park Areas	Park Sales Tax	Recreation Center
Estimated Cash Balance April 1	\$ 5,574	\$ 192,567	\$ 175,859	\$ 145,965
Expected Revenues	\$ 117,980	\$ 256,766	\$ 208,258	\$ 302,150
Proposed Expenditures	\$ 118,200	\$ 265,850	\$ 215,100	\$ 304,874
Ending Fund Balance	\$ 5,354	\$ 183,483	\$ 169,016	\$ 143,241

SPECIAL REVENUE FUNDS**REVENUE DETAILS – CULTURE AND RECREATION – PARK FUNCTIONS****Municipal Pool**

CHARGES FOR SERVICES								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
02-01-01-44-710	20 PASS CARD FEE	3,100	2,745	2,800	2,548	16,000	4,595	5,000
02-01-01-44-711	POOL INDIVIDUAL PASS	1,800	1,070	1,200	2,230	-	-	-
02-01-01-44-712	POOL ADMIT FEE/DAILY	30,500	26,962	27,000	26,480	33,000	31,282	31,200
02-01-01-44-713	POOL HOUSEHOLD PASS	10,550	8,980	9,000	9,223	-	4,612	-
02-01-01-44-714	SWIMMING LESSONS	2,000	2,255	2,300	1,835	1,900	-	2,300
02-01-01-44-716	POOL CONCESSIONS	16,800	14,001	24,000	21,876	24,000	27,003	29,500
02-01-01-44-717	POOL PARTIES	-	6,615	6,800	8,005	8,000	6,820	7,000
02-01-01-44-718	100 PASS CARD	-	-	-	-	-	5,450	5,500
02-01-01-44-719	OTHER POOL CHARGES	3,600	(210)	100	-	1,000	500	1,000
02-01-01-44-790	REC.CHARGES-SWIM TEAM	5,110	6,711	6,700	4,772	5,500	5,825	5,900
02-01-01-44-791	SWIM SUIT SALES RECEIPT	1,200	669	1,000	1,274	1,400	1,152	1,400
02-01-01-44-801	TRANSFER FROM PARK	24,000	6,500	20,000	-	6,500	800	2,400
02-01-01-44-887	TRANS FROM REC CENTER ACTIV	15,000	7,000	15,000	55,700	13,400	35,900	16,500
		113,660	83,297	115,900	133,943	110,700	123,939	107,700
OTHER REVENUE								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
02-01-01-46-454	TSFR FRM PARK SLS TAX	-	21,308	4,950	44,400	6,500	2,900	10,000
02-01-01-46-690	OTHER CONTRIBUTIONS	-	-	-	-	-	-	280
		-	21,308	4,950	44,400	6,500	2,900	10,280
		\$ 113,660	\$ 104,605	\$ 120,850	\$ 178,343	\$ 117,200	\$ 126,839	\$ 117,980

Revenues in line items 02-01-01-44-801 and 02-01-01-44-887 and 02-01-01-46-454 are required transfers 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. The subsidy in FY2018-19 is much less than in previous years.

Park Areas (Park Maintenance)

LOCAL TAXES								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
02-01-02-41-111	REAL PROPERTY TAX CURRENT	100,427	110,534	111,000	113,202	112,000	115,088	116,000
02-01-02-41-112	PERSONAL PROP. TAX CURRENT	31,790	40,138	37,370	40,444	40,500	41,472	43,000
02-01-02-41-113	BUSINESS PROPERTY SURCHAR	33,200	37,461	36,865	39,929	37,000	38,465	37,000
02-01-02-41-120	RR/UTILITY PROPERTY TAX	4,800	2,381	5,600	2,330	2,300	2,315	2,100
02-01-02-41-121	FINANCIAL INSTITUTION TAX	-	3	-	17	-	8	17
02-01-02-41-211	PROPERTY TAX DEL. 1ST PR Y	3,500	4,320	5,600	5,911	5,600	5,756	5,400
02-01-02-41-212	PROPERTY TAX DEL 2ND PR Y	1,400	2,073	2,100	1,700	1,650	1,950	1,900
02-01-02-41-320	INT & PEN ON PROP TAX DEL	1,200	1,619	1,400	1,710	1,400	1,485	1,400
		176,317	198,530	199,935	205,243	200,450	206,538	206,817
CHARGES FOR SERVICES								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
02-01-02-44-719	GROUP CLASS/CLINIC FEES	500	-	-	0	-	-	750
02-01-02-44-720	BASEBALL/SOFTBALL FEES	-	-	-	0	-	-	20,000
02-01-02-44-730	PARK & REC. CONCESSIONS	5,250	7,241	-	40	-	-	-
		5,750	7,241	-	40	-	-	20,750
OTHER REVENUE								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
02-01-02-46-110	INTEREST	200	193	100	532	330	567	450
02-01-02-46-410	TRANSFER FROM GENERAL	-	-	-	-	-	-	-
02-01-02-46-450	TRANS FROM GENERAL FUND	1,600	2,724	2,800	2,957	2,800	4,724	4,724
02-01-02-46-451	TRANSFER FROM WATER	-	-	-	-	-	-	-
02-01-02-46-452	TRANSFER FROM PARK SALES	-	13,000	20,000	60,600	24,000	24,000	23,000
02-01-02-46-453	TRANSFER FROM ELECTRIC	-	-	-	-	-	-	-
02-01-02-46-690	OTHER CONTRIBUTIONS	-	25	-	2,450	-	1,225	1,025
02-01-02-46-990	MISCELLANEOUS	2,000	1,201	1,200	11,052	-	5,526	-
		3,800	17,143	24,100	77,591	27,130	36,042	29,199
PARK AREAS MAINTENANCE TOTAL REVENUES		\$ 185,867	\$ 222,913	\$ 224,035	\$ 282,874	\$ 227,580	\$ 242,580	\$ 256,766

Park & Recreation and Storm Water Sales Tax

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
02-01-05-01-301	ADMIN/PAYING AGENT FEES	2,035	56,756	-	-	-	-	-
02-01-05-01-305	INT EXP - COP DBT SRVC	84,088	67,778	86,900	89,278	83,579	86,428	80,258
02-01-05-01-310	PRINCIPAL-COP DEBT SRVC	75,000	35,000	90,000	90,000	90,000	90,000	95,000
02-01-05-01-803	TSFR TO POOL FUND	-	-	-	44,400	-	22,200	10,000
02-01-05-01-806	TRANSFER TO PARK FUND	-	34,308	20,000	60,600	30,500	45,550	23,000
02-01-05-01-810	TSFR TO TRUSTEE PROJECT A	-	-	-	-	-	-	-
02-01-05-01-901	MISCELLANEOUS	164,473	-	165,178	-	-	-	-
02-01-05-01-998	CAP OUTLAY-PARK REC CNTR	-	236,553	-	-	-	-	-
		\$ 325,596	\$ 430,395	\$ 362,078	\$ 284,278	\$ 204,079	\$ 244,178	\$ 208,258

Additional revenues in FY2016 represent money borrowed for the lease purchase of the Recreation Center from the Industrial Development Authority as part of the refinancing of the Recreation Center debt and building a new pool house.

Recreation Center Revenues

CHARGES FOR SERVICES								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
02-01-06-44-710	20 PASS CARD FEE-REC CENT	4,539	3,974	4,179	4,135	3,400	5,226	5,700
02-01-06-44-711	INDIVIDUAL ANNUAL MEMBRSH	45,900	50,280	53,337	58,149	58,800	58,474	58,800
02-01-06-44-712	DAILY ADMISS. FEE- REC CE	11,800	13,137	13,677	10,704	10,100	10,402	11,200
02-01-06-44-713	FAMILY ANNUAL MEMBERSHIP	126,480	138,753	142,355	138,912	142,400	140,656	138,500
02-01-06-44-714	ALL COUPLES ANNUAL MEMBER	38,556	40,568	41,893	48,931	55,700	46,680	47,500
02-01-06-44-715	SILVER SNEAKERS	-	-	-	-	-	652	1,600
02-01-06-44-716	CONCESSIONS-REC CENTER	13,650	14,076	13,500	14,642	14,900	14,771	17,000
02-01-06-44-718	BASKETBALL FEES	-	-	-	-	-	-	7,350
02-01-06-44-719	GROUP CLASS/CLINIC FEES	15,700	14,868	16,000	14,851	16,000	17,425	10,500
02-01-06-44-790	RENTAL FEES	1,000	552	600	330	500	720	500
		257,625	276,209	285,541	290,653	301,800	295,006	298,650
OTHER REVENUES								
02-01-06-46-110	INTEREST	500	776	500	1,612	500	3,054	2,000
02-01-06-46-990	MISCELLANEOUS	625	82	100	-	100	1,570	1,500
		1,125	858	600	1,612	600	4,624	3,500
		\$ 258,750	\$ 277,067	\$ 286,141	\$ 292,265	\$ 302,400	\$ 299,631	\$ 302,150

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SPECIAL REVENUE FUNDS REVENUE DETAILS – CULTURE AND RECREATION – LIBRARY FUNCTIONS

SPECIAL REVENUE FUND – CULTURE AND RECREATION PROGRAM – LIBRARIES FUNCTION

As mentioned above the revenues and expenditures for the Library and the City are separate. Property Tax revenues are paid to the City by the County Collector and then remitted to the Library. The Library collects all of the fees and other revenues, writes a check to the City and then the City writes a balancing check for the exact same amount back to the Library.

LIBRARY FUNDS CASH FLOW

	Library Operations	Library Bond
Estimated Cash Balance April 1	\$ -	\$ 10,312
Expected Revenues	\$ 308,725	\$ 350
Proposed Expenditures	\$ 308,725	\$ -
Ending Fund Balance	\$ -	\$ 10,662

The Centralia Public Library operates independently of the City of Centralia municipal government. The Library Operations is merely a pass-through. The Library has a healthy Fund Balance on their own books.

LOCAL TAXES		FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
ACCOUNT NUMBER	ACCOUNT TITLE							
02-01-03-41-111	REAL PROP. TAX (CURRENT)	164,067	176,011	165,000	179,311	176,000	181,309	182,000
02-01-03-41-112	PERSONAL PROP. TAX CURREN	55,480	67,646	55,480	69,216	66,000	72,683	72,000
02-01-03-41-113	BUSINESS PROPERTY SURCHAR	28,000	37,853	28,000	40,346	32,000	32,000	32,000
02-01-03-41-120	RR/UTILITY PROPERTY TAX	7,243	4,289	3,000	4,235	3,500	4,111	4,200
02-01-03-41-121	FINANCIAL INSTITUTION TAX	-	4	25	27	25	25	25
02-01-03-41-211	PROPERTY TAX DEL. 1ST PR	3,186	7,314	7,200	7,942	7,200	8,713	8,000
02-01-03-41-212	PROPERTY TAX DEL. 2ND PR Y	1314	1,985	1,800	1,939	1,800	3,037	1,800
02-01-03-41-320	INT&PEN ON PROPERTY TAX D	1,115	2,234	1,115	2,414	1,200	2,186	1,200
		260,405	297,335	261,620	305,430	287,725	304,064	301,225
INTERGOVERNMENTAL REVENUES								
02-01-03-43-120	LIBRARY GRANT	5,000	2,144	5,000	629	1,000	2,382	2,250
02-01-03-43-520	STATE AID	800	989	2,500	629	1,000	98	100
02-01-03-43-620	ARTS & ENTERTAINER TAX	2,500	2,144	800	2,111	1,000	-	-
		8,300	5,277	8,300	3,368	3,000	2,480	2,350
FEES, FINES & FORFEITURES								
02-01-03-45-100	FINES, FEES, & COSTS	7,500	5,909	7,500	6,474	6,500	8,715	4,000
OTHER REVENUE								
02-01-03-46-110	INTEREST	50	31	50	99	50	199	150
02-01-03-46-690	BUILDING FUND CONTRIBUTION	-	-	-	-	-	1	-
02-01-03-46-990	DONATIONS - MISCELLANEOUS	7,500	2,144	7,500	2,111	1,000	-	1,000
		7,550	2,175	7,550	2,210	1,050	199	1,150
		\$ 283,755	\$ 310,696	\$ 284,970	\$ 317,482	\$ 298,275	\$ 315,458	\$ 308,725

The library will no longer be assessing late book fees which is reflected in a reduction in line item 02-01-03-45-100.

Library Revenue (cont.)

The purpose of this activity was 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. In order 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. On April 1, 2017, the outstanding debt will be paid off and there will be no more payments in FY2018-19.

LOCAL TAXES								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
02-01-04-41-111	REAL ESTATE PROPERTY	24,767	24,968	25,800	15,065	-	-	-
02-01-04-41-112	PERSONAL PROPERTY	8,508	9,607	9,100	5,778	-	-	-
02-01-04-41-120	RR/UTILITY PROPERTY TAX	1,895	614	1,895	357	-	-	-
02-01-04-41-121	FINANCIAL INSTITUTION TAX	-	1	-	7	-	-	-
02-01-04-41-122	PROPERTY TAX DELINQUENT 2	-	-	-	-	-	-	-
02-01-04-41-211	DELINQUENT 1 YEAR	1,200	1,258	800	1,218	-	835	-
02-01-04-41-212	TAXES DELINQUENT 2ND YEAR	250	520	250	397	500	490	350
02-01-04-41-320	INTEREST & PENALTIES	225	403	300	393	-	196	-
		36,845	37,370	38,145	23,214	500	1,521	350
OTHER REVENUE								
02-01-04-46-110	INTEREST INCOME	4	4	4	5	-	2	-
		\$ 36,849	\$ 37,374	\$ 38,149	\$ 23,219	\$ 500	\$ 1,523	\$ 350

CULTURE AND RECREATION PROGRAM

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.

SUMMARY OF EXPENDITURES

CULTURE AND RECREATION PROGRAM			FY-2016	FY2016	FY-2017	FY2017	FY2018	FY2018	FY2019
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ESTIMATED	ADOPTED
211	Swimming Pool		113,660	88,380	120,850	183,899	112,881	114,317	118,200
211-1	Pool Operations		113,660	88,380	120,850	183,899	112,881	114,317	118,200
212	Park Areas (Maintenance)		184,067	217,741	223,780	275,475	224,130	244,203	265,850
212-1	Maint. Operations		184,067	217,741	223,780	275,475	224,130	244,203	265,850
216	Recreation Center		258,750	255,030	285,950	328,798	289,905	319,316	304,874
216-1	Recreation Center Operations		258,750	255,030	285,950	328,798	289,905	319,316	304,874
	PARK OPERATIONS SUBTOTAL		556,477	561,150	630,580	788,172	626,916	677,836	688,924
215	Parks & Recreation Sales Tax		201,799	997,166	210,500	210,443	210,800	210,622	215,100
215-1	Special Tax		201,799	997,166	210,500	210,443	210,800	210,622	215,100
213	Library		283,755	310,696	284,970	333,446	303,840	315,458	308,725
213-1	Library Operations/Administratio		283,755	310,696	284,970	333,446	303,840	315,458	308,725
214	Library Bond		35,528	41,146	37,280	37,172	-	-	-
214-1	Debit Service		35,528	41,146	37,280	37,172	-	-	-
	LIBRARY SUBTOTAL		319,283	351,842	322,250	370,618	303,840	315,458	308,725
CULTURE AND RECREATION TOTALS			\$ 1,077,559	\$ 1,910,158	\$ 1,163,330	\$ 1,369,234	\$ 1,141,556	\$ 1,203,916	\$ 1,212,749

Pool and Parks

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

			FY-2016	FY2016	FY-2017	FY2017	FY2018	FY2018	FY2019
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ESTIMATED	ADOPTED
211	Swimming Pool		113,660	88,380	120,850	183,899	112,881	114,317	118,200
	211-1	Pool Operations	113,660	88,380	120,850	183,899	112,881	114,317	118,200
212	Park Areas (Maintenance)		184,067	217,741	223,780	275,475	224,130	244,203	265,850
	212-1	Maint. Operations	184,067	217,741	223,780	275,475	224,130	244,203	265,850
216	Recreation Center		258,750	255,030	285,950	328,798	289,905	319,316	304,874
	216-1	Recreation Center Operations	258,750	255,030	285,950	328,798	289,905	319,316	304,874
		PARK OPERATIONS SUBTOTAL	556,477	561,150	630,580	788,172	626,916	677,836	688,924
215	Parks & Recreation Sales Tax		201,799	997,166	210,500	210,443	210,800	210,622	215,100
	215-1	Special Tax	201,799	997,166	210,500	210,443	210,800	210,622	215,100

SPECIAL REVENUE FUND – CULTURE AND RECREATION PROGRAM – SWIMMING POOL FUNCTION

Swimming Pool Operations: This activity provides funds for the operation, maintenance, and improvement of the Municipal Swimming Pool and its concessions 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 02-01-05-01. The debt service was refinanced in 2015 and interest rate savings were used to the Recreation Center lease-purchase agreement.

MUNICIPAL POOL - OPERATIONS								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
02-01-01-01-001	SALARIES AND WAGES	55,060	50,411	65,000	52,343	51,500	47,977	46,500
02-01-01-01-002	OVERTIME WAGES	500	-	-	1,084	-	33	-
02-01-01-01-010	ACCRUED EMPLOYEE BENEFITS	6,700	5,839	10,500	12,659	12,400	5,593	6,000
02-01-01-01-101	POSTAGE AND FREIGHT	100	11	100	108	50	28	50
02-01-01-01-110	PRINTING,PUBLICATIONS,ADV	500	265	500	121	250	83	450
02-01-01-01-120	DUES/MEMBER/SUBS/TUITION	500	585	600	818	1,000	350	500
02-01-01-01-130	UTILITIES-ELECTRICITY	2,900	2,994	3,100	4,707	4,850	9,107	7,500
02-01-01-01-131	UTILITIES-WATER	2,600	1,262	3,000	2,728	2,600	1,418	2,000
02-01-01-01-132	UTILITIES-NATURAL GAS,PRO	-	-	-	-	450	-	-
02-01-01-01-133	UTILITIES-TELEPHONE	700	500	600	390	3,500	184	250
02-01-01-01-150	CONTRACT LABOR	5,000	3,616	1,500	3,796	-	2,855	3,000
02-01-01-01-160	REPAIR SERVICES	-	252	-	2,293	-	42	-
02-01-01-01-170	MAINT AGREEMENTS & LEASES	-	-	-	-	-	2,413	-
02-01-01-01-180	MEALS,LODGING, TRAVEL	-	-	-	-	-	-	-
02-01-01-01-190	INSURANCE	200	215	250	2,059	1,781	331	2,100
02-01-01-01-201	OFFICE SUP.FURNITURE,EQUI	-	-	2,000	50	150	922	150
02-01-01-01-210	OPERATING SUPPLIES	14,000	9,741	11,500	23,592	11,000	18,459	14,500
02-01-01-01-220	TOOLS/SMALL EQUIPMENT	200	-	400	-	250	-	-
02-01-01-01-230	REFRESHMENT SUPPLIES	6,000	8,143	16,000	15,078	15,500	17,832	18,000
02-01-01-01-231	RECREATION SUPPLIES	2,500	-	-	485	1,500	17	-
02-01-01-01-232	SWIM TEAM EXPENSES	1,200	3,049	3,300	2,053	1,700	2,721	2,800
02-01-01-01-233	SWIMSUIT EXPENSES	-	630	1,000	1,296	1,400	1,125	1,400
02-01-01-01-509	MISCELLANEOUS CAPITAL	-	677	-	1,400	-	-	-
02-01-01-01-510	BUILDING IMPROVEMENTS	15,000	189	1,500	56,838	3,000	2,829	13,000
02-01-01-01-901	MISCELLANEOUS	-	-	-	-	-	-	-
		113,660	88,380	120,850	183,899	112,881	114,317	118,200

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

All expenses for concessions for both the pool and the parks have been budgeted in 02-01-01-01-230 and the revenues are all in 02-01-01-44-716. 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.

FY 2018-19 BUDGET – SPECIAL REVENUE FUND

SPECIAL REVENUE FUND – CULTURE AND RECREATION PROGRAM – PARK AREAS (MAINTENANCE)

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.

PARK AREAS MAINTENANCE								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
02-01-02-01-001	SALARIES AND WAGES	79,500	96,681	86,000	108,982	103,000	105,991	107,200
02-01-02-01-002	OVERTIME WAGES	200	85	200	410	-	56	-
02-01-02-01-010	ACCRUED EMPLOYEE BENEFITS	13,250	15,084	13,600	18,641	18,200	18,420	20,500
02-01-02-01-101	POSTAGE AND FREIGHT	100	47	150	180	180	28	100
02-01-02-01-110	PRINTING,PUBLICATIONS,ADV	400	150	400	915	100	1,180	1,250
02-01-02-01-120	DUES/MEMBER/SUBS/TUITION	-	-	-	108	-	-	-
02-01-02-01-130	UTILITIES-ELECTRICITY	4,000	3,452	3,900	3,581	3,500	3,440	3,800
02-01-02-01-131	UTILITIES-WATER	1,850	1,802	2,100	1,804	1,900	2,495	2,800
02-01-02-01-132	UTILITIES-NATURAL GAS, PR	-	-	-	-	-	150	-
02-01-02-01-133	UTILITIES-TELEPHONE, FAX	775	1,124	1,200	1,618	1,500	1,559	1,600
02-01-02-01-150	CONTRACT LABOR	5,500	8,902	8,000	14,055	11,500	7,808	14,850
02-01-02-01-160	REPAIR SERVICES	3,000	1,042	2,000	1,786	2,500	2,537	2,500
02-01-02-01-170	MAINT AGREEMENTS & LEASES	1	121	130	1,263	500	882	700
02-01-02-01-180	MEALS,LODGING,TRAVEL	-	-	-	-	-	-	-
02-01-02-01-190	INSURANCE	2,400	2,555	2,600	5,043	2,750	6,528	7,800
02-01-02-01-201	OFFICE SUPPLIES,FURNITURE	-	-	-	-	-	-	-
02-01-02-01-210	OPERATING SUPPLIES	16,500	39,622	21,000	43,216	24,500	33,858	26,900
02-01-02-01-211	OPERATING JULY 4TH	-	-	-	-	3,000	2,218	3,000
02-01-02-01-220	TOOLS/SMALL EQUIPMENT	3,300	6,974	3,500	2,467	1,750	250	850
02-01-02-01-230	REFRESHMENT SUPPLIES	9,000	7,777	-	251	750	300	-
02-01-02-01-231	RECREATION SUPPLIES	1,000	(1,873)	4,000	535	-	382	6,950
02-01-02-01-232	BASEBALL/SOFTBALL SUPPLIES	-	-	-	-	-	-	17,000
02-01-02-01-490	EQUIPMENT USE CHARGES	-	-	2,000	-	-	-	-
02-01-02-01-509	MISCELLANEOUS CAPITAL	-	(650)	38,000	-	24,000	12,000	-
02-01-02-01-510	BUILDING IMPROVEMENTS	19,291	26,407	15,000	63,660	24,500	44,080	45,650
02-01-02-01-803	TRANSFER TO POOL ACTIVITY	24,000	6,500	20,000	6,934	-	-	2,400
02-01-02-01-809	TRANSFER TO PERSONNEL	-	1,883	-	-	-	-	-
02-01-02-01-901	MISCELLANEOUS	-	55	-	27	-	41	-
		184,067	217,741	223,780	275,475	224,130	244,203	265,850

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

Funds in Account No. 02-01-02-01-803 represent a transfer to the Pool Activity to balance the pool's operating deficit for each fiscal year.

Parks Areas (Cont.)

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

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
Park Director	Park Board determines salary, wages and work schedules for park staff			
Recreation Administrative Assistant				
Part-time Park employees				
Street/Sanitation Department		122.5	84	100
Water/Sewer Department		20	3	15
Electric Department		36.5	32	34

FY 2018-19 BUDGET – SPECIAL REVENUE FUND

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 at a later date.

PARK SALES TAX - EXPENSES								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
02-01-05-41-520	PARK & RECREATION SALES T	201,299	201,861	210,000	209,193	210,000	209,596	215,000
02-01-05-46-110	INTEREST	500	672	500	1,251	800	1,025	100
02-01-05-46-113	INT - COP DBT SRVC FUND	-	-	-	-	-	-	-
02-01-05-46-114	INT-COP DBT SRVC RESERVE	-	-	-	-	-	-	-
02-01-05-46-691	CONTRIB - FRIENDS OF PARK	-	-	-	-	-	-	-
02-01-05-46-910	LEASE/PURCHASE PROCEEDS	-	794,633	-	-	-	-	-
02-01-05-47-453	TRSFRCOP DBT SRVC FUND	-	-	-	-	-	-	-
		\$ 201,799	\$ 997,166	\$ 210,500	\$ 210,443	\$ 210,800	\$ 210,622	\$ 215,100

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
	No personnel costs are budgeted in this activity.			

SPECIAL REVENUE FUND – CULTURE AND RECREATION PROGRAM – 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 02-01-05-01.

RECREATION CENTER EXPENSES					-			
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
02-01-06-01-001	SALARIES & WAGES	126,900	135,136	144,000	138,298	144,000	141,149	143,000
02-01-06-01-002	OVERTIME WAGES	150	-	-	-	-	-	-
02-01-06-01-010	AEB - PARKS AND REC	16,600	24,053	24,500	27,461	31,000	29,230	29,700
02-01-06-01-101	POSTAGE & FREIGHT	300	54	300	-	300	56	50
02-01-06-01-110	PRINTING, ADVERTISING, PU	700	178	700	667	700	434	400
02-01-06-01-120	DUES, MBMRSH, SUBSCRIP,	2,200	580	2,200	1,869	1,500	1,191	1,000
02-01-06-01-130	UTILITIES - ELECTRICITY	24,000	23,630	24,000	24,195	26,400	25,297	26,250
02-01-06-01-131	UTILITIES - WATER	400	549	600	746	600	807	750
02-01-06-01-132	UTILITIES-NATURAL GAS	7,500	2,444	5,500	1,614	5,500	1,923	2,100
02-01-06-01-133	UTILITIES-TELEPHONE,FAX	1,500	863	1,400	802	1,000	1,338	1,600
02-01-06-01-140	PROF. SERVICE-LEGAL	-	-	-	-	-	-	-
02-01-06-01-142	PROF. SERVICE-ARCHTIECT,E	-	-	-	-	-	-	-
02-01-06-01-144	CONSULTANT'S SERVICES	-	-	-	-	-	-	-
02-01-06-01-150	CONTRACT LABOR	8,000	12,143	9,000	15,185	10,000	16,275	17,600
02-01-06-01-160	REPAIR SERVICES	1,500	3,513	4,000	3,152	4,500	3,328	3,500
02-01-06-01-170	MAINT. AGREEMENTS, LEASES	3,450	3,593	4,200	3,068	3,600	4,334	5,000
02-01-06-01-180	MEALS, LODGING & TRAVEL	-	-	-	-	-	-	-
02-01-06-01-190	INSURANCE	5,200	4,951	5,000	5,679	6,505	8,192	6,184
02-01-06-01-201	OFFICE SUPPLIES, FURNITUR	2,400	899	1,200	1,556	1,400	721	750
02-01-06-01-210	OPERATION SUPPLIES	16,000	17,301	17,000	21,531	17,000	19,265	13,500
02-01-06-01-220	TOOLS & SMALL EQUIPMENT	-	-	-	-	-	245	-
02-01-06-01-230	REFRESHMENT SUPPLIES	9,250	8,948	8,600	11,174	11,500	13,337	14,400
02-01-06-01-231	RECREATION SUPPLIES	7,500	5,636	6,750	6,028	-	8,014	4,600
02-01-06-01-232	BASKETBALL SUPPLIES	-	-	-	-	-	-	1,800
02-01-06-01-301	INT. EXP & FINANCE CHGS	2,200	-	-	-	-	-	-
02-01-06-01-420	EQUIPMENT, PARTS & SUPPLIE	-	-	-	-	-	-	-
02-01-06-01-450	EQUIPMENT RENTAL	-	-	-	-	-	-	-
02-01-06-01-490	EQUIPMENT USE CHARGES	-	-	-	-	-	-	-
02-01-06-01-501	RADIO & COMMUNICATIONS EQ	-	-	-	-	-	-	-
02-01-06-01-503	FURNITURE & FILES	-	-	-	-	-	-	-
02-01-06-01-505	TOOLS	-	-	-	-	-	-	-
02-01-06-01-508	OTHER EQUIPMENT	-	-	-	-	-	-	-
02-01-06-01-509	MISC CAPITAL EXPENSE	23,000	2,884	12,000	8,359	4,000	2,500	11,190
02-01-06-01-510	BUILDING IMPROVEMENTS	-	-	-	1,047	7,000	5,044	5,000
02-01-06-01-801	TSFR TO PARK SLS TAX	-	-	-	-	-	-	-
02-01-06-01-808	TRANSFER TO POOL FUND	-	7,000	15,000	55,700	13,400	35,900	16,500
02-01-06-01-809	TRANS TO PARK FUND	-	-	-	-	-	-	-
02-01-06-01-901	MISCELLANEOUS	-	673	-	668	-	734	-
		258,750	255,030	285,950	328,798	289,905	319,316	304,874

Recreation Center (cont.)

Personnel requirements and pay scales are set annually by the Park Board. In FY 2017- 18, all of the wages and benefits for the full-time Administrative Assistant are included in account numbers 02-01-06-01-001 and 02-01-06-01-010.

Wages and benefits for regular City personnel performing various repair jobs are also included in the Personnel Services accounts.

Funds in Account 02-01-06-01-808 are transferred to the municipal pool to subsidize the operation. The large transfer in FY 2017- 18 was to complete the parking lot upgrades that exceeded the amount of the funds available from the refinancing project.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
Park Director	Park Board determines salary, wages and work schedules for park staff			
Recreation Administrative Assistant				
Part-time employees				
City Clerk's office		42	43	43

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

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.

LIBRARY - OPERATING EXPENSES								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
02-01-03-01-806	TRANSFER TO LIBRARY DIST.	283,755	310,696	284,970	333,446	303,840	315,458	308,725
02-01-03-01-901	MISCELLANEOUS	-	-	-	-	-	-	-
		\$ 283,755	\$ 310,696	\$ 284,970	\$ 333,446	\$ 303,840	\$ 315,458	\$ 308,725

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. 02-01-03-01-804 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.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
	Library personnel are not budgeted in the City Budget.			

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

Debt Service: The 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. In order 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. On April 1, 2016, the outstanding debt will be \$35,000.

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

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

LIBRARY - BOND EXPENSES								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
02-01-04-01-301	INT EXPENSE & FINANCE CHARGE	328	2,226	320	212	-	-	-
02-01-04-01-305	INTEREST EXPENSE	5,200	3,920	1,960	1,960	-	-	-
02-01-04-01-310	BOND PRINCIPAL	30,000	35,000	35,000	35,000	-	-	-
02-01-04-01-806	TRANSFER TO LIBRARY FUND	0	0	0	0	-	-	-
02-01-04-01-901	MISCELLANEOUS	-	-	-	-	-	-	-
		\$ 35,528	\$ 41,146	\$ 37,280	\$ 37,172	\$ -	\$ -	\$ -

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

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
No personnel expenditures are budgeted in this activity				

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 a separate contract for opening graves and landscaping. 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 Funds project which honors deceased veterans 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. Revenues for FY2016 reflect a substantial donation from the estate of Truman Coolley.

CEMETERY CASH FLOW

		Cemetery Operations	Avenue of Flags
	Estimated Cash Balance April 1	\$505,400	\$9,441
	Expected Revenues	\$51,275	\$2,120
	Proposed Expenditures	\$51,512	\$4,400
	Ending Fund Balance	\$505,163	\$7,161

CEMETERY REVENUES

CEMETERY OPERATIONS - REVENUES								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
02-02-01-44-321	CEMETERY BURIAL CHARGES	12,525	13,300	12,525	12,625	11,575	11,088	11,575
02-02-01-46-110	INTEREST	700	810	600	1,712	1,200	3,870	1,200
02-02-01-46-340	SALE OF CEMETERY LOTS	6,000	6,875	6,000	5,500	5,500	7,800	5,500
02-02-01-46-453	TRANSFER FROM ELEC FUND	35,000	35,000	35,000	35,000	30,000	35,000	30,000
02-02-01-46-630	CEMETERY PERPETUAL CARE		625			-	-	-
02-02-01-46-640	CEMETERY CONTRIBUTIONS	2,000	32,245	2,000		2,000	3,731	3,000
		56,225	88,855	56,125	54,837	50,275	61,490	51,275

AVENUE OF THE FLAGS - REVENUES								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
02-02-02-46-110	INTEREST	50	20	20	45	40	120	120
02-02-02-46-690	DONATIONS - FLAGS/POLE/PL	-	-	-	-	-	-	-
02-02-02-46-691	DONATIONS-SPECIFIC FLAGS	1,200	1,816	1,200	2,400	2,000	6,159	2,000
02-02-02-46-901	MISCELLANEOUS	-	-	-	-	-	-	-
		1,250	1,836	1,220	2,445	2,040	6,279	2,120

SPECIAL REVENUE FUND – CEMETERY PROGRAM – CEMETERY OPERATIONS FUNCTION

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 II, 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 as a whole. 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 OPERATIONS - EXPENSES								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
02-02-01-01-001	SALARIES AND WAGES	2,956	1,934	2,956	2,818	3,098	2,958	3,032
02-02-01-01-002	OVERTIME WAGES	200	1,766	200	1,195	1,304	1,760	1,804
02-02-01-01-010	ACCRUED EMPLOYEE BENEFITS	1,719	1,911	1,719	2,439	2,586	2,513	2,576
02-02-01-01-110	PRINTING/PUBLICATIONS & A	400	189	400	479	400	729	600
02-02-01-01-142	PROF SERV - ARCH, ENG.	-	-	-	-	-	-	-
02-02-01-01-150	CONTRACT LABOR	30,475	30,095	30,475	37,220	35,357	33,289	36,000
02-02-01-01-201	OFFICE SUPPLIES, FURNITUR	100	264	100	20	100	269	100
02-02-01-01-210	OPERATING SUPPLIES	200	65	200	1,493	200	58	200
02-02-01-01-490	EQUIPMENT USE CHARGES	200	-	200	-	200	-	200
02-02-01-01-901	MISCELLANEOUS	-	-	-	-	8,000	-	7,000
		36,250	36,224	36,250	45,664	51,245	41,575	51,512

Funds in Account No. 02-02-01-01-110 are for advertising contracts and "flower removal" notice.

Funds in Account No. 02-02-01-01-142 are for survey and setting corners to allow sale of plots in the Northeast Section of the cemetery.

Contract labor in Account No. 02-02-01-01-150 includes: cemetery mowing, grave opening, and repairing and replacing headstones and other permanent grave markers. An additional \$8,000 is included this for fixing grave stones. A donation in FY2016 - 17 is the source of the additional fund balance that will cover this expenditure. As of February 2018, the Board of Aldermen approved a new three-year contract with Progressive Landscaping LLC for mowing the city cemetery.

Cemetery Grounds (continued)

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18 (Overtime)	Budgeted hours FY2018-19 (Overtime)
Assistant City Clerk II (Cemetery Sexton)	15.88/7.88	169	118	140
Foreman Street & Sanitation		4.5	4	4
Other		2	2	2
TOTALS		175.5	124	146

SPECIAL REVENUE FUND – CEMETERY PROGRAM – CEMETERY MEMORIALS FUNCTION

Avenue of the Flags: This activity provides separate tracking of finances of the Avenue of Flags project that 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 THE FLAGS - EXPENSES								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
02-02-02-01-110	ADVERTISING	470	577	470	587	600	356	600
02-02-02-01-201	OFFICE SUPPLIES, FURNITUR	500	208	500	-	400	134	300
02-02-02-01-210	OPERATING SUPPLIES	4,500	3,587	4,500	145	4,500	4,575	3,500
		5,470	4,372	5,470	732	5,500	5,065	4,400

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
	No personnel expenditures are budgeted in this activity			

PUBLIC WORKS SALES TAX PROGRAM

The citizens of Centralia authorized the collection for a ½ 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.

CASH FLOW

Transportation Sales Tax	
Estimated Cash Balance April 1	\$398,167
Expected Revenues	\$494,000
Proposed Expenditures	\$789,000
Ending Fund Balance	\$103,167

TRANSPORTATION SALES TAX REVENUES

TRANSPORTATION SALES TAX REVENUES								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
02-03-01-41-520	STATE LOCAL SALES TAX	201,299	201,862	210,000	209,191	210,000	209,596	215,000
02-03-01-43-300	CDBG GRANT REVENUE	-	-	-	-	-	-	200,000
02-03-01-43-650	COUNTY GRANT-REVENUE SHAR	72,752	81,818	78,000	78,356	79,140	78,748	79,000
02-03-01-46-110	INTEREST	150	-	-	-	0	0	50
02-03-01-46-910	INTEREST ON BONDS SOLD	-	-	-	-	-	-	-
		\$ 274,201	\$ 283,680	\$ 288,000	\$ 287,547	\$ 289,140	\$ 288,344	\$ 494,050

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 three 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 FY 2018-19. Some funds were used in FY 2017- 18 to pay for the matching funds for the MODOT grant to install new sidewalk on Jefferson Street in front of Centralia High School.

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

TRANSPORTATION SALES TAX EXPENSES					-			
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
02-03-01-01-305	INTEREST EXPENSE	-	-	-	-	-	-	-
02-03-01-01-310	BOND PRINCIPAL	-	-	-	-	-	-	-
02-03-01-01-509	MISCELLANEOUS	184,422	162,871	231,218	280,362	256,521	210,752	789,000
02-03-01-01-998	CAPITAL OUTLAY	-	-	-	-	-	-	-
		\$ 184,422	\$ 162,871	\$ 231,218	\$ 280,362	\$ 256,521	\$ 210,752	\$ 789,000

In addition to the annual street overlay, funds are included for the construction of Randolph Road from MO Highway 22 north to the intersection with Rowland Street.

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

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
	No personnel expenditures are budgeted in this activity			

ENTERPRISE FUNDS

The Enterprise Funds of the City of Centralia are business-like activities that the citizens of Centralia have chosen to have conducted by their municipal government under local control. The Water, Sanitary Sewer (or Waste Water), 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 particular 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 is able to 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 City 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 near the clear well at the Water Plant on Booth Street. These feed 36 miles of water line that serves the City of Centralia.

This year's budget includes a 10% across the board increase in water rates as the first part in three increases to pay for needed repairs and upgrades to the City Water Treatment Plant. Residents have been asked to approve a \$7.8 million bond issue on April 3, 2018.

Type of fee	Current charges	Charges as of April 1, 2018
Base fee (3/4 inch meter)	\$3.50	\$3.85
Fee/1000 gallons 1 st 2,000 gallons	3.50	3.85
Fee/1000 gallons 1st 2,000-12,000 gallons	3.22	3.54
Water rate (based on 4000 gallons of water used)	\$13.44	\$14.78
Total monthly bill	16.80	18.63
Water rate (based on 8000 gallons of water used)	\$26.32	\$28.94
Total monthly bill	\$29.68	\$32.79

In FY 2016-17 the City replaced the failed aerator. In FY 2018-19 the City will continue to review the plan from 2008 with consulting engineer to review and prioritize the remaining capital improvements.

The Water Fund is in good financial standing but the expenses proposed in the plan would rapidly deplete any reserves.

WATER FUND CASH FLOW

Water Utility Fund	
Estimated Cash Balance April 1	\$406,220
Expected Revenues	\$668,550
Proposed Expenditures	\$973,673
Ending Fund Balance	\$101,097

Expenditures include contingency expenses for major equipment replacement that are unexpected and not budgeted in the Capital Improvement Program.

WATER UTILITY FUND REVENUES DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
REGULATORY FEES								
03-01-01-44-430	PRIMACY	6,446	5,959	6,446	6,037	6,160	6,198	6,250
ENTERPRISE FUND REVENUES								
03-01-01-47-111	METERED SALES	548,000	558,213	555,000	496,073	560,000	542,392	610,000
03-01-01-47-191	PENALTIES	32,000	33,080	32,000	34,409	35,500	34,954	35,500
03-01-01-47-193	INSTALLATION CHARGES	4,000	6,478	4,500	6,886	9,000	9,383	9,000
03-01-01-47-199	MISCELLANEOUS	3,000	4,959	3,500	4,193	4,000	4,096	4,000
03-01-01-47-910	INTEREST	1,100	1,607	1,100	2,980	1,800	5,990	3,800
		588,100	604,336	596,100	544,540	610,300	596,816	662,300
SUMMARY OF SEWER FUND REVENUES		\$ 594,546	\$ 610,295	\$ 602,546	\$ 550,577	\$ 616,460	\$ 603,014	\$ 668,550

Increased revenues are anticipated due to the increase in water rates in FY2018-19

SUMMARY OF EXPENSES

		FY-2016	FY2016	FY-2017	FY2018	FY2018	FY2019
		BUDGET	ACTUAL	BUDGET	BUDGET	ESTIMATED	ADOPTED
WATER FUND TOTAL EXPENDITURES		708,811	425,993	747,511	989,767	627,390	973,673
311-1	Planning, Administration & Training	86,379	102,581	109,423	162,400	160,046	146,867
311-2	Communication/Central Services	25,509	21,615	26,696	27,375	26,331	34,390
311-3	Water Well Oper./Maint./Improvements	144,169	59,498	144,252	196,882	57,076	191,083
311-6	Water Distribution Oper./Maint./Improvements	207,244	124,389	170,991	351,985	206,586	323,449
311-7	Water Treatment Oper./Maint./Improvements	224,838	90,059	274,950	228,100	159,273	256,804
311-9	Water Building & Grounds	20,672	27,851	21,199	23,025	18,078	21,080

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 is provided by the City Administrator.

PLANNING, ADMINISTRATION & TRAINING EXPENSES								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
03-01-01-01-001	SALARIES AND WAGES	20,234	13,578	13,987	16,184	20,650	20,417	20,519
03-01-01-01-002	OVERTIME WAGES	800	5,292	5,234	6,134	7,800	6,967	7,002
03-01-01-01-010	ACCRUED EMPLOYEE BENEFITS	11,550	30,342	21,407	27,981	29,065	29,523	29,671
03-01-01-01-101	POSTAGE AND FREIGHT	25	-	25	-	25	-	25
03-01-01-01-110	PRINTING,PUBLICATIONS,ADV	500	120	500	418	500	288	500
03-01-01-01-120	DUES/MEMBER/SUBS/TUITION	1,600	1,307	1,600	1,556	1,600	1,578	1,600
03-01-01-01-144	CONSULTANT SERVICES	-	-	15,000	-	1,500	343	1,500
03-01-01-01-150	CONTRACT LABOR	1,000	812	1,000	804	1,000	184	1,000
03-01-01-01-160	REPAIR SERVICES	100	55	100	-	100	-	100
03-01-01-01-170	MAINT AGREEMENTS & LEASES	1,800	1,681	1,800	2,154	2,200	2,377	2,200
03-01-01-01-180	MEALS,LODGING,TRAVEL	500	-	500	-	500	250	500
03-01-01-01-190	INSURANCE	1,350	1,315	1,350	1,043	1,300	2,408	1,300
03-01-01-01-201	OFFICE SUPPLIES,FURNITURE,	200	-	200	-	200	-	200
03-01-01-01-210	OPERATING SUPPLIES	500	586	500	556	500	875	500
03-01-01-01-490	EQUIPMENT USE CHARGES	8,100	5,543	8,100	4,500	7,500	5,300	7,500
03-01-01-01-502	VEHICLES	-	-	-	-	-	-	-
03-01-01-01-503	FURNITURE/FILES	-	-	-	-	-	-	-
03-01-01-01-506	Data Processing Equipment	-	-	-	-	-	-	-
03-01-01-01-801	TRANSFER TO OTHER FUNDS	30,000	30,000	30,000	46,741	40,000	40,000	50,000
03-01-01-01-803	TRANSFER TO PARK AND POOL	-	-	-	946	-	1,375	1,500
03-01-01-01-809	TRANSFER TO PERSONNEL	-	5,663	-	-	-	-	-
03-01-01-01-901	MISCELLANEOUS	1,800	-	1,800	-	41,800	41,874	15,000
03-01-01-01-902	PRIMACY FEE TO DNR	6,320	6,286	6,320	3,598	6,160	6,287	6,250
		86,379	102,581	109,423	112,616	162,400	160,046	146,867

Insurance expenses in Account No. 03-01-01-01-190 represent a proportional share of general liability insurance.

Funds shown in 03-01-01-01-144 are for engineering services to update the 2008 Burns & McDonnell Water Supply and Treatment Capacity Plan.

Funds shown in Account No. 03-01-01-01-801 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.

Funds in Account No. 03-01-01-01-803 represent a transfer to the Park Fund as reimbursement for park employees mowing of Water Department grounds.

Funds shown in Account No. 03-01-01-01-901 include \$40,000 for engineering on of the Water Treatment Plant operations by Bartlett & West the bond issue projects. No offsetting revenues are budgeted for this.

Planning, Administration and Training (cont.)

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated regular hours (OT/call out) FY 2017- 18	Budgeted regular hours (OT/call out) FY2018-19
Foreman Water/Sewer	24.30/13.66	612	482 (90)	510 (85)
Senior Water/Sewer Plant Operator -> Assistant Foreman Water & Sewer	17.32/10.62	70	23 (50)	25 (50)
Water & Wastewater Lead Equipment Operator	16.34/8.49	123	64 (44)	60 (45)
Equipment Operator Water & Sewer (2)	14.62/10.35	31.75	30 (27)	30 (30)
TOTALS		836.75	599 (211)	625 (210)

FY 2018-19 BUDGET – ENTERPRISE FUNDS

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 15% 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.

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

COMMUNICATION/CENTRAL SERVICES EXPENSES								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
03-01-01-02-001	SALARIES AND WAGES	9,259	10,238	10,446	11,254	12,100	11,677	16,750
03-01-01-02-002	OVERTIME WAGES	900	1,253	900	988	960	1,183	900
03-01-01-02-010	ACCURED EMPLOYEE BENF.	7,575	5,656	7,575	6,170	6,640	6,405	8,040
03-01-01-02-101	POSTAGE AND FREIGHT	1,800	2,017	1,800	1,981	2,000	1,991	2,000
03-01-01-02-110	PRINTING,PUBLICATIONS,ADV	200	-	200	-	200	25	200
03-01-01-02-120	DUES MEMBERSHIPS SUBS TUITIC	25	-	25	195	-	-	-
03-01-01-02-133	UTILITIES-TELEPHONE/FAX	-	164	-	398	375	386	400
03-01-01-02-143	PROF.SERV.-DATA PROCESSIN	-	-	-	-	-	-	-
03-01-01-02-150	CONTRACT LABOR	2,000	1,185	2,000	1,304	1,800	1,552	1,800
03-01-01-02-160	REPAIR SERVICES	50	-	50	-	50	25	50
03-01-01-02-170	MAINT. AGREEMENTS & LEASE	900	656	900	648	900	774	900
03-01-01-02-201	OFFICE SUP.,FURITURE,EQUI	200	-	200	86	200	143	200
03-01-01-02-210	OPERATING SUPPLIES	1,000	665	1,000	340	500	257	500
03-01-01-02-320	BAD DEBTS	1,000	(1,050)	1,000	1,547	1,000	1,274	2,000
03-01-01-02-506	DATA PROCESSING EQUIPMENT	200	452	200	201	250	226	250
03-01-01-02-901	MISCELLANEOUS	400	378	400	322	400	413	400
		25,509	21,615	26,696	25,435	27,375	26,331	34,390

Funds budgeted in this activity include 15% of all cashiering and collecting expenses, as distributed from the Internal Service Fund.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
City Clerk	22.75/11.82	91	63 (9)	70
Deputy City Clerk	16.82/6.49	226	188 (29)	210 (15)
Assistant City Clerk II	15.88/7.88	124	101 (13.5)	110 (10)
Assistant City Clerk I	12.35/7.66	260	248 (2)	250 (2)
Part-time Customer Service Representative	11.83/ 0.64	33	59	50
TOTALS		734	659 (53.5)	690 (27)

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 is capable of operating 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 is capable of operating at capacity of 800 gpm. In FY 2017-18 \$9,625 were spent to lower the well as it had become less productive.

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 is capable of operating 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.

WELL OPERATION & MAINTENANCE								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
03-01-01-03-001	SALARIES AND WAGES	1,712	1,802	1,682	2,271	2,800	2,536	2,548
03-01-01-03-002	OVERTIME WAGES	-	49	-	-	-	-	-
03-01-01-03-010	ACCRUED EMPLOYEE BENEFITS	1,357	1,522	1,470	1,873	1,982	1,427	1,434
03-01-01-03-110	PRINTING,PUBLICATIONS.ADV	-	-	-	-	-	-	-
03-01-01-03-130	UTILITIES, ELECTRICITY	60,000	49,105	60,000	35,494	55,000	35,787	50,000
03-01-01-03-150	CONTRACT LABOR	100	-	100	-	100	3,007	100
03-01-01-03-160	REPAIR SERVICES	25,000	2,000	25,000	-	50,000	350	50,000
03-01-01-03-170	MAINT AGREEMENTS & LEASES	1,000	825	1,000	825	1,000	913	1,000
03-01-01-03-210	OPERATING SUPPLIES	4,000	4,195	4,000	764	10,000	3,382	10,000
03-01-01-03-490	EQUIPMENT USE CHARGES	1,000	-	1,000	-	1,000	50	1,000
03-01-01-03-501	BUILDING IMPROVEMENT	-	-	-	-	25,000	9,625	25,000
03-01-01-03-901	MISCELLANEOUS	50,000	-	50,000	-	50,000	-	50,000
		144,169	59,498	144,252	41,226	196,882	57,076	191,083

Reserves of \$40,000 for Well #6 are carried over to FY 2017 - 18 and are shown applied to well repairs in Account No. 03-01-01-03-160. New initial increments of 5,000 for Well #3 and \$5,000 for Well #4 are added to similar amounts carried over from the previous fiscal year to a total balance of \$50,000 in Account No. 901.

Water Well Operations/Maintenance/Operations (cont.)

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated regular hours (OT/call out) FY 2017- 18	Budgeted regular hours (OT/call out) FY2018-19
Foreman Water/Sewer	24.30/13.66	8	2	6
Senior Water/Sewer Plant Operator -> Assistant Foreman Water & Sewer	17.32/10.62	97	82 (2)	85 (2)
Water & Wastewater Plant Operator	16.34/8.49	5	2	5
Equipment Operator Water & Sewer	14.62/10.35	0	12	15
TOTALS		110	98 (2)	111 (2)

FY 2018-19 BUDGET – ENTERPRISE FUNDS

Water Distribution Operations, Maintenance & Improvements: The water transmission and distribution system consists 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 actually 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.

DISTRIBUTION OPERATION, MAINTENANCE & IMPROVEMENTS								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
03-01-01-06-001	SALARIES AND WAGES	45,189	37,720	43,841	45,424	66,100	55,762	60,600
03-01-01-06-002	OVERTIME WAGES	2,000	5,146	6,000	7,369	9,510	8,439	8,997
03-01-01-06-010	ACCRUED EMPLOYEE BENEFITS	26,230	15,519	27,325	30,681	40,700	35,691	38,178
03-01-01-06-101	POSTAGE AND FREIGHT	50	-	50	-	50	25	50
03-01-01-06-110	PRINTING PUBLICATION & AD	100	-	100	18	100	59	100
03-01-01-06-120	Dues, Member, Subscrip	250	530	250	395	-	440	-
03-01-01-06-132	UTILITIES-NATURAL GAS, PR	-	-	-	244	-	-	-
03-01-01-06-142	PROF.SERV-ARCH.ENG.,SURVE	-	-	-	388	10,000	-	10,000
03-01-01-06-150	CONTRACT LABOR	3,000	6,474	8,000	51	5,000	8,344	5,000
03-01-01-06-160	REPAIR SERVICE	1,000	-	1,000	-	1,000	160	1,000
03-01-01-06-170	MAINT AGREEMENTS & LEASES	2,900	600	2,900	3,315	3,000	515	3,000
03-01-01-06-180	MEALS, LODGING, TRAVEL	800	589	800	-	800	45	800
03-01-01-06-201	OFFICE SUPPLIES	500	-	500	-	500	50	500
03-01-01-06-210	OPERATING SUPPLIES	50,000	35,626	50,000	88,521	60,000	48,260	60,000
03-01-01-06-220	TOOLS AND SMALL EQUIPMENT	-	-	-	-	25,000	987	25,000
03-01-01-06-490	EQUIPMENT USE CHARGES	30,000	22,186	30,000	15,584	25,000	20,292	25,000
03-01-01-06-502	VEHICLES	-	-	-	-	35,000	27,304	-
03-01-01-06-505	TOOLS	45,000	-	-	-	5,000	100	5,000
03-01-01-06-507	CONSTRUCTION EQUIPMENT	-	-	-	-	65,000	-	80,000
03-01-01-06-508	OTHER EQUIPMENT	-	-	-	-	-	-	-
03-01-01-06-901	MISCELLANEOUS	225	-	225	-	225	113	225
		207,244	124,389	170,991	191,989	351,985	206,586	323,449

Funds in Account No. 03-01-01-06-210 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 course of the year.

Funds in Account No. 03-01-01-06-506 are for the purchase of a backhoe.

Water Distribution Operations, Maintenance & Improvements (cont.)

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated regular hours (OT/call out) FY 2017- 18	Budgeted regular hours (OT/call out) FY2018-19
Foreman Water/Sewer	24.30/13.66	835	867 (97)	860 (50)
Senior Water/Sewer Plant Operator -> Assistant Foreman Water & Sewer	17.32/10.62	137	69 (31)	100 (25)
Water & Wastewater Plant Operator	16.34/8.49	528	766 (23)	640 (20)
Equipment Operator Water & Sewer	14.62/10.35	681	646 (29)	645 (25)
All others		17.5	18	18
TOTALS		2,198.5	2,366 (180)	2,263 (120)

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 bi-product 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 clearwell) 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.

TREATMENT OPERATION, MAINTENANCE & IMPROVEMENTS								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
03-01-01-07-001	SALARIES AND WAGES	35,911	33,032	38,461	44,362	44,400	54,381	54,653
03-01-01-07-002	OVERTIME WAGES	3,000	661	500	3,160	4,150	4,655	4,678
03-01-01-07-010	ACCURED EMPLOYEE BENEFITS	21,317	25,342	28,379	32,998	32,600	38,799	38,993
03-01-01-07-101	POSTAGE AND FREIGHT	500	-	500	4,800	500	-	500
03-01-01-07-120	DUES/MEMBER/SUBS/TUITION	150	170	150	-	150	-	150
03-01-01-07-150	CONTRACT LABOR	4,500	520	4,500	440	2,000	2,640	2,000
03-01-01-07-160	REPAIR SERVICES	300	-	300	1,215	500	-	500
03-01-01-07-170	MAINT AGREEMENTS & LEASES	3,100	4,023	3,100	2,796	3,100	2,948	3,100
03-01-01-07-180	MEALS LODGING TRAVEL	2,000	-	2,000	87	1,500	150	1,500
03-01-01-07-210	OPERATING SUPPLIES	26,000	26,111	26,000	45,252	30,000	37,626	40,000
03-01-01-07-220	TOOLS/SMALL EQUIPMENT	1,000	-	1,000	-	2,000	50	2,000
03-01-01-07-430	EQUIPMENT REPAIR CHARGES	22,000	-	5,000	-	2,500	1,250	2,500
03-01-01-07-450	EQUIPMENT RENTAL	-	-	-	203	200	201	200
03-01-01-07-490	EQUIPMENT USE CHARGES	5,000	-	5,000	-	2,500	1,250	2,500
03-01-01-07-508	OTHER EQUIPMENT	-	-	60,000	-	-	15,322	-
03-01-01-07-901	MISCELLANEOUS	100,060	200	100,060	-	102,000	-	103,530
		224,838	90,059	274,950	135,313	228,100	159,273	256,804

Emergency equipment replacement reserve fund is included in Account No. 03-01-01-07-901 and is fully funded at \$103,530.

Water Treatment Operations, Maintenance & Improvements (cont.)

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated regular hours (OT/call out) FY 2017- 18	Budgeted regular hours (OT/call out) FY2018-19
Foreman Water/Sewer	24.30/13.66	169	139 (8)	144 (8)
Senior Water/Sewer Plant Operator -> Assistant Foreman Water & Sewer	17.32/10.62	1,105	1,050 (4)	1,075 (5)
Water & Wastewater Plant Operator	16.34/8.49	237	341 (4)	285 (4)
Equipment Operator Water & Sewer	14.62/10.35	387	462 (6)	425 (5)
Street & Sanitation		70	0	15
Electric		8	10	10
TOTALS		1,976	2,002 (22)	1,954 (22)

FY 2018-19 BUDGET – ENTERPRISE FUNDS

Water Building and Grounds Maintenance: The purpose of this activity is to provide routine maintenance and general upkeep of the structures and grounds associated with the water utility. These areas include the water storage building on South Street, the three well houses, the water treatment plant and adjacent storage building, and the underground storage area. Funds are provided for personnel, supplies, utilities, and other expenses that do not directly relate to any of the more specific activities of water production and distribution. Mowing of the water tower and water plant property is done under contract by employees of the Park Board and paid by inter-fund transfer in Activity 03-01-01-01.

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.

WATER BUILDING & GROUNDS EXPENSES								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
03-01-01-09-001	SALARIES AND WAGES	621	445	822	806	1,100	753	757
03-01-01-09-002	OVERTIME WAGES	25	-	25	-	25	13	13
03-01-01-09-010	ACCRUED EMPLOYEE BENEFITS	376	637	902	466	750	508	511
03-01-01-09-101	POSTAGE AND FREIGHT	50	-	50	-	50	-	50
03-01-01-09-120	DUES, MEMBERSHIPS, SUBSCRIPTI	50	-	50	-	-	-	-
03-01-01-09-132	UTILITIES-NATURAL GAS, PR	4,000	2,001	3,500	1,771	2,500	2,535	2,500
03-01-01-09-133	UTILITIES-TELEPHONE-FAX	1,500	1,693	1,500	2,185	2,500	2,643	2,750
03-01-01-09-150	CONTRACT LABOR	900	1,015	900	924	900	2,436	1,200
03-01-01-09-160	REPAIR SERVICE	500	626	500	329	500	614	750
03-01-01-09-170	MAINTENANCE AGREEMENTS	150	-	150	-	100	15	100
03-01-01-09-190	INSURANCE	7,400	7,588	7,700	8,542	9,500	7,190	8,700
03-01-01-09-201	OFFICE SUP.FURNITURE, EQU	100	-	100	161	100	231	250
03-01-01-09-210	OPERATING SUPPLIES	2,000	13,846	2,000	2,151	2,000	875	2,000
03-01-01-09-220	TOOLS/SMALL EQUIPMENT	2,000	-	2,000	-	500	15	500
03-01-01-09-490	EQUIPMENT USE CHARGES	1,000	-	1,000	-	500	250	500
03-01-01-09-510	BUILDING IMPROVEMENTS	-	-	-	-	2,000	-	500
		20,672	27,851	21,199	17,335	23,025	18,078	21,080
SUMMARY OF WATER FUND EXPENDITURES		\$ 708,811	\$ 425,993	\$ 747,511	\$ 523,913	\$ 989,767	\$ 627,390	\$ 973,673

Natural gas expenses 030-01-01-09-132 are for heating water wells and the water plant.

Water Building and Grounds Maintenance (cont.)

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated regular hours (OT/call out) FY 2017- 18	Budgeted regular hours (OT/call out) FY2018-19
Foreman Water/Sewer	24.30/13.66	4	0	2
Senior Water/Sewer Plant Operator -> Assistant Foreman Water & Sewer	17.32/10.62	6	10	8
Water & Wastewater Plant Operator	16.34/8.49	17	12	15
Equipment Operator Water & Sewer	14.62/10.35	21	7	14
TOTALS		48	39	39

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 has the ability to 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. Even with projected increases to meet new EPA and DNR standards, Centralia sewer rates will be half of neighboring cities.

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 size 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 FY 2018-19 budget includes a 25% increase in the sewer rates. A chart below details the new rates. For a standard household these are typical monthly charges. This is the first of three increases that would allow the city to pay off revenue bonds to address EPA/DNR mandates.

Type of fee	Current charges	Charges as of April 1, 2018
Base fee (NO CHANGE)	\$7.10	\$8.80
Fee for each 100 gallons of water	\$0.069	\$0.0825
Sewer rate (based on 4000 gallons of water used)	\$2.76	\$3.30
Total monthly bill	\$9.86	\$12.10
Sewer rate (based on 8000 gallons of water used)	5.52	6.60
Total monthly bill	\$12.62	\$13.40

SEWER FUND HIGHLIGHTS (cont.)

On April 3, 2018, voters will be asked to approve a ballot question authorizing the sale of up to \$7.8 million in Sewer and Water Revenue Bonds. These funds will address the need to replace the overland flow field in the City’s sewer treatment system which will no longer meet the tighter standards for ammonia and *E coli* levels in the effluent.

The FY 2018-19 budget includes \$73,000 for additional 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. By sealing the sewer line, rain/storm water is kept out of the sanitary storm sewers which reduces the flow of sewage to the City’s lagoon/irrigation system. Stormwater inflow and infiltration is responsible for increasing the peak flow of water in the sewer systems which increases the required capacity of the system. This higher peak flow increases the cost to run the sewer system,

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.

Additionally, \$12,000 is budgeted as a contingency for replacing irrigation equipment and \$43,000 is budgeted to purchase a 50% of new skid steer in cooperation with the Street Department.

SEWER (WASTEWATER) FUND CASH FLOW

Sewer Utility Fund	
Estimated Cash Balance April 1	\$337,645
Expected Revenues	\$315,984
Proposed Expenditures	\$324,139
Ending Fund Balance	\$329,490

SEWER REVENUE DETAIL

SEWER UTILITY FUND REVENUES								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
03-01-02-44-430	SEWER CONNECTION FEE	2,218	2,001	2,218	2,024	2,025	2,024	2,025
03-01-02-47-210	SEWER USE CHARGES	237,000	245,504	250,000	233,061	250,000	253,216	303,859
03-01-02-47-293	INSTALLATION CHARGES	1,000	2,200	1,000	2,400	2,000	3,600	3,600
03-01-02-47-299	MISCELLANEOUS	2,000	3,266	2,000	5,151	4,000	3,575	4,000
03-01-02-47-910	INTEREST EARNINGS	500	737	500	1,699	1,500	4,599	2,500
		240,500	251,708	253,500	242,311	257,500	264,991	313,959
SUMMARY OF SEWER FUND REVENUES		\$ 242,718	\$ 253,709	\$ 255,718	\$ 244,335	\$ 259,525	\$ 267,015	\$ 315,984

SUMMARY OF EXPENSES

		FY-2016	FY2016	FY-2017	FY2018	FY2018	FY2019
		BUDGET	ACTUAL	BUDGET	BUDGET	ESTIMATED	ADOPTED
SEWER FUND TOTAL EXPENDITURES		225,571	192,972	253,116	274,598	229,184	324,139
312-1	Planning, Administration & Training	14,240	15,971	19,140	28,022	35,260	26,801
312-2	Communication/Central Services	21,055	21,618	24,020	25,241	23,697	24,694
312-3	Sewage Collection Oper./Maint./Improvements	77,682	62,363	92,842	95,345	70,204	150,223
312-5	Lift Station Operation/Maint./Improvements	32,338	32,830	32,983	37,175	29,352	32,284
312-7	Sewage Treatment Oper./Maint./Improvements	47,905	49,588	53,608	62,440	47,774	59,560
312-8	Land Application	32,351	10,603	30,523	26,375	22,898	30,576

FY 2018-19 BUDGET – ENTERPRISE FUNDS

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.

PLANNING, ADMINISTRATION & TRAINING EXPENSES								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
03-01-02-01-001	SALARIES AND WAGES	2,318	475	2,318	2,327	2,760	2,744	2,757
03-01-02-01-002	OVERTIME WAGES	200	86	200	201	170	186	186
03-01-02-01-010	ACCRUED EMPLOYEE BENEFITS	1,385	4,211	1,385	4,997	4,899	5,636	5,664
03-01-02-01-101	POSTAGE AND FREIGHT	75	-	75	-	75	-	75
03-01-02-01-110	PRINTING, PUBLICATIONS, A	100	-	100	91	100	-	100
03-01-02-01-120	DUES/MEMBER/SUBS/TUITION	800	45	800	-	800	240	800
03-01-02-01-150	CONTRACT LABOR	50	-	50	-	50	14,800	50
03-01-02-01-170	MAINT.AGREEMENTS-LEASES	200	-	200	-	200	-	200
03-01-02-01-180	MEALS,LODGING,TRAVEL	5,500	-	5,500	-	5,500	-	4,000
03-01-02-01-190	INSURANCE	-	4,739	4,900	4,959	5,800	4,113	4,300
03-01-02-01-210	OPERATING SUPPLIES	200	-	200	-	200	100	200
03-01-02-01-490	EQUIPMENT USE CHARGES	1,300	4,168	1,300	4,500	5,000	5,151	5,000
03-01-02-01-801	TRANSFER TO OTHER FUNDS	-	-	-	4,756	-	-	-
03-01-02-01-901	MISCELLANEOUS	-	-	-	-	-	-	1,000
03-01-02-01-902	SEWER CONNECTION FEE	2,112	2,247	2,112	2,458	2,468	2,290	2,468
		14,240	15,971	19,140	24,290	28,022	35,260	26,801

Funds in Account No. 03-01-02-01-902 pay for the Sewer Connection Fee that is mandated by State regulations and payable to the Missouri Department of Natural Resources. This is a pass-through fee that is charged to customers. The revenues are reflected in line item 03-01-02-44-430.

Planning, Administration and Training (cont.)

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.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated regular hours (OT/call out) FY 2017- 18	Budgeted regular hours (OT/call out) FY2018-19
Foreman Water/Sewer	24.30/13.66	51	12	35
Senior Water/Sewer Plant Operator -> Assistant Foreman Water & Sewer	17.32/10.62	13.5	9 (3.5)	10 (2)
Water & Wastewater Plant Operator	16.34/8.49	34	1	5
Equipment Operator Water & Sewer	14.62/10.35	0.5	0	0
TOTALS		99	22 (3.5)	50 (2)

FY 2018-19 BUDGET – ENTERPRISE FUNDS

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.

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.

COMMUNICATION/CENTRAL SERVICES EXPENSES								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
03-01-02-02-001	SALARIES AND WAGES	9,393	10,238	10,021	11,254	11,805	11,529	11,587
03-01-02-02-002	OVERTIME WAGES	100	1,253	1,342	988	1,221	1,105	1,110
03-01-02-02-010	ACCRUED EMPLOYEE BENEFITS	4,112	5,422	5,657	5,026	5,515	5,271	5,297
03-01-02-02-101	POSTAGE AND FREIGHT	1,750	2,017	2,000	1,981	2,000	1,991	2,000
03-01-02-02-110	PRINTING, PUB. AND ADVERT	200	-	100	-	100	-	100
03-01-02-02-133	UTILITIES-TELEPHONE/FAX	700	39	100	98	100	11	100
03-01-02-02-143	PROF.SERV.DATA PROCESSING	50	-	50	-	50	-	50
03-01-02-02-150	CONTRACT LABOR	1,800	1,185	1,800	1,304	1,800	1,552	1,800
03-01-02-02-160	REPAIR SERVICES	100	-	100	-	100	50	100
03-01-02-02-170	MAINT AGREEMENTS & LEASES	900	656	900	648	900	774	900
03-01-02-02-201	OFFICE SUP.FURNITURE,EQUI	100	-	100	86	100	-	100
03-01-02-02-210	OPERATING SUPPLIES	300	289	300	340	300	250	300
03-01-02-02-320	BAD DEBTS	600	(312)	600	673	300	487	300
03-01-02-02-506	DATA PROCESSING EQUIPMENT	600	452	600	201	600	242	600
03-01-02-02-901	MISCELLANEOUS	350	378	350	322	350	436	350
		21,055	21,618	24,020	22,922	25,241	23,697	24,694

Funds budgeted in this activity cover 14% of all cashiering expenses as distributed from the Internal Services Fund.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
City Clerk	22.75/11.82	85	66.5	75 (5)
Deputy City Clerk	16.82/6.49	211	176 (27)	195 (15)
Assistant City Clerk II	15.88/7.88	116	94 (12.5)	105 (10)
Assistant City Clerk I	12.35/7.66	254	231 (2)	240 (5)
Part-time Customer Service Representative	11.83/ 0.64	32	85	80 (5)
TOTALS		698	41	695 (40)

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.

COLLECTION OPERATION, MAINTENANCE & IMPROVEMENTS								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
03-01-02-03-001	SALARIES AND WAGES	11,212	6,008	8,754	4,569	5,395	2,982	2,997
03-01-02-03-002	OVERTIME WAGES	400	870	949	775	920	448	450
03-01-02-03-010	ACCRUED EMPLOYEE BENEFITS	6,490	4,695	6,059	2,903	4,230	1,966	1,976
03-01-02-03-150	CONTRACT LABOR	40,000	37,084	3,000	(39,470)	3,000	5,250	2,000
03-01-02-03-160	REPAIR SERVICES	1,000	-	1,000	1,115	1,000	100	1,000
03-01-02-03-170	MAINT.AGREEMENTS & LEASE	380	350	380	530	600	565	600
03-01-02-03-210	OPERATING SUPPLIES	12,000	7,726	12,000	4,152	12,000	6,576	12,000
03-01-02-03-220	TOOLS/SMALL EQUIPMENT	200	-	200	-	200	805	200
03-01-02-03-450	EQUIPMENT RENTAL	-	-	2,000	-	2,000	-	2,000
03-01-02-03-490	EQUIPMENT USE CHARGES	6,000	5,630	6,000	5,045	6,000	5,523	6,000
03-01-02-03-507	CONSTRUCTION EQUIPMENT	-	-	-	-	-	-	43,000
03-01-02-03-509	MISCELLANEOUS-CAPITAL	-	-	52,500	-	60,000	45,989	78,000
		77,682	62,363	92,842	(20,380)	95,345	70,204	150,223

Funds shown in Account No. 03-01-02-03-170 cover expenses associated with leases for easements crossing railroad rights-of-way.

Funds in Account No. 03-01-02-03-507 is for the Sewer Utility's share of the skid steer.

Funds in Account No. 03-01-02-03-509 include \$73,000 for slip lining portions of the sewer mains and \$5,000 for rehabilitation of leaking manholes by lining them.

Sewage Collection Operations, Maintenance and Improvements (cont.)

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated regular hours (OT/call out) FY 2017- 18	Budgeted regular hours (OT/call out) FY2018-19
Foreman Water/Sewer	24.30/13.66	160	178 (15)	169 (15)
Senior Water/Sewer Plant Operator -> Assistant Foreman Water & Sewer	17.32/10.62	14	8 (2.5)	12 (2)
Water & Wastewater Plant Operator	16.34/8.49	111	102 (7)	105 (5)
Equipment Operator Water & Sewer	14.62/10.35	160	106 (8)	120 (8)
All others		0	1	1
TOTALS		445	394 (32.5)	406 (30)

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 in order 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.

LIFT STATION OPERATION, MAINTENANCE & IMPROVEMENTS								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
03-01-02-05-001	SALARIES AND WAGES	9,124	7,067	7,322	8,270	11,050	8,160	8,201
03-01-02-05-002	OVERTIME WAGES	300	12	100	233	375	-	375
03-01-02-05-010	ACCRUED EMPLOYEE BENEFITS	6,385	5,594	6,361	5,711	7,650	5,680	5,709
03-01-02-05-130	UTILITIES-ELECTRICITY	3,000	1,011	3,000	866	2,500	1,183	2,000
03-01-02-05-132	UTILITIES-NATURAL GAS-SEW	500	399	500	394	500	447	500
03-01-02-05-133	UTILITIES-TELEPHONE, FAX	400	396	500	435	500	668	700
03-01-02-05-160	REPAIR SERVICES	-	107	200	-	200	-	200
03-01-02-05-170	MAINT AGREEMENTS & LEASES	1,429	664	1,300	-	1,300	-	500
03-01-02-05-210	OPERATING SUPPLIES	1,000	6,121	10,000	1,621	3,000	1,811	2,000
03-01-02-05-220	TOOLS/SMALL EQUIPMENT	100	-	100	-	100	-	100
03-01-02-05-430	EQUIPMENT REPAIR CHARGES	-	-	-	-	-	-	-
03-01-02-05-490	EQUIPMENT USE	3,600	11,459	3,600	10,808	10,000	11,404	12,000
03-01-02-05-508	OTHER EQUIPMENT	6,500	-	-	-	-	-	-
03-01-02-05-509	MISCELLANEOUS, CAPITAL	-	-	-	-	-	-	-
		32,338	32,830	32,983	28,338	37,175	29,352	32,284

Utilities budgeted in Account No. 03-01-02-05-130 represent payment to Boone Electric Cooperative for power to the lift station at the northwest lagoon site.

Funds shown in Account No. 03-01-02-05-210 include purchase of degreasers and other chemicals.

Sewage Lift Station Operations, Maintenance, Improvements (cont.)

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated regular hours (OT/call out) FY 2017- 18	Budgeted regular hours (OT/call out) FY2018-19
Foreman Water/Sewer	24.30/13.66	24	19 (0.5)	22
Senior Water/Sewer Plant Operator -> Assistant Foreman Water & Sewer	17.32/10.62	249	259 (0.5)	255 (2)
Water & Wastewater Plant Operator	16.34/8.49	53	82 (0.5)	65 (1)
Equipment Operator Water & Sewer	14.62/10.35	127	82 (1)	104 (1)
Electric Department		31.5	5.5	15
TOTALS		484.5	447.5 (2.5)	461 (4)

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.

TREATMENT OPERATION, MAINTENANCE & IMPROVEMENTS								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
03-01-02-07-001	SALARIES AND WAGES	6,067	9,315	9,497	8,157	9,800	9,278	9,325
03-01-02-07-002	OVERTIME WAGES	-	36	-	34	50	81	100
03-01-02-07-010	ACCRUED EMPLOYEE BENEFITS	4,838	7,960	7,111	5,620	6,590	6,105	6,136
03-01-02-07-130	UTILITIES-ELECTRICITY	17,000	12,609	17,000	11,949	14,000	12,974	14,000
03-01-02-07-142	PROF.SERV.ARCHT.ENG.SURVE	1,000	-	1,000	-	15,000	10,000	15,000
03-01-02-07-144	CONSULTANT SERVICES	-	-	-	-	-	-	-
03-01-02-07-150	CONTRACT LABOR	5,000	8,039	5,000	3,762	5,000	2,381	4,000
03-01-02-07-210	OPERATING SUPPLIES	4,000	3,069	4,000	655	3,000	228	3,000
03-01-02-07-490	EQUIPMENT USE CHARGES	10,000	8,560	10,000	8,454	9,000	6,727	8,000
03-01-02-07-901	MISCELLANEOUS	-	-	-	-	-	-	-
		47,905	49,588	53,608	38,631	62,440	47,774	59,560

Funds are budgeted in Account No. 03-01-02-07-142 for additional engineering for the revenue bond project. The City received a SCEAP grant in FY2018 and there will be some offsetting revenues, but actual expenses will higher as well. This represents only the City's share.

Funds budgeted in Account No. 03-01-02-07-150 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.

Sewage Treatment Operations, Maintenance and Improvements (cont.)

Funds budgeted in Account No. 03-01-02-07-210 include expenses for chemical additives for the lagoons, miscellaneous operating supplies and for aggregate to the lagoon roads.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated regular hours (OT/call out) FY 2017- 18	Budgeted regular hours (OT/call out) FY2018-19
Foreman Water/Sewer	24.30/13.66	19	43.5	31
Senior Water/Sewer Plant Operator -> Assistant Foreman Water & Sewer	17.32/10.62	208	286	250
Water & Wastewater Plant Operator	16.34/8.49	70	92 (1.5)	76
Equipment Operator Water & Sewer	14.62/10.35	122	118	120
TOTALS		419	539.5 (1.5)	477

FY 2018-19 BUDGET – ENTERPRISE FUNDS

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 of 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.

LAND APPLICATION								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
03-01-02-08-001	SALARIES AND WAGES	3,335	3,853	4,535	3,329	2,400	4,865	4,889
03-01-02-08-002	OVERTIME WAGES	200	243	275	74	125	99	100
03-01-02-08-010	ACCRUED EMPLOYEE BENEFITS	2,116	2,658	3,013	2,292	1,650	3,371	3,388
03-01-02-08-130	UTILITIES-ELECTRICITY	1,500	-	1,500	(10,125)	1,000	-	1,000
03-01-02-08-150	CONTRACT LABOR	200	-	200	-	200	-	200
03-01-02-08-160	REPAIRS	-	-	-	-	-	-	-
03-01-02-08-210	OPERATING SUPPLIES	2,000	3,850	5,000	503	5,000	2,752	5,000
03-01-02-08-220	TOOLS/SMALL EQUIPMENT	5,000	-	2,000	-	2,000	1,000	2,000
03-01-02-08-420	EQUIPMENT, PARTS & SUPPLI	15,000	-	-	-	-	-	-
03-01-02-08-430	EQUIPMENT REPAIR CHARGES	-	-	2,000	-	2,000	1,000	2,000
03-01-02-08-490	EQUIPMENT USE CHARGES	3,000	-	2,000	-	2,000	1,000	2,000
03-01-02-08-508	OTHER EQUIPMENT	-	-	10,000	-	10,000	8,811	10,000
03-01-02-08-509	CAPITAL OUTLAYS-MISC	-	-	-	-	-	-	-
03-01-02-08-901	MISCELLANEOUS	32,351	10,603	30,523	(3,927)	26,375	22,898	30,576
SUMMARY OF SEWER FUND EXPENDITURES		\$ 225,571	\$ 192,972	\$ 253,116	\$ 89,873	\$ 274,598	\$ 229,184	\$ 324,139

Funds in Account No. 03-01-02-08- 420 are for purchase of new tires or other equipment for the center pivots on the irrigation equipment located on the farmers' fields. This item has become an annual budgeted expense.

Funds in Account No. 03-01-02-08-901 represent the sinking fund for equipment replacement required under the conditions of the DNR grant for treatment plant improvement in 1985. A reserve of \$45,000 is available for equipment replacement in the present year, if necessary.

Land Application (cont.)

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated regular hours (OT/call out) FY 2017- 18	Budgeted regular hours (OT/call out) FY2018-19
Foreman Water/Sewer	24.30/13.66	44	42	43
Senior Water/Sewer Plant Operator -> Assistant Foreman Water & Sewer	17.32/10.62	69	77	73
Water & Wastewater Plant Operator	16.34/8.49	30	10	20
Equipment Operator Water & Sewer	14.62/10.35	20	9	15
Electric department		42	26	34
TOTALS		205	164	185

ELECTRIC UTILITY FUND

The City of Centralia Electric Department distributes power to approximately 2,200 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 two journeyman linemen and three 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.

In 2017 the Centralia Electric Utility completed its 100th year of service to the citizens of Centralia.

BUDGET HIGHLIGHTS

Funds are budgeted in FY 2018-19 for the purchase of a digger derrick truck which will allow better access to the rear-yard electrical easements. Funds are budgeted in the amount of \$45,000 for the underground conduit project to be completed in FY2018-19.

The rate for electricity increased from 9.7¢ per kilowatt-hour to 10.18¢ per kilowatt-hour and from \$8.91 per month for the base meter fee to \$9.35 per month for all customers to cover the expenses of the repairs needed from the July 7, 2016 wind storm. Funds are budgeted for a 2.5% decrease in the price of energy by kilowatt hour. The new rate it adopted would be \$9.93/kwh.

ELECTRIC FUND CASH FLOW

Electric Utility Fund	
Estimated Cash Balance April 1	\$1,285,974
Expected Revenues	\$3,514,578
Proposed Expenditures	\$4,586,356
Ending Fund Balance	\$214,196

ELECTRIC FUND REVENUES

ELECTRIC UTILITY FUND REVENUES								
ACCOUNT NUMBE	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
03-01-03-46-112	INTEREST-COP PROJECT	-	-	-	-	-	-	-
03-01-03-46-330	SALE OF EQUIPMENT	-	3,954	-	-	-	-	-
03-01-03-46-452	TRANSFER FROM PERSONNEL	33,594	35,646	35,000	34,325	35,000	34,662	35,000
03-01-03-46-690	DONATIONS-ENERGY ASSISTAN	-	-	-	-	-	-	-
		33,594	39,600	35,000	34,325	35,000	34,662	35,000
03-01-03-47-312	ELECT.SALES-GENERAL PUBLI	3,219,397	3,250,196	3,218,000	3,340,891	3,255,000	3,508,183	3,420,478
03-01-03-47-313	ELECT SALES-CITY	50,000	49,105	50,000	35,494	52,300	43,897	52,300
03-01-03-47-393	INSTALLATION CHARGES	-	550	-	675	600	638	600
03-01-03-47-399	MISC.INCOME	2,975	23,142	2,975	42,987	5,000	23,993	5,000
03-01-03-47-910	INTEREST EARNINGS	1,200	1,516	1,200	2,098	1,200	1,649	1,200
		3,273,572	3,324,508	3,272,175	3,422,144	3,314,100	3,578,360	3,479,578
		\$ 3,307,166	\$ 3,364,109	\$ 3,307,175	\$ 3,456,469	\$ 3,349,100	\$ 3,613,022	\$ 3,514,578

ELECTRIC FUND SUMMARY OF EXPENSES

		FY-2016	FY2016	FY-2017	FY2018	FY2018	FY2019
		BUDGET	ACTUAL	BUDGET	BUDGET	ESTIMATED	ADOPTED
ELECTRIC FUND TOTAL EXPENDITURES		4,208,009	3,194,385	4,288,861	4,396,286	3,392,316	4,586,356
03-01-03-1	Planning, Administration & Training	180,563	207,768	213,282	238,465	237,186	288,820
03-01-03-2	Communication/Central Services	48,156	44,003	55,385	59,726	56,196	61,478
03-01-03-3	Electric Building & Grounds	41,841	28,585	38,662	36,931	31,667	39,775
03-01-03-4	Electric Distribution Oper./Maint./Improvements	3,830,793	2,817,000	3,863,519	3,972,633	3,016,506	4,118,072
03-01-03-8	Brush & Tree Control	88,169	75,714	88,997	66,120	40,671	60,774
03-01-03-9	Street Lighting	18,487	21,316	29,016	22,411	10,089	17,437

FY 2018-19 BUDGET – ENTERPRISE FUNDS

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.

PLANNING, ADMINISTRATION & TRAINING EXPENSES								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
03-01-03-01-001	SALARIES AND WAGES	21,076	22,455	22,105	14,888	16,650	22,472	23,865
03-01-03-01-002	OVERTIME WAGES	200	1,384	1,386	1,196	1,265	1,450	1,540
03-01-03-01-010	ACCRUED EMPLOYEE BENEFITS	10,687	28,533	28,291	27,732	35,950	31,841	33,815
03-01-03-01-101	POSTAGE AND FREIGHT	100	-	100	-	100	-	100
03-01-03-01-110	PRINTING,PUBLICATIONS,ADV	1,500	670	1,500	1,646	1,500	1,125	1,500
03-01-03-01-120	DUES/MEMBER/SUBS/TUITION	6,000	7,744	8,000	11,103	15,000	10,352	15,000
03-01-03-01-133	UTILITIES-TELEPHONE, FAX	-	75	-	250	300	346	300
03-01-03-01-140	PROF.SERVICES-LEGAL	-	4,496	-	-	-	-	-
03-01-03-01-142	PROF.SERV.ARCHT.ENG.SURVE	-	-	-	-	-	-	-
03-01-03-01-143	PROF.SERV.DATA PROCESSING	-	400	4,800	-	-	-	-
03-01-03-01-144	CONSULTANT SURVICES	-	-	-	4,800	4,800	7,031	4,800
03-01-03-01-150	CONTRACT LABOR	2,400	1,612	2,400	2,623	2,400	3,101	2,400
03-01-03-01-160	REPAIR SERVICES	200	-	200	100	200	-	200
03-01-03-01-170	MAINT AGREEMENTS & LEASES	1,400	1,302	1,400	1,419	1,400	1,684	1,400
03-01-03-01-180	MEALS,LODGING,TRAVEL	400	606	600	497	600	2,696	600
03-01-03-01-190	INSURANCE	4,000	7,903	9,000	8,670	9,300	11,053	9,300
03-01-03-01-201	OFFICE SUP.,FURNITURE,EQU	100	35	1,000	447	1,000	100	1,000
03-01-03-01-210	OPERATING SUPPLIES	15,000	162	15,000	2,675	1,500	2,334	1,500
03-01-03-01-490	EQUIPMENT USE CHARGES	4,500	4,695	4,500	3,389	4,500	3,102	4,500
03-01-03-01-506	DATA PROCESSING EQUIPMENT	-	4,900	-	-	-	-	-
03-01-03-01-801	TRANSFER TO GENERAL FUNDS	80,000	80,000	80,000	107,360	100,000	100,000	150,000
03-01-03-01-803	TRANSFER TO PARK AND POOL	-	-	-	-	-	-	-
03-01-03-01-804	TRANSFER TO CEMETERY FUND	35,000	35,000	35,000	35,000	35,000	35,000	30,000
03-01-03-01-809	TRANSFER TO PERSONNEL	-	6,884	-	-	7,000	3,500	7,000
03-01-03-01-901	MISCELLANEOUS	(2,000)	(1,088)	(2,000)	-	-	-	-
		180,563	207,768	213,282	223,796	238,465	237,186	288,820

Funds budgeted in Account No. 03-01-03-01-120 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. 03-01-03-01-801 represent a transfer to the General Fund (\$150,000) to cover a share of administrative salaries and expenses and also as a payment in lieu of the property taxes which would be paid by a private utility.

Planning, Administration and Training (cont.)

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated regular hours (OT/call out) FY 2017- 18	Budgeted regular hours (OT/call out) FY2018-19
Electric Line Foreman	24.67/13.73	1,058	867 (41)	940 (40)
Lineman	19.04/13.03	29.25	84 (16)	57 (15)
Apprentice Lineman (3)	15.11 to 16.20 / 8.11 to 12.27	110	68 (5)	90 (5)
TOTALS		1,258.75	1,144 (60)	1,180 (70)

FY 2018-19 BUDGET – ENTERPRISE FUNDS

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 share of 29% of such general costs and all of the expenses for special customer service to customers on electric-rated matters are accounted under this activity. These Central Services include utility billing, cashiering, 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.

COMMUNICATION/CENTRAL SERVICES EXPENSES								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
03-01-03-02-001	SALARIES AND WAGES	17,328	20,477	20,675	22,507	24,717	23,612	25,076
03-01-03-02-002	OVERTIME WAGES	200	2,505	1,325	1,977	1,797	2,367	2,514
03-01-03-02-010	ACCRUED EMPLOYEE BENEFITS	10,028	10,867	11,285	10,643	11,112	11,100	11,788
03-01-03-02-101	POSTAGE AND FREIGHT	3,500	4,033	4,200	3,963	4,200	4,081	4,200
03-01-03-02-110	PRINTING,PUBLICATIONS,ADV	100	-	100	-	100	50	100
03-01-03-02-133	UTILITIES-TELEPHONE/FAX	700	78	300	196	300	300	300
03-01-03-02-141	PROF SERV - ACCTG	-	-	-	-	-	-	-
03-01-03-02-143	PROF SERV-DATA PROCESSING	200	-	200	-	200	-	200
03-01-03-02-150	CONTRACT LABOR	4,500	2,665	4,500	2,819	4,500	3,659	4,500
03-01-03-02-160	REPAIR SERVICE	400	-	100	-	100	-	100
03-01-03-02-170	MAINT AGREEMENTS & LEASES	2,000	1,313	2,000	1,296	2,000	1,648	2,000
03-01-03-02-201	OFFICE SUP.,FURNITURE,EQU	500	-	1,000	173	1,000	-	1,000
03-01-03-02-210	OPERATING SUPPLIES	2,000	1,196	2,000	711	2,000	1,355	2,000
03-01-03-02-320	BAD DEBTS	3,000	(3,369)	3,000	4,204	3,000	3,602	3,000
03-01-03-02-506	DATA PROCESSING EQUIPMENT	3,000	3,481	4,000	3,131	4,000	3,566	4,000
03-01-03-02-507	CONSTRUCTION EQUIPMENT	-	-	-	-	-	-	-
03-01-03-02-901	MISCELLANEOUS	700	757	700	643	700	856	700
		48,156	44,003	55,385	52,261	59,726	56,196	61,478

Funds budgeted in this activity cover 29% of all cashiering and collecting expenses, as distributed from the Internal Services Fund.

Communication and Central Services (cont.)

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
City Clerk	22.75/11.82	176	138 (17)	150 (15)
Deputy City Clerk	16.82/6.49	437	364 (56)	365 (50)
Assistant City Clerk II	15.88/7.88	240	195 (26)	203 (25)
Assistant City Clerk I	12.35/7.66	525	479 (4)	500 (5)
Part-time Customer Service Representative	11.83/ 0.64	67	174	152
TOTALS		1,445	1,350 (103)	1,360 (95)

FY 2018-19 BUDGET – ENTERPRISE FUNDS

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, lights expenses for repairs, alterations, and improvements within the electric barn and the electric shop property are paid with funds from this activity.

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
03-01-03-03-001	SALARIES AND WAGES	12,520	5,950	7,154	3,653	4,080	6,468	6,869
03-01-03-03-002	OVERTIME WAGES	100	4,529	4,736	4,693	5,550	5,122	5,439
03-01-03-03-010	ACCRUED EMPLOYEE BENEFITS	7,370	4,348	4,421	2,920	5,750	5,570	5,915
03-01-03-03-132	UTILITIES-NATURAL GAS PRO	3,000	2,051	3,000	1,721	3,000	2,360	3,000
03-01-03-03-133	UTILITIES-TELEPHONE, FAX	2,000	612	2,000	954	2,000	1,477	2,000
03-01-03-03-142	PROF.SERV.ARCHT.ENG.SURVE	5,000	-	5,000	-	5,000	-	5,000
03-01-03-03-150	CONTRACT LABOR	5,000	4,184	5,000	3,735	5,000	4,367	5,000
03-01-03-03-170	MAINT AGREEMENTS & LEASES	301	251	301	301	301	301	301
03-01-03-03-190	INSURANCE	3,100	3,545	3,600	3,909	4,200	4,055	4,200
03-01-03-03-210	OPERATING SUPPLIES	3,000	3,115	3,000	1,220	2,000	1,911	2,000
03-01-03-03-220	TOOLS/SMALL EQUIPMENT	50	-	50	-	50	37	50
03-01-03-03-490	EQUIPMENT USE CHARGES	400	-	400	(27)	-	-	-
03-01-03-03-510	BUILDING IMPROVEMENTS	-	-	-	-	-	-	-
		41,841	28,585	38,662	23,078	36,931	31,667	39,775

Funds budgeted in Account No. 03-01-03-03-002 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. 03-01-03-03-150 include generator tests for City Hall/Police Station, and the lift stations.

Funds budgeted in Account No. 03-01-03-03-170 include maintenance agreements on time clocks.

Funds budgeted in Account No. 03-01-03-03-190 cover property insurance on electric department property and equipment.

Electric Building and Grounds Maintenance (cont.)

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated regular hours (OT/call out) FY 2017- 18	Budgeted regular hours (OT/call out) FY2018-19
Electric Line Foreman	24.67/13.73	81	20 (33)	30 (30)
Lineman	19.04/13.03	30	16 (21)	16 (21)
Lineman	18.61/11.51	111	159 (34.5)	125 (35)
Apprentice Lineman	15.11 to 16.20 / 8.11 to 12.27	110	50 (36)	55 (35)
Apprentice Lineman	15.27/5.96	49	90 (29)	85 (30)
Others		381	335 (153.5)	311 (151)

FY 2018-19 BUDGET – ENTERPRISE FUNDS

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, 2018 the remaining principal is \$895,000. 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.

DISTRIBUTION OPERATION & MAINTENANCE								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
03-01-03-04-001	SALARIES AND WAGES	86,805	90,694	93,019	109,246	140,400	114,823	124,009
03-01-03-04-002	OVERTIME WAGES	500	8,453	9,504	8,856	10,700	5,778	6,240
03-01-03-04-010	ACCRUED EMPLOYEE BENEFITS	41,732	53,731	63,144	72,021	90,400	74,211	80,148
03-01-03-04-101	POSTAGE AND FREIGHT	150	12	150	12	150	-	150
03-01-03-04-110	PRINTING,PUBLICATIONS-ADV	200	261	200	45	200	-	200
03-01-03-04-130	UTILITIES-ELECTRICITY	2,426,100	2,546,130	2,454,000	2,363,668	2,475,000	2,419,334	2,475,000
03-01-03-04-140	PROF SERV - LEGAL	-	230	3,000	7,963	2,000	2,116	3,000
03-01-03-04-142	PROF.SERV.ARCHT.ENG.SURVE	-	4,966	-	1,536	-	768	-
03-01-03-04-144	CONSULTANT SERVICES	1,500	1,036	4,000	1,299	4,000	2,650	4,000
03-01-03-04-150	CONTRACT LABOR	3,000	(75,032)	3,000	48,792	8,000	8,396	8,000
03-01-03-04-160	REPAIR SERVICES	200	1,220	200	-	200	-	200
03-01-03-04-170	MAINT AGREEMENTS & LEASES	1,400	171	500	-	500	-	500
03-01-03-04-180	MEALS, LODGING, TRAVEL	-	30	-	791	1,200	-	1,200
03-01-03-04-210	OPERATING SUPPLIES	100,000	70,070	120,000	114,452	140,000	97,226	140,000
03-01-03-04-220	TOOLS/SMALL EQUIPMENT	3,000	2,554	3,000	3,286	3,000	9,143	3,000
03-01-03-04-305	INT-EXP MAMU 08 SUBSTATIO	54,107	57,497	32,716	49,725	44,588	44,156	45,531
03-01-03-04-309	CAPITAL LEASE PAYMENT	98,000	-	108,000	107,000	108,000	107,500	110,600
03-01-03-04-311	COP-COST OF ISSUANCE EXP	-	-	17,014	-	-	-	-
03-01-03-04-450	RENTAL	-	-	-	-	-	-	-
03-01-03-04-490	EQUIPMENT USE CHARGES	48,000	50,818	48,000	42,155	48,000	58,182	60,000
03-01-03-04-502	VEHICLES	-	-	28,000	22,862	-	-	-
03-01-03-04-508	OTHER EQUIPMENT	5,000	4,127	85,000	19,449	125,000	72,225	293,000
03-01-03-04-901	MISCELLANEOUS	165,000	33	-	-	-	-	-
03-01-03-04-903	DEPRECIATION RESERVE	796,099	-	791,072	-	771,295	-	763,295
		3,830,793	2,817,000	3,863,519	2,973,157	3,972,633	3,016,506	4,118,072

Cost of wholesale power purchases shown in Account No. 03-01-03-04-130. In June 2017, the City began purchasing power from NextEra Power Marketing and electric capacity from Big Rivers Electrical Coop. This will end a decades-long relationship with what is now called Dynergy but was once part of Ameren and before that Union Electric. A second purchase power agreement has been signed with NextEra for energy and capacity through May 31, 2023.

Funds in Account No. 03-01-03-04-210 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.

FY 2018-19 BUDGET – ENTERPRISE FUNDS

Funds in Account No. 03-01-03-04-305 and 03-01-03-04-309 represent estimate payments on lease-purchase of new second substation.

Electric Distribution Operations, Maintenance and Improvements (cont.)

Funds in Account No. 03-01-03-04-508 are for a digger derrick truck.

Funds in Account No. 03-01-03-04-901 represents funds for pulling wire under the railroad tracks.

Funds for depreciation reserve, shown in Account No. 03-01-03-04-903, include carry over funds of \$763,295.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated regular hours (OT/call out) FY 2017- 18	Budgeted regular hours (OT/call out) FY2018-19
Electric Line Foreman	24.67/13.73	662	811 (85.5)	740 (86)
Lineman	19.04/13.03	1,135	1,076 (61.5)	1,075 (62)
Lineman	18.61/11.51	1,059	1,150 (63)	1,065 (60)
Apprentice Lineman	15.11 to 16.20 / 8.11 to 12.27	985	1,028 (58)	980 (58)
Apprentice Lineman	15.27/5.96	504	976 (48)	770 (48)
TOTALS		4,345	5,041 (316)	4,630 (314)

FY 2018-19 BUDGET – ENTERPRISE FUNDS

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 is 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 also 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.

BRUSH & TREE CONTROL					-			
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
03-01-03-08-001	SALARIES AND WAGES	31,271	25,214	28,815	12,506	13,800	15,153	16,092
03-01-03-08-002	OVERTIME WAGES	200	229	250	223	110	246	261
03-01-03-08-010	ACCRUED EMPLOYEE BENEFITS	14,398	14,957	17,632	8,502	4,910	8,588	9,120
03-01-03-08-110	PRINT.PUBLICATIONS, ADV.	100	-	100	-	100	-	100
03-01-03-08-150	CONTRACT LABOR	25,000	20,502	25,000	52,082	30,000	2,690	20,000
03-01-03-08-160	REPAIR SERVICES	200	-	200	-	200	-	200
03-01-03-08-210	OPERATING SUPPLIES	3,500	3,271	3,500	3,213	3,500	4,957	4,500
03-01-03-08-220	TOOLS/SMALL EQUIPMENT	500	426	500	-	500	772	500
03-01-03-08-490	EQUIPMENT USE CHARGES	13,000	11,115	13,000	5,531	13,000	8,265	10,000
03-01-03-08-505	TOOLS	-	-	-	-	-	-	-
03-01-03-08-901	MISCELLANEOUS	-	-	-	-	-	-	-
		88,169	75,714	88,997	82,056	66,120	40,671	60,774

Funds budgeted in Account No. 03-01-03-08-150 include contracting for stump and tree removal, and grinding of material accumulated in the brush pit at the old landfill.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated regular hours (OT/call out) FY 2017- 18	Budgeted regular hours (OT/call out) FY2018-19
Electric Line Foreman	24.67/13.73	85	52	66
Lineman	19.04/13.03	248	157	203
Lineman	18.61/11.51	338	171	256
Apprentice Lineman	15.11 to 16.20 / 8.11 to 12.27	430	422	426
Apprentice Lineman	15.27/5.96	431	455 (3.25)	440 (4)
TOTALS		1,532	1,257 (3.25)	1,391 (4)

FY 2018-19 BUDGET – ENTERPRISE FUNDS

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 700 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.

STREET LIGHTING					-			
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
03-01-03-09-001	SALARIES AND WAGES	6,171	7,992	9,332	4,188	5,700	2,944	3,126
03-01-03-09-002	OVERTIME WAGES	40	124	100	56	211	158	168
03-01-03-09-010	ACCRUED EMPLOYEE BENEFITS	3,276	4,601	5,584	2,536	3,500	2,018	2,143
03-01-03-09-210	OPERATING SUPPLIES	6,000	8,625	6,000	10,683	7,500	4,969	7,500
03-01-03-09-490	EQUIPMENT USE CHARGES	3,000	(27)	3,000	-	3,000	-	2,000
03-01-03-09-508	OTHER EQUIPMENT	-	-	5,000	-	2,500	-	2,500
		18,487	21,316	29,016	17,463	22,411	10,089	17,437
SUMMARY OF ELECTRIC FUND EXPENDITURES		\$ 4,208,009	\$ 3,194,385	\$ 4,288,861	\$ 3,371,812	\$ 4,396,286	\$ 3,392,316	\$ 4,586,356

Funds budgeted in Account No. 03-01-03-09-210 cover expenses associated with purchase of series ballast lights, photo eye switches, bulbs, etc. and purchase of decorative street lights and poles.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated regular hours (OT/call out) FY 2017- 18	Budgeted regular hours (OT/call out) FY2018-19
Electric Line Foreman	24.67/13.73	51	48 (2)	48 (2)
Lineman	19.04/13.03	159	138 (2)	147 (2)
Lineman	18.61/11.51	28	57	43
Apprentice Lineman	15.11 to 16.20 / 8.11 to 12.27	120	98	110
Apprentice Lineman	15.27/5.96	67	121	94
TOTALS		425	462 (4)	442 (4)

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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 their 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 of appliances (a permit from City Hall is required) and residential yard waste.

The City still collects and recycles commercial cardboard and a few special customers.

BUDGET HIGHLIGHTS

We have budgeted for the purchase of another roll-off recycling container with the Mid-Missouri Solid Waste Management District. The City might partner with the school district and purchase two containers. Combined with the container purchased in January of 2018, this would allow for two containers in town and a third container in transit or waiting at the recycling center to be swapped out. Grant funds are expected to pay for the trailer. The City offers a Spring Cleanup week for that type of service, free of charge each year.

There are no rate increases scheduled for FY2018-19.

SANITATION FUND CASH FLOW

	Sanitation Utility Fund	
	Estimated Cash	
	Balance April 1	\$351,494
	Expected Revenues	\$457,000
	Proposed	
	Expenditures	\$543,941
	Ending Fund Balance	\$264,553

SUMMARY OF REVENUES

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
03-03-02-43-422	MMSWMD GRANT	-	-	-	-	5,000	5,000	10,000
03-03-02-44-410	REFUSE COLLECTION CHARGES	425,000	436,983	435,000	433,930	435,000	440,921	444,000
03-03-02-46-110	INTEREST	-	-	-	-	-	-	-
03-03-02-46-220	RENTAL CITY PROP.(FARM IN	-	-	-	-	-	-	-
03-03-02-46-330	SALE OF EQUIPMENT	-	-	-	134,568	-	-	-
03-03-02-46-453	TRANSFER FROM ELECTRIC FU	-	-	-	-	-	-	-
		-	-	-	134,568	-	-	-
03-03-02-47-199	MISCELLANEOUS	300	8,695	300	2,705	1,000	1,653	1,000
03-03-02-47-453	TRANSFER FROM ELEC FUND	-	-	-	-	-	-	-
03-03-02-47-910	INTEREST	500	756	500	1,742	1,000	4,371	2,000
		800	9,451	800	4,447	2,000	6,024	3,000
SUMMARY OF SANITATION FUND REVENUES		\$ 425,800	\$ 446,435	\$ 435,800	\$ 572,944	\$ 442,000	\$ 451,945	\$ 457,000

SUMMARY OF EXPENSES – SANITATION FUND

		FY-2016 BUDGET	FY2016 ACTUAL	FY-2017 BUDGET	FY2018 BUDGET	FY2018 ESTIMATED	FY2019 ADOPTED
SANITATION FUND TOTAL EXPENDITURES		488,735	411,299	482,837	514,070	451,738	543,941
03-03-02-1	Planning, Administration & Central Services	46,354	55,945	48,388	55,243	50,636	54,112
03-03-02-2	Trash and Recycling Collection	206,270	195,256	204,455	190,200	196,053	202,391
03-03-02-3	Trash Disposal, Recycling Costs and Landfill	236,111	160,097	229,994	268,627	205,049	287,437

FY 2018-19 BUDGET – ENTERPRISE FUNDS

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 cashing 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-nine percent (29%) of general cashing 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 is provided by the City Administrator.

PLANNING, ADMINISTRATION & CENTRAL SERVICES								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
03-03-02-01-001	SALARIES AND WAGES	21,076	20,477	21,076	22,507	22,814	22,661	23,930
03-03-02-01-002	OVERTIME WAGES	200	2,505	200	1,977	1,491	2,234	2,359
03-03-02-01-010	ACCRUED EMPLOYEE BENEFITS	10,687	19,858	10,687	16,829	17,513	13,635	14,399
03-03-02-01-101	POSTAGE AND FREIGHT	3,600	4,033	3,600	3,963	3,600	3,781	3,600
03-03-02-01-110	PRINTING , PUB.AND ADVERT	1,200	283	1,200	345	1,000	673	1,000
03-03-02-01-143	PROF. SERVICE-DATA PROCES	75	-	75	-	75	-	75
03-03-02-01-150	CONTRACT LABOR	3,100	2,371	3,100	2,609	3,000	2,804	3,000
03-03-02-01-170	MAINT AGREEMENTS & LEASES	2,200	1,951	2,200	1,626	2,000	1,622	2,000
03-03-02-01-190	INSURANCE	916	916	950	(1,438)	100	1,268	100
03-03-02-01-201	OFFICE SUPPLIES	400	-	400	173	50	-	50
03-03-02-01-210	OPERATING SUPPLIER	600	578	600	680	600	640	600
03-03-02-01-506	DATA PROCESSING EQUIPMENT	1,500	904	1,500	402	500	451	500
03-03-02-01-809	TRANSFER TO PERSONNEL	-	1,314	2,000	-	2,000	-	2,000
03-03-02-01-901	MISCELLANEOUS	800	757	800	643	500	867	500
		46,354	55,945	48,388	50,317	55,243	50,636	54,112

Printing expenses budgeted in Account No. 03-03-02-01-110 include advertisements for special "clean-up" periods and holiday refuse collection schedules.

Funds budgeted in this activity cover 29% of all cashing and collecting expenses, as distributed from the Internal Service Fund.

Funds budgeted in Account No. 03-03-02-01-170 are a pro-rated portion of maintenance agreements on the City's computer system, copier, and the government band radio system.

Planning, Administration and Central Services (cont.)

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
City Clerk	22.75/11.82	176	138 (17)	150 (15)
Deputy City Clerk	16.82/6.49	437	364 (56)	365 (50)
Assistant City Clerk II	15.88/7.88	240	195 (26)	203 (25)
Assistant City Clerk I	12.35/7.66	525	479 (4)	500 (5)
Part-time Customer Service Representative	11.83/ 0.64	67	174	152
TOTALS		1,445	1,350 (103)	1,360 (95)

FY 2018-19 BUDGET – ENTERPRISE FUNDS

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. Pickup of recyclable materials from residences are made monthly on the first and third Friday. Weekly pickup of recyclable cardboard from commercial customers are made 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.

TRASH & RECYCLING COLLECTION								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
03-03-02-02-001	SALARIES AND WAGES	66,716	69,423	72,971	44,379	6,200	7,917	7,925
03-03-02-02-002	OVERTIME WAGES	5,000	3,403	3,703	1,324	200	910	911
03-03-02-02-010	ACCRUED EMPLOYEE BNEF.	58,104	57,501	51,331	31,107	5,800	5,950	5,956
03-03-02-02-110	PRINTING	100	283	100	597	100	38	100
03-03-02-02-150	CONTRACT LABOR	300	1,032	300	78,777	170,400	174,589	180,000
03-03-02-02-160	REPAIR	50	-	50	300	-	-	-
03-03-02-02-210	OPERATING SUPPLIES	6,000	10,130	6,000	1,806	500	446	500
03-03-02-02-430	EQUIPMENT REPAIR CHARGES	-	-	-	-	-	-	-
03-03-02-02-490	EQUIPMENT USE CHARGES	70,000	56,895	70,000	30,079	1,000	-	1,000
03-03-02-02-502	VEHICLE	-	-	-	-	-	-	-
03-03-02-02-508	OTHER EQUIPMENT	-	-	-	-	-	600	-
03-03-02-02-509	MISCELLANEOUS, CAPITAL	-	(3,411)	-	(984)	6,000	5,604	6,000
03-03-02-02-801	TRANSFER TO OTHER FUNDS	-	-	-	12,943	-	-	-
03-03-02-02-901	MISCELLANEOUS	-	-	-	-	-	-	-
		206,270	195,256	204,455	200,328	190,200	196,053	202,391

Funds budgeted in Account No. 03-03-02-02-150 are for half of the expenses for contracted solid waste services. The remaining half is budgeted in landfill expenses.

Funds budgeted in Account No. 03-03-02-02-210 are for disinfectants, etc.

Funds budgeted in Account No. 03-03-02-02-508 are the full cost for purchase of the recycling trailer. Offsetting revenues are budgeted in Account No. 03-03-02-43-422.

Trash Collection (cont.)

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18 (Overtime)	Budgeted hours FY2018- 19(Overtime)
Street/Sanitation Foreman	21.19/14.85	73.5 (2)		50
Refuse Collector/Driver	13.51/9.00	1,702 (84)		0
Refuse Collector	n/a	1,621 (12)		0
Equipment Operator	14.62 to 15.41 / 9.70 to 10.23	916 (9)		50
Equipment Operator	14.40/10.51	536 (34)		600
Part-Time labor	13.25/0.45	307.5		0
Water & Sewer Department		0		0
Electric Department		16		0
TOTALS		5,172 (141)		700

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.

LANDFILL/ TRASH AND RECYCLING DISPOSAL								
ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
03-03-02-03-001	SALARIES AND WAGES	5,425	5,875	4,614	7,191	5,195	4,745	4,750
03-03-02-03-002	OVERTIME WAGES	500	2,182	2,314	5,022	2,160	3,591	3,595
03-03-02-03-010	ACCRUED EMPLOYEE BENEFITS	3,647	2,141	1,812	2,902	5,380	4,141	4,145
03-03-02-03-150	CONTRACT LABOR	18,000	26,838	18,000	112,560	170,400	185,480	190,000
03-03-02-03-210	OPERATING SUPPLIES	400	1,301	400	(2,141)	100	-	100
03-03-02-03-320	BAD DEBTS	-	(253)	-	762	-	381	-
03-03-02-03-430	EQUIPMENT REPAIR CHARGES	-	-	-	-	-	-	-
03-03-02-03-450	EQUIPMENT RENTAL	-	-	-	-	-	-	-
03-03-02-03-490	EQUIPMENT USE CHARGES	8,500	14,269	8,500	13,169	4,000	6,649	4,000
03-03-02-03-902	TIPPING FEES	103,680	107,744	110,000	59,341	-	62	-
03-03-02-03-904	CLOSURE/EQUIP. REPLACEMEN	95,959	-	84,354	-	81,392	-	80,848
		236,111	160,097	229,994	198,805	268,627	205,049	287,437
SUMMARY OF SANITATION FUND EXPENDITURES		\$ 488,735	\$ 411,299	\$ 482,837	\$ 449,450	\$ 514,070	\$ 451,738	\$ 543,941

Laboratory Fees for chemical tests relating to methane/landfill gas monitoring and other permit requirements are shown in Account No. 03-03-02-03-150, 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.

Funds in Account No. 03-03-02-03-902 represented the cost of tipping fees at the City of Columbia's Sanitation Landfill. Through October 2016. As of October 2016, when the contract Dayne's Disposal began, half of the costs associated with refuse removal have been charged to line item 03-03-02-03-150.

Funds in Account No. 904 represent the City's remaining statutory obligation for post-closure maintenance of the landfills.

Trash Disposal, Recycling Costs and Landfill Maintenance (cont.)

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18 (Overtime)	Budgeted hours FY2018-19 (Overtime)
Street/Sanitation Foreman	21.19/14.85	31	89 (6)	90 (3)
Refuse Collector/Driver	13.51/9.00	94	13 (67)	N/A
Refuse Collector	n/a	51	5 (6)	N/A
Equipment Operator	14.62 to 15.41 / 9.70 to 10.23	52	96 (1)	80 (2)
Equipment Operator	14.40/10.51	38	67 (14)	55 (2)
Part-Time labor	13.25/0.45	20	30.5	0
Water & Sewer Department		21.5	0	0
Electric Department		0	48	0
TOTALS		287.5	348.5 (94)	225 (7)

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.

Chance Trust Fund	
Estimated Cash Balance April 1	\$233,495
Expected Revenues	\$600
ADOPTED Expenditures	\$7,650
Ending Fund Balance	\$226,445

TRUST FUND REVENUE DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
04-01-01-46-110	INTEREST	415	405	415	895	600	747	600
04-01-01-46-190	DIVIDENDS & CAPITAL GAINS	-	-	-	-	-	-	-
A. B. CHANCE FOUNDATION FUND REVENUES		\$ 415	\$ 405	\$ 415	\$ 895	\$ 600	\$ 747	\$ 600

FY 2018-19 BUDGET – CAPITAL IMPROVEMENT PROGRAM

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
04-01-01-02-110	PRINTING,PUBLICATIONS,ADV	50	-	50	-	50	25	50
04-01-01-02-131	UTILITIES-WATER	600	179	600	196	600	398	600
04-01-01-02-150	CONTRACT LABOR	7,500	3,675	6,500	4,050	6,000	5,025	6,000
04-01-01-02-210	OPERATING SUPPLIES	1,500	740	1,000	710	1,000	855	1,000
04-01-01-02-901	MISCELLANEOUS	-	-	-	-	-	-	-
A. B. CHANCE FOUNDATION FUND EXPENDITURES		\$ 9,650	\$ 4,594	\$ 8,150	\$ 4,956	\$ 7,650	\$ 6,303	\$ 7,650

Funds shown in Account No. 04-01-01-02-110 cover expenses associated with advertising mausoleum maintenance contract for bids.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
	No salary or wages are paid out of this fund.			

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

Capital Projects - Fire Equipment	
Estimated Cash Balance April 1	\$84,639
Expected Revenues	\$1,850
ADOPTED Expenditures	\$0
Ending Fund Balance	\$86,489

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. In 2017, this fund accepted a generous bequest from the Jane Furlow Trust. Funds were used to pay off the remaining balance

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
05-02-01-41-620	25% TOB.STAMPS&TAX FIRE E	2,000	2,034	2,040	1,966	1,800	1,883	1,800
05-02-01-46-110	INTEREST	10	26	20	60	50	55	50
05-02-01-46-690	OTHER CONTRIBUTIONS	-	-	-	-	-	159,866	-
CAPITAL PROJECTS - FIRE EQUIPMENT REVENUES		\$ 2,010	\$ 2,060	\$ 2,060	\$ 2,026	\$ 1,850	\$ 161,804	\$ 1,850

FY 2018-19 BUDGET – CAPITAL IMPROVEMENT PROGRAM

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
	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 2018-19 there was no activity in this account

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated hours FY 2017- 18	Budgeted hours FY2018-19
	No salary or wages are paid out of this fund.			

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 – PERSONNEL FUNCTION

The purpose of this activity is to pay out benefits accrued by employees of the City. Health insurance, unemployment claims, workers compensation claims, paid leaves of absence for hourly employees, uniform allowances for unionized employees, and payments to Federal and State Agencies for withholdings are liabilities paid from this activity. Revenue to this account consists of funds expensed from other city accounts in the process of making payroll.

Based on discussions with the auditors, this function has been eliminated and departments now accrue and expense their benefits each year.

FY 2018-19 BUDGET – CAPITAL IMPROVEMENT PROGRAM

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.

Since these funds are charged out for actual time, there is never any fund balance in this account.

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	CENTRAL SERVICES - CASHIERING & COLLECTING REVENUES							
06-01-02-48-120	CASHIERING AND COLLECTING	\$ -	\$ 137,574	\$ -	\$ 143,022	\$ 151,524	\$ 147,273	\$ 195,343

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

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	CENTRAL SERVICES - CASHIERING & COLLECTING EXPENSES							
06-01-02-01-001	SALARIES AND WAGES	-	67,920	-	77,612	81,016	79,314	99,410
06-01-02-01-002	OVERTIME WAGE	-	8,638	-	6,816	8,600	7,708	9,883
06-01-02-01-010	ACCURED EMPLOYEE BENEFITS	-	26,418	-	24,129	26,919	25,524	50,780
06-01-02-01-101	POSTAGE AND FREIGHT	-	13,907	-	13,664	13,247	13,455	11,800
06-01-02-01-133	UTILITIES-TELEPHONE, FAX	-	270	-	675	700	687	1,500
06-01-02-01-143	PROF. SERV-DATA PROCESSIN	-	-	-	-	-	-	-
06-01-02-01-150	CONTRACT LABOR	-	8,175	-	8,996	10,455	9,725	3,450
06-01-02-01-170	MAINT AGREEMENTS & LEASES	-	4,526	-	4,585	4,587	4,586	4,300
06-01-02-01-201	OFFICE EQUIPMENT/FURNITUR	-	-	-	595	-	298	6,670
06-01-02-01-210	OPERATING SUPPLIES	-	1,994	-	2,346	1,800	2,073	1,850
06-01-02-01-506	DATA PROCESSING EQUIPMENT	-	3,117	-	1,387	2,000	1,694	3,600
06-01-02-01-901	MISC EXPENSE	-	2,609	-	2,219	2,200	2,209	2,100
		\$ -	\$ 137,574	\$ -	\$ 143,022	\$ 151,524	\$ 147,273	\$ 195,343

FY 2018-19 BUDGET – CAPITAL IMPROVEMENT PROGRAM

INTERNAL SERVICES FUND – CAPITAL EQUIPMENT PROGRAM – EQUIPMENT CHARGES FUNCTION

Equipment Operations: This activity consist of paying for expenses associated with the operation, maintenance, and repair of vehicles and large equipment. Funds received as revenue to this activity are actually 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 on the basis of 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.

Due to the low cost of fuel in recent years and the fact that the formula used to allocate the operational cost of the vehicles was last updated in 2008, a fund balance of over \$400,000 has built up and now there are sufficient funds to purchase a dump truck.

INTERNAL SERVICES CASH FLOW

Internal Service Equipment	
Estimated Cash Balance April 1	\$447,862
Expected Revenues	\$232,950
Proposed Expenditures	\$476,862
Ending Fund Balance	\$203,950

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	CAPITAL EQUIPMENT - EQUIPMENT OPERATION - REVENUES							
06-02-01-48-110	EQUIPMENT USE CHARGE		\$ 266,388		\$ 252,034	\$ 276,218	\$ 227,018	\$ 232,950

ACCOUNT NUMBER	ACCOUNT TITLE	FY2015-16 BUDGET	FY2015-16 ACTUAL	FY2016-17 BUDGET	FY2016-17 AUDITED	FY2017-18 BUDGET	FY2017-18 ESTIMATED	FY2018-19 ADOPTED
	CAPITAL EQUIPMENT - EQUIPMENT OPERATION							
06-02-01-02-001	SALARIES AND WAGES	-	17,593	-	11,791	11,269	11,530	11,269
06-02-01-02-002	OVERTIME WAGES	-	339	-	450	151	301	151
06-02-01-02-010	ACCURED EMPLOYEE BENEFITS	-	11,221	-	7,799	7,183	7,491	7,183
06-02-01-02-150	CONTRACT LABOR	-	89	-	-	-	-	-
06-02-01-02-190	INSURANCE	-	21,499	-	25,984	27,653	26,818	27,653
06-02-01-02-210	SUPPLIES	-	-	-	-	-	-	-
06-02-01-02-410	MOTOR FUEL	-	58,242	-	62,124	60,022	61,073	62,565
06-02-01-02-420	EQUIPMENT PARTS AND SUPPL	-	56,317	-	50,820	56,527	53,673	55,452
06-02-01-02-430	EQUIPMENT REPAIR CHARGES	-	27,566	-	19,021	22,128	20,575	23,159
06-02-01-02-490	EQUIPMENT USE CHARGES	-	(32,264)	-	-	-	-	-
06-02-01-02-502	VEHICLES	-	-	165,000	235,884	52,000	143,942	40,000
06-02-01-02-507	CONST. EQUIPMENT	-	-	0	-	51,430	25,715	51,430
06-02-01-02-801	TRANSFER TO OTHER FUNDS	-	-	0	2,928	-	1,464	198,000
06-02-01-02-901	MISCELLANEOUS	-	-	0	-	-	-	-
		\$ -	\$ 160,603	\$ 165,000	\$ 416,802	\$ 288,363	\$ 352,583	\$ 476,862

FY 2018-19 BUDGET – CAPITAL IMPROVEMENT PROGRAM

Equipment Operations (cont.)

Funds are budgeted in Account No. 06-02-01-02 to transfer to the General Fund to offset the cost to purchase a police car.

Funds are budgeted in Account No. 06-02-01-07 to transfer to the General Fund to offset the cost to purchase the Street Department's 50% of a backhoe.

Funds are budgeted in Account No. 06-02-01-901 to transfer to the General Fund and other funds the excess balance that has built up in this account. Funds will be transferred in proportion to the amount paid in over the last three years.

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.

Position Title	Anticipated Salary/Benefit Rate	Actual hours FY2016 - 17	Estimated regular hours (OT/call out) FY 2017- 18	Budgeted regular hours (OT/call out) FY2018-19
Street/Sanitation Foreman	21.19/14.85	160	182 (8)	171 (8)
Equipment Operator	14.40/10.51	55	32.5	44
Equipment Operator	14.62 to 15.41 / 9.70 to 10.23	157	174 (4)	165 (5)
Refuse Collector/Driver	13.51/9.00	22	17	20
Refuse Collector	n/a	42	43 (1)	43 (1)
Part-Time labor	13.25/0.45	26.5	41	34
Subtotal		462.5	489.5 (13)	477 (14)
Foreman Water/Sewer	24.30/13.66	5	6	6
Senior Water/Sewer Plant Operator -> Assistant Foreman Water & Sewer	17.32/10.62	2	4	3
Water & Wastewater Plant Operator	16.34/8.49	35	11	23
Equipment Operator Water & Sewer	14.62/10.35	46.5	64	56
Subtotal		88.5	85	88
Electric Line Foreman	24.67/13.73	41	20	30
Lineman	19.04/13.03	146	117	132
Lineman	18.61/11.51	150	133	142
Apprentice Lineman	15.11 to 16.20 / 8.11 to 12.27	119	126	123
Apprentice Lineman	15.27/5.96	82	118	96
Subtotal		538	514	523
TOTALS		1,089	1,088.5 (13)	1,088 (14)

Capital Improvement Projects – FY 2018-19

A Capital Improvement Program (CIP) is an integral part of any budget. The capital budget allows for tracking one-time, large investments. These expenditures can be recurring costs if they are for items that exceed the organization's threshold for capitalizing and tracking as an asset. The CIP allows for long-term planning to allow for planning of staggering various large expenses, especially in the General Fund so that there are sufficient funds every year for needed equipment replacement. Finally the capital budget can allow the City to make sure that adequate investments are being made to keep up rolling stock. In the Enterprise Funds capital purchases should roughly be equal to depreciation.

Capital Improvement Budget Summary							
	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 ADOPTED	FY 2020 PLANNED	FY 2021 PLANNED	FY 2022 PLANNED	FY 2023 PLANNED
GENERAL GOVERNMENT	5,000	1,000	1,000	6,000	6,000	6,000	6,000
PUBLIC SAFETY	76,000	85,200	43,340	34,240	35,040	230,600	230,600
PUBLIC WORKS	79,333	5,000	60,000	39,000	305,000	105,000	55,000
PLANNING/ECON DEVELOP	30,000	5,000	155,000	-	200,000	-	-
TOTAL GENERAL FUND	\$ 190,333	\$ 96,200	\$ 259,340	\$ 79,240	\$ 546,040	\$ 341,600	\$ 291,600
POOL	1,500	3,000	3,000	3,000	3,000	3,000	3,000
PARKS & RECREATION	53,000	48,500	50,000	50,000	50,000	50,000	50,000
REC CENTER	12,000	11,000	8,000	9,000	9,000	10,000	50,000
LIBRARY	-	-	-	-	-	-	-
CEMETERY	-	-	8,000	-	-	-	-
PUBLIC WORKS -STREETS	231,218	479	189,500	189,500	189,500	189,500	189,500
TOTAL SPECIAL REVENUE	\$ 297,718	\$ 62,979	\$ 258,500	\$ 251,500	\$ 251,500	\$ 252,500	\$ 292,500
WATER UTILITY	90,000	105,000	95,000	170,000	230,000	170,000	170,000
SEWER UTILITY	72,500	145,000	163,000	328,000	333,000	338,000	348,000
ELECTRIC UTILITY	238,000	170,000	293,000	280,500	350,500	75,500	38,000
SANITATION	100,000	6,000	13,000	-	125,000	300,000	-
TOTAL ENTERPRISE FUNDS	\$ 500,500	\$ 426,000	\$ 564,000	\$ 778,500	\$1,038,500	\$ 883,500	\$ 556,000
OTHER							
TOTAL ALL FUNDS	\$ 690,833	\$ 522,200	\$ 823,340	\$ 857,740	\$1,584,540	#####	\$ 847,600

GENERAL FUND DETAIL

GENERAL FUND									
			FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 ADOPTED	FY 2020 PLANNED	FY 2021 PLANNED	FY 2022 PLANNED	FY 2023 PLANNED
GENERAL GOVERNMENT		BUDGET ITEM							
Bldg & Grounds	01-01-07-01-506	Camera/DVR City Hall	5,000	1,000	1,000				
Bldg & Grounds	01-01-07-01-510	City Hall HVAC*	-	-		6,000	6,000	6,000	6,000
		Subtotal	5,000	1,000	1,000	6,000	6,000	6,000	6,000
PUBLIC SAFETY									
		Police							
Patrol	01-02-01-02-502	Vehicles (Police Cars)	16,000	6,500	29,000	29,000	29,000	29,000	29,000
Patrol	01-02-01-02-506	Mobile Data Terminals	-	6,500	8,000				
Patrol	01-02-01-02-508	Balistic vests			2,700	1,600	2,400	1,600	1,600
Dispatch	01-02-01-02-506	CAD System	-	28,200					
		Subtotal	16,000	41,200	39,700	30,600	31,400	30,600	30,600
		Fire							
Fire Protect	01-02-02-02-504	Fire Truck	44,000	44,000	-	-	-	200,000	200,000
Fire Protect	01-02-02-01-501	New pagers			3,640	3,640	3,640		
		Subtotal	60,000	44,000	3,640	3,640	3,640	200,000	200,000
		Public Safety Subtotal	76,000	85,200	43,340	34,240	35,040	230,600	230,600
		Street							
Street Maint	01-03-01-02-502	Pickup Truck	-	-	-	22,000	-	-	-
Street Maint	01-03-01-02-507	Wheel Loader (Financed)	44,333	-	-	-	-	-	-
Street Maint	01-03-01-02-507	Skid Steer (50%)	-	0	40,000	-			
Sidewalk/Pkng	01-03-01-04-901	SRTS Engineering (Grant 80%)	-		15,000	-	200,000		
Storm Drng	01-03-01-08-509	Storm Sewer Lining/Repair	20,000	-	-	12,000	100,000	100,000	50,000
Storm Drng	01-03-01-08-509	Engineering	15,000	5,000	5,000	5,000	5,000	5,000	5,000
		Subtotal	79,333	5,000	60,000	39,000	305,000	105,000	55,000
		Community Planning/Econ. Dvelopment							
Commun. Planni	01-04-01-01-144	Comprehensive Plan Consulting	30,000	5,000	-	-	-	-	-
Commun. Planni	01-04-01-02-901	Demoition	-		155,000	-	200,000	-	-
		Subtotal	30,000	5,000	155,000	-	200,000	-	-
		TOTAL GENERAL FUND	\$ 190,333	\$ 96,200	\$ 259,340	\$ 79,240	\$ 546,040	\$ 341,600	\$ 291,600

Purchases in FY 2018-19 include a new police car (payment one of two), a camera system for City Hall, the second year of a four-year change out of the Fire department pagers.

FY 2018-19 BUDGET – CAPITAL IMPROVEMENT PROGRAM

ENTERPRISE FUND DETAIL

ENTERPRISE FUNDS									
			FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 ADOPTED	FY 2020 PLANNED	FY 2021 PLANNED	FY 2022 PLANNED	FY 2023 PLANNED
WATER									
Planning Admin	03-01-01-1-901	Water Plant Engineering	15,000	40,000	15,000	10,000	10,000	10,000	10,000
Well Oper/Main	03-01-01-3-501	Drop Pump Well #4	-	25,000	-	-	-	-	-
		Well #6 Updrade/Maintenanc	-	-	-	-	60,000	-	-
Distrib Oper/Ma	03-01-01-6-502	Replace Truck #6 - 4WD	-	35,000	-	-	-	-	-
Distrib Oper/Ma	03-01-01-6-502	Trf to Street for used Truck	30,000	-	-	-	-	-	-
Distrib Oper/Ma	03-01-01-6-505	4" Pump	-	5,000	-	-	-	-	-
Distrib Oper/Ma	03-01-01-6-507	Backhoe	-	-	80,000	-	-	-	-
Treatment Oper	03-01-01-7-510	Aerator /Plant Upgrades	45,000	-	-	160,000	160,000	160,000	160,000
		Water Dept. Subtotal	90,000	105,000	95,000	170,000	230,000	170,000	170,000
SEWER									
Collection Oper	03-01-02-3-509	Sewer main lining	45,000	52,000	73,000	55,000	60,000	65,000	65,000
Collection Oper	03-01-02-3-509	Manhole lining	7,500	8,000	5,000	8,000	8,000	8,000	8,000
Lift Station Oper	03-01-02-7-508	Replacement pump	-	-	15,000				
Treatment Oper	03-01-02-7-507	Skid/steerr w/brush hog (50%)	-	65,000	40,000				
Land Application	03-01-02-07-901	System Upgrades	10,000	10,000	15,000	250,000	250,000	250,000	250,000
Land Application	03-01-02-8-508	Equipment replacement	10,000	10,000	15,000	15,000	15,000	15,000	25,000
		Sewer Dept. Subtotal	72,500	145,000	163,000	328,000	333,000	338,000	348,000
			FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 ADOPTED	FY 2020 PLANNED	FY 2021 PLANNED	FY 2022 PLANNED	FY 2023 PLANNED
ELECTRIC									
Planning Admin	03-01-03-3-506	GIS Development	35,000	-	-	-	-	-	-
Building & Grou	03-01-03-3-510	City Hall improvements	-	-	5,000	5,000	5,000	5,000	5,000
Distribution O/N	03-01-03-4-502	1/2-Ton 4WD Truck	28,000	-	-	-	-	-	-
Distribution O/N	03-01-03-4-502	Bucket Truck	-	-	-	200,000	-	-	-
Distribution O/N	03-01-03-4-502	Digger Derrick Truck	-	-	200,000	-	-	-	-
Distribution O/N	03-01-03-4-508	Backyard machine	-	75,000	-		155,000	-	-
Distribution O/N	03-01-03-4-508	Tamping tool	-	5,000	-	-	-	-	-
Distribution O/N	03-01-03-4-508	Underground utilities	85,000	45,000	40,000	30,000	25,000	25,000	25,000
Distribution O/N	03-01-03-4-508	Major Distribution Upgrades	85,000	45,000	-	-	120,000	-	-
Distribution O/N	03-01-03-4-508	AMI meters	-	-	40,000	37,500	37,500	37,500	
Street Lighting	03-01-03-9-508	LED street lights*	5,000	-	8,000	8,000	8,000	8,000	8,000
		Electric Dept. Subtotal	238,000	170,000	293,000	280,500	350,500	75,500	38,000
		* less annual cost with financing							
SANITATION									
Trash Collection	03-03-02-02-508	Recycling trailer(s)(75% Grant)	-	6,000	13,000	-	-	-	-
Trash Collection	03-03-02-02-502	Used Recycling Truck (75% Grant)	100,000	-	-	-	125,000	-	-
Trash Collection	03-03-02-02-502	Trash Turcks				-	-	300,000	-
		Sanitation Dept. Subtotal	100,000	6,000	13,000	-	125,000	300,000	-
		TOTAL ENTERPRISE FUNDS	\$ 500,500	\$ 426,000	\$ 564,000	\$ 778,500	\$1,038,500	\$ 883,500	\$ 556,000

Budgeted funds include a new Digger Derrick Truck for the Electric Department, a backhoe for the Water Department and two roll-off recycling containers with \$10,000 of off-setting grant revenues.

INTERNAL SERVICE FUND

INTERNAL SERVICE FUNDS									
			FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 ADOPTED	FY 2020 PLANNED	FY 2021 PLANNED	FY 2022 PLANNED	FY 2023 PLANNED
CAPITAL EQUIPMENT									
Equipment Char	06-02-01-02-502	Trf to GF for Capital - Police	165,000	103,430	40,000	29,000	29,000	29,000	29,000
Equipment Char	06-02-01-02-507	Trf to GF for Capital - Street			51,430	-			
Equipment Char	06-02-01-02-508	Fuel island	-	-	-	50,000	-	-	-
TOTAL INTERNAL SERV. FUNDS			\$ 165,000	\$ 103,430	\$ 91,430	\$ 79,000	\$ 29,000	\$ 29,000	\$ 29,000

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