

CITY OF LEBANON ADOPTED BUDGET



Fiscal Year 2024
LEBANONMISSOURI.ORG/BUDGET

BILL NO. 6481
ORDINANCE NO. 6728

AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF LEBANON, LACLEDE COUNTY, MISSOURI, (HEREINAFTER REFERRED TO AS "CITY") ADOPTING THE FISCAL YEAR 2024 BUDGET FOR THE PERIOD BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024 AND THE CAPITAL IMPROVEMENT PLAN 2025-2029.

WHEREAS, that the City Council held a Budget Meeting regarding the Fiscal Year 2024 Proposed Budget on May 4, 2023; *and*

WHEREAS that during Said Special Budget Meeting the following items were discussed 1) Revenues; 2) Expenditures; 3) Personnel Staffing; 4) Fund Balances; 5) Health Insurance Funding; 6) Capital Expenditures; and 7) City Goals; *and*

WHEREAS, the Capital Improvement Plan provided to City Council for review is a planning document; projects from this plan are moved into the budget each year and presented to City Council throughout the year for final approval; *and*

WHEREAS, that the Capital Improvement Plan 2025-2029 was not discussed during the budget meeting; however, adoption is recommended to maintain the continuity of the City's budget process; *and*

WHEREAS, that a Public Hearing on the Fiscal Year 2024 Budget was held on May 8, 2023.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF LEBANON, LACLEDE COUNTY, MISSOURI, AS FOLLOWS:

SECTION 1: That the City Council of the City of Lebanon, Laclede County, Missouri, (hereinafter referred to as "City") hereby adopts and appropriates the revenues and expenditures as the Fiscal Year 2024 Approved Budget. Said Budget is hereby attached and incorporated herewithin as marked "*Exhibit A.*"

SECTION 2: That the City Council of the City of Lebanon, Laclede County, Missouri, (hereinafter referred to as "City") hereby adopts the Capital Improvement Plan 2025-2029. Said CIP is hereby attached and incorporated herewithin as marked "*Exhibit B.*"

SECTION 3: That this Ordinance shall be in full force and effect from and after the date of its passage and approval.

Passed and approved by the City Council of the City of Lebanon, Laclede County, Missouri, on this 8th day of May 2023.

(Seal)

Attest:

Laina Starnes
City Clerk Laina Starnes



Mayor Jared Carr

1st Reading: May 8, 2023

2nd Reading: May 8, 2023

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City of Lebanon, Missouri

Annual Operating Budget

July 1, 2023 – June 30, 2024

Prepared by the Finance Department



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lebanon
Missouri**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrell

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Lebanon, Missouri for its annual budget for the fiscal year beginning July 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to the program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.





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To the Honorable Mayor Jared Carr and Members of the City Council

On behalf of the entire City of Lebanon staff, it is my pleasure, pursuant to the requirements of Sections 67.010 and 67.020 of the Revised Statutes of Missouri; to submit to the City Council the proposed budget for the City of Lebanon for the Fiscal Year 2024. This transmittal letter provides a general summary of the overall financial condition of the City, reflects upon the prior fiscal year, and details highlights from this year's budget. I can report the City's overall financial outlook remains stable and fiscally sound.

Once again, the City will begin its fiscal year with its major fund balances sufficient to manage purchases and perform program activities. We are projecting ending FY24 fund balances of thirty six percent (36%) for the General Fund, twenty two percent (22%) for the Public Safety Fund, twenty-four percent (24%) for the Street Fund, forty-eight percent (48%) for Parks, and twenty-five (25%) for the Capital Improvement Fund.

Fiscal Year 2023 Accomplishments:

- ❖ **Downtown Business District (DTBD)** – Our Downtown Business District continues to improve. By the time this budget is approved by Council our gateway arches will be erected to mark downtown as a destination. Also, a microbrewery will open soon, which is an important business type for a successful downtown. Our vacancy rate downtown is below 5% and significant private investment is occurring.
- ❖ **Police** – Our Police Department purchased an upgraded animal control vehicle as well as vehicle crash scene software. An increased focus on officer training and a complete policy review has begun through our partnership with Lexipol.
- ❖ **Storm Water Projects** – Public Works completed preliminary engineering and grant submittals for ARPA Department of Natural Resources grant applications, resulting in grant award for two regional stormwater projects leveraging \$454,099 of City of Lebanon funds for projects totaling \$2,162,233. Public Works completed stormwater improvements on Kansas Street/Ice Cream Way, improving stormwater conveyance and correcting a street that floods during extreme rain events.
- ❖ **Parks** – The Parks master plan has been completed and offers a new vision for our parks system. This master plan is a largely based upon the data pulled from the Parks survey and the community. Additionally, Parks has begun building reserve accounts in order to be financially stable and positioned for future land purchases to expand our system.
- ❖ **Residential Development** – Infrastructure associated with the Legacy Trails subdivision and Flatwoods subdivision continues to be constructed. Our residential growth is strong although demand remains significantly higher than supply. The Public Works team is delivering on these projects and is at capacity.
- ❖ **Fire** –Our Fire Department received delivery of a new quick attack engine in May of 2023. The delivery of this smaller, less expensive engine will usher in a new era of fire apparatus for the

City of Lebanon. The new Public Safety Building opened in May 2022 and a ribbon cutting was held in June 2022 to officially showcase the facility to the public.

- ❖ **Tourism** – Tourism added the Fort Leonard Wood area to the mix of target markets. As a part of this effort, the Tourism Department is active with the Lebanon Friends of the Fort and Fort Leonard Wood Mid-Missouri AUSA organization. In addition, the Tourism Department will be seeking grant funds to commission a Visitor Profile Study to assess feeder markets for visitors, what they do while in this area, and spending patterns. This will assist with future advertising decisions, making certain our marketing efforts are placed in the best possible environment to capture potential visitors.
- ❖ **Human Resources** – A new hiring process has been implemented and has improved our ability to be nimble with our hiring process. Human Resources has reduced how long positions remain vacant, added a strong presence on Indeed and other platforms, and rebuilt the hiring processes for entry level positions.
- ❖ **Utilities** - The creation and implementation of a Board of Public Works was completed and provides general oversight of our utilities. Electric, Water, and Wastewater. This Board focuses on residential subdivision development, commercial development projects, and enhancing reliability through, inspection/maintenance activities, wildlife protection, replacing outdated hardware, and continuing an aggressive feeder clearing program has resulted in a decrease in utility outages. A significant investment in SCADA hardware and software has been completed.
- ❖ **Streets** – Our Street Division improved six miles of streets with new hot mix asphalt. Many of the street improvements focused on local residential streets Willow Lane, Nelson Drive, Holly Street, Nelson Court, Greenwood Drive, Pine Street, Trent Street, Dwight Street, Dickens Drive, Thomas Drive, Cedar Drive, Ronald Drive, Benage Drive, Indian Creek Drive, Winsor Drive, Laclede Street, Crestline Street, Zachary, Drive, Ivey Lane, Beck Lane, Cedarcrest Drive, Booten Avenue, Fairfax Drive, Olson Street, Babb Drive, Cresent Drive, Millcreek Road, Millcreek Court, Twin Maples Street, Twin Oaks Street, Ice Cream Way, Downtown ADA Parking Improvements, and Washington and Commercial Pedestrian Crosswalk.
- ❖ **Information Technology** - Our IT Department completed a full migration from a ".local" to a ".org" domain, providing for a higher level of security for our network. IT also completed the upgrade and implementation of a significant upgrade to our SCADA network. This department also completed the implementation of ARCGIS, which has greatly expanded the benefits of our geographical information (GIS) system for internal and external customers.
- ❖ **American Rescue Plan Act (ARPA)** – We received the second and last ARPA allocation from the Department of Treasury of \$1,507,398, our total received from the ARPA allocation is \$3,014,796. We anticipate all funds will be expended by the end of FY24, maintaining a focus on infrastructure related to residential development and utility control security.

Fiscal Year 2023 continued to present unique challenges and opportunities. While pressures on the national supply chain have improved in some areas, others remain extremely taxed. As an example, transformers for our electric department remain at least 56 weeks out for delivery. Meter bases for residential development needs are 52 weeks out.

As staff, we continue working on a reliable definition of normal without historical data providing us with a high level of comfort forecasting for the future. That said, and with your guidance, this budget recognizes an additional 5% increase over our normal 2% bringing the total to 13% of our actual revenue growth of a 31% increase from FY2020 revenues. We continue to be extremely conservative in recognizing this revenue growth until we have reached a five-year pattern. This presented budget is year four of this five-year plan.

This proposed budget devotes significant resources towards residential development. Progress continues with the Legacy Trails subdivision, Flatwoods subdivision, and a soon to be announced housing development on the west side. This budget proposes approximately \$700,000 invested in new streets directly funded from our Capital Improvement Fund. Improvements to Goldenwood Street and an extension of Granite Street are contained in this proposed budget. This strategy is directly related to our customers' input, which places streets as the most important area of focus. This budget, again, funds dedicated line items which are intended to set aside funds for future purchases of a 100-foot ladder truck for Fire, police car replacement, and building maintenance needs.

This proposed budget does not contemplate additional salary adjustments which were an agreed upon factor in the mid-year salary adjustment. All three unions which operate in our organization have agreed to no further adjustments prior July of 2025.

Fiscal Year 2024 Continued Priorities:

The City of Lebanon continues a path of moving the organization forward, based upon direct citizen engagement, focusing on areas of opportunity as defined by our residents.

The three priorities of this budget remain somewhat consistent as identified by our citizens: 1) addressing traffic flow 2) improving code enforcement services, and 3) quality of City's stormwater runoff/management system.

- ❖ **Addressing Traffic Flow** – Staff will continue to work on a 4th street and Beck connection in another attempt to remove pressure off Jefferson. As mentioned, we feel accelerating street projects through the shifting of funds from Capital to Streets will have a positive impact for our customers.
- ❖ **Improving Code Enforcement Services** – The implementation of a new code enforcement software package will be complete. Also, a vacant position was reclassified to add additional staff to assist with certificate of occupancy inspections and nuisance efforts.
- ❖ **Stormwater management** – Improving Bland Ave by raising the street and increasing stormwater flow will address a longstanding safety issue on this street.

Fiscal Year 2024 Priorities:

City staff will continue to focus on goals, objectives, and strategies as adopted by City Council and as incorporated into this document. A focus on successfully addressing these goals while working together for the creation of new goals, strategies, and objectives based upon data from our new survey. Based upon our most recent citizen satisfaction survey it is clear this strategy is being recognized and appreciated by our customers.

The completion of a new comprehensive plan, Lebanon 2024, will occur this fiscal year. This document will help guide our Mayor and Council well into the future and will impact future budget decisions as the

organization works towards the vision created through this process.

This proposed budget focuses on residential development, street improvements, sidewalks, and trails at its core while maintaining a focus on saving for our future needs.

Financial Highlights:

This budget has \$70,349,256 in appropriations; including \$12,578,933 in major projects and capital investment to meet the demands of our community. In contrast, the City, through taxes, fees, and utility rates, is projecting \$57,991,234 in new revenues. Fiscal Year 2024 appropriations break down to four major classifications: governmental activity at \$21,582,322, enterprise activity at \$36,129,679, internal funds at \$7,708,778, and special funds at \$4,928,477.

Sales tax revenues presented in this budget are projected to increase by 7%. Expenditures are \$8,428,344 over projected revenues. This is substantially due to the planned \$12,578,933 investment in capital improvements and equipment using carry-over from the prior year's fund balance. Additionally, this budget allows for additional funds dedicated to the city's future needs in the amount of \$1,359,000. Our total set aside amount will total \$2,468,000. The largest governmental fund, General Fund (Fund 01), makes up \$8,993,987 of the governmental activity. The City is anticipating spending \$4,793,734, or fifty-three (53 %) of this fund on police and fire programs.

The largest enterprise fund, Electric (Fund 80), makes up \$28,971,104 of the enterprise activity. The City is anticipating purchasing power for a cost of \$21,700,000 or seventy-five (75%) percent of the Electric Operating Fund budget.

The overall budget will see a decrease in the City Fund balance of \$8,428,344. The City continues to be conservative with both its anticipated revenues and planned operational expenditures during Fiscal Year 2024.

Conclusion:

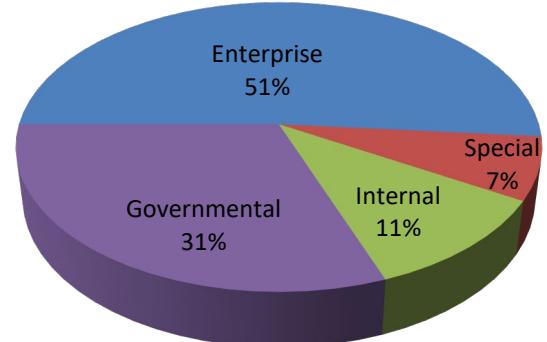
Your team has once again exceeded all expectations as we worked together to provide you with a proposed budget which reflects your goals, is mindful of uncertain financial times, and remains dedicated to providing services to our community.

A special thanks to our Finance Department for once again putting together a budget document of which we can all be proud.

Respectfully Submitted,

Mike Schumacher
City Administrator

Expenditure by Activity



Introduction



The Mayor

Jared Carr

The Council

Ward 1

Gilbert Adkins
Ken Eldridge

Ward 2

Sheila Mitchell
Dan Mizell

Ward 3

Randy Wall
Jeffrey Mutchler

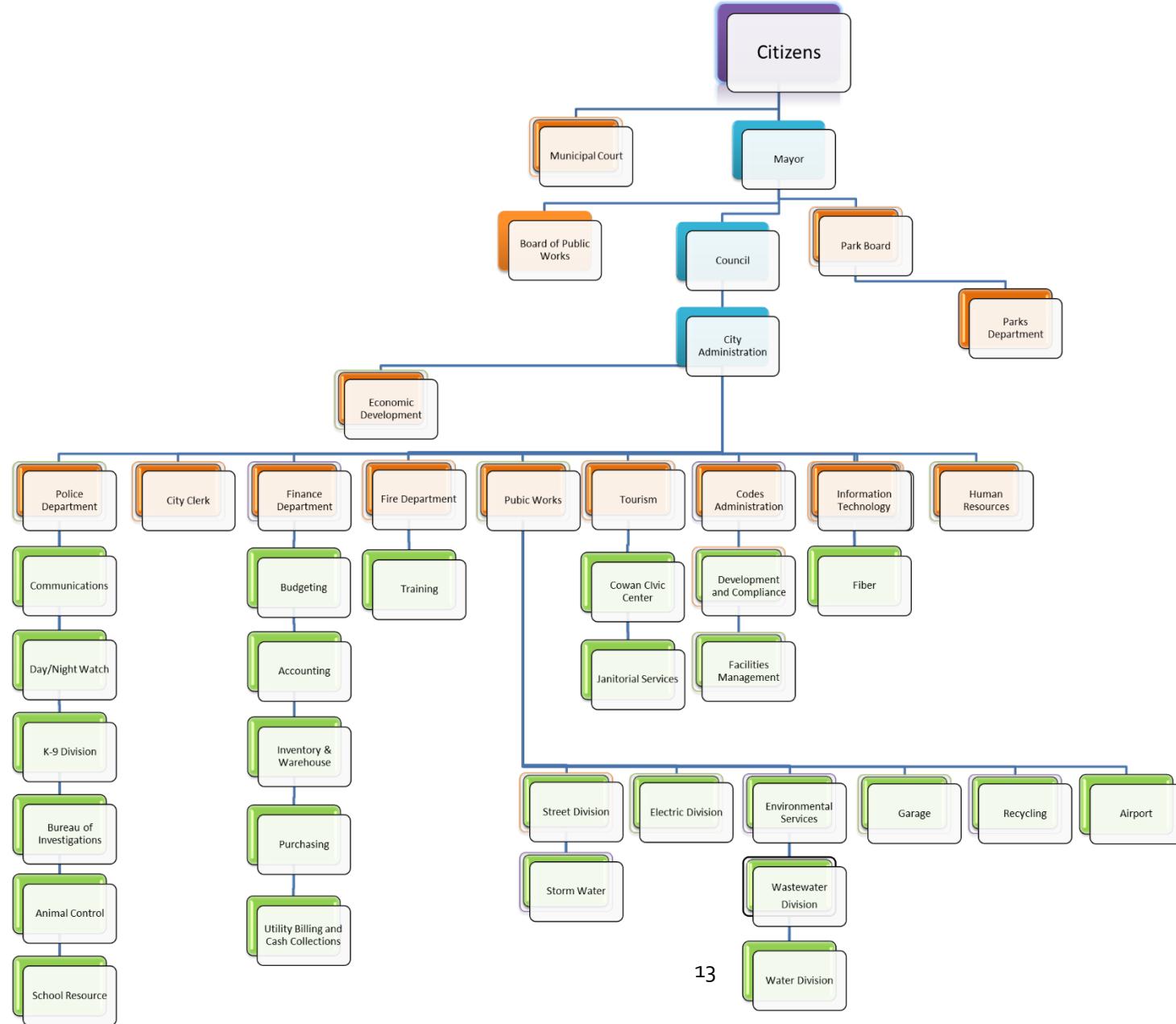
Ward 4

Chuck Jordan
Bob Garner

The Administration

Michael Schumacher, City Administrator
Chris Allen, City Attorney
Laina Starnes, City Clerk
Richard Shockley, Public Works Director
Kat Gill, Finance Director
Bryan Arnold, Police Chief
Sam Schneider, Fire Chief
Joe Berkich, Codes Administrator
John Shelton, Parks Director
Kathy Milliken, Human Resource Director
Jarrad Schomaker, IT Director
Rebecca Rupard, Tourism Director

Our Organization



City of Lebanon, Missouri

Community Profile

2023

Date of Incorporation	1877
Form of Government	City of the third class; governed by a Mayor/Council form of government
2021 Estimated Population	15,054
Estimated Housing	6,628
Land Area	14.63 square miles
Mile of Street	112
Police Protection	
# of Stations	1
# of Police Officers	32
Fire Protection	
# of Stations	3
# of Firefighters	24
Public Education	Classified as "Accredited" by Department of Elementary and Secondary Education, serves approximately 4,209 students in 3 elementary schools, a junior high school, a high school, an alternative education center, and a vocational school
Higher Education	2 colleges have a presence in Lebanon
Recreation and Culture	
Parks	10 parks cover over 137 acres
Number of Libraries	1
Median Household Income (2017-2021)	\$40,885

History

Laclede County was formed in 1849 from Camden, Pulaski, and Wright Counties. Named after Pierre Laclede, founder of St. Louis, it borders Webster and Wright Counties on the South, Dallas County on the West, Camden County on the North, and Pulaski and Texas Counties on the East as one of 24 counties that make up Southwest Missouri. It is located in the beautiful Ozark Mountains and has everything from farmland and pasture to rugged, forested hills. It is populated by about 35,000 residents and lies about 155 miles southwest of St. Louis on I-44. The first white settlers in this area was Jesse Ballew in 1820 when he built his log cabin on the east side of the Gasconade River. Other early settlers include Henry Anderson, William Montgomery, William Gillespie, William Tweedy, Leonard Eastwood, Jesse Williams, Spencer O'Neil, Josiah Tygart, Aaron Span, and James Campbell. Laclede County was surveyed between 1835



and 1840 before becoming an actual county February 24, 1849. The county seat, now Lebanon, was first called Wyota for the early Indians of the area but was changed to Lebanon at the request of a local minister, in honor of his hometown of Lebanon, Tennessee.

Population



According to the 2020 ACS 5-year estimate, Lebanon's population is (95% urban, 5% rural). Of that population, approximately 52.1% are female and 47.9% are male.

Population

Year	Population	
1900	2,125	
1910	2,430	
1920	2,848	
1930	3,562	
1940	5,025	
1950	6,808	
1960	8,220	
1970	8,616	
1980	9,507	
1990	9,983	
2000	12,155	
2010	14,474	
2020	15,013	
2021	15,054	

The racial makeup of the population is 90.1% Caucasian, 1.1% African American, 0.90% Asian, and 0.2% American Indian. Hispanic or Latino of any race is 5.6% of the population and the remainder of the population of Lebanon is made up of another race or a combination of two or more races.

Source: Missouri Census Data Center & US Census Bureau



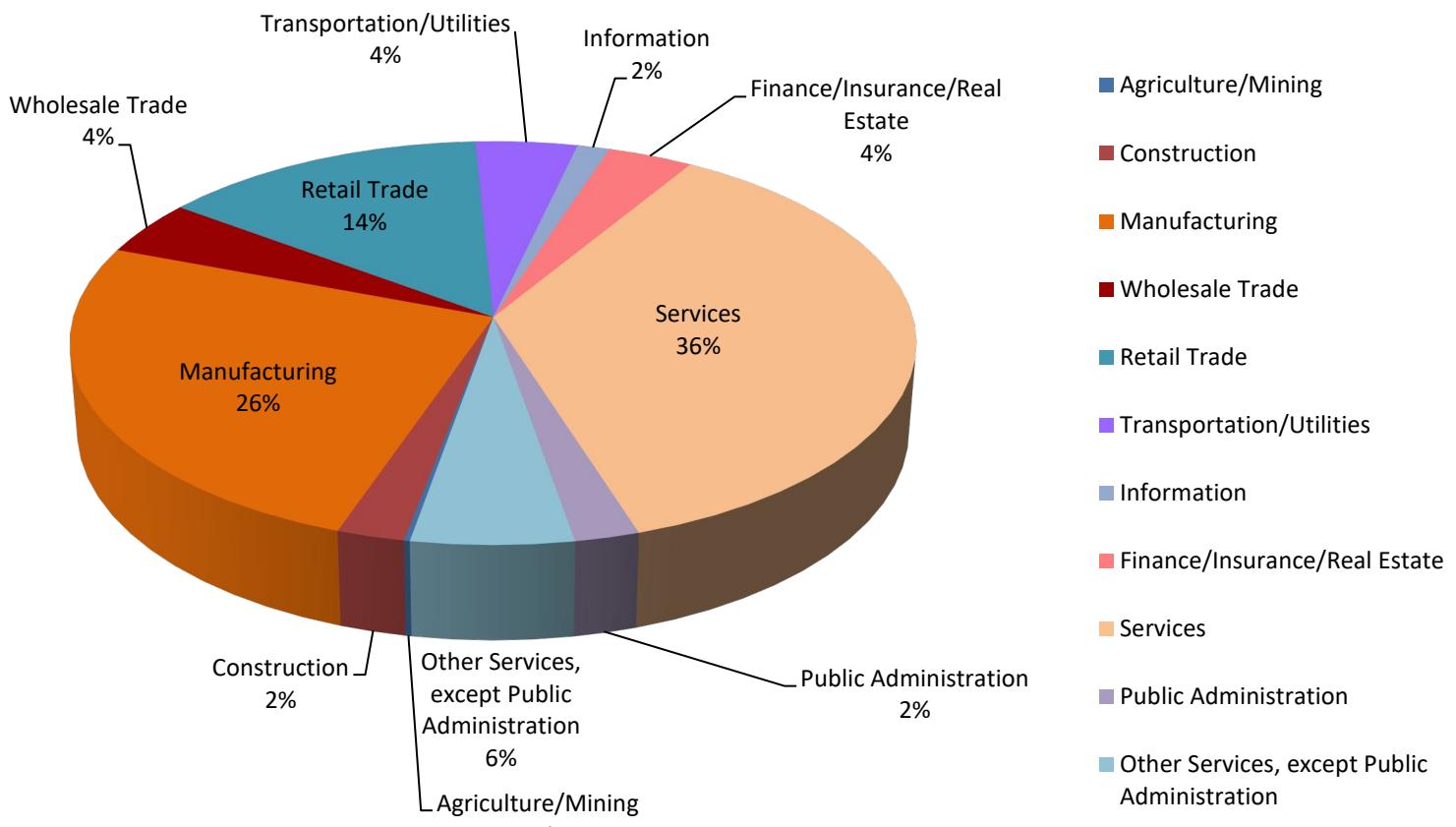
Commerce, Industry and Employment

The City is a regional center consisting primarily of residential areas serviced by commercial and retail businesses. Residents of the City work throughout the City and surrounding areas. Listed below are the top ten major employers located in the City and the number employed by each:

Employer	Type of Business	Number of Employees
1. Tracker Marine	Boat Manufacturing	1150
2. Emerson Climate Technologies	Compressors for HVAC Industry	825
3. Lebanon R-III School District	School	667
4. Mercy Hospital	Healthcare	661
5. Missouri Cooperage (Independent S	Barrel Manufacturing	550
6. The Durham Company	Electrical Component Manufacturing	433
7. Lowe Boats	Boat Manufacturing	400
8. G-3 Boats	Boat Manufacturing	341
9. Detroit Tool Metal Products	Metal Fabrication	320
10. Marine Electrical Products	Marine Electrical Components	280

Source: Lebanon Regional Economic Development Incorporated.

2021 Employed Population 16+ by Industry



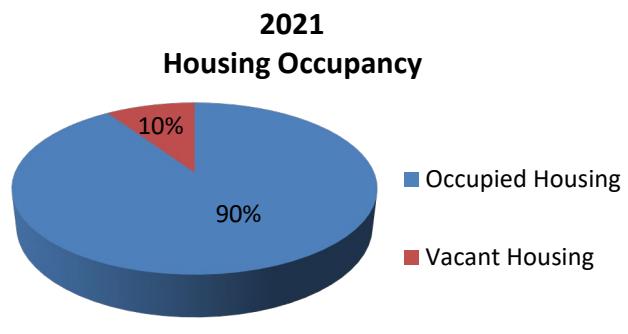
Source: American Community Survey

Housing

Household Summary

2000 Households	5,269
2000 Average Household Size	2.33
2010 Households	5,980
2010 Average Household Size	2.36
2017 Households	6,097
2017 Average Household Size	2.34
2020 Households	6,053
2020 Average Household Size	2.38
2021 Households	5,979
2021 Average Household Size	2.44

Source: American Community Survey



Source: American Community Survey

Education

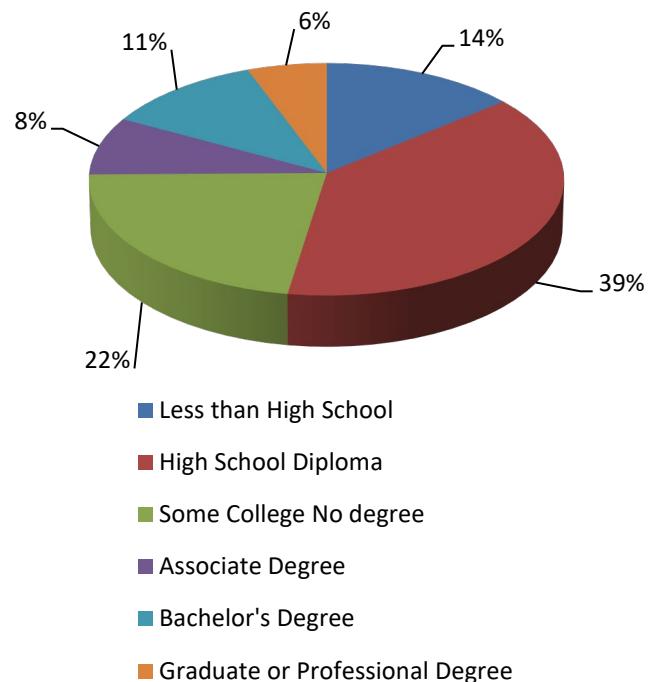
College/University in Lebanon:

- Ozarks Technical Community College
- Missouri State University

Public schools in Lebanon:

- Lebanon Sr. High School
- Lebanon Tech. & Career Center School
- Lebanon Middle High School
- Esther Elementary School
- Maplecrest Elementary School
- Boswell Elementary School
- Hillcrest Education Center

Educational Attainment Ages 25 plus



Source: American Community Survey

Vision, Mission, Values, and Goals

OUR MISSION:

City of Lebanon's Mission is to promote community engagement to create a secure, friendly and sustainable community by providing equitable, proficient and helpful public service.

OUR VISION:

Lebanon will be celebrated as a dynamic community with first-rate and open public services, where the community is friendly, and the economy is vibrant.

VALUE STATEMENTS:

- ❖ **PEOPLE:** People are priority as we value, respect, trust, recognize and effectively communicate in our interactions.
- ❖ **INTEGRITY:** We strive to excel in our performance by exemplifying professionalism and excellence in our service to others.
- ❖ **COMMITMENT:** We are committed to our community through perseverance, dedication and follow through.
- ❖ **TEAMWORK:** Through collaboration with others, we optimize planning, decisions, and outcomes.



Goals and Objectives Fiscal Year 2023

Achievement of the goals, objectives and tasks may be guided by resource allocations and opportunities that occur during the year. The City Administrator regularly reports on the City's progress toward achieving its goals.

Public Safety

(Police, Fire, Code Administration)

Council Goal

Provide for the safety and welfare of our citizens and visitors by utilizing effective police, fire, and code administration philosophies and programs, while also ensuring we are meeting the needs of our dedicated staff members.

Departmental Objectives and Strategies #1

Provide opportunities for employee development and place an emphasis on mental and physical health initiatives.

- Provide annual cancer screenings for fire personnel and others who are frequently exposed to documented cancer risks in their workplace. Also, research opportunities for fire personnel to obtain state funded cancer insurance. (Fire)
- Raise employee awareness of mental health resources available to them and develop internal peer support specialists to foster a climate that encourages openness and teaches resiliency. (Police, Fire)
- Seek professional development opportunities for all employees. (All)
- Formally recognize employee achievements. (All)

Departmental Objectives and Strategies #2

Establish protocols for police, fire, and code administration at large public events and train for mass casualty incidents.

- Develop a comprehensive mass casualty response plan. (Police, Fire, Code Administration)
- Establish a fee structure for police, fire, and code administration services needed to support large public events. (Police, Fire, Code Administration, Tourism)
- Present an ordinance for street closures. (Police, Code Administration, Public Works)

Departmental Objectives and Strategies #3

Improve driver safety and reduce damage to equipment through training and establishment of an accident review board.

- Improve driver and crew safety by providing and conducting additional driver training specific to each department's needs. (Police, Fire, Public Works, Parks)

Departmental Objectives and Strategies #4

Utilize best practices and innovative programs to improve safety and increase positive public engagements.

- Coordinate and implement law enforcement initiatives; hazardous driving saturations, canvas high crime areas with foot/vehicle patrols, increase speed enforcement in school zones, promote pedestrian safety, conduct a summer Police Youth Academy, maintain and modernize equipment. (Police)

- Coordinate and implement fire service initiatives; enhance home fire safety programs by reenergizing smoke and gas detector installations, conduct officer training in tactics and administration, maintain PPE and equipment, and work closer with area fire departments. (Fire)
- Coordinate and implement code administration initiatives.
 - Conduct 2 Level Up Lebanon cleanups to give our citizens the opportunity to clean up their property. (Code Administration)
 - Ward meetings with Mayor and Council members in conjunction with #LevelupLebanon.
 - New nuisance and building inspection software to streamline our process. This new software will allow us to cut the timeline down and give us the ability to do this work in the field. (Code Administration)
 - Establish minimum performance standards for inspections. (Code Administration)
 - Examine and improve court processes. (Code Administration, Courts)
- Conduct meetings with contractors of all trades to explain our inspection process and go over the building code to help educate and make their project go smoothly. (Code Administration)
- Complete the building codes from 2006 to 2018. (Code Administration)
- Establish a Commercial Business Certificate of Occupancy program so every business is inspected every 2 years to make sure the building is safe and the zoning for the business and use is correct. (Code Administration)

Infrastructure and Utilities

(Streets, Electric, Water, Wastewater)

Council Goal

Provide clean and efficient street and sidewalk network with an emphasis on connectivity, adequate stormwater conveyance, and reliable utility services with financially sound and sustainable strategies, with a focus on future needs.

Departmental Objectives and Strategies #1

Develop solutions to improve traffic flow in Lebanon. (Streets)

- Intersection improvements.
 - Jefferson Avenue and Fremont Road
 - Jefferson Avenue and Fourth Street
- Future routes/roadway improvements.
- Signals/striping/signage.
- Partner with other agencies on roadway issues.
- Review alleys and right of ways and vacate if appropriate.

Departmental Objectives and Strategies #2

Maintenance of street right of way corridor. (Streets)

- Street sweeping program.
- Vegetation management program.
- Adopt a street program.

Departmental Objectives and Strategies #3

Maintenance and improvements to street network. (Streets)

- Update street maintenance master plan.

- Inspections.
- Repairs/maintenance.
- Capital projects.
- Complete in FY24 (Street) – 3 miles of asphalt overlays
 - Hospital, Danielle, Berrywood, Deadra, Ryan, Cranberry, Tekary, Timberwood Lane, Raspberry, Stella, Eastmont

Departmental Objectives and Strategies #4

Maintenance and improvement of sidewalk network. (Streets)

- Implementation of sidewalk maintenance master plan.
- Inspections.
- Repairs/maintenance.
- Capital projects.
 - Develop master plan for integration of sidewalks and walking trails.
 - Expansion of sidewalk network.
- Complete in FY24 (Street) – Pedestrian Improvements.
 - Beck Lane – Ivey Lane to Ice Cream Way
 - Ivey Lane – Elm Street to Beck Lane
 - East Bland Phase II – Lana Drive to Tower Road
 - Fremont/Jefferson Signal – Controlled Pedestrian Crossing
 - Goldenwood – Cobb Drive to Lynn Street

Departmental Objectives and Strategies #5

Develop stormwater solutions to reduce peak flow rates and mitigate flooding.

- Create master plan for stormwater collection system identifying capital improvement needs. (Public Works)
- Inspect and maintain stormwater conveyance system to assure performance. (Public Works)
- Construct regional detention facilities to address flooding of streets in areas developed prior to stormwater management requirements. (Public Works)

Departmental Objectives and Strategies #6

Enhance reliability of utilities through planning, maintenance, and capital improvements.

- Develop master plan for approximately half of wastewater collection system (60 miles). (Wastewater)
- Aggressive inspections, vegetation management program and explore vegetation maintenance options. (Utilities)
- Capital Improvements to water, wastewater, and electric systems targeted by service interruptions or identified in system master plans.
- Increase vegetation management from 10.7 to 31 miles. (Electric)
- Replace and/or renovate approximately two miles of Sanitary Sewer Pipe.
- Renovate Well House and upgrade Chlorine Monitoring Equipment.
- Replace approximately 1.4 miles of overhead electric and reconductor approximately 3,500 linear feet of overhead electric. (Electric)
- Develop and implement communication plan on the utility outages. (Electric, Communications)

Departmental Objectives and Strategies #7

Utilize Board of Public Works to enhance governing oversight and direction.

- Review cost of service studies and recommend rate structures to provide funds for present and future infrastructure needs.
- Engage board to review policies and programs to ensure best business practices and customer satisfaction.
- Engage board updating 5-year Capital Improvement Plan and development of 2024 Budget.
- Transition appropriate contracts and purchases to Board of Public Works per code.

Parks and Recreation

(Parks)

Council Goal

Partner closely with the Lebanon Park Board to provide the citizens of Lebanon and visitors with safe, educational and well-maintained recreational facilities that are aesthetically pleasing and adequately equipped for enjoying leisure and sport activities for people of all ages and abilities by using information provided by the city masterplan, public input and community minded organizations.

Departmental Objectives and Strategies #1

To improve customer perception and feeling of safety in our park system.

- Implement safety-related changes per crime prevention through environmental design (CPTED) reports.
- Add timed restroom locks.
- Identify park trends to find new ideas to make parks safer.

Departmental Objectives and Strategies #2

Complete 5-year park plan to include the Boswell Aquatic Center, new parks, trails/connectivity, and improved playing fields.

- Utilizing park and city surveys.
- Review park master plan.
- Use community input through civic clubs, open houses, and questionnaires.
- Develop plan to address equipment and shelter replacement.

Departmental Objectives and Strategies #3

Develop long-range park CIP plan.

- Extra park funds
- Donations
- Capital improvement tax funds
- Grants
- Bonds

Internal Services

(Finance, HR, IT, Facilities, City Clerk)

Council Goal

Provide superior customer service to the City of Lebanon's internal and external customers through the use of technology, facilities, resource management, and applied finance best-practices.

Departmental Objectives and Strategies #1

Review customer facing and internal processes to determine if current practices are customer focused.

- Explore ERP system to improve efficiencies for internal and external customers. (Finance, IT)
 - ERP to include drive-thru payment kiosk for utility payments.

- ERP to include inventory control options for City inventory assets.
- Maximize interoperability within software suites to enhance efficiency throughout the organization.
- Update all license applications and create an efficient online submittal process. (City Clerk)
- Explore offering customers an online payment option for licensing. (City Clerk)
- Combine Supervisory Control and Data Acquisition (SCADA) components into one architecture with monitoring functions for Programmable Logic Controllers (PLC). (IT)

Departmental Objectives and Strategies #2

Develop a maintenance and financial plan for assets.

- Review, update, and strengthen the Capital Improvement Plan utilizing the maintenance cost schedule. (Finance, Facilities)
- Develop a strategy to quantify revenue trends to create sustainable investment strategies. (Finance)
- 10-year inspection of all City buildings with fire sprinklers. (Facilities)
- Update maintenance schedule for all City buildings. (Facilities)
- Update & remodel Fire Station #1, Fire Station #2, and the Wallace Building. (Facilities)
- Update City Hall: flooring, paint, utility billing area, new kiosk, and canopy. (Facilities)
- Update Police Department: flooring, paint, and dispatch area. (Facilities)
- Update Public Works: flooring, paint, seal parking lot, repair roof. (Facilities)
- Emerson Warehouse: repair parking lot and roof. (Facilities)
- DTMP at the Industrial Park: repair roof and repair or replace HVAC. (Facilities)

Departmental Objectives and Strategies #3

Establish programming to address employee input, retention, and recruitment.

- Establish a city-wide accident review board to identify training shortfalls and ensure the consistency of corrective actions. (HR)
- Create and deliver City-wide mandatory training focusing on high liability areas. (HR)
- Develop and implement a strategy to fill all vacancies within 45 days. (HR)
- Engage employees at least semi-annually to provide updates and identify needs. (HR, CA)
- Explore and present new benefits packages with a focus on health insurance cost. (HR, CA, Finance)
- Create and implement improved employee engagement plan for benefits. (HR)
- Increase utilization of Fort Leonard Wood transitioning soldiers. (HR, CA)

Economic Development and Tourism

(Tourism, IT, and REDI)

Council Goal

Promote the City of Lebanon as the preferred destination for retail and commercial businesses, tourism, and regional aviation activities through aggressive pursuit of partnerships and effective branding and marketing.

Departmental Objectives and Strategies #1

To increase the exposure and recruitment of events, attractions, and benefits of visiting Lebanon.

- Utilize advertising efforts that have been successful in years past, focusing on Fort Leonard Wood, Bennett Spring, Route 66, and Lake of the Ozarks, with evaluation of new opportunities that may arise. (Tourism)
 - Gateway signage and branding plan being formulated. Digital advertising campaigns will be monitored for results to target future campaigns. Collaboration opportunities have been implemented with the Lake of the Ozarks, Bennett Spring State Park, and Fort Leonard Wood.
- Explore usage of City-owned facilities to ensure they are being used optimally. (Tourism)
- Promote and remain involved with events that attract visitors to this area, such as the Route 66 Festival and the upcoming Route 66 Centennial in 2026. (Tourism)
- Utilize all affiliations with Fort Leonard Wood such as Fort Wood Community & Spouses Club, SOP, and other related organizations to further provide visitor opportunities for this area. (Tourism)
- Utilize new photo/video assets to show highlights of this area including Bennett Spring State Park, Route 66, and the Downtown Business District. (Tourism)
- Evaluate rental fees for City facilities in comparison with other communities with similar assets. (Tourism)
- Implement online booking system, Rec Desk, for City facilities. (Tourism)
- Develop and implement a strategy for the attraction of military personnel, retired and active, to become Lebanon residents. (Tourism, REDI, CA)
 - Grow Rock the Block, Friends of the Fort, Spouses Tour, quarterly soldier recognition and promote CSP program more aggressively to area employers.
- Creation of a new hospitality training program. (Tourism, REDI)
 - Partnership between REDI, Tourism, and Downtown Business District to establish regular programming.
- Maintain a presence on the FLW Regional Tourism Website, www.exploreflw.com in addition to their Facebook page to target the Ft. Leonard Wood audience. (Tourism)
- Expand QR codes. (Tourism)
 - A QR code has been created and signs are being placed in prominent locations around the City, including Parks. Stickers will be ordered to place in local businesses as well. Codes will also appear in select print advertisements.

Departmental Objectives and Strategies #2

Expand efforts to increase available workforce housing, quality of life amenities, and workforce development efforts.

- Incorporate a formalized business retention and expansion (BR&E) program that includes historical fact-finding visits to area employers to denote current and future challenges as well as succession planning for small businesses including workforce development efforts. (CA, REDI)
 - Recent wins with The Dels Corporation coming to Lebanon at the old Wyota Inn, now studio apartments.
 - Supporting developers with outreach to area employers about new projects. (Goforth presentations to HR professionals, REDI Board, etc.)
- Market industrial park property, educating developers an opportunity still exists there.
- Exploring new targeted industries for possible location to Lebanon.

- Review of incentive policy for possible adjustments.
- Strengthen partnerships with our education partners and employers and define a workforce development plan. (REDI, CA)
 - Partner with Lebanon R-3 and OTC/MSU on multi-year effort.
 - Remain actively engaged with programs such as GOCAPS, JAG, LTCC, etc.
 - Explore new options to better serve employer community such as the leadership training curriculum.
 - Re-engage employers on existing opportunities and wins, such as the Fast Track program for nontraditional students.
 - Explore partnership opportunities between LTCC and OTC.

Departmental Objectives and Strategies #3

Enhance the Floyd W. Jones Airport as an asset for economic and community development in the City of Lebanon.

- Promote community-wide events at the airport to allow citizens and potential users to see its campus.
 - Airport Movie Night in late August
 - Finalize easement with Army National Guard.
 - Grow relationship and fuel services associated with increased business traffic.
- Complete 10-year Master Plan to include exploring runway extension funding and hangar demand.
 - Expected completion in the fall/winter.
- Review rental rates for potential incremental increase.
- Review rental rates for potential incremental increase.
- Design and implement options for development around closed runway.
 - Evaluate and remove appropriate pad sites.
 - Improve tarmac area.
- Market available pad space for the construction of privately owned hangers. (Airport)
 - Advertising in magazines and MAMA.
- Incentivize usage of the airport to entice businesses to come to the City of Lebanon to review potential business sites. (Airport, Communications, REDI)
 - Provide travel costs to interested industrial and retail development leads if necessary.
 - Offer vehicles and Lebanon Bucks. Marketing available pads in the near future.

Additional City-Wide Efforts

- Develop a city-wide Comprehensive 10-Year Plan. (All)
- Wraps on select city vehicles promoting the Utility Customer Service number. (Communications)
- Rebrand Coffee with the Mayor to increase participation. (Mayor, CA)
- Promoting area businesses (restaurants, retail) among visitors – conventions tournaments. Monitors in public areas of event locations. (Tourism, CA)
- Implement training strategy for succession planning. (HR, CA)
- Connect Harke Park and Nelson Park trail system. (Public Works, CA)
- Develop and implement a City-wide signage strategy. (CA, Facilities, Public Works)

Major Fiscal Policies



Financial Policies

Background/Purpose

The City of Lebanon has an important responsibility to its citizens to carefully account for its public funds, to manage municipal finances wisely and to plan for the adequate funding of services and facilities required and desired by the public. The purpose of establishing a set of fiscal policies is to ensure the public's trust is upheld. By adopting a set of fiscal policies, the City will be establishing the framework under which it will conduct its fiscal affairs, ensuring that it is and will continue to be capable of funding and providing outstanding local government services. The discussion of these policies will provide more information to its citizens, Council members, and the city employees - all interested stakeholders in the budget.

The fiscal policies of the City of Lebanon have specific objectives. They have been developed to ensure the fiscal health of the City.

- To maintain Council policy-making ability by ensuring that important fiscal decisions are not driven by emergencies or financial problems.
- To provide Council information so that policy decisions can be made timely and accurately.
- To provide sound financial principles to guide Council and management in making decisions.
- To employ revenue policies which attempt to prevent undue reliance on a single source of revenue, and which distributes the cost of municipal services fairly among all programs.
- To protect and maintain the City's credit rating.
- To ensure legal compliance with the budget through systems of internal control.

The following general principles should be followed in the financial management of the City of Lebanon and in the development of the annual budget.

Financial Planning Policies

Balanced Budget

To provide for a continuing level of government and financial stability, the City of Lebanon operates with a balanced operating budget that supports current expenditures with current revenues. Current revenues are defined as taxes, services charges and fees, licenses and permits, fines and forfeitures, interest earnings and other miscellaneous revenue. Current expenditures are defined as personnel, supplies, services and general operating equipment. The operating budget does not include major capital improvement projects.

The City is committed to meeting this policy under normal circumstances. It is recognized that there may be times when it is advisable and necessary to use the cash reserves to balance the operating budget. If the annual budget requires the use of fund balance to match operating revenue and expense, the amount of the fund balance used and the purpose for which it is appropriated shall be identified in the annual budget message. The budget presented is balanced.

The City will ensure compliance with the adopted budget and will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.

Asset Inventory

The City of Lebanon recognizes the capital assets of a government and their condition are critical to the quality of services provided, and will strive to develop a comprehensive database which will include all major assets and a condition assessment to maintain the City's largest assets. This information would be used to determine the replacement and maintenance schedule for the assets, and how that coordinates with the development of the annual budget. It will also promote stewardship of the City's assets and assure that the City is complying with grant requirements as well as promptly disposing of surplus property.

Cash and Investments

The City's adopted investment policy will ensure that proper controls and safeguards are maintained. City funds will be managed in a prudent and diligent manner with an emphasis on safety of principal, liquidity, and financial return on principal in that order.

Long-Range Planning

The City utilizes a long-range planning tool to assess its financial condition. This tool assists in identifying emerging trends that may suggest corrective action is necessary. A five year forecast is routinely used at various decision points to ensure financial solvency. The five-year Capital Improvement program is utilized along with this to provide the framework for subsequent budgets. If the forecast does not depict a positive operating position in all five years of the forecast, the City balances the operating budget all years including the five-year financial forecast.

Management gauges trends from a budget-to actual perspective and utilizing a historical year-to-year perspective to determine problem areas. Economic impacts both locally and nationally are routinely monitored. Despite sales tax revenues continuing to outpace historical trends on an extreme level, the City continues to budget conservatively, and forecast conservatively to protect against any unexpected changes. Fund balances that have exceeded normal levels have been set aside in reserve accounts for one-time use Capital projects as well as to manage future downturns. While the City does not formally adopt a long-range financial plan, these forecasts are widely used for all funds.

Revenue Policy

Revenue Diversification

A diversified yet stable revenue system will be utilized by the City to protect it from possible short-term fluctuations in any of its revenue sources.

Non-Recurring Revenue

Generally, annual revenue of the City can be classified as either recurring or non-recurring. Examples of recurring revenue are sales tax, property tax and fees for services. Although the level of revenue may be subject to economic conditions, it is certain to be available from year to year. Non-recurring revenue (or one-time revenue) may be generated from grants, refunding of debt, the sale of fixed assets or other sources. This revenue may be available for more than one year but is not considered a permanent source of funding.

To ensure the City of Lebanon is able to provide a consistent level of services, and to avoid disruptive effects on the community, the use of non-recurring or one-time revenue should generally be limited to non-recurring expense. Examples of proper use of this revenue are land acquisition, major capital purchases, start up costs for new programs, and stabilization funds for short periods of time when expenditures exceed revenue. Major capital expenditures that will significantly increase operating expenses should have a long-term sustainable revenue source. Grant applications should be based on meeting the City's needs, not just the availability of grant funds. Many capital expenditures are funded by a dedicated tax.

Use of Unpredictable Revenues

Monthly reports comparing actual to budget revenues will be prepared by the Finance Department and presented for administrative review. Variances are researched to determine if the differences are related to timing of the collection or a decrease in the activity. If revenues exhibit a consistent downward or flat trend, the Finance Department will analyze the total revenue and expense and consult with the City Administrator.

Charges for Services

All existing and potential revenue sources will be reviewed annually and recommendations to increase or decrease are based on the following:

- The history of charge levels, including how long present charges have been in place.
- For charges that defray all or part of the cost of delivering a service, how revenues compare to costs.
- How City charges compare to those of surrounding and comparable cities.
- The potential impact on the City, the local economy and on individuals and firms who will pay the charge.

Expenditure Policy

Undesignated Reserves

A jurisdiction should adopt a policy(s) to maintain a prudent level of financial resources to protect against the need.

The City recognizes the need to maintain adequate cash reserves and to provide an appropriate level of service funded from annual revenues. In order to balance these needs, and to maintain the City's credit worthiness, the City of Lebanon continues to target funds without a fund balance requirement per ordinance to maintain twenty percent (20%) of operating revenues which will provide for emergencies and allow for financial stability. This will also provide the City with resources to achieve its objectives and the flexibility to respond to unexpected opportunities or expenses. When feasible, a plan to replenish these reserves within a reasonable period of time should be developed. Currently General Fund and Park Fund are required to maintain a fund balance of twenty (20%) to thirty (30%) percent of operating expenditures and Electric, Wastewater and Water are required to maintain a fund balance of thirty (30%) to fifty (50%) of customer billing revenues.

Funding of reserves will come generally from one-time revenues, excess fund balance and projected revenues in excess of projected expenditures.

Unreserved cash balances can be used as funding during periods of economic decline, for one-time expenditures, and emergencies. Additional reserves may be desirable if the City is aware of future liabilities or action that may necessitate a larger balance.

Use of cash reserves will require Council action.

Budgetary Compliance

Each department is sent a monthly expenditure status report and is expected to monitor their spending and stay within budget. In addition, the Finance Department prepares a monthly report comparing

actual to budgeted expenditures for the major operating funds and is presented for administrative review.

Cost Effective Services

The City will seek the best service level at the least cost. Contracts will include a formal process that ensures a level playing field to submit competitive bids.

Financial Reporting Policy

Basis of accounting refers to revenues and expenditures or expenses recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The City's policy is to maintain its records and present fund financial statements on the modified cash basis of accounting. The cash basis of accounting is used in budgeting for all fund groups. Under the cash basis of accounting, revenues and expenditures are recognized when received.

An independent annual audit will be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statements and a management letter detailing areas needing improvement.

Financial systems will be maintained to monitor revenues and expenditures on a monthly basis, with an analysis and adjustment of the Annual Budget at appropriate times.

The Finance Department will monitor the financial systems with reports presented for monthly administrative review.

The City will annually submit documentation to the Government Finance Officers Association for the purpose of obtaining the Distinguished Budget Presentation Award.

Capital Improvement Policy

The City staff will prepare for the Council's adoption annually, a five-year Capital Improvement Program (CIP) which will detail each capital project, the estimated cost, the description, and funding source. Future operating costs associated with new capital improvements will be projected and included in the operating budget forecast. The City will determine and use the most effective and efficient method for financing all new capital projects.

Debt Policy

Purpose

The City recognizes the foundation of a well managed debt program is a comprehensive debt policy. A debt policy is an important tool to insure the appropriate use of the City's resources to meet the commitment to provide services to a community and to maintain sound financial management practices. These policies are guidelines for general use and allow for extraordinary circumstances. The primary objectives of this policy are to:

- Demonstrate a commitment to long-term financial planning objectives.
- Promote continuity and consistency in the decision-making process.

- Provide guidance to decision makers regarding the timing and purpose for which debt may be issued.
- Minimize interest expense and cost of issuance.
- Maintain the highest credit rating possible.
- Keep the level of indebtedness within available revenue and within the legal limitations of the State of Missouri.

Debt Affordability Analysis

The following factors shall be considered when evaluating debt capacity: Statutory and constitutional limitations on the amount of debt that can be issued; requirements of bond covenants; revenue projections and the reliability of revenue sources to repay debt; projections of the City's financial performance, such as revenues and expenditures, net revenue available for debt service; unreserved fund balance levels and measures of debt burden, such as net bonded debt per capita; net bonded debt as a percent of assessed value; and ratio of debt service to expenditures

Types of Debt

Debt financing shall be used by the City of Lebanon to fund infrastructure improvements and acquire capital assets that cannot be acquired from either current revenues or fund balance. Operating expenditures will not be directly supported by debt. Debt financing may include general obligation bonds, revenue bonds and other obligations permitted under Missouri law. The City will select a financing technique that provides for the lowest total cost consistent with acceptable risk factors and the principles of equity, effectiveness and efficiency. The City intends to include in the annual operating budget a sufficient amount to fund ongoing maintenance needs and to provide for periodic replacement consistent with the philosophy of maintaining capital facilities and infrastructure to maximize the useful life. The repayment terms should not exceed the useful life of the improvement.

Debt

General Obligation Bonds

General obligation bonds are issued to finance a variety of public projects and require voter approval. These bonds are backed by the full faith and credit of the City. Limitations for bonding capacity are set by State Statutes.

Article VI, Sections 26(b) and (c) of the Constitution of the State of Missouri limit the net outstanding amount of authorized general obligation indebtedness for a city to 10 percent of the assessed valuation of the city by a two-thirds (four-sevenths at certain elections) vote of the qualified voters. Article VI, Section 26(d) provides that a city may, by a two-thirds (four-sevenths at certain elections) vote of the qualified voters, incur indebtedness in an amount not to exceed an additional 10 percent for the purpose of acquiring rights-of-way, construction, extending and improving streets and avenues, and sanitary or storm sewer systems, provided the total general obligation indebtedness of a city does not exceed 20 percent of the assessed valuation. Article VI, Section 26(e) provides that a city may, by a two-thirds (four-sevenths at certain elections) vote of the qualified voters, incur indebtedness in an amount not exceeding an additional 10 percent for the purpose of purchasing or constructing waterworks, electric or other light plants to be owned exclusively by the city, provided that the total general obligation indebtedness of a city does not exceed 20 percent of the assessed valuation. The legal debt capacity of the City as of June 30, 2023 is:

Computation of Legal Debt Capacity

2022 Assessed Valuation	\$ 248,131,964
Constitutional Debt Limit	
(20% of assessed valuation)	\$ 49,626,393
Amount of debt applicable to debt limitation	\$ -
REMAINING LEGAL DEBT CAPACITY	\$ 49,626,393

Current Long-Term General Obligation Indebtedness

The City currently has no outstanding general obligation indebtedness.

History of General Obligation Indebtedness

The following tables set forth debt information pertaining to the City as of the end of each of the last five fiscal years:

<u>Fiscal Year Ending *</u>	<u>Total Outstanding Debt</u>
June 30, 2023	-0-
June 30, 2022	-0-
June 30, 2021	-0-
June 30, 2020	-0-
June 30, 2019	-0-

Other Long-Term Obligations of the City

Revenue Bonds

The City currently has no outstanding revenue obligations.

Certificates of Participation

Certificates of Participation (COP) are used to finance a variety of public projects. The certificates are subject to annual appropriation and are not backed by a "full faith and credit" general obligation pledge. The COP borrowing does not count against the City's legal debt capacity.

In Fiscal Year 2020, the 2010 Certificates of Participation for improvements to the City's wastewater treatment plant and the City's waterworks system were refunded through Series 2020 Certificates of Participation. The revenues generated from the City's Wastewater fund – eighty-nine percent and Water Fund – eleven percent - are responsible for this portion of the debt service. This portion is scheduled to be paid in FY2025. In addition to the refunding 10,690,000 was issued for Series 2020 and 2021 to fund capital improvement projects from Water, Wastewater and improvements to the Cowan Civic Center. This brings the total financing to 12,600,000. In Fiscal Year 2021, a new Public Safety Building that houses another fire department was financed through Certificates of Participation in the amount of 3,025,000.

Capital Leases

Capital leases are used to finance certain equipment on a short-term basis. The City has chosen to engage in financing various equipment/vehicles throughout the City to improve service standards and reliability to our Citizens.

The following is a schedule of the annually renewable lease purchase agreements which involve certificates of participation and capital leases for the current budget year.

Debt Service: 2023-2024 Requirements

	Primary Funding Source	Principal Outstanding July 1, 2023	Principal and Interest Payment 2023-2024
<u>Certificates of Participation</u>			
Goodwin Hollow/WWTP Phase II Imp Project Series 2020-A	Wastewater Revenue	3,618,444	376,618
Goodwin Hollow/WWTP Phase II Imp Project Series 2020-B	Wastewater Revenue	1,018,304	96,142
Goodwin Hollow/WWTP Phase II Imp Project Series 2021	Wastewater Revenue	1,713,975	153,961
Water Tower Renovation Series 2020-A	Water Revenue	343,460	30,504
Water Tower Renovation Series 2020-B	Water Revenue	247,979	32,147
Water Tower Renovation Series 2021	Water Revenue	38,041	3,417
Cowan Civic Center Series 2020-A	Capital Improvement Tax	968,096	160,091
Cowan Civic Center Series 2020-B	Capital Improvement Tax	308,717	50,339
Cowan Civic Center Series 2021	Capital Improvement Tax	537,984	48,325
Refunding Series 2010 COPS - 2020A	Wastewater/Water Revenue	535,000	336,518
Refunding Series 2010 COPS - 2020B	Wastewater/Water Revenue	165,000	105,094
Public Safety Building - Series 2021	Capital Improvement Tax	2,800,000	195,600
TOTAL CERTIFICATES OF PARTICIPATION		\$ 12,295,000	\$ 1,588,758
<u>Capital Leases</u>			
Fire Truck	Public Safety Sales Tax	200,945	69,082
BioSolids Application Truck	Wastewater Revenue	98,493	25,760
Excavator	Wastewater Revenue	101,041	26,426
Combination Cleaning Truck	Wastewater Revenue	240,312	62,852
Dump Truck	Wastewater Revenue	97,178	25,416
Dump Truck	Street Revenue	97,178	25,416
Police Vehicles (6) with equipment - 2021	Public Safety Sales Tax	98,344	99,485
Fire Truck	Public Safety Sales Tax	798,030	106,929
Elm Street Asphalt	Street Revenue	396,168	83,504
TOTAL CAPITAL LEASES		\$ 2,127,688	\$ 524,870

Future Financings

At this time, the City has no general obligation debt and no plans to issue this type of debt in the immediate future. Capital Leases and COPS are the City's current means of financing major infrastructure and continuing its capital investments.

Due to current economic conditions and rising interest rates, the City is not considering the issuance of capital leasing instead choosing to set aside reserve funds for future projects.

Budget Process

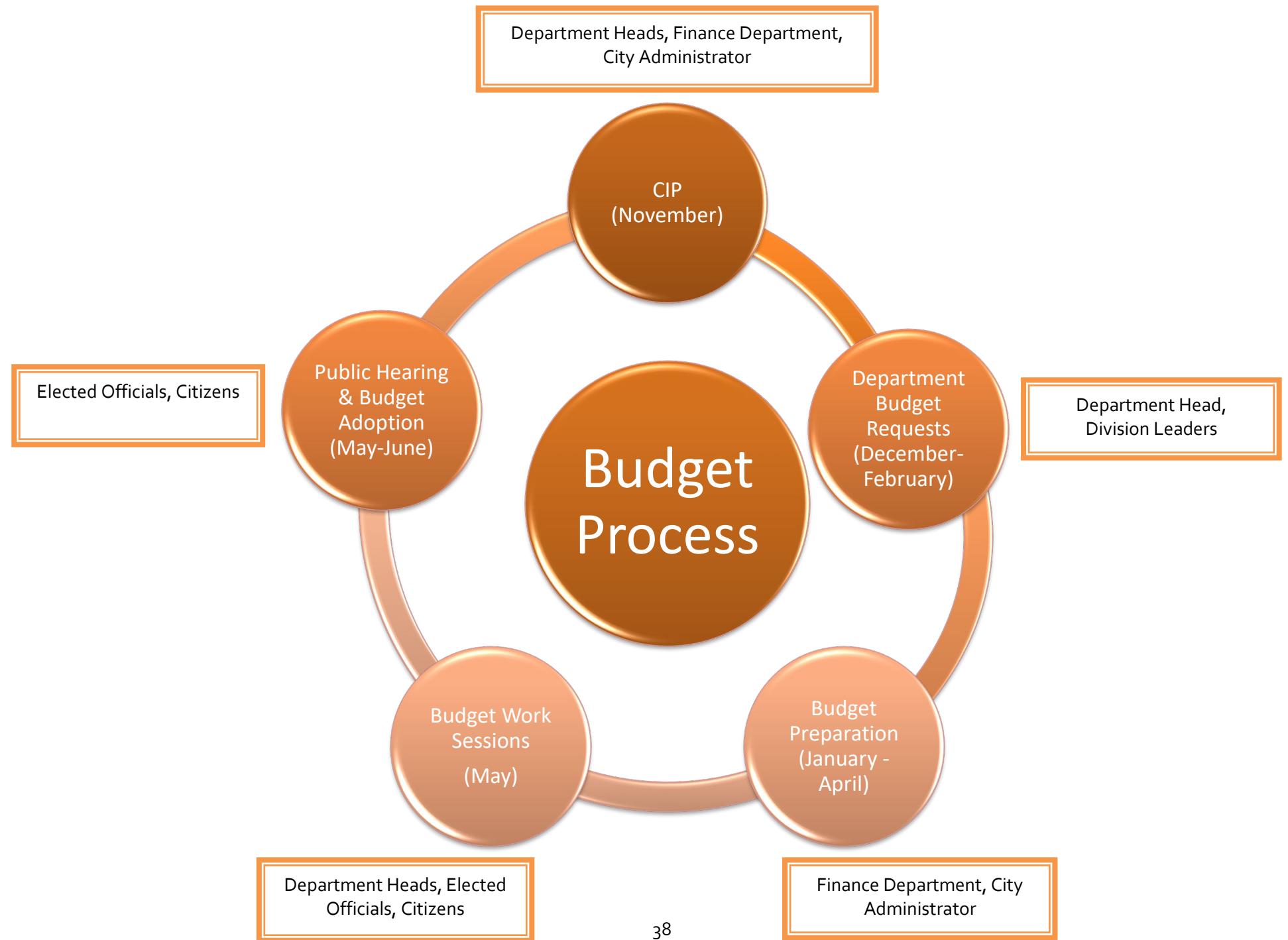
The City is required by law to prepare an annual budget of estimated receipts and disbursements for the coming fiscal year under the direction of the City Administrator, Director of Finance and Department Heads and which is presented to the City Council for approval before July 1. The City's fiscal year currently begins on July 1 and ends on June 30. The budget lists estimated receipts by fund and sources and estimated disbursements by funds and purposes.

Four Stages of the Budget Process:

- 1) Budget Process – Departments are required to prepare their program budget requests for the upcoming fiscal year on forms supplied by the Director of Finance. The amounts requested must be justified in terms of the results to be achieved. Departments are encouraged to assess their needs, research costs, and look at innovative changes which can be implemented within their operations to meet departmental needs and City Council goals.
- 2) Budget and Program Review – The Director of Finance reviews all departments' program budget requests and makes recommendations to the City Administrator. The City Administrator and the Director of Finance confer with department officials to determine appropriate budget levels, after which the City Administrator makes the final budget decisions and submits his recommendations to the Mayor and the City Council.
- 3) Consideration and Adoption – At least forty-five days prior to the City's fiscal year end, the City Administrator's recommended budget is given to the Mayor and the City Council for their review. They may make changes during this period and adopt the budget in accordance with provisions of State Statues and local ordinances.
- 4) Execution of the Budget Plan – The actual implementation of the budget as adopted by the Mayor and City Council, effective July 1 of the fiscal year.

Budget Amendments

Budgeted amounts are as originally adopted or as amended by the city council annually. Once the budget is adopted, Council must approve any increase due to unanticipated expenses, grant revenue, or other revenue sources. An increase in the number of full-time or part-time positions allocated to a department after the budget is adopted must also be presented to Council for approval.



Action Steps:	Responsibility:	Date:
CIP information due from departments	All Departments	12/31/2022
Distribute Instructions for Department Sheets (Ph 1)	Director of Finance	12/20/2022
Begin Revenue Projections, Debt Service & Salary Projection	Director of Finance	February 2023
CIP information Review	City Administrator & Director of Finance	January 2023
Line items, Org Charts, Department Sheets, Staff Plans due back to Finance	All Departments	February 15, 2023
Compile budget and review items with departments	Director of Finance	Feb 15 - Mar 17 2023
Review Estimated Revenue & Projected Expenses	City Administrator & Director of Finance	March 2023
Proposed Budget Draft to City Administrator	Director of Finance	March 28, 2023
Proposed Budget/CIP to Mayor and City Council	City Administrator & Director of Finance	April 24, 2023
Council Review of Budget	Mayor & City Council	May 4, 2023
Set Public Hearing 10 days in advance of final Hearing	City Administration	May 2023
Submit Budget Ordinance for Public Hearing and First and Second Reading	City Administrator & Director of Finance	May 22 2023
Adopted Budget published to website	Finance Department	May 31 2023

All Funds



Budget Overview

This summary provides an overview of the City's entire Fiscal Year 2023 budget and activity, covering fund activity for City activities consisting of governmental, enterprise, internal and special funds. For more detailed information, go to the Fund, Department, or Division detail sections of this budget.

The General Fund consists of the following departments/divisions: General, Municipal Court, Fire, Police, Civic Center, Community Buildings,

Administration, Finance and Recycling. These departments/divisions provide general services to the community. As a result, the fund balance for the General Fund is projected to increase to thirty-six percent (36%). We remain steady and cautious as we build a five-year history of sales tax revenue levels before recommending a full recognition of those revenues. The starting balance is projected to be \$4,010,392 and to end at an estimated amount of \$2,611,641. This proposed budget reflects an additional 5% recognition over our normal 2% growth, totaling 7%. This brings our total growth to 13% of our revenue increase of 31% based upon FY2020 numbers. We continue to use FY2020 actual revenues as our baseline. Also included in this proposed budget is funding to replace Incode, our financial management system.

This budget includes funding from our Public Safety fund for police vehicles which is in line with our three-year rotation plan. The proposed budget does add to reserve accounts to save for future vehicle replacement needs in both Police and Fire, including the future replacement of our 100-foot ladder fire apparatus. This is in response to continued increases in interest rates while also addressing our temporary revenue increases. We project the starting balance at \$2,516,178 and an ending balance estimated at \$447,968 or twenty-two (22%).

City crews continue to work on projects funded by the Street Fund. An asphalt overlay of 4 miles of streets including all or portions of: Albert Street, Barlow Street, Marvin Avenue, Mizer Street, Dickenson Avenue, Frank Avenue, Hospital Drive, Deadra Drive, Tekary Street, Stella Street, Danielle Drive, Ryan Street, Eastmont Drive, Timberwood Lane, Berrywood Drive, Cranberry Lane, Raspberry Drive, and Bethel Road. Also included are improvements to 4th and Jefferson as well as new street construction. The projected fund balance is twenty-four percent (24%). The starting balance should start at an estimated \$1,312,841 and end at approximately \$521,634.

The Capital Fund will again invest in our community, while also planning for the future. This fund, again, proposes creating dedicated accounts to address future needs including building maintenance expenses and stands ready to assist with any future needs at the Boswell Aquatic Center. This fund also

Carryover for Appropriation	\$26,032,788
New Revenue	\$57,991,234
Internal Service Cost	\$1,853,810
Total Funds Available	\$85,877,832
Interfund Transfer In	\$2,075,868
Appropriations	\$67,341,277
Internal Service Cost	\$3,007,979
Total Appropriations	\$70,349,256
Estimated Ending Fund Balance	\$17,604,444

includes allocations to assist the Park fund as they implement the newly created parks master plan. The capital fund is planned to connect Harke Park and Nelson Park via a newly acquired easement. This includes lighting for this trail. Additionally, funding is allocated for an update to our City Hall with floor coverings, paint, and the addition of a covered drive-through and an outdoor kiosk. The starting balance is estimated to be \$2,097,895 with an ending estimated balance of \$497,733.

The Special Funds are used to account for special activities and programs. The largest of these funds is the Park Fund and is managed by the Parks Board, which is appointed by the Mayor with the consent of the City Council. Our Parks Department is positioned well for the future in both funding and vision. Parks completed a five-year plan based upon citizen input and survey data which will assist this department as it moves forward with this additional funding. Parks plans on updating Wallace Park in line with their master plan. Each park in the system will receive significant upgrades with a focus on completing one park at a time before moving to the next. Parks has a strong fund balance in anticipation of these projects and to be positioned for the purchase of additional land if it becomes available. To support these efforts a reserve account has been established and is funded at \$250,000. The starting balance will be \$1,108,864 and is projected to end at \$796,085 for a 48% fund balance.

The Storm Water Fund will begin to deliver significant results this fiscal year and will provide needed matching funds as part of a \$2.1 million grant from the Department of Natural Resources. Our obligation as part of this grant is \$454,099. This grant will allow for significant storm water improvements on Bland and Montrose. The projected fund balance is sixty-three percent (63%). The starting balance will start at an estimated \$242,124 and will end at approximately \$569,264.

ARPA is the temporary fund designed to assist with compliance, management, and planning of funds allocated to the City as part of the American Rescue Plan Act (ARPA). The current fund balance is \$1,003,341. With your guidance, this fund is primarily focused on costs associated with new residential development, improving network security for our utilities, and addressing the intersection of Missouri 5 and Fremont. We expect these funds to be completely expended by December of 2024.

The Tourism Fund will see an increase in its fund balance over last years projected ending. This fund has little to no capital expenses and has an internal transfer to offset employee costs, which was increased in this proposed budget. This fund will assist with costs associated with a grant funded visitor study. This study will provide data to identify our visitors and in turn allow for appropriate and targeted marketing efforts. The starting balance is estimated at \$96,194, and the ending balance is projected to be \$78,608 or forty percent (40%).

The Downtown Business District will see a decrease to its fund balance, ending at \$56,854 or one hundred and eleven percent (111%). This fund balance includes monies raised by the Downtown Business District Board and being matched with economic development dollars to fund the executive director position. This proposed budget moves an additional 33% of the executive director's salary from our Economic Development Fund to this fund.

Our airport continues to be an important asset for our community and businesses. The airport will again be funded by a transfer from the Economic Development fund in the amount of \$322,910. The recent

completion of an updated 10-year master plan will assist with airport projects moving forward. The change in designation from a local airport to a regional airport will increase entitlement funds for capital projects from \$159,000 to an estimated \$270,000. Taxiway improvements, and more importantly, resurfacing of the tarmac area will be areas of initial focus.

The Internal Funds are used to account for internal activities and programs. The three funds considered internal to operations are the Codes Administration, Internal Services, and Benefit funds.

Internal Service Funding								
50 Codes Administration			60 Service Fund					
	305 Development & Compliance	Total	305 Garage	310 Purchasing & Warehouse	315 Information Technology	320 Facilities Management	325 Janitorial	Total
01 General	\$134,658	\$134,658	\$38,271	\$79,057	\$114,242	\$139,413	\$62,753	\$433,736
08 Street	\$103,784	\$103,784	\$91,425	\$32,521	\$45,675	\$45,744	\$3,959	\$219,324
40 Tourism	\$0	\$0	\$0	\$2,410	\$3,241	\$103	\$0	\$5,754
45 Econ Dev	\$0	\$0	\$0	\$2,239	\$0	\$17,601	\$0	\$19,840
73 Airport	\$0	\$0	\$3,570	\$6,323	\$6,048	\$5,477	\$0	\$21,418
75 Downtown Business	\$0	\$0	\$0	\$0	\$0	\$14,778	\$0	\$14,778
79 Parks	\$1,276	\$1,276	\$7,580	\$8,392	\$8,222	\$5,268	\$0	\$29,462
80 Electric	\$114,140	\$114,140	\$35,953	\$91,220	\$44,721	\$11,716	\$3,958	\$187,568
83 Fiber	\$0	\$0	\$0	\$0	\$37,754	\$0	\$0	\$37,754
85 Wastewater	\$107,611	\$107,611	\$13,769	\$41,202	\$64,536	\$13,805	\$3,959	\$137,271
87 Water	\$106,636	\$106,636	\$41,239	\$65,470	\$56,913	\$11,217	\$3,959	\$178,798
Direct Cost	\$1,711,824	\$1,711,824		\$0	\$2,490	\$0	\$0	\$2,490
Total	\$2,279,929	\$2,279,929	\$231,807	\$328,834	\$383,842	\$265,122	\$78,588	\$1,288,193

The Internal Fund carries no fund balance. The activity in this fund is covered by services performed as operations to the City. The Codes Administration Fund is mainly funded through the General Fund; however, the City's subdivision development is managed through this fund as well. The balance in this fund is expected to end at \$3,596. The Benefit Fund is projected to see an increase in its fund balance from \$983,871 to \$1,138,481 or twenty-eight percent (28%). Included in this budget is an expected 8% increase to our workers compensation costs. New this year, and at your direction, we have received preliminary health insurance costs before budget submittal. Health insurance costs appear to remain essentially flat, however; it is important to remember we still realized a significant increase as part of our renewal last fiscal year. These increases will need to be shared by our employees; combined with plan modifications to address overall costs. As part of overall health insurance efforts it is our intention to move our plan renewals to an October 1 date from a July 1 date. This will align health insurance renewals with other employee benefits while removing pressures associated with the July 1 timeline.

Enterprise Funds are used to manage City utilities. The Electric Fund is the largest of these funds. The Operating Fund will start the year with \$582,783 and will end the year around \$88,648. The reserve will start with a balance of \$8,198,456 and end with a balance of \$7,355,392. The total capital investment planned from this fund for this fiscal year is \$1,937,917 of which \$1,327,000 is being expensed from the reserve fund. This fund has realized significant pressures from increased costs coupled with supply chain issues.

Fiber Fund manages our fiber utility and will have an ending fund balance of \$16,279, with no additional projects anticipated until completion of the fiber master plan.

The Wastewater Fund will start the year with an estimated balance of \$1,958,970 and end with a balance of \$1,205,429, or thirty percent (30%) fund balance. This budget reflects \$1,024,417 in investments in our wastewater system.

The Water Fund will start the year with an estimated balance of \$935,030 and end with a balance of \$593,350 or thirty three percent (33%) fund balance. This budget reflects a \$371,416 investment in our water system. This fund remains structurally imbalanced and is an issue which must be addressed early this fiscal year, which is evident by our continued decline in the investment in our capital needs.

Finally, it is important to note the difference between operational and capital costs in this budget. Capital costs, while beneficial to the city, are sometimes not required purchases, unlike operational costs, which are required to maintain our current levels of service. When capital costs of \$12,578,933 are separated from the budget, the City sees an operational surplus of \$4,150,589 indicating a healthy financial position.

While this summary is helpful and provides a general overview of the entire budget activity, the detailed activity of any fund and the description of each capital project can be found in different sections of this budget document. Please refer to the Table of Contents for more detailed information on any fund, activity, or program of interest to you.

###

Budget Summary Governmental Activity

01 General Fund	
Carryover for Appropriations-Operating	\$3,686,603
Carryover for Appropriations-Reserve	\$323,789
New Revenues	\$7,595,236
Total Available for Appropriations	\$11,605,628
100 General	\$1,772,077
105 Municipal Court	\$237,526
106 Prosecuting Attorney	\$24,997
110 Fire Department	\$1,668,154
115 Police Department	\$3,125,580
120 Police Officer Training	\$0
130 Civic Center	\$643,005
135 Community Buildings/NEC	\$50,730
140 Mayor & Council	\$74,002
145 City Administration	\$464,567
150 City Clerk Office	\$213,730
155 Recycling	\$12,000
170 Finance Office	\$437,426
175 HR	270,193
Total General Fund Appropriations	\$8,993,987
Estimated Ending Fund Balance	\$2,611,641
03 Public Safety Fund	
Carryover for Appropriations-Operating	\$1,957,178
Carryover for Appropriations-Reserve	\$559,000
New Revenues	\$2,035,592
Total Available for Appropriations	\$3,992,770
510 - Fire Department	\$1,163,253
515 - Police Department	\$1,822,549
Reserve Account-Fire Truck	\$334,000
Reserve Account-Police Vehicles	\$125,000
Reserve Account-Public Safety Bldg	\$100,000
Total Public Safety Fund Appropriations	\$3,554,802
Estimated Ending Balance	\$447,968
08 Street Fund	
Carryover for Appropriations	\$1,312,841
New Revenues	\$2,635,865
Total Available for Appropriations	\$3,948,706
500 Street	\$3,427,072
Total Street Fund Appropriations	\$3,427,072
Estimated Ending Fund Balance	\$521,634

16 Stormwater Fund	
Carryover for Appropriations-Operating	\$242,124
New Revenues	\$900,000
Total Available for Appropriations	\$1,142,124
500 Stormwater Operations	\$572,860
Total Stormwater Fund Appropriations	\$572,860
Estimated Ending Balance	\$569,264
22 Capital Fund	
Carryover for Appropriations	\$1,547,895
Carryover for Appropriations-Reserve	\$550,000
New Revenues	\$2,005,660
Total Available for Appropriations	\$3,553,555
600 Capital	\$454,356
605 General	\$596,466
610 Street	\$1,155,000
645 Downtown Business District	\$200,000
650 Parks	\$100,000
Reserve Account-Civic Center	\$200,000
Reserve Account-City Hall/Community Bldgs	\$100,000
Reserve Account - Boswell Pool	\$250,000
Total Capital Fund Appropriations	\$3,055,822
Estimated Ending Fund Balance	\$497,733
79 Parks Fund	
Carryover for Appropriations-Operating	\$842,069
Carryover for Appropriations-Reserve	\$266,795
New Revenues	\$1,675,000
Total Available for Appropriations	\$2,783,864
500 Parks Operation and Administration	\$1,395,595
515 Boswell Aquatic Center	\$102,880
520 Parks Activities	\$239,304
Reserve Account-Parks Expansion/Impr	\$250,000
Total Parks Fund Appropriations	\$1,987,779
Estimated Ending Fund Balance	\$796,085

Percent of Fund Balance

General – 36%
 Public Safety – 22%
 Street -24%
 Stormwater – 63%
 Capital- 25%
 Parks – 48%

Budget Summary Special and Internal Activity

Percent of Fund Balance

Elm St CID – 9%
 ARPA – N/A
 Tourism – 40%
 Economic Development -45%
 Airport – 0%
 Downtown Business – 111%

24 Elm St CID Fund

Carryover for Appropriations-Operating	\$5,201
New Revenues	\$38,050
Total Available for Appropriations	\$43,251
500 - Elm St CID	\$40,000
Total Elm St CID Appropriations	\$40,000
Estimated Ending Balance	\$3,251

34 ARPA Fund

Carryover for Appropriations-Operating	\$1,003,341
New Revenues	\$0
500 - ARPA	\$1,003,341
Total ARPA Fund Appropriations	\$1,003,341
Estimated Ending Balance	\$0

40 Tourism Fund

Carryover for Appropriations-Operating	\$96,194
New Revenues	\$195,105
Interfund Transfer In	\$99,823
Total Available for Appropriations	\$391,122
500 Tourism	\$312,514
Total Tourism Fund Appropriations	\$312,514
Estimated Ending Fund Balance	\$78,608

45 Economic Development Fund

Carryover for Appropriations	\$694,859
New Revenues	\$1,141,133
Total Available for Appropriations	\$1,835,992
700 Economic General	\$644,722
715 Detroit Tool Metal Products	\$557,689,
730 Copeland	\$121,526
750 Mercy	\$825
Total Economic Dev Fund Appropriations	\$1,324,762
Estimated Ending Fund Balance	\$511,230

73 Airport Fund

Carryover for Appropriations	\$0
New Revenues	\$1,836,602
Interfund Transfer In	\$322,910
Total Available for Appropriations	\$2,159,512
100 Airport General	\$2,159,512
Total Airport Fund Appropriations	\$2,159,512
Estimated Ending Fund Balance	\$0

75 Downtown Business District Fund

Carryover for Appropriations	\$78,968
New Revenues	\$51,234
Interfund Transfer In	\$15,000
Total Available for Appropriations	\$145,202
500 DTBD General	\$88,348
Total DTBD Fund Appropriations	\$88,348
Estimated Ending Fund Balance	\$56,854

Budget Summary Special and Internal Activity

Percent of Fund Balance

Codes Administration – 1%
 Service -0%
 Benefits- 28%

50 Codes Administration	
Carryover for Appropriations	\$3,596
New Revenues	\$557,655
Interfund Transfer In (All Other)	\$450,829
Interfund Transfer In (ARPA)	\$703,340
Internal Service Cost Revenue	\$568,105
Total Available for Appropriations	\$2,283,525
305 Codes Administration	\$2,279,929
Total Codes Administration Fund Appropriations	\$2,279,929
Estimated Ending Fund Balance	\$3,596

60 Service Fund	
Carryover for Appropriations	\$0
Internal Service Cost Revenue	\$1,285,705
New Revenues	\$2,490
Total Available for Appropriations	\$1,288,195
305 Garage & Warehouse	\$231,808
310 Purchasing & Warehouse	\$328,834
315 Information Technology	\$383,842
320 Facilities Management	\$265,122
325 Janitorial Services	\$78,589
Total Internal Service Fund Appropriations	\$1,288,195
Estimated Ending Fund Balance	\$0
70 Benefits Fund	
Carryover for Appropriations	\$1,180,857
New Revenues	\$4,098,278
Total Available for Appropriations	\$5,279,135
400 Benefits	\$4,140,654
Total Benefits Fund Appropriations	\$4,140,654
Estimated Ending Fund Balance	\$1,138,481

Budget Summary Enterprise Activity

80 Electric Fund		85 Wastewater Fund	
Carryover for Appropriations-Operating	\$582,723	Carryover for Appropriations-Operating	\$763,284
Carryover for Appropriations-Reserve	\$8,198,426	Carryover for Appropriations-Reserve	\$1,195,686
New Revenues-Operating	\$27,150,029	New Revenues	\$3,972,400
Interfund Transfer In-Reserve	\$483,966	Total Available for Appropriations	\$5,931,370
Total Available for Appropriations	\$36,415,143	200 WWTP and Operation	\$3,921,628
200 Electric Operating	\$27,226,214	205 WW Maintenance	\$375,993
205 Electric Maintenance	\$417,890	215 Inflow & Infiltration	\$428,320
215 Electric Reserve	\$1,327,000	Total Wastewater Fund Appropriations	\$4,725,941
Total Electric Fund Appropriations	\$28,971,104	Estimated Ending Balance	\$1,205,429
Estimated Ending Balance-Operating	\$88,648	87 Water Fund	
Estimated Ending Balance-Reserve	\$7,355,392	Carryover for Appropriations-Operating	\$376,241
83 Fiber Fund		Carryover for Appropriations-Reserve	\$558,789
Carryover for Appropriations	\$6,328	New Revenues	\$2,050,700
New Revenues	\$50,205	Total Available for Appropriations	\$2,985,730
Total Available for Appropriations	\$56,533	200 Water Operation	\$1,848,278
200 Fiber Operating	\$40,254	205 Water Maint. & Distribution System	\$544,102
Total Fiber Fund Appropriations	\$40,254	Total Water Fund Appropriations	\$2,392,380
Estimated Ending Balance	\$16,279	Estimated Ending Balance	\$593,350

Percent of Fund Balance

Electric – 30%
 Fiber – 32%
 Wastewater – 30%
 Water – 33%

Fund Structure

The City's fund structure aligns with four areas of services provided. Governmental activity is funded primarily by taxes and fees. The general governmental activity, streets along with public safety, parks, stormwater, and recreation capital purchases are provided to the general public with these funds.

The Enterprise activity is funded through rates and charges and acts in a businesslike manner. The enterprise activity is made up of the utilities of electric, fiber, water, and Wastewater. The revenue is provided by the community customers and is used to provide services based on individual needs.

The Special Funds are specific to revenue collected for specific services or goods provided. The Special funds are:

- ✓ Elm ST CID (24) uses a capital improvement district tax which is used to fund improvements specifically on Elm Street.
- ✓ ARPA (34) was created and funded by federal dollars from the American Rescue Plan Act in response to COVID. There will be one more tranche and then the fund will eventually be spent down to 0.
- ✓ Tourism (40) uses a lodging tax to promote tourism and tourism activity;
- ✓ Economic Development (45) uses rents to assist with development and job creation activity;
- ✓ Airport (73) receives grants and entitlement from the state and FAA, as well as revenues from fuel sales and rents;
- ✓ Downtown Business District (75) is a self taxing district located between the railroad tracks and Second Street. Its revenue is eighty percent (77%) provided by real-estate tax income and twenty percent (20%) by business licenses; and

The Internal Funds are internal to the operation of the City. Internal Services (60) assist in managing fixed, controllable City assets, fleet assets, inventory and the technology network. Fund (70) is used to administer the employee benefits including a self-funded health insurance program. Fund (50) is used to manage our subdivision development along with our codes administration department.



Major Revenues

The City of Lebanon tracks major revenue sources on a monthly basis and uses trend analysis, CPI, other economic indicators, financial modeling and other relevant information including City experience to project revenues. Revenue projections are prepared early in the budget process. The first step in the process is to revise the estimates for the current fiscal year in order to develop an accurate base for the projections for the upcoming year. The revenue estimates are finalized during the completion of the budget.

Each revenue source has unique characteristics. As a result, the starting point for an overall approach is certain assumptions regarding inflation, population changes, and assessed valuations and overall development activity. These factors are weighed along with historical trends, economic forecasts, regulatory decisions, weather and foreseeable development within the City. Information provided below identifies all major sources of the City's revenue for all City funds.

Each revenue page is divided into three sections:

Fund(s) and Account Code

This is the specific line(s) to which the revenue source is posted in the city's accounting system.

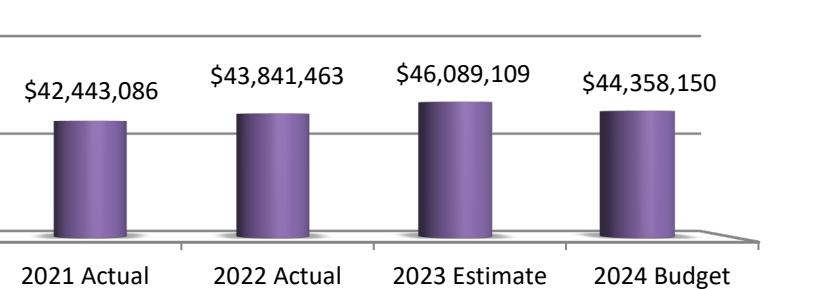
Description

This is a brief explanation of the source, rate and calculation of the revenue source. Information on collection and distribution of the revenue is also provided.

Financial Trend

This is a graphical display of the last five years, current year estimate and next year's budget of the revenue source.

Major Revenues



Sales Tax 1%

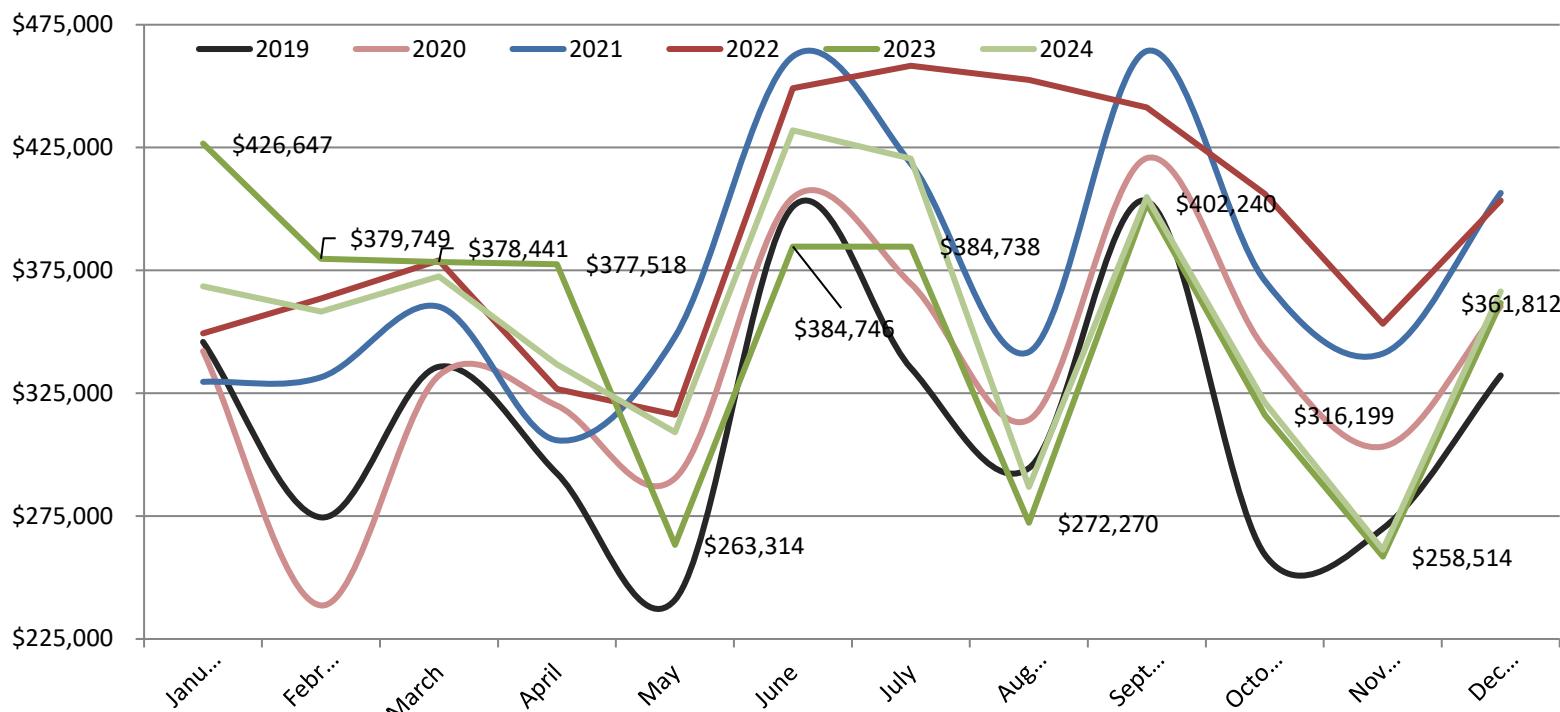
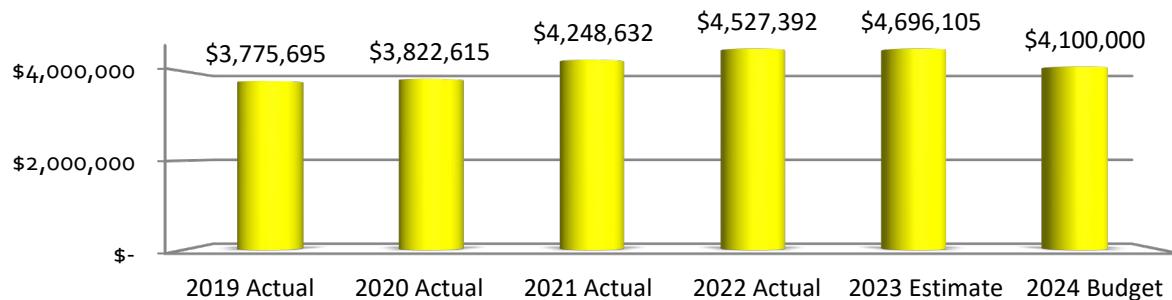
Revenue General Ledger Account:

General Fund 01-4-100-1000.001

All cities are authorized to collect a general revenue sales tax. Municipalities may impose a general revenue sales tax at the rate of one-half of one percent, seven-eighths of one percent, or one percent and the funds may be used for any municipal purpose. The general revenue sales tax must be approved by the voters before it can be implemented.

The City of Lebanon rate of city sales tax is one percent (1%) on the receipts from the sale at retail tangible personal property or services. Sales tax revenue for FY2023 fiscal year is based on current receipts and historical trending.

Sales Tax 1% Revenue History



Customer Billing

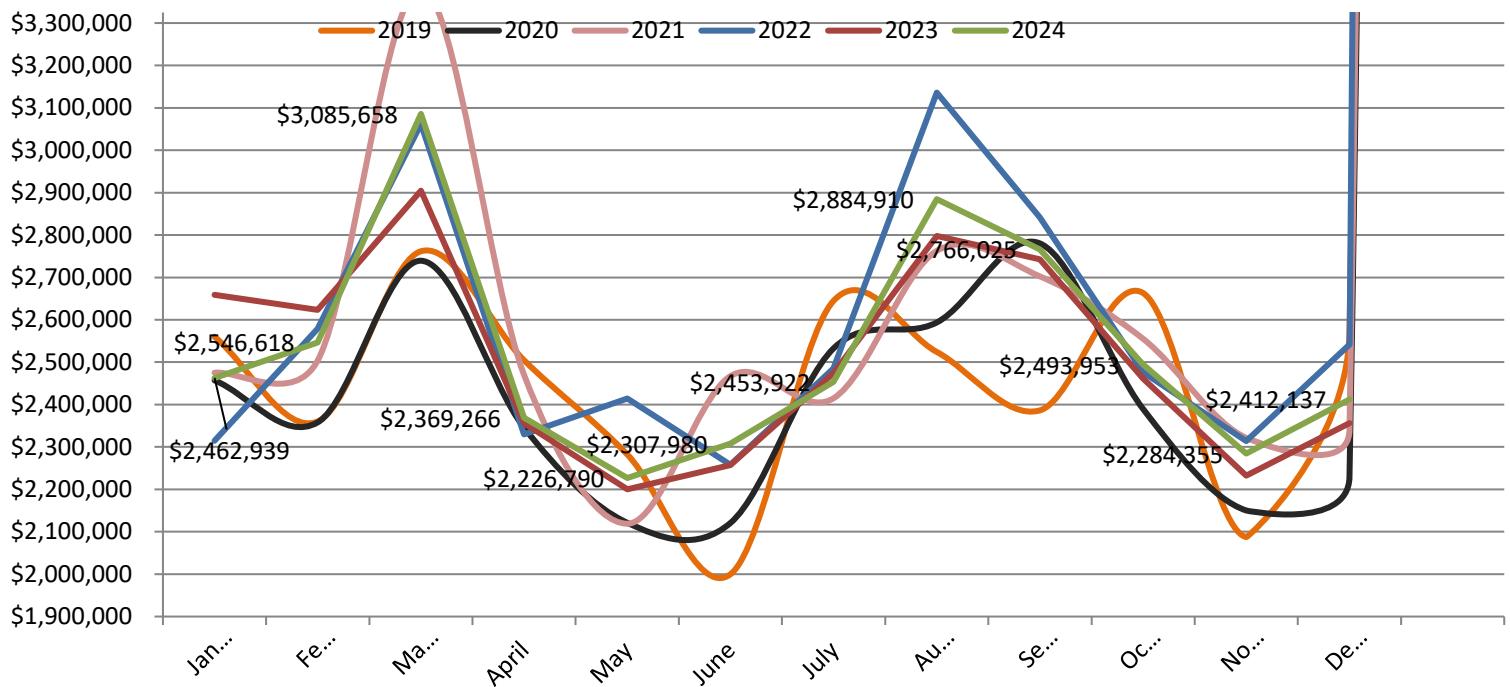
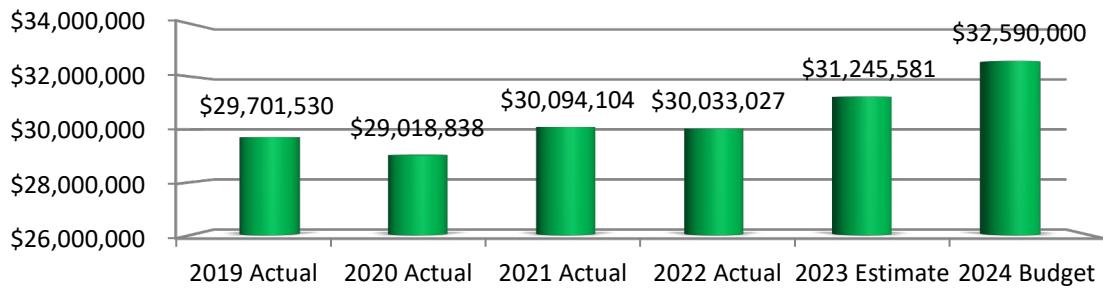
Revenue General Ledger Accounts:

Electric Fund	80-4-200-3000.012 and 80-4-200-3000.030
Fiber Fund	83-4-200-3000.012
Wastewater Fund	85-4-200-3000.012
Water Fund	87-4-200-3000.012

The City of Lebanon collects utility payments from individuals and businesses for electric, water, wastewater, and fiber usage.

The funds collected are used for operations, maintenance, and capital improvements.

Customer Billing Revenue History



Real Estate Tax

Revenue General Ledger Accounts:

General Fund	01-4-100-1000.003
Downtown Business District	75-4-500-1000.003
Parks Fund	79-4-500-1000.003 discontinued as of December 31, 2022

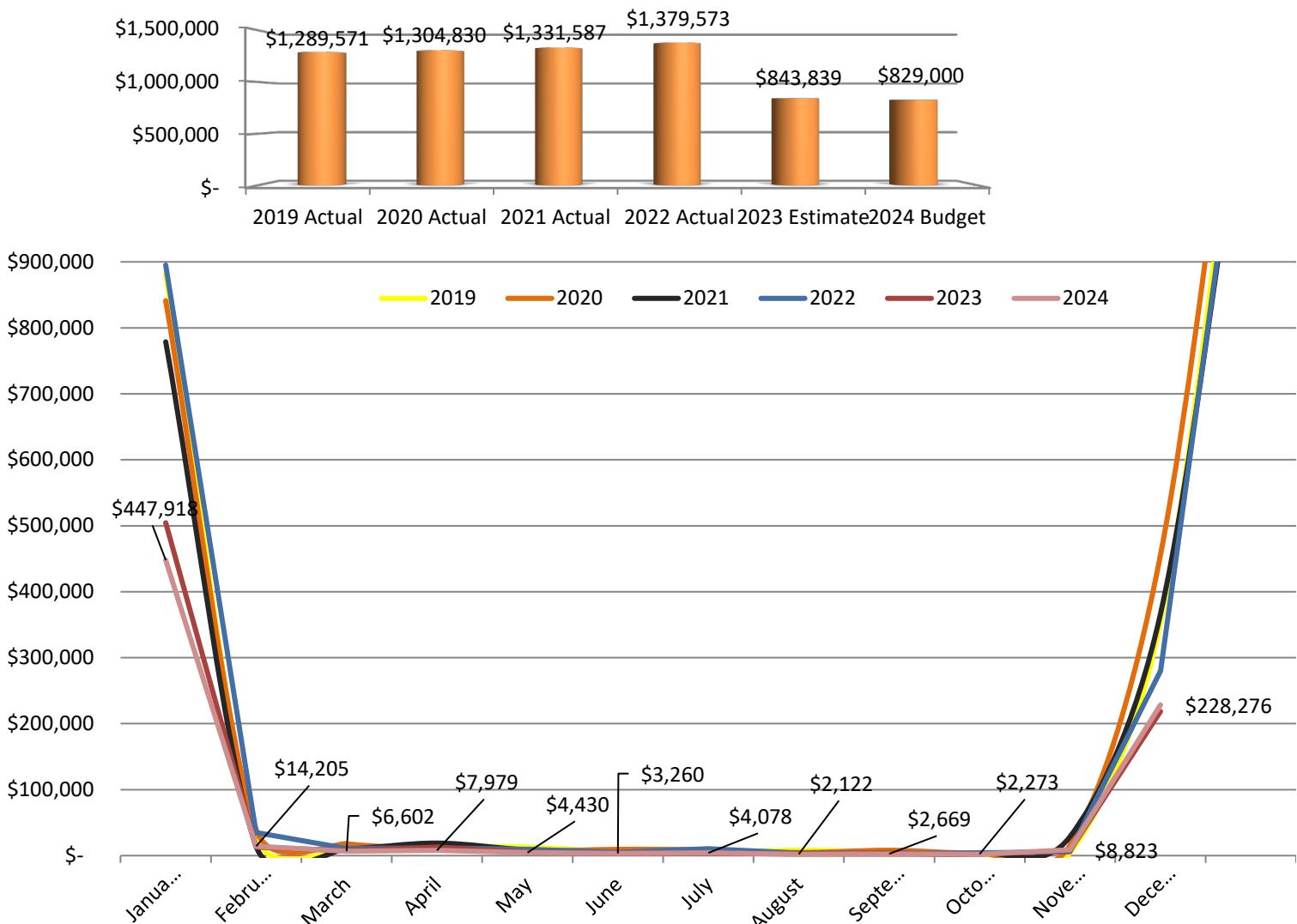
Real estate taxes levied according to the taxation districts are received from the city collector and recorded in the proper fund.

The General Fund Ad Valorem levy for 2022 is \$0.2587 per one hundred dollars assessed valuation of all taxable, tangible property within the city limits of the city.

The Special Business District (Downtown Business District) Ad Valorem levy for 2022 is \$0.6888 per one hundred dollars assessed valuation of all taxable, tangible property within the boundaries of the Downtown Special Business District.

The Parks Ad Valorem levy is zero due to the passage of the Parks/Stormwater Sales Tax.

Real Estate Tax Revenue History



Sales Tax .5%

Revenue General Ledger Accounts:

Public Safety Fund	03-4-500-1000.002
Street Fund	08-4-500-1000.002
Stormwater Fund (1/8)	16-4-500-1000.002
Capital Fund	22-4-600-1000.002
Parks Fund (3/8)	79-4-500-1000.002

The one-half of one percent (.5%) is a voter approved sales tax.

The voters of Lebanon elected to impose a local, one half of one percent, sales tax for the purpose of funding Public Safety beginning April 1, 2020. This tax has no expiration.

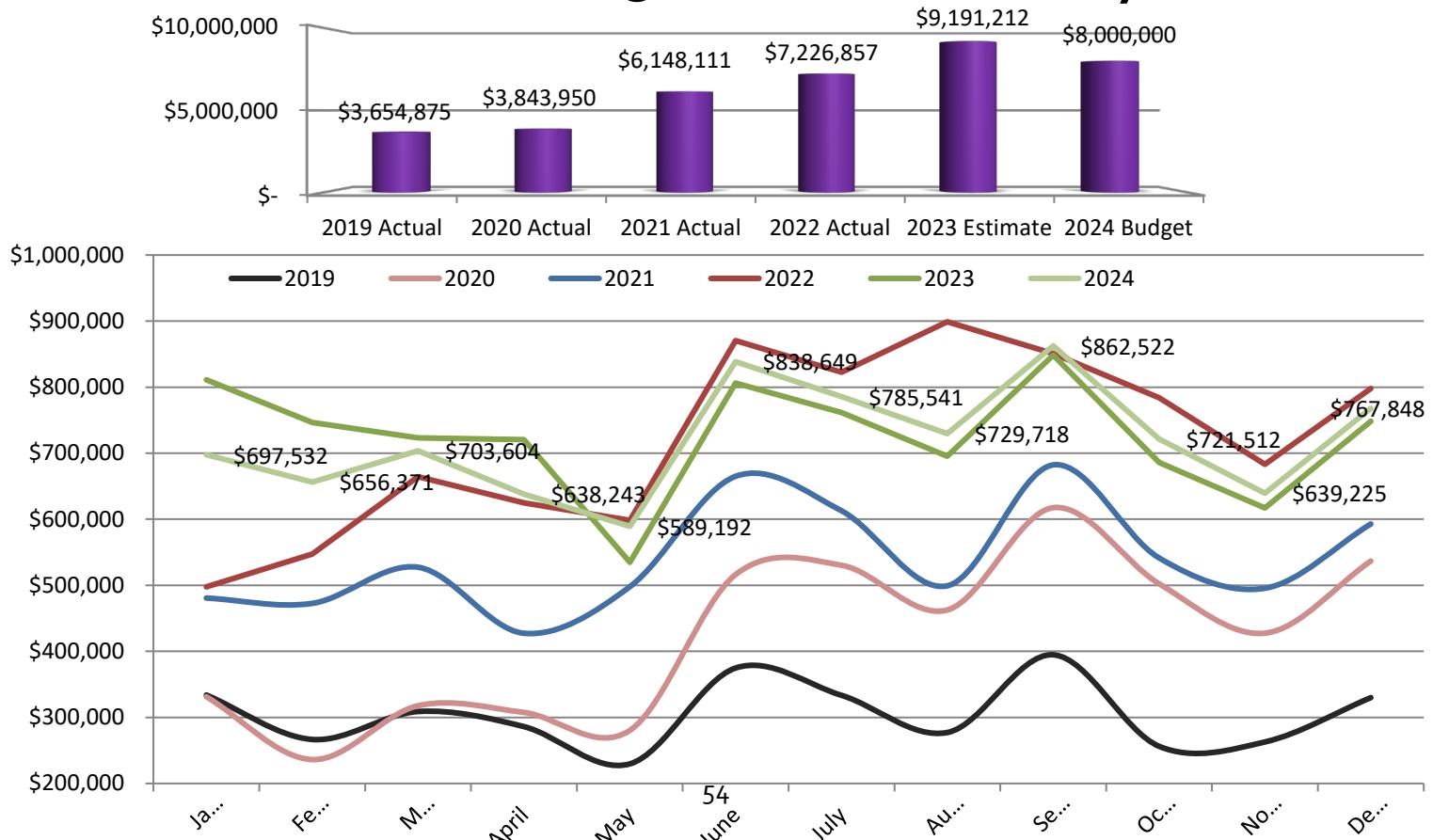
The voters of Lebanon elected to impose a local, one half of one percent, sales tax for the purpose of carrying out the renovation, reconstruction and/or maintenance of existing city streets. This tax remains effective until January 1, 2029.

The voters of Lebanon elected to impose a local sales tax to establish and cover multi-year expenditures of major capital projects and expenditures for all general government programs. This tax remains effective until January 1, 2030.

The voters of Lebanon elected to impose a local, one half of one percent, sales tax for the purpose of funding Stormwater/Parks (1/8 and 3/8 split respectively) beginning January 1, 2022. This tax has no expiration.

As these revenue streams are tied to the local sales prevailing economic factors impacting local residents can affect collections.

Sales Tax .5% Revenue History



PILOT

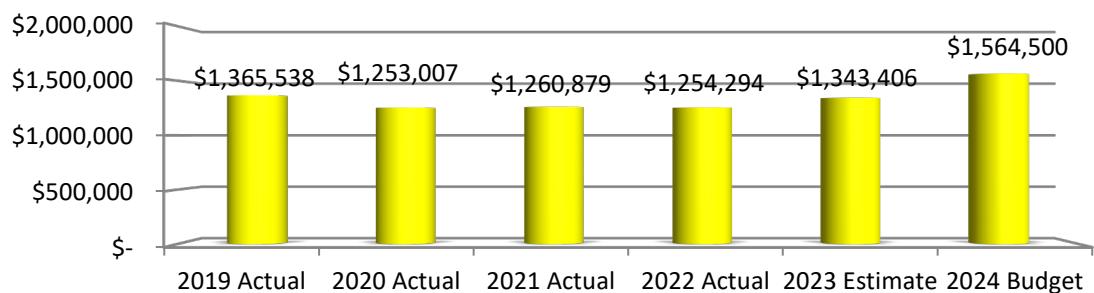
Revenue General Ledger Accounts:

General Fund	01-4-100-1010.001
	01-4-100-1010.002
	01-4-100-1010.003
Economic Development	45-4-700-1010.001
	45-4-700-1010.002
	45-4-700-1010.004

PILOTs (Paid in lieu of taxes) are collected from the Electric Fund (80), Fiber Fund (83), Wastewater Fund (85), and Water Fund (87) in lieu of the City of Lebanon Franchise Fees. Five percent (5%) of the Customer Billing account on the Electric Fund (80), Fiber Fund (83), and Water Fund (87) are received into the General Fund (01).

One percent (1%) of the income from the Electric Fund (80), Water Fund (87), and Wastewater Fund (85) has been received into the Economic Development Fund in prior years. Based on the current fund balance in the Economic Development Fund (45) and the current operational balances within the Utility Funds, it was recommended not to fund the one percent (1%) into the Economic Development Fund (45) for FY2016, FY2017, FY2018, Fy2019, FY2020, FY2021, FY2022 and again in FY2023.

PILOT Revenue History



Lodging

Revenue General Ledger Account:

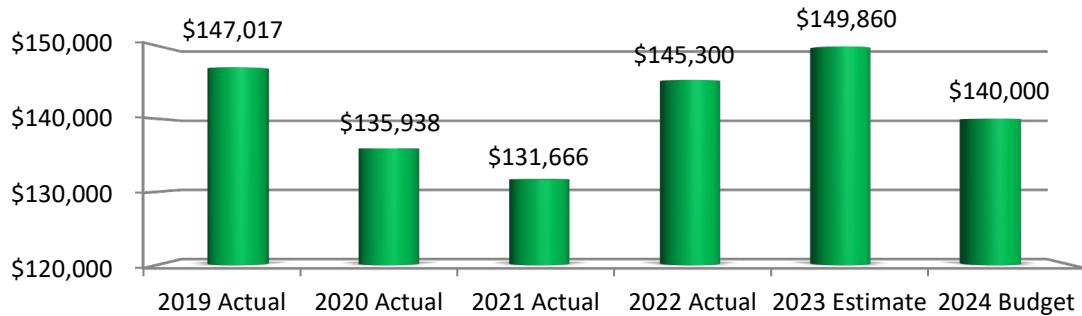
Tourism 40-4-500-1000.006

Lodging tax is that amount of tax levied on a hotel, motel, lodge, bed and breakfast inn or campground based on charges made by the hotel, motel, lodge, bed and breakfast inn or campground for sleeping accommodations. Gross receipts are based upon the applicable revenue received by the hotel, motel, lodge, bed and breakfast inn or campground for rental of guest rooms, lodgings or campsites. Hotel, motel, lodge, bed and breakfast inn and campground means any structure, or building, which contains rooms or any campsite, under one management, furnished for the accommodation or lodging of guests kept, used, maintained, advertised or held out to the public as a place where sleeping accommodations are sought for pay or compensation to transient guests. Transient guest means any person who occupies a room in a hotel, motel or campsite for thirty-one (31) days or less.

The Lodging Tax is levied a license tax on hotels, motels and campgrounds in an amount equal to two and one-half (2½) percent of gross receipts derived from transient guests for sleeping accommodations.

All revenues received from the two and one-half (2½) percent lodging tax shall be utilized by the city for promoting the city as a convention, visitor and tourist center.

Lodging Revenue History



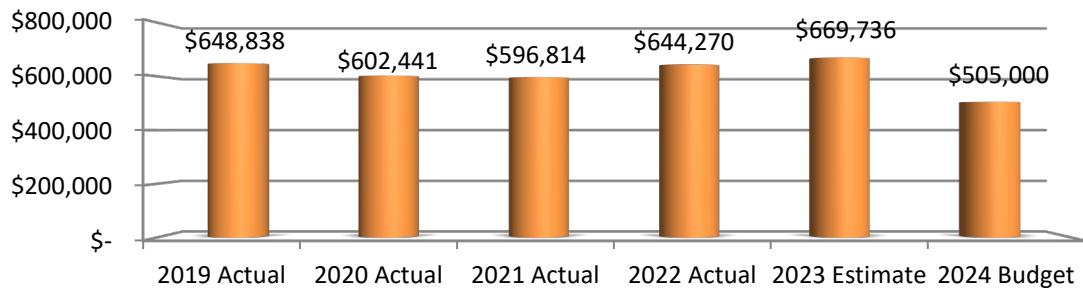
Franchise

Revenue General Ledger Accounts:

General Fund	01-4-100-1005.001
	01-4-100-1005.002
	01-4-100-1005.003
	01-4-100-1005.004
	01-4-100-1005.005
	01-4-100-1005.006

Franchise fees are the rent utility and cable providers pay for the use of the public's right-of-way. Franchise fees are simply the cost utility and cable providers incur for being allowed to place their facilities in the public's right-of-way. Franchise fees are considered a cost of doing business. The City of Lebanon charges five percent (5%) for Franchise Fees.

Franchise Revenue History



Personnel Schedule

	Salary Grade	FY 2022 Budget	FY 2023 Budget	FY 2024 Proposed
<i>Municipal Court</i>				
Clerk I (Court Clerk)	L05	1	1	1
Clerk III (Court Clerk)	L07	1	1	1
Security Officer I (Courtroom Security Officer)	L06	1	1	1
Total Municipal Court		3	3	3
<i>Fire</i>				
Captain	F06 - F07	3	3	3
Deputy Chief	L14	1	0	0
Fire Chief	L16	1	1	1
Firefighter	F02 - F03	12	12	12
Inspector III (Fire Inspector)	L10	1	1	1
Lieutenant	F04 - F05	3	3	3
Total Fire		21	20	20
<i>Police</i>				
Animal Control Officer	L04	2.5	2.5	2.5
Chief Communications Officer	L10	1	1	1
Clerk I (Evidence/Records Clerk)	L05	1	1	1
Clerk IV (Police Analyst)	L08	1	1	1
Dispatcher I - II	L04	7	6	6
TAC	L05	0	1	1
Lieutenant	L11	2	2	2
Police Chief	L16	1	1	1
Police Officer I - II	L07 - L08	15	15	15
Police Sergeant I - II	L09 - L10	5	5	5
Total Police		35.5	35.5	35.5
<i>Civic Center</i>				
Custodian	L01	0.5	0.5	0.5
Maintenance/Operations Worker I	L02	1	1	1
Maintenance/Operations Worker III	L04	1	1	1
Maintenance/Operations Worker V	L07	1	1	1
Office Support Assistant	L05	1	1	1
Promotion Event Coordinator	L07	1	1	1
Total Civic Center		5.5	5.5	5.5

	Salary Grade	FY 2022 Budget	FY 2023 Budget	FY 2024 Proposed
Administration				
Assistant City Administrator		0	0	
City Administrator	Contract	1	1	1
Clerk III (Assistant to the CA)	L07	1	1	1
Community Service Coordinator Liaison	L06	0.5	0.5	0.5
Communications Manager	L10	1	1	1
Total Administration		3.5	3.5	3.5
City Clerk				
City Clerk	L15	1	1	1
Deputy City Clerk	L10	1	1	1
Total City Clerk		2	2	2
Recycling				
Maintenance/Operations Worker I	L02	0.5	0.5	
Total Recycling		0.5	0.5	0
Finance				
Accounting Technician II	L09	1	2	2
Accounting Technician I	L08	1	0	0
Accounting Technician III	L10	1	1	1
Director of Finance	L16	1	1	1
Office Support Assistant	L05	1	1	1
Total Finance		5	5	5
Human Resources				
Human Resource Coordinator	L07	1	1	1
Human Resource Director	L15	1	1	1
Human Resource Manager	L11	1	1	1
Total Human Resources		3	3	3
Total General Fund		79	78	77.5
Public Safety				
Clerk I (Evidence/Records Clerk)	L05	1	1	1
Fire Lieutenant	F04 - F05	3	3	3
Firefighter	F02 - F03	3	3	3
Police Deputy Chief	L14	0	0	0
Police Lieutenant	L11	1	0	0
Police Officer I - II	L07 - L08	9	9	9

	Salary Grade	FY 2022 Budget	FY 2023 Budget	FY 2024 Proposed
System Analyst	L7	1	1	1
Total Public Safety		18	17	17
Street Division				
Clerk IV (Public Works Analyst)	Lo8	1	1	1
Concrete Finisher I - II	Lo5 - Lo6	0	2	1
Concrete Finisher IV	Lo8	2	1	3
Concrete Finisher V	Lo9	1	1	1
Equipment Operator I	Lo5	1	0	0
Equipment Operator II	Lo6	2	2	2
Equipment Operator III	Lo7	5	5	5
Equipment Operator IV	Lo8	0	0	0
Equipment Operator V	Lo9	1	1	1
Equipment Technician I	Lo5	2	2	2
Operations Manager (Street Maintenance)	L12	1	1	1
Operations Manager (Street Projects)	L12	1	1	0
Street Superintendent	L14	1	1	1
Total Street Division		18	18	18
Tourism				
Office Support Assistant	Lo5	0	0	0
Tourism Director	L13	1	1	1
Total Tourism		1	1	1
Codes Administration				
Code Administrator	L14	1	1	1
Codes Administration Representative	Lo9	1	0	0
Equipment Technician III (Compliance Specialist)	Lo7	1	1	1
Inspector I	Lo7	3	3	4
Office Support Assistant	Lo5	1	1	1
Planning and Zoning Manager	L11	1	1	1
Total Codes Administration		8	7	8
Garage				
Equipment Technician II	Lo6	0	0	0
Equipment Technician IV	Lo8	1	1	1
Equipment Technician V	Lo9	1	1	1
Total Garage		2	2	2

	Salary Grade	FY 2022 Budget	FY 2023 Budget	FY 2024 Proposed
Purchasing & Warehouse				
Inventory Specialist	L07	2	2	2
Project Manager	L11	0	0	1
Purchasing Agent	L09	1	1	1
Total Purchasing & Warehouse		3	3	4
Information Technology				
Help Desk Administrator	L06	0	0	0
IT Apprentice	L04	0	0	1
IT Director	L15	1	1	1
Network Manager	L11	1	1	1
System Administrator	L08	1	1	0
System Analyst	L07	1	1	0
Total Information Technology		4	4	3
Facilities Management				
Maintenance/Operations Worker I	L02	1	1	0
Maintenance/Operations Worker III	L04	0	0	0
Maintenance/Operations Worker V	L07	1	1	1
Operations Manager	L12	1	1	1
Seasonal Maintenance Worker	L00	1	0.5	0.5
Total Facilities Management		4	3.5	2.5
Janitorial Services				
Custodian	L01	2.5	2.5	2.5
Total Janitorial Services		2.5	2.5	2.5
Total Service Fund		15.5	15	14
Airport				
Airport Supervisor	L10	1	1	1
Maintenance/Operations Worker I	L02	0.5	0.5	0.5
Maintenance/Operations Worker V	L07	1	1	1
Total Airport		2.5	2.5	2.5
Parks				
Assistant Park Director	L08	1	1	1
Front Desk/Concession Attendant	L00	7.5	7.5	6.5
Lifeguard I	L00	6.5	6	7
Lifeguard II	L01	1	1	1

	Salary Grade	FY 2022 Budget	FY 2023 Budget	FY 2024 Proposed
Maintenance/Operations Worker I	Lo2	1	0.5	0.5
Maintenance/Operations Worker II	Lo3	1	2	3
Maintenance/Operations Worker III	Lo7	1	1	0
Parks Director	L15	1	1	1
Pool Manager	Lo2	0.5	0.5	0.5
Seasonal Maintenance Worker	Lo0	3	3	3
Total Parks		23.5	23.5	23.5
<i>Electric</i>				
Apprentice Lineman I	IBEW Agreement	2	1	3
Apprentice Lineman II	IBEW Agreement	0	1	1
Apprentice Lineman III	IBEW Agreement	4	2	3
Customer Service Representative	Lo6	1	1	1
Electric Superintendent	L15	1	1	1
Equipment Operator I - II	Lo5 - Lo6	5	0	0
Equipment Operator III	Lo7	2	0	0
Equipment Tech II (Utility Meter Service Tech)	Lo6	0	0	1
Equipment Technician III	Lo7	1	1	0
Journeyman Lineman I	IBEW Agreement	3	5	2
Journeyman Lineman II	IBEW Agreement	4	4	4
Operations Manager	L12	2	2	1
Operations Specialist	L14	1	1	2
Utility Operations Supervisor	L10	1	1	1
Total Electric		27	20	20
<i>Wastewater</i>				
Customer Service Representative	Lo6	1.5	1.5	1.5
Environmental Services Superintendent	L14	1	1	1
Equipment Operator I	Lo5	0.5	0.5	0.5
Equipment Operator II	Lo6	2	2	2
Equipment Operator III	Lo7	1	1	1
Equipment Operator IV	Lo8	1	1	2
Equipment Technician I	Lo5	1	1	1
Equipment Technician II	Lo6	3	3	3
Equipment Technician III	Lo7	2	2	2

	Salary Grade	FY 2022 Budget	FY 2023 Budget	FY 2024 Proposed
Equipment Technician IV	Lo8	1	1	0
Equipment Technician V	Lo9	2	2	2
Maintenance/Operations Worker II	Lo3	0	0	0
Operations Manager	L12	1	1	1
Total Wastewater		17	17	17
Water				
Customer Service Representative	Lo6	1	1	1
Equipment Operator I	Lo5	0.5	0.5	0.5
Equipment Operator II	Lo6	1	2	2
Equipment Operator III	Lo7	1	1	1
Equipment Operator IV	Lo8	1	1	0
Equipment Technician II	Lo6	2	1	1
Equipment Technician III	Lo7	1	1	1
Equipment Technician IV	Lo8	0	0	1
Operations Manager	L12	1	1	1
Public Works Director	L16	1	1	1
Total Water		9.5	9.5	9.5
Unallocated Positions				
Unallocated Positions		0	10.5	11
All City		219	219	219

Personnel Changes

The city has zero change in overall FTE's. The unallocated positions category carries previous funded positions that have been reprioritized. These positions are currently not funded in the budget. As needs arise, a request for the position will be made. Finance, HR and the City Administrator will review the request. Ensuring it's financially feasible is a major priority.

Below is the explanation of changes by department:

The recycling department in General Fund saw a decrease of 0.5 FTE. This position was predominately paid and justified through the Household Hazard Waste Grant program. Interest from other communities/organizations to participate in the program has shifted the need for the position until such time Lebanon rotates back in turn.

Codes saw a net increase of 1 FTE due to adding another Inspector based on workload.

Overall, our Internal Services saw a decrease of 1 FTE's. Although Purchasing/Warehouse saw an increase of 1FTE, Facilities Management saw a decrease of 1 FTE due to re-alignment of a position to

project manager. This position will report to the City Administrator. Overall, the IT department will see a decrease of 1 FTE as a result of re-evaluating operations along with the ability to recruit staff.

Revenues & Expenditures by Category and by Fund – 3 years

The Revenue and Expenditures from the last three years illustrate the stability of our community. The revenue in the FY 2024 proposed budget is estimated higher than the FY2023 Budget. Both Electric and Water revenue contemplate a rate increase. Overall sales tax revenue shows an increase. Sales tax is budgeted 5% above our normal 2% growth. While the City has not seen a downturn in sales tax revenue, the City remains cautious in its approach due to the unknown long term economic impacts. To date this puts our growth at 13% of the overall revenue increases the City has seen since FY2020. The variance in expenses is largely due personnel and professional services, while Capital remains flat. In this current fiscal year, personnel sees an increase due to the implemented mid year adjustment. Professional Services sees an investment largely to replace Incode, the City's financial management system. One notable category is supplies and materials, this is where our wholesale power is expensed.

City of Lebanon - By category	2022 Actuals	2023 Budget	2023 Estimated	2024 Proposed
Revenues				
Taxes	\$13,404,103	\$12,073,472	\$14,973,735	\$13,162,205
Franchise Fees	\$644,270	\$552,356	\$669,736	\$505,000
PILOTs	\$1,254,294	\$1,260,350	\$1,343,406	\$1,564,500
Intergovernmental	\$2,003,648	\$2,830,861	\$3,382,576	\$2,463,299
Service Charges	\$31,337,472	\$31,357,171	\$32,704,977	\$34,200,533
Rentals	\$1,327,444	\$1,414,276	\$1,545,645	\$1,469,176
Licenses and Permits	\$85,348	\$66,000	\$70,550	\$68,000
Fines	\$78,532	\$76,000	\$79,856	\$72,100
Benefit Revenue	\$3,690,555	\$4,007,318	\$3,808,503	\$4,098,228
Other	\$4,435,972	\$890,512	\$1,318,665	\$872,159
Internal Service Revenue	\$2,242,228	\$4,339,550	\$3,858,036	\$3,445,713
Total Revenues	\$60,503,866	\$58,867,866	\$63,755,685	\$61,920,913
Expenses				
Personnel	\$11,802,353	\$14,424,674	\$13,740,027	\$15,551,648
Capital	\$9,923,607	\$12,016,133	\$12,850,211	\$12,078,600
Debt	\$1,083,098	\$2,774,102	\$2,432,327	\$2,597,596
Grant Capital	\$38,498	\$1,000	\$63,903	\$115,000
Utilities	\$892,059	\$928,550	\$995,362	\$1,015,105
Professional Services	\$4,233,211	\$4,770,352	\$5,141,372	\$5,588,313
Supplies and Materials	\$21,644,553	\$21,810,955	\$23,680,620	\$23,488,893
Tools, Equipment, and Vehicles	\$800,302	\$857,325	\$864,989	\$968,965
Benefit Expense	\$3,847,832	\$4,208,730	\$3,830,622	\$4,140,404
Other	\$155,929	\$0	-\$96,226	\$0
Other Reserve	\$0	\$1,109,000	\$1,109,000	\$1,359,000
Internal Service Expense	\$1,957,217	\$4,339,550	\$3,918,660	\$3,445,738
Total Expenses	\$56,378,659	\$67,240,371	\$68,530,867	\$70,349,262

City of Lebanon - By Fund	2022 Actuals	2023 Budget	2023 Estimated	2024 Proposed
Revenues				
General	\$7,727,511	\$6,873,793	\$8,297,819	\$7,595,236
Public Safety	\$2,178,144	\$1,836,000	\$2,287,470	\$2,035,592
Street	\$3,282,490	\$3,013,250	\$3,653,478	\$2,635,865
Stormwater	\$316,556	\$459,000	\$568,766	\$900,000
Capital	\$5,798,235	\$1,836,000	\$2,317,662	\$2,005,660
Elm ST	\$34,579	\$38,050	\$37,506	\$38,050
ARPA	\$0	\$1,494,511	\$1,513,226	\$0
Tourism	\$292,054	\$246,215	\$287,544	\$294,928
Economic Development	\$1,181,781	\$1,133,451	\$1,170,423	\$1,141,133
Codes Administration	\$609,149	\$2,524,664	\$2,109,482	\$2,279,930
Service	\$1,024,599	\$1,306,826	\$1,189,872	\$1,288,195
Benefits	\$3,690,588	\$4,007,352	\$3,815,056	\$4,098,278
Airport	\$901,431	\$1,446,680	\$1,678,767	\$2,159,512
Downtown Business District	\$77,108	\$69,985	\$66,112	\$66,234
Parks	\$1,387,589	\$1,535,725	\$1,899,955	\$1,675,000
Electric	\$26,128,362	\$25,320,114	\$26,760,141	\$27,633,995
Fiber	\$45,809	\$75,000	\$49,514	\$50,205
Waste Water	\$4,035,322	\$3,868,600	\$3,903,512	\$3,972,400
Water	\$1,792,559	\$1,782,650	\$2,149,380	\$2,050,700
Total Revenues	\$60,503,866	\$58,867,866	\$63,755,685	\$61,920,913
Expenditures				
General	\$7,357,818	\$7,867,483	\$7,780,541	\$8,993,988
Public Safety	\$2,826,508	\$3,031,254	\$2,824,342	\$3,544,802
Street	\$3,769,955	\$3,937,639	\$4,120,256	\$3,427,077
Stormwater	\$5,820	\$639,750	\$637,378	\$572,860
Capital	\$3,563,863	\$3,962,297	\$4,349,122	\$3,055,822
Elm St	\$0	\$0	\$66,884	\$40,000
ARPA	\$304,511	\$1,322,301	\$1,717,111	\$1,003,341
Tourism	\$272,404	\$248,036	\$240,097	\$312,515
Economic Development	\$1,230,107	\$1,539,922	\$1,532,163	\$1,324,762
Codes Administration	\$454,877	\$2,524,664	\$1,742,980	\$2,279,929
Service	\$1,054,522	\$1,306,826	\$1,189,872	\$1,288,195
Benefits	\$3,848,128	\$4,209,480	\$3,830,872	\$4,140,654
Airport	\$901,434	\$1,521,021	\$1,678,767	\$2,159,511
Downtown Business District	\$69,068	\$102,860	\$71,418	\$88,348
Parks	\$1,091,115	\$1,599,284	\$1,637,236	\$1,987,779
Electric	\$24,767,616	\$26,610,300	\$27,737,594	\$28,971,104
Fiber	\$89,137	\$75,528	\$60,906	\$40,254
Waste Water	\$2,947,041	\$4,458,259	\$5,048,219	\$4,725,941
Water	\$1,824,735	\$2,283,467	\$2,265,109	\$2,392,380
Total Expenditures	\$56,378,659	\$67,240,371	\$68,530,867	\$70,349,262

Capital

Capital is defined as outflows for a good that has an expected life of more than one year and the cost of which is in excess of \$5,000. Capital items include real property, office equipment, furnishings and vehicles. A capital improvement is a necessary or desirable project that extends or improves infrastructure and enhances the City's ability to provide safe and desirable services for the benefit of the community and the quality of life in Lebanon. These projects directly affect the way citizens live, travel and conduct business within the community. By ordinance, all capital purchases in excess of \$5,000 must appear before council.

The proposed FY24 budget includes \$12,578,933 worth of capital expenses.

FY 2024 Capital Schedule

Project Number	Project Information	FY24 Budget
General Fund		
01-CCC-001-23	Access and Security Improvement Type: Furniture & Office Equipment Description: Purchase access and cameras Justification: Need camera on cash collections and restricted access	7,000
Civic Center General Fund Total		7,000
01-FDE-010-24	Fitness Equipment Improvement Type: Furniture & Office Equipment Description: Purchase of fitness equipment Justification: Physical fitness of firefighters is critical to performing task associated with fire suppression, technical rescues, and haz-mat mitigation. All of these task require strength and balance to safely perform the job. Firefighters use heavy equipment often times in less than good conditions. Being able to take part in physical exercise while on duty would benefit the individual firefighter by improving their strength. This would improve the effectiveness of staff and hopefully reduce injury due to personnel.	10,000
Fire Department General Fund		10,000
01-FIN-001-19	Replace Existing Computer Systems Improvement Type: Furniture & Office Equipment Description: Replacement of desktops or laptops with Win 7, 32-bit OS with current OS provided by Microsoft. Justification: Current systems will have reached their end of life and operate on Win 7. Applications and suites will modify the way Finance is driven. Higher computing capacity will be required to process data efficiently. As Incode, CMMS, and other databases are used more and more, the system must keep up. Current systems were purchased or upgraded in 2014. The IT Department has recommended 2020 as the year to purchase new systems. The new systems will have Win 10 or greater with faster processing speeds and larger HD for storage. They will be more mobile oriented and allow the Cash Collections to dock and undock to each station	5,000
Finance Department General Fund		5,000
01-GEN-001-24	ERP Software System Improvement Type: Software - Purchase Description: Purchase of a new software for the city Justification: The city is out growing the current software system and the price to keep adding modules and the maintenance of current system is extremely high	500,000
22-PDA-001-18	WAVE Upgrade Improvement Type: Software - Purchase Description: Upgrade software Justification: Update is necessary	5,000
IT Department General Fund		505,000
General Fund Total		\$527,000
Public Safety		
03-FDE-001-23	Lexipol Policy and Procedures Improvements Type: Software Description: Subscription to managed policy and procedure management Justification: Lexipol provides a service to streamline policy and procedures for public safety. Lexipol ensures all documents meet state and federal laws. Policies are enforceable and clearly understood. If a policy or procedure is updated by the department of government they ensure the update is completed. They also ensure employees are aware of all policies and procedures through ongoing training and controlled review of all documents.	\$32,000
03-FDE-001-23	Thermal Imaging Cameras Improvements Type: Machinery & Equipment Description: Purchase FLIR Thermal Imaging Cameras	\$31,280

Project Number	Project Information	FY24 Budget
	<p>Justification: Purchase of new FLIR thermal imaging cameras will place a camera on each apparatus operated by the Fire Department. This will ensure that all crews on scene of appropriate incidents have a thermal imaging camera available to them. These cameras are used to locate persons trapped in smoke filled buildings where visibility is often zero. They are also used to help locate fire hidden behind walls during fire suppression. They can also be used to search for missing persons outside in the dark. 4 thermal imaging cameras will be paid with a 50/50 State ARPA Fire Grant</p>	
03-FDE-001-25	<p>Replacement of 2012 F-550 Brush Truck</p> <p>Improvement Type: Vehicles</p> <p>Description: Purchase a Ford F-550 Brush Truck</p> <p>Justification: Replacement of a 2012 Ford F-550 which is utilized as a brush unit and EMS response vehicle from Station 3. The vehicle is used as an EMS response vehicle to reduce the usage of larger apparatus such as the 75' ladder at Sta. 3. The estimated cost of this vehicle includes a new chassis of similar size and capabilities, moving of the skid unit to the new chassis, and construction of new compartment boxes.</p>	\$150,000
03-FDE-002-24	<p>Battery Powered Equipment</p> <p>Improvements Type: Machinery & Equipment</p> <p>Description: Purchase battery powered hand tools</p> <p>Justification: Begin replacing gas powered handtools such as saws, blowers, and fans with battery powered equipment. This would eliminate the need to carry spare gas on apparatus. Maintenance of gas powered equipment would also be eliminated. Battery powered tools start up immediately and do not require refueling when hot which can be a hazardous situation.</p>	\$10,000
03-FDE-003-24	<p>Lucas CPR device</p> <p>Improvements Type: Machinery & Equipment</p> <p>Description: Purchase a Lucas CPR device</p> <p>Justification: Purchase Lucas CPR device with a 3 year warranty part of a 50/50 ARPA EMS grant</p>	\$19,689
Public Safety - Fire Department Total		\$242,969
01-PDA-003-18	<p>Replace Existing Computer Systems</p> <p>Improvements Type: Furniture & Office Equipment</p> <p>Description: Replacement of desktops or laptops with Win 7 32-bit OS with Win 10 or greater</p> <p>Justification: Current desktops and in-car tablets are at end of life and most were already years old since they were received from DoD free program. Through DoD the department will continue to stay on the list, but some systems are not compatible with .NET framework 4.5, which is required by CJIS and Omnilgo (application manager). Without Omnilgo the officers have no digital way to communicate with dispatch and all calls will be OTAR, versus silent dispatch. As cars are replaced, so should the tablets.</p>	16,000
03-PDA-001-23	<p>Vest Replacement (Soft Body Armor)</p> <p>Improvements Type: Machinery & Equipment</p> <p>Description: Replace vests as they expire (Soft Body Armor)</p> <p>Justification: Soft body armor expires every 5 years</p>	5,000
03-PDA-001-24	<p>Training Room Upgrade</p> <p>Improvements Type: Furniture & Office Equipment</p> <p>Description: Upgrade tables and chairs</p> <p>Justification: The audio/visual equipment is outdated. The tables and chairs need to be replaced.</p>	20,000
03-PDA-002-24	<p>Point and shoot cameras</p> <p>Improvements Type: Machinery & Equipment</p> <p>Description: Purchase 32 Point and Shoot Cameras</p> <p>Justification: Cameras are needed to gather photographic evidence during investigations. Our current cameras are malfunctioning.</p>	4,800
03-PDA-003-24	<p>Individual First Aid Kits</p> <p>Improvements Type: Machinery & Equipment</p> <p>Description: Purchase 32 Individual First Aid Kits for tactical vests</p> <p>Justification: Individual First Aid Kits contain items to treat critical wounds at active threat situations.</p>	3,500
03-PDA-004-23	<p>Taser X2 Replacement with T7</p> <p>Improvements Type: Machinery & Equipment</p> <p>Purchase Taser T7 to replace older equipment X2</p> <p>Tasers are electronic devices that need to be replaced over time due to normal wear and tear (5 per year).The X2 taser are being replaced because vendor will no longer support the X2 tasers</p>	7,500
03-PDA-004-24	<p>MORPHO Fingerprint Scanner</p> <p>Improvements Type: Machinery & Equipment</p> <p>Description: Purchase a fingerprint scanner and dedicated Mobile Data Terminal for roadside identification.</p> <p>Justification: The scanner will identify people using false identification or information during roadside encounters.</p>	4,000
03-PDA-005-24	<p>24/7 Chairs</p> <p>Improvements Type: Furniture & Office Equipment</p> <p>Description: Purchase three 24/7 chairs to be used in the Dispatch Center</p>	5,800

Project Number	Project Information	FY24 Budget
03-PDA-006-24	<p>Justification: Dispatch operations require extra durable ergonomic chairs.</p> <p>Outer Vest Project</p> <p>Improvements Type: Machinery & Equipment</p> <p>Description: Purchase 32 outer vests</p> <p>Justification: An internal survey identified that officers are wanting to wear outer vests for health reasons.</p>	20,000
03-PDX-001-21	<p>IP Camera Solution</p> <p>Improvements Type: Machinery & Equipment</p> <p>Description: IP cameras through locations within city</p> <p>Justification: Cameras will be instrumental in solving crimes and apprehending suspects</p>	16,000
03-PDX-007-24	<p>Update CAD Consoles</p> <p>Improvements Type: Machinery & Equipment</p> <p>Description: Update 3 CAD consoles for Motorola radios</p> <p>Justification: The CAD consoles continue to drop and error out due to radio compatibility issues</p>	225,000
05-PDX-001-22	<p>License Plate Readers</p> <p>Improvements Type: Machinery & Equipment</p> <p>Description: LPR equipment in strategic locations</p> <p>Justification: Continue to build LPR network within city to enhance safety and security for officers and citizens</p>	34,000
22-PDA-002-21	<p>Body Cameras</p> <p>Improvements Type: Machinery & Equipment</p> <p>Description: Purchase 28 Body Cameras</p> <p>Justification: The Police Department has migrated to the Motorola dash cameras with full integration into the radio system. The body cameras will add another level of safety, security, and evidence collection. The Motorola platform will also link to the storage enabling one CAD event into Omnigo</p>	12,000
22-PDA-003-15	<p>Patrol Cars</p> <p>Improvement Type: Vehicles</p> <p>Description: Replacement of Police Vehicles</p> <p>Justification: The Police Department has implemented a replacement cycle to replace three aging and high mileage patrol vehicles each year. This replacement program will keep the police department patrol fleet in reliable condition and eliminate the necessity of replacing large numbers of vehicles at one time. The three vehicles scheduled to be replaced in FY-19 are three 2011 model Dodge Charger used by the patrol division. At time of replacement based on current usage these vehicles will have in excess of 100,000 miles and be out of warranty. Under the City's fixed asset policy ordinance 5052 the anticipated service life of a patrol vehicle is three (3) years. The below cost estimate does not include ancillary equipment to transform these vehicles into a serviceable patrol vehicle. This might include but not limited to painting, striping, emergency equipment, push bumpers, cages and the computer consoles/docking station or other items which may not be transferable from the old to new vehicles. Any equipment needed to outfit the vehicles would be budgeted for in the department's vehicle equipment fund account. The vehicles removed from use by the patrol division will be rotated within the department to replace older vehicles or removed from police service and offered to other city departments, or for public sale</p>	264,000
Public Safety - Police Department Total		\$637,600
Public Safety Fund Total		\$880,569
Street Fund		
08-STR-001-26	<p>Tekary Street</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Asphalt overlay of 1,149' of Tekary Street from East Bland to end of street.</p> <p>Justification: The pavement on Tekary Street is failing condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.</p>	43,301
08-STR-001-27	<p>Timberwood Lane</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Asphalt overlay of 1,275' of Timberwood Lane from Ivey to end of street.</p> <p>Justification: The pavement on Timberwood Lane is in very poor condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.</p>	56,915
08-STR-002-26	<p>Stella Street</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Asphalt overlay of 1,285' of Stella Street from Tower to Peggy.</p> <p>Justification: The pavement on Stella Street is very poor to failing condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.</p>	35,852
08-STR-002-27	<p>Berrywood Drive</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Asphalt overlay of 700' of Berrywood Drive from Timberwood to end of street.</p>	31,248

Project Number	Project Information	FY24 Budget
	<p>Justification: The pavement on Berrywood Drive is in very good to failing condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.</p>	
08-STR-003-26	<p>Danielle Drive</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Asphalt overlay of 1,285' of Danielle Drive from East Bland to Eastmont.</p> <p>Justification: The pavement on Danielle Drive is in very poor condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.</p>	57,362
08-STR-003-27	<p>Cranberry Lane</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Asphalt overlay of 640' of Cranberry Lane from Berrywood to Raspberry.</p> <p>Justification: The pavement on Cranberry Lane is in very poor condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.</p>	24,998
08-STR-004-26	<p>Ryan Street</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Asphalt overlay of 1,276' of Ryan Street from East Bland to Eastmont.</p> <p>Justification: The pavement on Ryan Street is in very poor condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.</p>	56,961
08-STR-004-27	<p>Raspberry Drive</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Asphalt overlay of 675' of Raspberry Drive from Timberwood to end of street.</p> <p>Justification: The pavement on Raspberry Drive is in excellent to very poor condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.</p>	30,132
08-STR-005-26	<p>Eastmont Drive</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Asphalt overlay of 732' of Eastmont Drive from Ryan to Deadra.</p> <p>Justification: The pavement on Eastmont Drive is in very poor condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.</p>	28,592
08-STR-006-23	<p>Hospital Drive Asphalt Overlay</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Asphalt pavement overlay of 3,870 linear feet of Hospital Drive</p> <p>Justification: The pavement surface on Hospital Drive is in fair to failing condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.</p>	160,146
08-STR-008-26	<p>Bethel Road Improvements</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Asphalt overlay of 1,200 L.F. of Bethel Road from Springfield Road to Ohio.</p> <p>Justification: The pavement on Bethel Road is in poor to fair condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.</p>	53,568
08-STR-009-27	<p>East Bland Sidewalk</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Construction of sidewalk along one side of East Bland Road, 2,000', from Lana to Tower.</p> <p>Justification: An ADA compliant sidewalk along East Bland Road is needed to meet pedestrian traffic and safety issues.</p>	40,000
08-STR-013-25	<p>Deadra Drive</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Asphalt overlay of 2,635' of Deadra Drive from Highway 32 to East Bland.</p> <p>Justification: The pavement on Deadra Drive is in very poor to failing condition on the Pavement Condition Index. This approach to rehabilitation will reduce pavement distresses and improve ride quality, while increasing the useful life of the roadway.</p>	114,022
08-STR-014-24	<p>Elm Street Sidewalk</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Construction of sidewalk along one side of Elm Street, 2,100', from Ivey Lane to I-44 ROW on the south side of the Exit 127 overpass.</p> <p>Justification: An ADA compliant sidewalk along Elm Street is needed to meet pedestrian traffic and safety issues.</p>	44,500
08-STR-015-24	<p>Morgan Road Sidewalk</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Construction of sidewalk along one side of Morgan Road, 700', from I-44 ROW on the south side of the Exit 127 overpass to Slate Street.</p> <p>Justification: An ADA compliant sidewalk along Morgan Road is needed to meet pedestrian traffic and safety issues.</p>	15,400
08-STR-016-24	<p>Slate Street Sidewalk</p> <p>Improvement Type: Land & Land Improvements</p>	13,200

Project Number	Project Information	FY24 Budget
	<p>Description: Construction of sidewalk along one side of Slate Street, 600', from Morgan Road to Evergreen Parkway</p> <p>Justification: An ADA compliant sidewalk along Slate Street is needed to meet pedestrian traffic and safety issues.</p>	
08-STR-017-24	<p>Skid Steer Loader Tooth Bucket</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Purchase of a new skid steer loader bucket with digging teeth for Bobcat Skid Steer 20210021.</p> <p>Justification: A skid steer loader is used to excavate, grade, remove snow, and do dirt work on projects. A loader bucket with digging teeth will improve the excavating ability of the skid steer.</p>	3,500
08-STR-018-24	<p>Backhoe 4X1 loader bucket replacement</p> <p>Machinery & Equipment</p> <p>Description: Replacement of 4X1 loader bucket on Case 590 Backhoe 10481.</p> <p>Justification: Replacement of 4X1 loader bucket for backhoe used on Street Division maintenance and construction projects.</p>	5,000
08-STR-019-24	<p>Pedestrian Crossing West Fremont</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Install pedestrian crossing on West Fremont to connect walking trail to Harke Park</p> <p>Justification: Install pedestrian crossing on West Fremont to connect walking trail from Harke Park to the sidewalk on West Fremont this will make a safer crossing</p>	24,000
08-STR-024-22	<p>ADA Sidewalk Ramp Replacements</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Construction of ADA compliant sidewalk ramps at intersections in the existing sidewalk network identified as needed by sidewalk inspections .</p> <p>Justification: ADA compliant sidewalk ramps are needed to meet pedestrian traffic and safety issues.</p>	10,000
08-STR-025-22	<p>Computer Systems</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Replacement of existing computers</p> <p>Justification: Current computers are older and in need of replacement.</p>	5,000
08-STR-027-23	<p>Jefferson and Fremont Intersection Signalization Property Acquisition</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Installation of a traffic signal at the intersection of Jefferson and Fremont.</p> <p>Justification: A traffic signal with pedestrian signals is needed at the intersection of Jefferson and Fremont to improve traffic flow and pedestrian safety.</p>	100,000
99-ITS-002-23	<p>PW Meeting Room Projector</p> <p>Improvement Type: Furniture & Office Equipment</p> <p>Description: Replace old system and projector</p> <p>Justification: Projector end of life and machine is win 7</p>	3,750
99-PWKS-001-23	<p>LED lights for PWKS</p> <p>Improvement Type: Furniture & Office Equipment</p> <p>Description: Purchase LED lights replace current lights</p> <p>Justification: more efficient than current lights</p>	1,825
99-PWKS-001-24	<p>Replace gate motors</p> <p>Improvement Type: Furniture & Office Equipment</p> <p>Description: Replace gate motors</p> <p>Justification: replace gate motors due to end of useful life</p>	3,000
99-pwks-002-24	<p>Breakroom concrete floor</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: grind and polish breakroom concrete floor 3300 sq ft @\$9./sq ft</p> <p>Justification: flooring is past its life and is breaking up</p>	7,425
99-PWKS-003-24	<p>Glass Window repair</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Glass window repair</p> <p>Justification: repair windows that are leaking</p>	1,250
99-PWKS-005-23	<p>PWK heaters</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Replace current heaters at PWKS end of life</p> <p>Justification: Start rotating replacing heaters on a yearly bases based on the age</p>	1,250
99-PWKS-006-23	<p>T-Hanger Storage Building for PWKS</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Storage Building from the Airport</p> <p>Justification: Originally purchased for the Airport, but has been moved to PWKS for additional storage</p>	26,250
99-PWKS-007-23	<p>HVAC units at PWKS</p> <p>Improvement Type: Machinery & Equipment</p>	3,000

Project Number	Project Information	FY24 Budget
	<p>Description: HVAC PWKS</p> <p>Justification: Replace units due to end of life</p>	
Street Fund Total		1,001,448
	Stormwater Fund	
01-SWC-001-19	<p>Stormwater: Mountrose Beacon Branch</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Complete stormwater study on Beacon Branch to identify improvements. Obtain drainage-way easements, clear and stabilize existing drainage-way along Mountrose. Obtain easement and construct detention facility. Note: Formally 01-ENV-001-19</p> <p>Justification: Watershed north of Mountrose was developed prior to stormwater detention requirements. Stormwater tops street driving surface during extreme rain events</p>	250,000
01-SWC-004-23	<p>Stormwater: Bland Rd.</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Construct large culvert and raise street above flood elevation</p> <p>Justification: Existing culvert inadequate capacity and street elevation below flood</p>	250,000
16-SWC-002-24	<p>Stormwater: Dry Auglaize</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Stream stabilization of Dry Auglaize</p> <p>Justification: Excessive erosion to bank and exposed sewer main</p>	40,000
Stormwater Fund Total		\$540,000
	Capital	
01-CAO-001-24	<p>Fire Line Inspection</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: 10 year fire line inspection</p> <p>Justification: Yearly inspection, then every five years a deep inspection</p>	3,500
01-CAO-002-24	<p>VAV Boxes</p> <p>Improvement Type: Furniture & Office Equipment</p> <p>Description: Replace VAV boxes</p> <p>Justification: Replace five units a year because end of useful life</p>	5,500
22-CAO-001-24	<p>City Hall Remodel</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Extend out City Hall Drive Thru, remodel Cash Collection area, new carpet and painting of offices</p> <p>Justification: Updating City Hall with new carpet and paint, redesign the cash collections area and adding glass and extending out the drive thru area so that our customers will have additional hours that they can make payments, this should simplify our process on the website and less credit card fees</p>	215,000
22-CAO-004-23	<p>LED Lights - City Hall</p> <p>Improvement Type: Furniture & Office Equipment</p> <p>Description: Replace current lights with LED lights</p> <p>Justification: LED lights are more efficient than fluorescent lights</p>	4,000
22-CCC-004-21	<p>HVAC - City Hall, CCC</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Replace HVAC units</p> <p>Justification: Replace units which are currently close to end of life</p>	30,000
99-ITS-001-23	<p>Court Room Projector and broad casting equipment</p> <p>Improvement Type: Furniture & Office Equipment</p> <p>Description: Replace current projectors, sound, and screens for televised council meetings</p> <p>Justification: The projector is end of life and no driver support plus starting of televised council meetings</p>	53,000
Capital - City Hall		311,000
01-CBN-001-24	<p>Sound Boards Mills Center</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Install noise reduction sound boards</p> <p>Justification: Install noise reduction sound boards for better quality sound</p>	20,000
01-CBN-002-24	<p>HVAC unit Mills Center</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Replace 7.5 ton HVAC unit</p> <p>Justification: Replace HVAC unit which is at its end of life</p>	18,000
01-CBN-003-24	<p>Fair Grounds Track Lights</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Replace the remaining track lights to LED</p> <p>Justification: LED lighting is more efficient than regular lights</p>	8,800
01-CBN-004-24	<p>Fair Grounds light poles</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Replace 5 light poles</p>	3,000

Project Number	Project Information	FY24 Budget
01-CBN-006-24	<p>Justification: Replace old light poles</p> <p>Legacy Building fire alarm repair</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Repair existing fire alarm at the Legacy building</p> <p>Justification: Repair existing fire alarm to ensure it is in proper working order</p>	3,000
01-CBN-007-24	<p>HVAC Unit for EMS Building</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Replace HVAC Unit</p> <p>Justification: Replace a 23 year old HVAC unit that is near end of life</p>	7,000
01-CBN-008-24	<p>Mills Center Maintanence</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Pressure wash and seal block replace water cooler with bottle filler and move current location of trash container to rear of building</p> <p>Justification: Wash and seal block to ensure its useful life expectancy, replace water cooler with bottle filler, moving trash container keeps front of building looking nice</p>	10,500
01-CBN-009-24	<p>Mills Center water cooler</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Replace water cooler with bottle filler</p> <p>Justification: Replacing the water cooler with bottle filler</p>	3,500
01-CBN-010-24	<p>Mills Center Sound System</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Upgrade the sound system at Mills Center</p> <p>Justification: Upgrading the sound system for a better quality sound in the building</p>	10,000
01-CBN-011-24	<p>Trash container Mills Center</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Move current location of trash container to the rear of the building</p> <p>Justification: Moving the trash container to the rear of the building keeps the front of the building looking nice</p>	2,000
01-CBN-012-24	<p>Paint exterior of Old Garage</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Paint exterior of the Old Garage</p> <p>Justification: Painting the exterior extnts the useful life of the building</p>	4,000
Capital - Community Buildings		89,800
01-CCC-001-21	<p>Exhibition Hall Chairs</p> <p>Improvement Typs: Furniture & Office Equipment</p> <p>Description: Parts to refurbish the red chairs used for events in the Civic Center Exhibition Hall.</p> <p>Justification: The Civic Center has red chairs for the Exhibition Hall that were purchased in 1998. After consultation with the manufacturer it was determined the City could replace damaged components in-house and realize a significant savings over buying the same quantity of new chairs. Chairs will need to be repaired periodically to maintain amount needed for events.</p>	12,000
01-CCC-001-23	<p>Telescopic Bleachers</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Seats that flip down for X-Hall</p> <p>Justification: Due to large number of events held at the Cowan Civic Center it was recommended to have annual maintenance done. In addition multiple seats are damaged and need to be repaired by replacing the seats and seat backs</p>	12,166
01-CCC-001-24	<p>CCC Sound System upgrade</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: upgrade sound system at the Civic Center</p> <p>Justification: Upgrading the sound system will ensure quality sound thru out the building for events</p>	25,000
01-CCC-002-24	<p>CCC EX Hall Parking Lot Cable</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Put up post/cables to keep to keep people from parking on the lawn</p> <p>Justification: Ex-Hall parking in the loading dock area will ensure that people will not park on the lawn which will help preserve the lawn</p>	15,000
01-CCC-003-24	<p>Civic Center Paint and Seal outside</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Paint and seal outside stucco</p> <p>Justification: Paint and seal outside stucco to prolong useful life</p>	7,000
01-CCC-004-24	<p>Access hatch and Tv's at the Civic Center</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Access hatch in foyer and Tv's on the walking trail</p> <p>Justification: Add an additional hatch in foyer ceiling for maintenance access and Tv's on the walking trail showing different events that will be happening at the Civic Center</p>	8,000
01-CCC-005-24	Civic Center Bridge	7,500

Project Number	Project Information	FY24 Budget
	<p>Improvement Type: Land & Land Improvements</p> <p>Description: Repair Floor Decking and Handrail</p> <p>Justification: Repairing the decking and handrail to ensure it is safe and secure for citizens to walk on it</p>	
Capital - Civic Center		86,666
01-FDE-001-22	<p>Battery Powered PPV Fans</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Purchase</p> <p>Justification: Technology has improved PPV fans. They are now battery powered, easier to deploy, and do not add CO gas to an already toxic environment. This new design may also allow the department to eliminate other electric fans.</p>	6,000
01-FDE-002-18	<p>Mobile Tablets</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Provide computer tablets to replace Toughbook computers. Devices are more mobile and are replacing laptop computers across the nation. Tablets are used to complete pre-plans, hydrant testing, and other mobile functions including report writing. Devices can also provide additional GIS data through City system. Tablets are less expensive than laptop computers</p> <p>Justification: Fire Stations 1 and 2</p>	8,000
01-FDE-002-22	<p>Lucas CPR device</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: CPR Device</p> <p>Justification: The delivery of quality and continuous CPR is vital to improving survival of a cardiac arrest. CPR can best be provided by the use of such devices.</p>	42,000
22-FDE-001-17	<p>Bunker Gear</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Purchase of new bunker pants, coats, and boots</p> <p>Justification: The Fire Department has established a bunker gear program which provides each firefighter two set of gear. This allows personnel to wash and repair a set of gear as needed and have a second set to wear. The process also provides a rotation in which no gear is ever 10 years old or older. NFPA recommends replacing gear every 10 years. Quality well maintained bunker gear maintains a high level of firefighter safety</p>	15,000
Capital - Fire Department		71,000
01-PDA-002-19	<p>911 Hardware</p> <p>Improvement Type: Furniture & Office Equipment</p> <p>Description: Purchase of hardware and software for in-house 911 System</p> <p>Justification: Current 911 system is a branch off the county 911 system. The laptop configuration is designed for mobile command structures, not a fixed installation. Also, the county relays calls to the city or uses over-the-air communication and the city would like to go back to silent dispatch methods deployed in our fleet. Requested the fixed unit under the tax and was denied by the county. The city of Lebanon would have timely service from city dispatchers. The city would also take fire dispatch back from the county. FY20 cost were for the 911 active line. From that point the request will be to modify and upgrade systems</p>	4,000
Capital - Police Department		4,000
08-STR-001-24	<p>S & H Cut Threw Road</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Create a pass thru road for semi by S & H</p> <p>Justification: Create a pass thru road for semi's going to make deliveries to S & H therefore the semi can bypass the round abouts</p>	550,000
08-STR-002-23	<p>Sidewalks for Beck/Ivey</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Aquire land and install sidewalks on New Buffalo Road, East Bland, Elm, Ivey, Morgan Road Slatte, Beck and West Fremont</p> <p>Justification: This investment accelerates our sidewalk installation, improves connectivity for the community and improves pedestrian safety</p>	455,000
08-STR-003-23	<p>Goldenwood/HWY 5 Intersection and sidewalks</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: The development of Legacy Trails will require a redesign of this intersection</p> <p>Justification: With the planned development of 130 homes this intersection will require improvements. These funds will assist with desgin and engineering for the intersection improvements to accomidate increased traffic counts.</p>	150,000
Capital - Street Department		1,155,000
22-DBD-002-23	<p>Urban Park Downtown</p> <p>Improvement Type: Land & Land Improvements</p> <p>Decscription: Improvements at 113 N Madison to create an urban park</p> <p>Justification: This area is intended to become an outdoor space with seating and other amenties for downtown patrons to enjoy. It will also contain a stage area and restrooms for the public. A planning committee has selected a preliminary design. It is anticipated the DTBD will assist with funding this improvement at some level.</p>	200,000
Capital - Downtown Business District		200,000
22-FMS-005-20	Elm Street Christmas Decorations	6,000

Project Number	Project Information	FY24 Budget
	<p>Improvement Type: Land & Land Improvements</p> <p>Description: Acquisition of Christmas decorations along Elm Street/Route 66</p> <p>Justification: Christmas decorations have been added along Elm Street over the last several years and this project seeks to continue that effort. The addition of these decorations (candy canes) would provide a decoration on poles past Booten and Springfield Road in 2018 and additional decorations the future years to go the entire length of Elm Street.</p>	
Capital - Elm Street		6,000
79-PKX-001-24	<p>Harke Park sidewalks and lights</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Add sidewalks & lights including engineering cost</p> <p>Justification: Engineering cost of sidewalks & lights for the walking trail on Harke Park</p>	100,000
Capital - Parks Department		100,000
Capital Fund Total		\$2,023,466
	ARPA Fund	
34-ARPA-002-23	<p>South Hwy. 5 and Fremont Intersection Improvements</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Signalize Intersection</p> <p>Justification: Traffic</p>	300,000
ARPA Fund Total		\$300,000
	Economic Development	
45-COP-001-24	<p>Copeland HVAC unit</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Repair/replace HVAC units</p> <p>Justification: Replace old units due to end of life.</p>	20,000
45-COP-002-24	<p>Copeland Maintenance</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Concrete repair, any building maint that may come up</p> <p>Justification: Building maintenance repairs over \$10,000 per contract per year</p>	50,000
45-DTM-001-23	<p>DTMP Roof Project</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Repair roof on DTMP Building</p> <p>Justification: The roof on the building the City owns that Detroit Tool Metal Products currently occupies is failing and is in need of repair</p>	35,000
Economic Development Fund Total		\$105,000
	Code Administration	
22-CDC-002-21	<p>Replacement of Network System</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Replace Aging Desktop Computers</p> <p>Justification: Rotation of current systems as they reach end of life and will need to be replaced to maintain appropriate processing speeds associated with software.</p>	3,000
50-CDC-001-23	<p>Replacement of Inspectors I-Pads</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Replace Aging iPad tablets and cases</p> <p>Justification: Rotation of current systems as they reach end of life and will need to be replaced to maintain appropriate processing speeds associated with software</p>	2,200
50-CDC-003-22	<p>Flatwoods subdivision</p> <p>Improvement Type: Infrastructure</p> <p>Description: New Housing Development</p> <p>Justification: 1422 LF of street and 26 lots of duplexes and single family housing. This project will be constructed in two phases. The 1st phase will be 822 LF with 12 lots, 2nd phase is 600 LF with 14 lots.</p>	184,500
50-CDC-004-23	<p>Legacy Trails</p> <p>Improvement Type: Infrastructure</p> <p>Description: New Housing Development</p> <p>Justification: 3837 LF of street and 54 lots for single family housing. This will be done in phases, the 1st phase will 1358 LF with 20 lots.</p>	310,000
99-PWKS-009-23	<p>Beck Housing Development</p> <p>Improvement Type: Infrastructure</p> <p>Description: Construct approximately 2,700 LF of street, stormwater, and utility infrastructure to serve approximately 46 new homes to be constructed in new residential subdivision</p> <p>Justification: Development of residential housing to address community housing needs</p>	1,035,000
Code Administration Fund Total		\$1,534,700
	Internal Services	
01-FMS-002-19	<p>60" Zero Turn Mower</p> <p>Improvement Type: Machinery & Equipment</p>	12,500

Project Number	Project Information	FY24 Budget
	<p>Description: Replacement of 60" zero turn mowers</p> <p>Justification: The current mowers are 2010, 2012 and 2013 model years. During their typical service life these units accrue significant numbers of hours on the chassis and mechanical parts. As they continue to age the cost to run per hour increases and the mowing crew experiences more breakdowns. These breakdowns are expensive from both a materials and time perspective. Purchase of a new mower, and trading in the current mowers, will help to increase efficiency through less downtime and lower the acquisition price. It will also help in the plans to standardize the mowing fleet</p>	
60-GFM-001-18	<p>Garage Exhaust Fan (Phase 2)</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Exhaust fan for service area</p> <p>Justification: Fumes from welding, cutting, vehicles, and equipment cause an unhealthy work environment.</p>	10,000
60-GFM-001-24	<p>Vehicle Lift</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Replacement of one (1) small 4-post vehicle lift</p> <p>Justification: Replacement of one (1) small 4-post vehicle lift used by the Garage. The existing lift was purchased used and installed in Public Works building during construction. It has exceeded its service life.</p>	18,000
99-ITS-001-24	<p>Off site storage</p> <p>Improvement Type: Infrastructure</p> <p>Description: Need off-site storage for disaster relief or attack (annual)</p> <p>Justification: Data protection needs to have replication outside our NAS. This is highly recommended from DHS and industry standards.</p>	30,000
Internal Services Fund Total		\$70,500
Airport Fund		
73-APT-003-24	<p>HVAC unit</p> <p>Improvement Type: Building & Building Improvement</p> <p>Description: Replace HVAC unit</p> <p>Justification: Replace 23 year old unit it has reached its end of life</p>	8,000
73-APT-001-21	<p>Airport Master Plan</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Airport Master Plan development</p> <p>Justification: The FAA recommends a master plan update every 20 years or at the end of its useful life. The current master plan was published in 2003 and planned through 2021. By 2017 it had already reached the end of its useful life. A master plan would allow community members, city staff, and elected officials to participate in planning the airport's future and serve to guide city staff in the development of the airport.</p>	151,000
73-APT-001-23	<p>Taxiway Rehabilitation</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Taxiway rehabilitation and installation of lighting system.</p> <p>Justification: The parallel taxiway was originally constructed in 2004 and needs joint and marking repairs and improvements in order to mitigate FOD and extend its useful life. Currently the taxiway edges are indicated by 3-foot reflectors. The installation of taxiway edge lights and lighted runway hold short signs would exponentially improve the safety of the airfield for pilots arriving and departing after dark.</p>	683,500
73-APT-003-23	<p>Asphalt/concrete Repair</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Repair asphalt/concrete damages within the taxiways and parking ramps</p> <p>Justification: The asphalt/concrete is coming up and breaking in several areas which is a huge safety concern</p>	625,000
73-APT-004-24	<p>Hangar Concrete</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Additional concrete south side new hangars</p> <p>Justification: Additional concrete needed after construction of hangars per Joe B. This will not be covered by the 2024 budget.</p>	20,000
Airport Fund Total		\$1,487,500
Parks Fund		
79-PKX-002-22	<p>Purchase of new mower</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: 60 inch zero turn mower</p> <p>Justification: Equipment purchase for park board's equipment replacement schedule</p>	16,000
79-PKX-002-24	<p>Sidewalks and lights connecting Harke to Nelson Sports Complex</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Sidewalks and lights that connect the Harke trail to the sidewalks at Nelson Sports Complex</p> <p>Justification: Connectivity was a major aspect of the master plan and also of the citizens survey.</p>	100,000
79-PKX-003-21	<p>Sidewalks- Gasconade, Boswell, Wallace</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Additional sidewalks at Gasconade, Boswell, and Wallace Park.</p>	10,000

Project Number	Project Information	FY24 Budget
	<p>Justification: Completion of sidewalks to connect existing sidewalks to each other. Also to connect Boswell Park to Nelson Lake</p>	
79-PKX-003-24	<p>Wallace Park Improvements Improvement Type: Land & Land Improvements Description: Installation of new playground, shelter, basketball and pickle ball courts Justification: The master plan identified Wallace as a centrally located park that would be heavily utilized by the community with added improvements</p>	600,000
79-PKX-004-22	<p>Purchase of new park utility vehicle Improvement Type: Machinery & Equipment Description: Gator utility vehicle Justification: Equipment purchase based on park board's equipment replacement schedule</p>	14,000
79-PKX-007-24	<p>Nelson Sports Complex Parking - Engineering Improvement Type: Infrastructure Description: Engineering associated with adding additional parking spots to Nelson spots complex Justification: With the growing number of participants in youth sports at the complex additional parking has become necessary to accommodate the number of patrons attending events at the complex</p>	35,000
Parks Fund Total		775,000
Electric Fund		
80-ELF-001-24	<p>Underground Puller Improvement Type: Machinery & Equipment Description: Replace underground wire puller with compressor Justification: The purchase of the underground puller will replace a 2000 TSE underground puller. The current underground puller has exceeded its useful life in accordance with the capitalization policy.</p>	180,000
80-ELF-002-23	<p>Primary System Improvements - Substation #1 Improvement Type: Land & Land Improvements Description: Convert existing conductor from substation 1 feeder 1010 approximately .55 miles from 4/0 3-phase to 477 ACSR. Justification: Existing conductor from substation 1 feeder 1010 during a contingency the existing conductor 4/0 will be 99% loaded and new conductor would be 43% loaded.</p>	180,000
80-ELF-002-24	<p>Distribution Pole Changeouts Improvement Type: Land & Land Improvements Description: Contracted distribution pole upgrades Justification: Upgrading wood poles to engineered self-supporting steel poles at interstate crossing for substation #5. Upgrade wood pole to engineered steel pole at Jefferson and Vance road. Pole changeout at Ice Cream Factory. These upgrades will add reliability to our distribution system.</p>	350,000
80-ELF-003-17	<p>Department Pickups Improvement Type: Vehicles Description: Purchase new truck Justification: Purchase new truck for the Electric Department. We are fully staffed and currently we are sharing a truck with crews and admin, so this truck would be an admin truck and would need to be a four door truck that would be used for transporting employees and gear to required training.</p>	60,000
80-ELF-003-23	<p>Substation Improvements Improvement Type: Machinery & Equipment Description: Replace eleven(11) existing ABB 615 relays with SEL-351S relays. Justification: The upgrade to the Schweitzer SEL-351S will allow us to monitor usage on a per feeder basis and is user friendly. This will complete the relay upgrades for all substation distribution feeder controls.</p>	160,000
80-ELF-004-22	<p>Transformers Improvement Type: Machinery & Equipment Description: Purchase of various sizes of transformers Justification: Replenish transformer inventory to prepare for future projects</p>	500,000
80-ELF-006-22	<p>Allen Building Improvement Type: Land & Land Improvements Description: Install underground utilities and transformer for the Allen building project. Justification: To provide affordable housing, reliable electric service, and promote growth within the community.</p>	75,000
80-ELX-001-21	<p>Substation #3 Improvements Improvement Type: Machinery & Equipment Description: Replace Copeland reclosers with breakers (including SEL-351S relays, individual billing meters, and metering class current transformers). Associated foundations to be replaced. Justification: Replacement of these reclosers with breakers, equipped with a billing meter and SEL-351S, will improve system protection, enable metering on a per-feeder basis, and make the current transformer circuit accessible.</p>	382,000
99-ITS-002-23	PW Meeting Room Projector	3,750

Project Number	Project Information	FY24 Budget
	<p>Improvement Type: Furniture & Office Equipment</p> <p>Description: Replace old system and projector</p> <p>Justification: Projector end of life and machine is win 7</p>	
99-PWKS-001-23	<p>LED lights for PWKS</p> <p>Improvement Type: Furniture & Office Equipment</p> <p>Description: Purchase LED lights replace current lights</p> <p>Justification: More efficient than current lights</p>	1,825
99-PWKS-001-24	<p>Replace gate motors</p> <p>Improvement Type: Furniture & Office Equipment</p> <p>Description: Replace gate motors</p> <p>Justification: Replace gate motors due to end of useful life</p>	3,000
99-pwks-002-24	<p>Breakroom concrete floor</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Grind and polish breakroom concrete floor 3300 sq ft @ \$9./sq ft</p> <p>Justification: Flooring is past its life and is breaking up</p>	7,425
99-PWKS-003-24	<p>Glass Window repair</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Glass window repair</p> <p>Justification: Repair windows that are leaking</p>	1,250
99-PWKS-005-23	<p>PWK heaters</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Replace current heaters at PWKS end of life</p> <p>Justification: Start rotating replacing heaters on a yearly bases based on the age</p>	1,250
99-PWKS-005-24	<p>SCADA mini split HVAC</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Replace SCADA mini split HVAC unit</p> <p>Justification: Should replace unit due to end of life</p>	2,500
99-PWKS-006-23	<p>T-Hanger Storage Building for PWKS</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Storage Building from the Airport</p> <p>Justification: Originally purchased for the Airport, but has been moved to PWKS for additional storage</p>	26,250
99-PWKS-006-24	<p>Blower for SCADA room</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Install an 8" duct with blower in the SCADA room</p> <p>Justification: The blower will help to keep the room cool</p>	667
99-PWKS-007-23	<p>HVAC units at PWKS</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: HVAC PWKS</p> <p>Justification: Replace units due to end of life</p>	3,000
Electric Fund Total		\$1,937,917
Wastewater Fund		
85-WWO-001-14	<p>Collection Improvements- Goodwin HollowWatershed</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Sanitary Sewer Evaluation Study (SSES) of Goodwin Hollow watershed and rehabilitation/improvements identified within report (MULTIYEAR FUNDING). Improvements anticipated include lining of pipes and manholes, creation of new design standards, and other best management practices. Note: Formerly 85-ENV-001-14</p> <p>Justification: This project will reduce the number and duration of sanitary sewer overflows in this watershed by repairing/replacing collection system pipes and manholes that have numerous defects that allow rainwater to exceed the capacity of the lines</p>	350,000
85-WWO-001-19	<p>Lift Station Improvements</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Replacement of electrical control panels and installing access hatches and pump slide rails to approximately 15 current lift stations. Conversion of 9 wet well mounted lift stations to submersible pump lift stations. Replace/Rebuild pumps and motors on the existing 43 lift stations. Note: Formerly 85-ENV-001-19</p> <p>Justification: The existing aged lift stations need improvements to maintain reliable service. By installing slide rails for the pumps it almost eliminates the need for a manned entry into the confined space to perform maintenance and repairs</p>	40,000
85-WWO-001-24	<p>Orion Camera (CCTV)</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Orion Zoom Pan & Tilt digital camera for 4-inch pipe and larger.</p> <p>Note: Formerly 85-ENV-001-24</p> <p>Justification: This will allow for inspection of 4- and 6-inch sewer mains that the larger camera cannot access. This will also provide a backup camera breaks down or must be sent in for routine maintenance.</p>	25,000

Project Number	Project Information	FY24 Budget
85-WWO-002-22	<p>Sewer Main: Stave Mill Easement</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Dig up and replace 4 manholes and 805 linear feet of 8-inch diameter Clay Tile pipe and 400 linear feet of 10-inch diameter clay with 8-inch and 10-inch diameter PVC. Note: Formerly 85-ENV-002-22</p> <p>Justification: Existing sewer mains that have countless defects identified during routine collection system inspections considered failed infrastructure. These lines allow inflow and infiltration into the collection system during rain events contributing to wet-weather peak flows and sanitary sewer overflows.</p>	10,000
85-WWO-002-24	<p>Analitical Scale</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Replacement of EPA compliant analytical scale</p> <p>Justification: This will replace the existing analytical scale that is used in daily DNR compliance testing. The existing equipment will have reached the end of its useful service life</p>	4,000
85-WWO-003-18	<p>Replace Existing Wastewater ComputerSystems</p> <p>Improvement Type: Furniture & Office Equipment</p> <p>Description: Replacement of desktops, laptops, or tablets Win 7, 32 bit with Win 10 or greater. Note: Formerly 85-ENV-003-18</p> <p>Justification: Current systems are at their end of life and were purchased in 2014 and 2015. Some were received from Jefferson City state program and were already a few years old. We would like to implement tablets in the field as well to become more mobile and digital. The new systems would be capable of handling current suites and or applications. The tablets will ensure field operations are streamlined into daily business functions and enhance efficiency. The IT Department has worked with a variety of tablets and field tested many. Training has been provided and users understand the VPN capabilities. A new printer will need to be installed at WWTP</p>	7,500
85-WWO-003-23	<p>Beverly Sewer line Replacement</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Replacement of 950 linear feet of 8 inch clay with 8 inch pvc</p> <p>Justification: The existing line allows rain water to enter the collection system during heavy rains and overloads the capacity of the line and causes overflows</p>	50,000
85-WWO-003-24	<p>BOD Refrigerator</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Replacement of EPA compliant BOD Refrigerator</p> <p>Justification: This will replace the existing BOD refrigerator that is used in daily DNR compliance testing. The existing equipment will have reached the end of its useful service life</p>	7,500
85-WWO-004-22	<p>Emerald Gate Liftstation Replacement (Install Gravity Main)</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Replacing with a gravity sewer 1700 ft to replace liftstation</p> <p>Justification: Lift station is reaching the end of life</p>	50,000
85-WWO-005-15	<p>Building (WWTP) Improvements</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Install 2 overhead doors on Equipment Storage Building on east wall and remove overhead door in the north wall and seal off opening. Remove and replace two 3' walk thru entry doors. Remove and replace the heaters. Note: Formerly 85-WWT-005-15</p> <p>Justification: The building can be heated more efficiently by closing off the north overhead door, moving the doors to the east side will allow better use of the space. The existing heaters are unreliable and required extra maintenance to assure proper operation.</p>	100,000
85-WWO-005-23	<p>WWTP Submersible Pump</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Replacement of existing pumps</p> <p>Justification: These pumps are Critical to the operation of the wastewater treatment plant. The existing pumps are reaching the end of their useful life</p>	70,000
85-WWO-005-24	<p>Waste Tank Mixer</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Mixer for the big waste tank</p> <p>Justification: Mixing the waste will insure better consistency when applied to the gravity belt thickener.</p>	30,000
85-WWO-006-21	<p>Mechanical Convection Oven</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Replacement of EPA compliant mechanical convection oven. Note: Formerly 85- ENV-006-21 and 85-WWT-002-21</p> <p>Justification: This will replace the existing mechanical convection oven that is used in daily DNR compliance testing. The existing equipment will have reached the end of its useful service life</p>	4,500
85-WWO-006-23	<p>UV System Parts</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Maintenance and replacement parts on UV System</p>	40,000

Project Number	Project Information	FY24 Budget
	<p>Justification: The UV system has been giving us performance issues and it was recommended that the parts should be repaired or replaced where needed.</p>	
85-WWO-007-15	<p>Lift Station SCADA</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Install wireless communication network and Programmable Logic Controllers (PLC). Note: Formerly 85-ENV-007-15</p> <p>Justification: Installation of the SCADA system will provide better management and maintenance of critical lift station infrastructure. Use of SCADA technology will allow staff to remotely monitor and operate the lift stations. It will create enhanced reporting as the system would log the run hours from the meters on each pump, as well as provide alarm notification if there was a change in the operating condition of the lift station.</p>	20,000
85-WWO-007-16	<p>Pickup Trucks</p> <p>Improvement Type: Vehicles</p> <p>Description: Purchase of one new three-quarter ton 4 x 4 pickups to replace a 2006 model unit. Note: Formerly 85-ENV-007-16</p> <p>Justification: Three quarter ton pickups are used to transport personnel, tools, and equipment to jobsites. Pickups being replaced are approaching the end of service life and in line with the City Capitalization policy.</p>	45,000
85-WWO-008-21	<p>Wastewater Equipment Repairs</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Replacement/Rebuild of Wastewater Pumps, Motors, and Equipment</p> <p>Justification: Maintain equipment to insure reliability and to help reduce wastewater backups/overflows</p>	110,000
85-WWO-009-19	<p>Liftstation Critical Parts</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Critical parts to keep the 47 liftstations operational</p> <p>Justification: Purchasing Critical parts and having them on hand will help eliminate a wastewater backup and/or overflow</p>	10,000
99-ITS-002-23	<p>PW Meeting Room Projector</p> <p>Improvement Type: Furniture & Office Equipment</p> <p>Description: Replace old system and projector</p> <p>Justification: Projector end of life and machine is win 7</p>	3,750
99-PWKS-001-23	<p>LED lights for PWKS</p> <p>Improvement Type: Furniture & Office Equipment</p> <p>Description: Purchase LED lights replace current lights</p> <p>Justification: More efficient than current lights</p>	1,825
99-PWKS-001-24	<p>Replace gate motors</p> <p>Improvement Type: Furniture & Office Equipment</p> <p>Description: Replace gate motors</p> <p>Justification: Replace gate motors due to end of useful life</p>	3,000
99-pwks-002-24	<p>Breakroom concrete floor</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Grind and polish breakroom concrete floor 3300 sq ft @\$9./sq ft</p> <p>Justification: Flooring is past its life and is breaking up</p>	7,425
99-PWKS-003-24	<p>Glass Window repair</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Glass window repair</p> <p>Justification: Repair windows that are leaking</p>	1,250
99-PWKS-005-23	<p>PWK heaters</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Replace current heaters at PWKS end of life</p> <p>Justification: Start rotating replacing heaters on a yearly bases based on the age</p>	1,250
99-PWKS-005-24	<p>SCADA mini split HVAC</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Replace SCADA mini split HVAC unit</p> <p>Justification: Should replace unit due to end of life</p>	2,500
99-PWKS-006-23	<p>T-Hanger Storage Building for PWKS</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Storage Building from the Airport</p> <p>Justification: Originally purchased for the Airport, but has been moved to PWKS for additional storage</p>	26,250
99-PWKS-006-24	<p>Blower for SCADA room</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Install an 8" duct with blower in the SCADA room</p> <p>Justification: The blower will help to keep the room cool</p>	667
99-PWKS-007-23	HVAC units at PWKS	3,000

Project Number	Project Information	FY24 Budget
	<p>Improvement Type: Machinery & Equipment</p> <p>Description: HVAC PWKS</p> <p>Justification: Replace units due to end of life</p>	
Wastewater Fund Total		\$1,024,417
	Water Fund	
87-WTR-002-24	<p>Indian Creek- Harris to Hunters Creek (replace services)</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Replace water services under street</p> <p>Justification: This is being done before the street is overlaid with new asphalt</p>	10,000
87-WTR-004-18	<p>Service Truck</p> <p>Improvement Type: Vehicles</p> <p>Description: Purchase of a one ton 4 x 4 pickup to replace 2006 model unit. Purchase of new tandem axle dump truck to replace a 2002 model unit. Note: Formerly 87-ENV-004-18</p> <p>Justification: One ton pickups are used to transport personnel, tools, and equipment to jobsites. Pickups being replaced are approaching the end of service life and in line with the City Capitalization policy</p>	90,000
87-WTR-004-19	<p>Water Wells: Chlorine Analyzer Replacements</p> <p>Machinery & Equipment: Machinery & Equipment</p> <p>Description: Replacement of the existing chlorine analyzers in the seven wells.</p> <p>Note: Formerly 87-ENV-004-19</p> <p>Justification: The existing chlorine analyzers have reached the end of their useful life. The analyzers are used to monitor the chlorine levels at the well. This is a useful tool to better manage the water system and insure safe drinking water is delivered to our customers.</p>	22,000
87-WTR-004-24	<p>Master Meters</p> <p>Machinery & Equipment: Machinery & Equipment</p> <p>Description: Purchase primary meters to aid in managing water loss</p> <p>Justification: To better manage water loss throughout the distribution system</p>	25,000
87-WTR-005-16	<p>Chlorine Leak Detectors</p> <p>Machinery & Equipment: Machinery & Equipment</p> <p>Description: Install Chlorine Leak Detectors in the Seven Wells</p> <p>Justification: Provide early warning of a chlorine leak protecting surrounding homes and limiting damage to equipment</p>	27,000
87-WTR-005-24	<p>Fremont & Jefferson intersection water main</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Relocate water lines and valves</p> <p>Justification: This is being done in conjunction with the intersection improvements</p>	25,000
87-WTR-005-26	<p>Tekary (replace water services)</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Replace water services under street</p> <p>Justification: This is being done before the street is overlaid with new asphalt</p>	25,000
87-WTR-006-24	<p>Tommy Gate</p> <p>Machinery & Equipment: Machinery & Equipment</p> <p>Description: Install Tommy lift gate on a 2019 F250, model G2, 1300 lb and platform is 55'x38' with a flip extension.</p> <p>Justification: This will allow staff to load and unload chlorine cylinders and fluoride barrels at the 7 water wells</p>	7,000
87-WTR-006-25	<p>Well House Improvements</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Inspection to all the wells and booster stations</p> <p>Justification: To help identify the needed maintenance and repairs to include but not limited to the roof, paint inside and out, windows and doors</p>	50,000
87-WTR-007-18	<p>Replace Existing Water Computer Systems</p> <p>Improvement Type: Furniture & Office Equipment</p> <p>Description: Replacement of desktops, laptops, or tablets with Win 7 32-bit to Win 10.</p> <p>Note: Formerly 87-ENV-005-18</p> <p>Justification: Current systems are at their end of life and were purchased in 2014 and 2015. Some were received from Jefferson City state program and were already a few years old. We would like to implement tablets in the field as well to become more mobile and digital. The new systems would be capable of handling current suites and or applications. The tablets will ensure field operations are streamlined into daily business functions and enhance efficiency. The IT Department has worked with a variety of tablets and field tested many. Training has been provided and users understand the VPN capabilities</p>	7,500
87-WTR-007-21	<p>Water Services: New Buffalo Road</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Move 6 customers from the 4-inch cast iron water line to the 12-inch PVC water line along New Buffalo Road between Marvin and Dickinson Avenue. Note: Formerly 87-ENV007-21</p> <p>Justification: This will eliminate approximately 450' of aged 4-inch cast iron water main line, improving the water distribution system in this area of the distribution system.</p>	12,000

Project Number	Project Information	FY24 Budget
87-WTR-008-20	Water Well Critical Parts Machinery & Equipment: Machinery & Equipment Description: Keep in stock critical parts for the operation and maintenance of the water wells and towers. Justification: To keep the wells and towers in good operating condition	20,000
99-ITS-002-23	PW Meeting Room Projector Improvement Type: Furniture & Office Equipment Description: Replace old system and projector Justification: Projector end of life and machine is win 7	3,750
99-PWKS-001-23	LED lights for PWKS Improvement Type: Furniture & Office Equipment Description: Purchase LED lights replace current lights Justification: More efficient than current lights	1,825
99-PWKS-001-24	Replace gate motors Improvement Type: Furniture & Office Equipment Description: Replace gate motors Justification: Replace gate motors due to end of useful life	3,000
99-pwks-002-24	Breakroom concrete floor Improvement Type: Building & Building Improvements Description: Grind and polish breakroom concrete floor 3300 sq ft @ \$9./sq ft Justification: Flooring is past its life and is breaking up	7,425
99-PWKS-003-24	Glass Window repair Improvement Type: Building & Building Improvements Description: Glass window repair Justification: Repair windows that are leaking	1,250
99-PWKS-005-23	PWK heaters Machinery & Equipment: Machinery & Equipment Description: Replace current heaters at PWKS end of life Justification: Start rotating replacing heaters on a yearly bases based on the age	1,250
99-PWKS-005-24	SCADA mini split HVAC Improvement Type: Building & Building Improvements Description: Replace SCADA mini split HVAC unit Justification: Should replace unit due to end of life	2,500
99-PWKS-006-23	T-Hanger Storage Building for PWKS Improvement Type: Building & Building Improvements Description: Storage Building from the Airport Justification: Originally purchased for the Airport, but has been moved to PWKS for additional storage	26,250
99-PWKS-006-24	Blower for SCADA room Improvement Type: Building & Building Improvements Description: Install an 8" duct with blower in the SCADA room Justification: The blower will help to keep the room cool	666
99-PWKS-007-23	HVAC units at PWKS Machinery & Equipment: Machinery & Equipment Description: HVAC PWKS Justification: Replace units due to end of life	3,000
Water Fund Total		\$371,416

All Capital Improvements	\$12,578,933
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Statement of Budgeted Revenues and Expenditures and Changes in Fund Balance

	Estimated Beginning Balance	Revenues	Expenditures	Projected Ending Balance	Percent Change in Fund balance	Dollar Change in Fund balance
General	\$4,010,392	\$7,595,236	\$8,993,987	\$2,611,641	-34.88%	(\$1,398,751)
Public Safety	\$1,957,178	\$2,035,592	\$3,544,802	\$447,968	-77.11%	(\$1,509,210)
Street	\$1,312,841	\$2,635,865	\$3,427,072	\$521,634	-60.27%	(\$791,207)
Stormwater	\$242,124	\$900,000	\$572,860	\$569,264	135.11%	\$327,140
Capital	\$1,547,895	\$2,005,660	\$3,055,822	\$497,733	-67.84%	(\$1,050,162)
Elm St CID	\$5,201	\$38,050	\$40,000	\$3,251	-37.49%	(\$1,950)
ARPA	\$1,003,341	\$0	\$1,003,341	\$0	-100.00%	(\$1,003,341)
Tourism	\$96,194	\$294,928	\$312,514	\$78,608	-18.28%	(\$17,586)
Economic Development	\$694,859	\$1,141,133	\$1,324,762	\$511,230	-26.43%	(\$183,629)
Codes Administration	\$3,596	\$2,279,929	\$2,279,929	\$3,596	0.00%	\$0
Service	\$0	\$1,288,195	\$1,288,195	\$0	0.00%	\$0
Benefits	\$1,180,857	\$4,098,278	\$4,140,654	\$1,138,481	-3.59%	(\$42,376)
Airport	\$0	\$2,159,512	\$2,159,512	\$0	0.00%	\$0
Downtown Business District	\$78,968	\$66,234	\$88,348	\$56,854	-28.00%	(\$22,114)
Parks	\$1,108,864	\$1,675,000	\$1,987,779	\$796,085	-28.21%	(\$312,779)
Electric	\$8,781,149	\$27,633,995	\$28,971,104	\$7,444,040	-15.23%	(\$1,337,109)
Fiber	\$6,328	\$50,205	\$40,254	\$16,279	157.25%	\$9,951
Wastewater	\$1,958,970	\$3,972,400	\$4,725,941	\$1,205,429	-38.47%	(\$753,541)
Water	\$935,030	\$2,050,700	\$2,392,380	\$593,350	-36.54%	(\$341,680)
GRAND TOTAL	\$24,923,787	\$61,920,912	\$70,349,256	\$16,495,443	-33.82%	(\$8,428,344)

Explanation of Changes in Fund Balance Greater than 10%:

The **General Fund** is scheduled to decrease by 34.88% due to planned investment in the comprehensive plan as well as a new financial management system. This fund continues to be monitored for sustainability. Actual increased sales tax revenues and personnel vacancies have allowed this fund to thrive. Minimal capital is scheduled out of this fund due to operating costs.

The **Public Safety Fund** is scheduled to decrease by 77.11%. This is due to planned investment in Capital and a 559,000 investment in reserve accounts for future needs given the unknown economic impacts.

The **Street Fund** is scheduled to decrease by 60.27% due to planned increase in Streets impovement related to the results of our Citizen survey.

The **Stormwater Fund** is scheduled to increase by 135.11%. The sales tax is new beginning in 2022 and as such we are growing into it. With that said, we have been able to take advantage of grant funding for one of our large projects this year.

The **Capital Fund**, scheduled to decrease by 67.84%. This fund continues to invest in one time Capital Projects. Additionally, 550,000 will be set aside in reserve accounts to fund future capital projects due to the uncertainty in the economy.

The **Elm ST CID Fund** is scheduled to increase by 37.49%. This fund has a schedule reimbursement that will continue for the next few years. Only capital improvements related to improving Elm St can be funded out of this.

The **ARPA Fund** is scheduled to decrease by 100%. This is a fund setup as a result of funding received from the federal government as a result of the COVID-19 pandemic. This fund has specific projects assigned to it as a result and is expected to be spent down to 0 this year and closed upon completion of these projects.

The **Tourism Fund** is scheduled to decrease by 18.28% due to increased advertising and professional services and a visitor survey.

The **Economic Development Fund** is scheduled to decrease by 26.43% as a result of transfers to sustain the Airport. This fund helps, along with the Capital Fund at times, sustain the Airport Fund as the Airport is an economic benefit to the community.

The **Downton Business District Fund** is scheduled to decrease by 28% due to investment in projects to include clean-up efforts and partial funding of a contract employee.

The **Parks Fund** is scheduled to decrease by 28.21% due to planned spending of the Park Master Plan projects and a 250,000 investment in reserve accounts for future Parks Expansions/Improvements.

The **Electric Fund** is scheduled to decrease by 15.23% due to planned investment of 1.9 million in capital projects.

The **Fiber Fund** is scheduled to increase by 157.25% which in dollar amounts is 9,951. This is a small fund but all projects have been pulled from this fund in an effort increase the fund balance due to declining revenues.

The **Wastewater Fund** is scheduled to decrease by 38.47% due to planned capital improvements to our wastewater treatment plant of over 1 million.

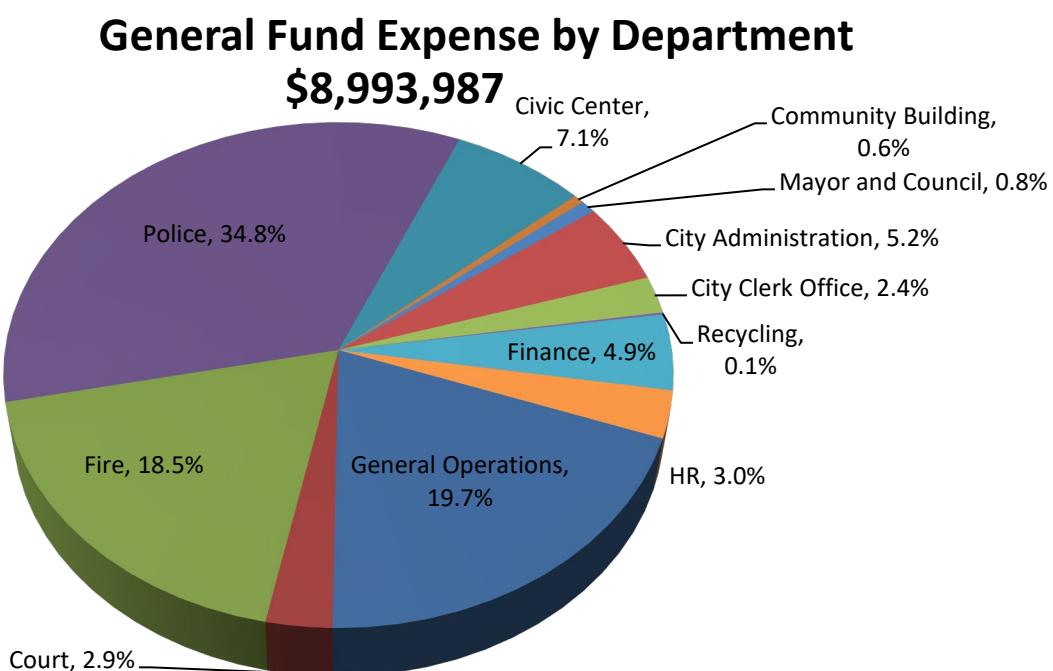
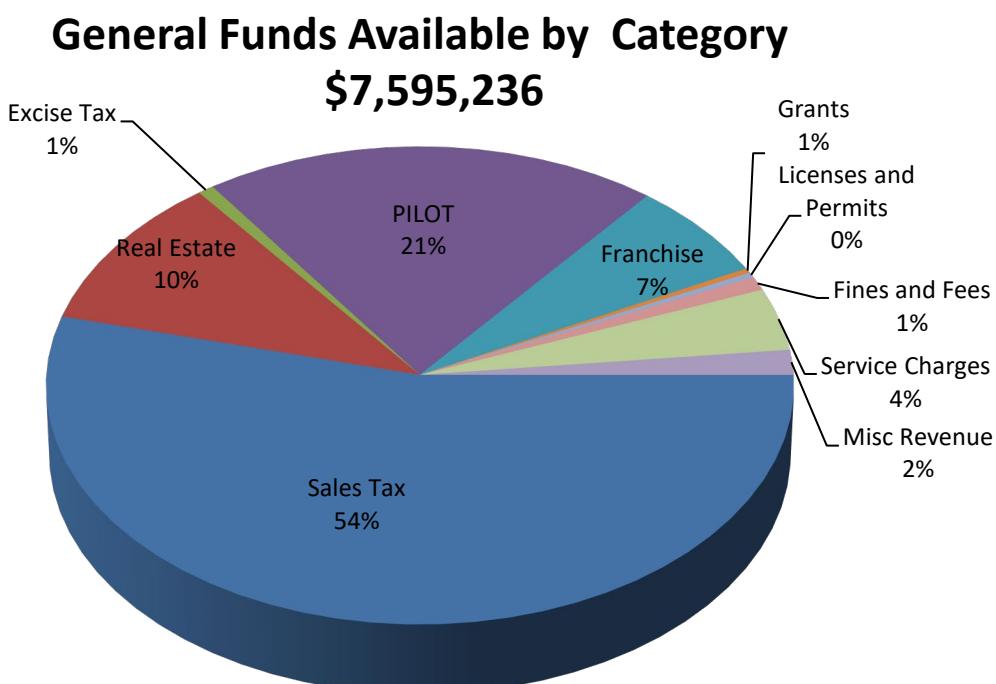
The **Water Fund** is scheduled to decrease 36.54% due to an investment of capital improvements and purchases in excess of \$ 400,000

Departmental Summaries



General Fund

The General Fund accounts for all revenue and expenses associated with the traditional services provided by the city government. These services fall into the broad categories of general administration, public safety, Civic Center, community buildings, municipal court, and recycling. Primary revenue resources for this fund include taxes-sales, real estate, and cigarette; franchise fees; PILOTs (payment in lieu of taxes); beverage licenses; court fines and fees; and other service payments.



General Fund Revenue and Expenses by Category

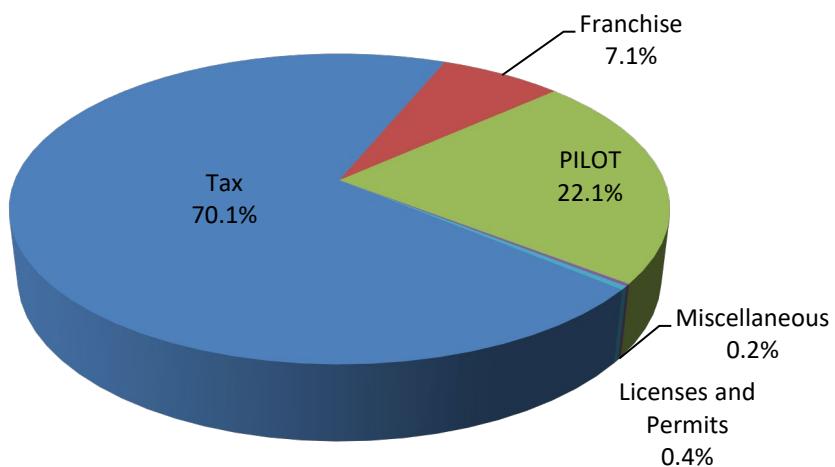
General Fund	2022 Actuals	2023 Budget	2023 Estimated	2024 Proposed
Revenues				
Taxes	\$5,261,866	\$4,535,187	\$5,551,682	\$4,955,200
Franchise Fees	\$644,270	\$552,356	\$669,736	\$505,000
PILOTs	\$1,254,294	\$1,260,350	\$1,343,406	\$1,564,500
Intergovernmental	\$59,452	\$54,000	\$41,838	\$24,166
Service Charges	\$4,327	\$2,650	\$4,007	\$2,670
Rentals	\$224,724	\$265,800	\$389,115	\$318,200
Licenses and Permits	\$27,796	\$25,000	\$24,275	\$25,000
Fines	\$78,532	\$76,000	\$79,856	\$72,100
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$172,250	\$102,450	\$193,904	\$128,400
Internal Service Revenue	\$0	\$0	\$0	\$0
Total Revenues	\$7,727,511	\$6,873,793	\$8,297,819	\$7,595,236
Expenses				
Personnel	\$5,081,408	\$5,615,171	\$5,530,698	\$6,042,479
Capital	\$85,835	\$928	\$39,820	\$22,000
Grants	\$16,785	\$1,000	\$29	\$0
Utilities	\$297,058	\$307,085	\$338,152	\$346,079
Professional Services	\$868,382	\$900,718	\$908,354	\$1,597,452
Supplies and Materials	\$98,191	\$140,980	\$143,496	\$147,402
Tools, Equipment, and Vehicles	\$223,231	\$271,580	\$243,116	\$270,184
Benefit Expense	\$0	\$0	\$0	\$0
Other	\$170,639	\$0	\$0	\$0
Other-Reserve	\$0	\$0	\$0	\$0
Internal Service Expense	\$516,289	\$630,021	\$576,876	\$568,392
Total Expenses	\$7,357,818	\$7,867,483	\$7,780,541	\$8,993,988

General Administration

This program accounts for the revenues which include taxes, franchise, PILOT, permits, and licenses revenues as well as expenditures such as utilities for municipal center, professional services and insurances city wide.

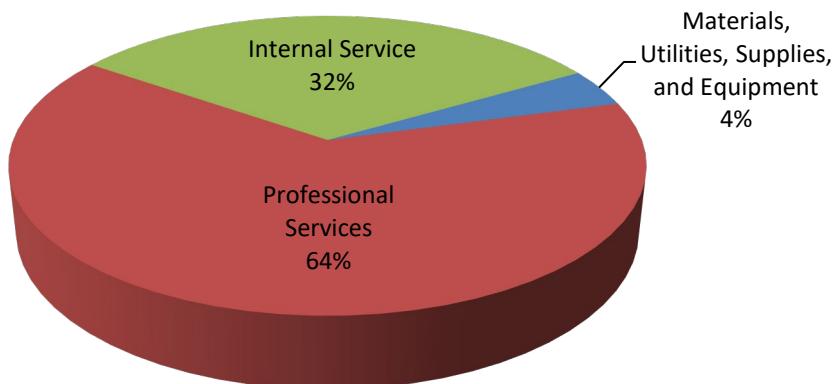
General Revenue by Category

\$7,067,100



General Expenses by Category

\$1,772,078



01 - 100 - General			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	4_1000_001	Tax-Sales 1%	3,750,000	3,825,000	4,696,105	4,100,000
01	4_1000_003	Tax-Real Estate	640,000	655,000	800,181	800,000
01	4_1000_004	Tax-Cigarette	55,000	55,000	54,852	55,000
01	4_1000_005	Tax-Financial Institute	0	187	545	200
01	4_1005_001	Franchise-Telephone	50,000	50,000	63,766	30,000
01	4_1005_002	Franchise-Natural Gas	215,000	225,000	321,936	250,000
01	4_1005_003	Franchise-Cable Television	40,000	33,951	57,555	40,000
01	4_1005_004	Franchise-Cellular	165,000	139,098	117,654	80,000
01	4_1005_005	Franchise-Laclede Electric	105,000	104,307	108,825	105,000
01	4_1010_001	PILOT-Electric	1,171,600	1,171,600	1,220,156	1,270,000
01	4_1010_002	PILOT-Water	85,000	85,000	91,492	97,500
01	4_1010_003	PILOT-Fiber	3,750	3,750	1,387	2,500
01	4_1010_004	PILOT-Waste Water	0	0	30,370	194,500
01	4_3010_003	Misc-Interest Income	12,000	12,000	14,169	12,000
01	4_3010_006	Misc-Miscellaneous	3,000	2,200	3,032	2,000
01	4_3010_012	Misc-Purchasing Card Rebate	1,000	2,000	3,541	3,400
01	4_4000_001	Licenses-Beverage	25,000	25,000	24,275	25,000
Total Fines Revenue			0	0	0	0
Total Revenues			6,321,350	6,389,093	7,609,842	7,067,100
Employee-						
01	5_1025_002	Dues/License/Membership	45	0	0	0
Total Employee - General			45	0	0	0
Total Personnel Costs			45	0	0	0
01	5_5000_001	Utilities-Electric	51,000	51,000	50,457	50,000
01	5_5000_002	Utilities-Water	150	150	149	175
01	5_5000_003	Utilities-Sewer	175	175	184	200
01	5_5005_002	Utilities-Natural Gas	2,500	2,500	3,302	3,500
01	5_5010_001	Utilities-Landline and Fiber	9,200	10,200	9,501	9,501
01	5_5025_001	Utilities-Solid Waste	0	700	1,008	1,008
Total Utilities			63,025	64,725	64,601	64,384
01	5_6000_001	Prof Services-Legal	60,000	60,000	53,574	53,574
01	5_6000_003	Prof Services-Surveying	0	1,500	0	0
01	5_6000_006	Prof Services-Auditing	31,500	35,000	37,500	37,500
01	5_6000_011	Prof Services-Dues/License	7,000	7,000	6,652	7,000
01	5_6000_013	Prof Service-Studies	0	0	0	125,000
01	5_6000_014	Prof Service-Events and Functions	22,500	34,500	28,036	35,000
01	5_6000_015	Prof Service-Service Contracts	90,000	70,500	55,525	79,751
01	5_6000_018	Prof Service-Damage Claims	500	0	0	0
01	5_6000_019	Prof Service-Credit Card Fee	50	5	20	25

01 - 100 - General			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_6000_020	Prof Service-Legal Settlement	0	0	5,000	5,000
	Total Professional Services - General		211,550	208,505	186,307	342,850
01	5_6005_001	Insurance-Vehicle	1,075	889	605	630
01	5_6005_002	Insurance-Equipment	365	301	290	301
01	5_6005_003	Insurance-Building & Property	8,359	10,970	12,761	13,271
01	5_6005_004	Insurance-Boiler & Machinery	34,153	39,014	39,072	40,635
01	5_6005_006	Insurance-Terrorism	467	0	0	0
01	5_6005_007	Insurance-City Government	72,096	109,598	122,456	127,354
01	5_6005_009	Insurance-Directors and Officers	2,919	3,328	3,494	3,634
01	5_6005_010	Insurance-Umbrella	46,657	54,415	60,138	62,544
01	5_6005_017	Insurance-Employee Benefits	340	348	337	351
01	5_6005_018	Insurance-Employee Practices	5,718	6,522	7,527	7,828
01	5_6005_020	Insurance-Cyber Liability	14,804	18,941	21,884	22,759
	Total Insurance - General		186,953	244,327	268,564	279,307
01	5_6010_001	Advertising-Public Notices	1,000	750	565	565
01	5_6010_003	Advertising-Print	2,530	1,500	800	800
01	5_6010_006	Advertising-Radio	200	100	575	575
	Total Advertising - General		3,780	2,350	1,940	1,940
01	5_6020_001	Software-Purchase	17,750	10,000	9,776	500,000
01	5_6020_003	Software-Agreement	100	100	67	6,500
	Total Software - Annual Renewal / Maintenance		17,850	10,100	9,843	506,500
	Total Professional Services		420,133	465,282	466,654	1,130,597
01	5_7000_001	Supplies-Operational	3,000	3,000	7,633	2,750
01	5_7005_003	Supplies-Postage	300	325	311	325
01	5_7005_006	Supplies-Promo-Education	400	500	125	1,500
01	5_7010_001	Supplies-Janitorial	400	400	133	250
01	5_7010_003	Supplies-Break Room	300	300	150	250
01	5_7010_004	Supplies-Chemicals	150	200	248	250
01	5_7015_004	Supplies-Safety	600	250	83	100
	Total Supplies		5,150	4,975	8,683	5,425
01	5_7500_004	Materials-Landscaping	550	500	205	205
01	5_7510_001	Materials-Paint	426	350	120	120
01	5_7510_004	Materials-Hardware	0	250	96	96
01	5_7510_005	Materials-Fixtures	400	250	200	200
01	5_7510_007	Materials-Lumber	0	100	100	100
	Materials-Infrastructure					
01	5_7525_001	Maintenance	350	150	0	0
	Total Materials		1,726	1,600	722	722

01 - 100 - General			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_8300_001	Equipment-Repair	1,500	1,500	4,897	2,500
01	5_8300_002	Equipment-Maintenance	300	250	0	0
01	5_8300_005	Equipment-Fuel	0	0	50	50
	Total Machinery & Equipment		1,800	1,750	4,947	2,550
01	5_9910_000	Internal Service-Personnel	0	0	384,662	0
01	CommDev_In	Code Administration Allocation In	247,546	205,667	52,232	134,656
01	Garage_In	Garage Allocation In	30,085	41,027	19,105	38,271
01	IT_In	IT Allocation In	144,269	152,526	40,750	114,242
01	Facility_In	Facility Mgmt Allocation In	135,753	156,364	52,236	139,413
01	Janitorial_In	Janitorial Allocation In	48,675	52,495	17,558	62,753
	Purchasing / Warehouse Allocation					
01	Purchasing_In	In	16,961	21,942	10,334	79,057
	Total Internal Service Allocations		623,290	630,021	576,876	568,392
	Total Interfund Transfer		0	0	0	0
	Total Other Expenses		623,290	630,021	576,876	568,392
	Total Expenses		1,115,168	1,168,353	1,122,492	1,772,077
	Change in Department Balance		5,206,182	5,220,740	6,487,350	5,295,023

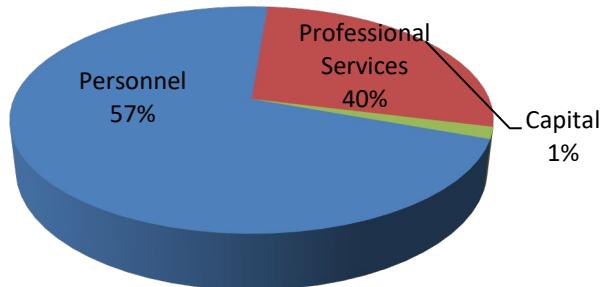
Municipal Court

The Court is the judicial branch of City government. The municipal court has original jurisdiction to hear and determine all cases involving alleged violations of the Code of Ordinances and other ordinances of the city. The municipal court is subject to the general administrative authority of the presiding judge of the circuit court, and the municipal judge and municipal court personnel obey his directives. The municipal judge designates who is to serve as the clerk of the municipal court and has the power to designate one or more deputy clerks to serve in absence of the clerk. The duties of the clerk and the deputy clerks include but are not limited to issuing warrants, collecting fines, taking oaths and affirmations, accepting signed complaints, and signing and issuing subpoenas.

A separate budget is allocated for the Prosecuting Attorney.

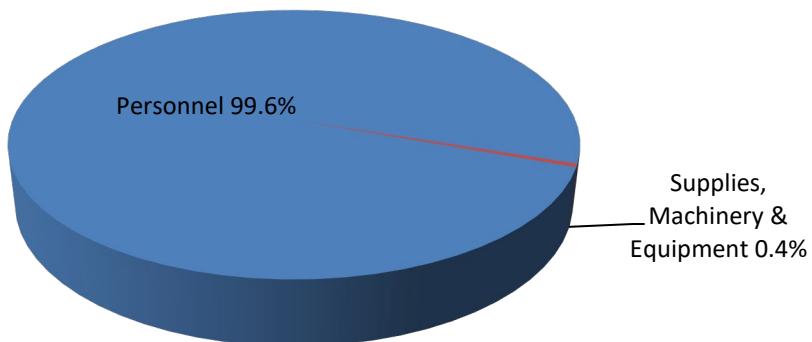
Municipal Court Expense by Category

\$237,526

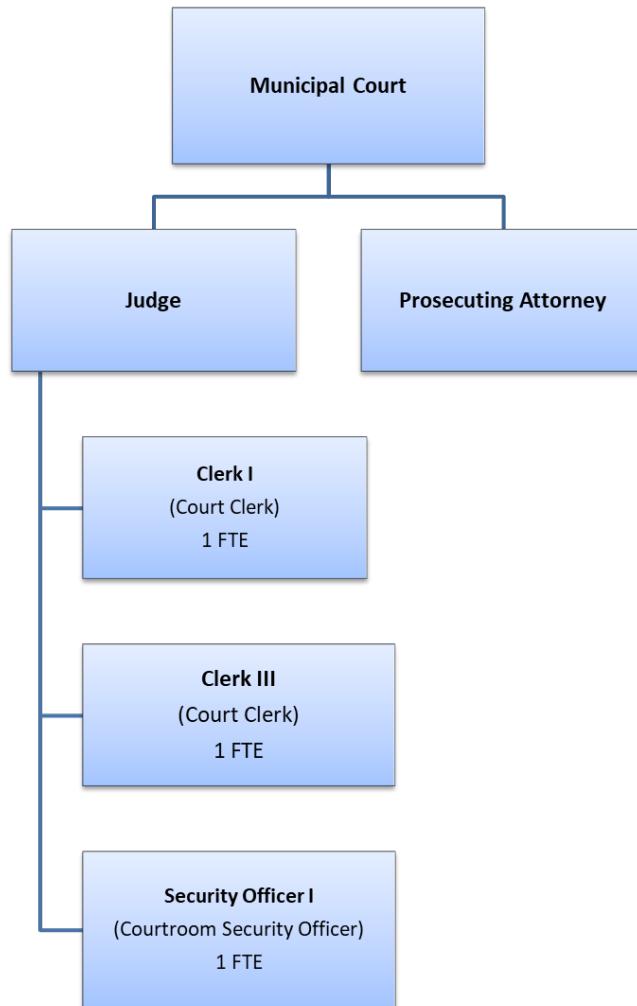


Prosecuting Attorney Expense by Category

\$24,997



Municipal Court Organizational Chart



01 - 105 - Municipal Court			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	4_5000_001	Fines-Court Fines and Costs	80,000	62,500	67,244	60,000
01	4_5000_002	Fines-Court Ordered Payments	15,000	9,500	9,665	9,000
01	4_5000_007	Fines-Bonds Forfeited	0	1,500	100	100
Total Fines Revenue			95,000	73,500	77,009	69,100
Total Revenues			95,000	73,500	77,009	69,100
01	5_1000_001	Fulltime Salary	69,496	75,229	78,355	83,366
01	5_1000_002	Part Time Salary	40,808	41,973	33,214	43,333
Total Salaries - General			110,304	117,202	111,569	126,700
01	5_1005_001	Health Premium-Employee	7,896	16,680	16,145	16,680
01	5_1005_002TF	Health Premium-Family	0	0	431	0
01	5_1005_003	Dental Premium-Employee	300	300	396	600
01	5_1010_001	Life Insurance	111	111	119	111
Total Benefits - Insurance			8,307	17,091	17,091	17,391
01	5_1015_001	Lagers-General	9,312	10,005	10,421	10,754
01	5_1015_004	Deferred Comp-Employer	1,300	1,300	1,283	1,300
Total Benefits - Retirement			10,612	11,305	11,705	12,054
01	5_1020_001	FICA-Employer	6,790	7,266	6,893	7,855
01	5_1020_002	Medicare-Employer	1,588	1,699	1,612	1,837
01	5_1020_003	Unemployment Compensation	1,095	1,172	1,116	1,267
Total Payroll Taxes - General			9,473	10,138	9,621	10,960
Employee-						
01	5_1025_002	Dues/License/Membership	450	50	820	820
01	5_1025_004	Employee-Travel/Hotel	0	0	23	23
01	5_1025_005	Employee-Training	800	650	0	0
Total Employee - General			1,250	700	843	843
Total Personnel Costs			139,947	156,436	150,828	167,948
01	5_2015_000	Capital Exp-Furniture and Fixtures	5,650	110	0	0
01	5_2020_000	Capital Exp-Machinery and Equipment	0	0	5,995	0
Total Capital			5,650	110	5,995	0
01	5_6000_005	Prof Services-Temporary Employees	25	0	0	0
01	5_6000_007	Prof Services-Toxicology Testing	25	25	15	30

01 - 105 - Municipal Court			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
		Prof Services-MSHP Background				
01	5_6000_008	Checks	25	25	15	30
01	5_6000_011	Prof Services-Dues/License	50	50	0	50
01	5_6000_015	Prof Service-Service Contracts	60,000	60,000	50,369	60,000
	Total Professional Services - General		60,125	60,100	50,399	60,110
01	5_6005_002	Insurance-Equipment	18	20	17	18
	Total Insurance - General		18	20	17	18
01	5_6020_001	Software-Purchase	1,200	1,000	0	0
01	5_6020_003	Software-Agreement	6,000	6,000	5,382	5,500
	Total Software - Annual Renewal / Maintenance		7,200	7,000	5,382	5,500
	Total Professional Services		67,343	67,120	55,799	65,628
01	5_7000_001	Supplies-Operational	2,500	1,750	2,495	2,250
01	5_7000_002	Supplies-Computer Accessories	500	500	167	500
	Supplies-Desk Accessories-Small					
01	5_7000_003	Office Equipment	0	250	83	100
01	5_7005_001	Supplies-Printing	50	50	17	25
01	5_7005_002	Supplies-Mailing	50	50	17	25
01	5_7005_003	Supplies-Postage	50	50	17	25
01	5_7005_004	Supplies-Paper	125	50	17	25
	Total Supplies		3,275	2,700	2,812	2,950
01	5_8300_002	Equipment-Maintenance	5,000	2,000	667	1,000
	Total Machinery & Equipment		5,000	2,000	667	1,000
	Total Vehicles		0	0	0	0
	Total Expenses		221,215	228,366	216,101	237,526
	Change in Department Balance		(126,215)	(154,866)	(139,091)	(168,426)

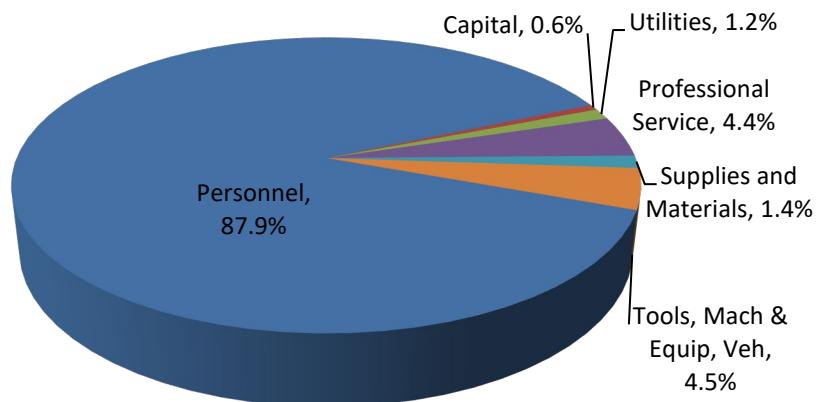
01 - 106 - Prosecuting Attorney's Office			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_1000_002	Part Time Salary	22,248	22,248	22,345	22,915
	Total Salaries - General		22,248	22,248	22,345	22,915
01	5_1010_001	Life Insurance	0	0	0	0
	Total Benefits - Insurance		0	0	0	0
01	5_1020_001	FICA-Employer	1,379	1,379	1,385	1,421
01	5_1020_002	Medicare-Employer	323	323	324	332
01	5_1020_003	Unemployment Compensation	222	222	223	229
	Total Payroll Taxes - General		1,924	1,924	1,933	1,982
	Total Employee - General		0	0	0	0
	Total Personnel Costs		24,172	24,172	24,278	24,897
01	5_7005_001	Supplies-Printing	25	25	8	25
01	5_7005_002	Supplies-Mailing	25	25	8	25
01	5_7005_003	Supplies-Postage	25	25	8	25
01	5_7005_004	Supplies-Paper	25	25	8	25
	Total Supplies		100	100	33	100
	Total Expenses		24,272	24,272	24,312	24,997
	Change in Department Balance		(24,272)	(24,272)	(24,312)	(24,997)

Fire Department

The City of Lebanon Fire Department is a dedicated team committed to providing the highest level of public safety to the community, visitors, and neighbors. The department protects lives and property through the delivery of fire suppression, emergency medical care, technical rescue, hazardous material mitigation, disaster management, fire prevention and public education. This department budget supports training, equipment, supplies, and personnel that are needed to provide these services. The Fire Department is committed to providing professional fire services that meet the expectations of the community.

Fire Expense by Category

\$1,668,154



FY 2022-2023 Accomplishments:

The Fire Department opened Fire Station 3 on May 17, 2022.

Fiscal Year 2020 Goals:

- I. **Goal:** Initiate and complete a review and update of department operating policies and procedures, medical protocols, and regulations. With the opening of Fire Station 3 and the hiring of additional personnel the need to review and update operating procedures and policies exists.

Strategy: Review policy, regulations, and medical protocols by assigned groups including fire department administration, officers, and firefighters.

Budgetary Factor: This project will have minimal effect on the budget. Most personnel will be able to work on this project while on-duty. Additional hours worked for those off-duty will be minimal and absorbed within regular compensation budgeting.

Performance Measurements:

Average Response Times	2018	2019	2020	2021	2022
North District	5:03	5:35	5:26	5:44	5:57
South District	5:51	6:18	6:29	6:24	5:51
Southwest District	7:28	8:10	8:40	8:20	6:40*
Overall Within City	5:33	6:05	6:04	6:11	6:01

*Fire Station 3 opened on May 17, 2022

6 Minute 59 Second Response Time Percentage Within City of Lebanon				
2018	2019	2020	2021	2022
76.30%	70.10%	71.40%	69.00%	72.30%

Actual 90% Response Time (+) Within City of Lebanon				
2018	2019	2020	2021	2022
91.00%	93.30%	90.50%	92.00%	92.20%
8:59	9:59	8:59	9:59	9:59

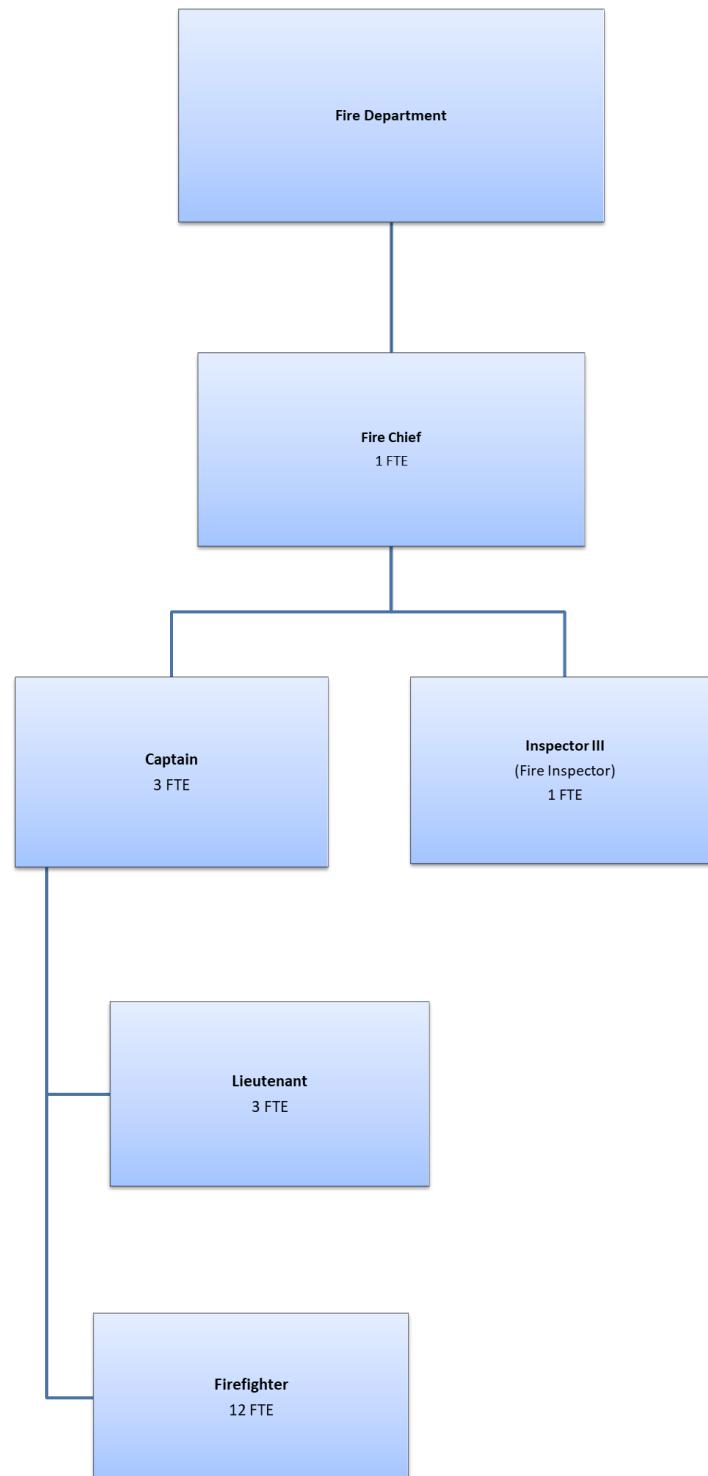
FD Education & Life Safety Program	2018	2019	2020*	2021*	2022
Homes Receiving Item	79	191	25	68	77
Smoke Detectors Installed	282	863	133	276	374
CO Detectors Installed	0	0	0	0	1
Escape Ladders Provided	0	0	0	0	0
Fire Extinguishers Provided	0	0	0	0	0
Fire Extinguisher Training Classes	0	3	0	1	3

Year	2018		2019		2020		2021		2022	
Incident Type	#	%	#	%	#	%	#	%	#	%
Fires	176	7.70	153	7.03	117	5.74	145	7.78	191	10.48%
Over PSI, Explosion	1	0.04	1	0.05	2	0.10	4	0.21	4	0.22%
Rescue, MVA, EMS	1539	67.38	1442	66.24	1263	61.97	1165	62.53	1198	65.75%
Hazardous Conditions	46	2.01	41	1.88	49	2.40	47	2.52	38	2.09%
Service Calls	136	5.95	139	6.38	191	9.37	188	10.09	131	7.19%
Good Intent	226	9.89	271	12.45	290	14.23	200	10.73	171	9.39%
False Alarms	159	6.96	119	5.47	123	6.04	112	6.01	87	4.77%
Weather / Other	1	0.04	11	0.50	3	0.15	2	0.11	2	0.11%
Total	2284		2177		2038		1863		1822	

Previous Years' Goals:

- I. Goal: Create and institute open burning regulations for the City.
 Status: Existing state open burning regulations have been researched. From this process, a draft set of regulations have been created for the City of Lebanon and are under review for further comment from city staff.
- II. Goal: Increase training with area fire departments, focusing on training with our mutual-aid partners.
 Status: Training with mutual-aid departments is on-going.

Fire Department Organizational Chart



01 - 110 - Fire Department			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	4_3010_002	Misc-Donations	0	2,000	12,500	5,000
01	4_3010_008	Misc-Gain/Loss-Asset Disposal	0	0	30,000	0
01	4_3010_014	Misc-Insurance Recoveries	0	0	12,408	0
Total Miscellaneous Revenue			0	2,000	54,908	5,000
Total Service Charge, Rentals & Miscellaneous Revenue			0	2,000	54,908	5,000
Total Revenues			0	2,000	54,908	5,000
01	5_1000_001	Fulltime Salary	861,064	846,627	865,675	939,830
01	5_1000_002	Part Time Salary	0	0	2,073	0
01	5_1000_005	Fulltime Overtime	95,670	100,440	37,734	111,915
01	5_1000_008	Fire Call Back Pay	0	0	46,742	0
Total Salaries - General			956,734	947,068	952,223	1,051,745
01	5_1005_001	Health Premium-Employee	31,584	58,380	67,447	83,400
01	5_1005_002TF	Health Premium-Family	185,517	148,378	121,343	113,443
01	5_1005_003	Dental Premium-Employee	1,200	2,100	4,254	3,000
01	5_1005_004TF	Dental Premium-Family	5,779	4,753	2,055	3,853
01	5_1010_001	Life Insurance	1,166	1,110	1,155	1,110
Total Benefits - Insurance			225,246	214,721	196,254	204,806
01	5_1015_003	Lagers-Fire	15,308	24,624	24,471	35,759
01	5_1015_004	Deferred Comp-Employer	8,450	25,480	20,503	19,630
Total Benefits - Retirement			23,758	50,104	44,975	55,389
01	5_1020_001	FICA-Employer	55,002	56,418	56,562	63,450
01	5_1020_002	Medicare-Employer	12,863	13,195	13,228	14,839
01	5_1020_003	Unemployment Compensation	8,871	9,100	9,427	10,234
01	5_1020_004	Workman's Compensation	47,804	50,054	51,578	59,738
Total Payroll Taxes - General			124,541	128,767	130,794	148,260
01	5_1025_001	Employee-Uniforms	0	0	5,079	0
01	5_1025_002	Employee-				
01	5_1025_002	Dues/License/Membership	3,500	3,048	3,608	3,600
01	5_1025_003	Employee-Books	500	500	194	200
01	5_1025_004	Employee-Travel/Hotel	0	0	494	331
01	5_1025_005	Employee-Training	0	0	754	0
01	5_1025_006	Employee-Recognition	2,000	2,000	743	743
01	5_1025_008	Employee-Hazmat Physicals	0	0	1,674	0

01 - 110 - Fire Department			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_1025_009	Employee-Tuition Assistance	0	2,000	0	2,000
	Total Employee - General		6,000	7,548	12,545	6,874
	Total Personnel Costs		1,336,279	1,348,207	1,336,791	1,467,075
01	5_2015_000	Capital Exp-Furniture and Fixtures	3,172	0	316	10,000
01	5_2020_000	Capital Exp-Machinery and Equipment	0	0	0	0
		Total Capital	3,172	0	316	10,000
01	5_5000_001	Utilities-Electric	8,900	8,900	8,779	9,000
01	5_5000_002	Utilities-Water	180	200	147	200
01	5_5000_003	Utilities-Sewer	250	250	192	250
01	5_5010_001	Utilities-Landline and Fiber	700	700	3,696	6,000
01	5_5015_001	Utilities-Cell Phones	800	800	664	750
01	5_5020_002	Utilities-Internet Mobile	2,000	2,000	1,487	2,000
01	5_5025_001	Utilities-Solid Waste	1,500	1,500	1,529	1,500
Total Utilities			14,330	14,350	16,495	19,700
01	5_6000_001	Prof Services-Legal	5,000	4,000	642	4,000
01	5_6000_007	Prof Services-Toxicology Testing	500	350	540	800
01	5_6000_008	Prof Services-MSHP Background				
		Checks	100	100	76	100
	5_6000_011	Prof Services-Dues/License	750	150	230	300
01	5_6000_015	Prof Service-Service Contracts	12,000	18,000	19,390	25,000
01	5_6000_018	Prof Service-Damage Claims	500	500	167	500
Total Professional Services - General			18,850	23,100	21,045	30,700
01	5_6005_001	Insurance-Vehicle	26,158	26,982	25,342	26,355
01	5_6005_002	Insurance-Equipment	2,833	2,472	2,366	2,460
01	5_6005_003	Insurance-Building & Property	3,409	4,306	5,163	5,369
		Total Insurance - General	32,400	33,760	32,870	34,184
01	5_6010_001	Advertising-Public Notices	0	200	121	0
01	5_6010_002	Advertising-Employee Recruitment	100	0	0	0
01	5_6010_003	Advertising-Print	100	0	0	0
		Advertising-Radio	624	650	312	650
Total Advertising - General			824	850	433	650
01	5_6020_001	Software-Purchase	25,000	7,000	2,995	0
01	5_6020_003	Software-Agreement	13,000	5,000	6,903	8,500

01 - 110 - Fire Department			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
Total Software - Annual Renewal / Maintenance			38,000	12,000	9,898	8,500
Total Professional Services			90,074	69,710	64,246	74,034
01	5_7000_001	Supplies-Operational	4,500	4,500	3,147	2,500
01	5_7000_002	Supplies-Computer Accessories	1,000	1,000	2,570	1,500
01		Supplies-Desk Accessories-Small				
01	5_7000_003	Office Equipment	3,000	2,500	3,265	1,000
01	5_7000_005	Supplies-Small Accessories	250	150	120	120
01	5_7005_001	Supplies-Printing	300	550	129	300
01	5_7005_002	Supplies-Mailing	25	100	33	50
01	5_7005_003	Supplies-Postage	100	150	77	100
01	5_7005_004	Supplies-Paper	100	160	153	100
01	5_7005_005	Supplies-Forms	25	50	17	25
01	5_7005_006	Supplies-Promo-Education	500	0	1,899	0
01	5_7010_001	Supplies-Janitorial	1,850	2,000	2,301	1,500
01	5_7010_002	Supplies-Cleaning and Sanitation	575	550	374	250
01	5_7010_003	Supplies-Break Room	1,200	1,200	877	1,000
01	5_7015_001	Supplies-Medical	8,500	10,500	7,929	5,000
01	5_7015_002	Supplies-Hazmat	5,000	5,500	4,411	5,000
01	5_7015_004	Supplies-Safety	500	500	567	500
Total Supplies			27,425	29,410	27,869	18,945
01	5_7510_004	Materials-Hardware	1,500	1,965	757	1,500
01	5_7510_005	Materials-Fixtures	1,500	1,675	1,217	1,500
01	5_7510_006	Materials-Wire	100	100	0	0
01		Materials-Infrastructure				
01	5_7525_001	Maintenance	1,750	1,000	1,000	1,000
Total Materials			4,850	4,740	2,973	4,000
01	5_8000_001	Tools-Repair	100	155	0	150
01	5_8000_002	Tools- Maintenance	250	100	49	100
01	5_8000_003	Tools-Supplies	1,000	750	740	750
Total Tools & Portable Equipment			1,350	1,005	789	1,000
01	5_8300_001	Equipment-Repair	6,000	5,000	2,338	2,500
01	5_8300_002	Equipment-Maintenance	5,000	7,000	6,382	7,000
01	5_8300_003	Equipment-Supplies	750	1,500	783	1,000
01	5_8300_004	Equipment-Equipment	2,000	2,000	2,335	2,000
01	5_8300_005	Equipment-Fuel	0	0	40	50
Total Machinery & Equipment			13,750	15,500	11,878	12,550

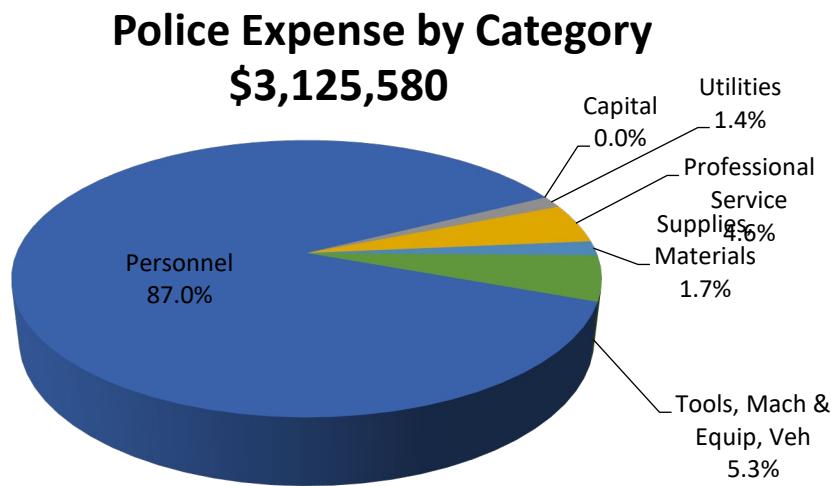
01 - 110 - Fire Department			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_8600_001	Vehicle-Repair	50,000	50,000	31,574	25,000
01	5_8600_002	Vehicle-Maintenance	8,000	8,000	16,008	10,000
01	5_8600_003	Vehicle-Supplies	750	750	623	600
01	5_8600_004	Vehicle-Equipment	250	250	16	250
01	5_8600_005	Vehicle-Fuel	19,000	25,000	20,601	25,000
Total Vehicles			78,000	84,000	68,822	60,850
Total Expenses			1,569,230	1,566,922	1,530,180	1,668,154
Change in Department Balance			(1,569,230)	(1,564,922)	(1,475,272)	(1,663,154)

Police Department

The City of Lebanon Police Department is committed to providing excellent law enforcement services to the citizens of the community. This department is also committed to providing professional police services that meet the expectations of the community and maximizing the use of department resources enhancing the safety and security for the citizens of Lebanon.

FY 2022-2023 Accomplishments:

During FY23, the Lebanon Police Department continued to ensure the safety of our citizens and their property using directed patrols, hazardous moving saturations, and public safety education programs. We partnered with the Lebanon R3 School District to conduct a Police Youth Academy and bring the Drug Abuse Resistance Education (D.A.R.E.) program back to our classrooms. As always, we were committed to preserving public trust, by staying closely connected to our community and performing our duties in a professional manner.



Fiscal Year 2024 Goals:

- I. **Goal:** Prioritize traffic enforcement in an effort to lower crash rates.
Strategy: Utilize directed patrol in areas of high crash incidents; conduct hazardous moving saturations; and educate the public through social media.
Budgetary Factor: Additional overtime funding may be necessary.

- II. **Goal:** We will Increase officer visibility in our neighborhoods and downtown areas particularly at night in order to mitigate property crimes.
Strategy: Place an emphasis on full staffing during evening shifts and strategically planning patrols to cover all areas of the city.
Budgetary Factor: None

Performance Measures

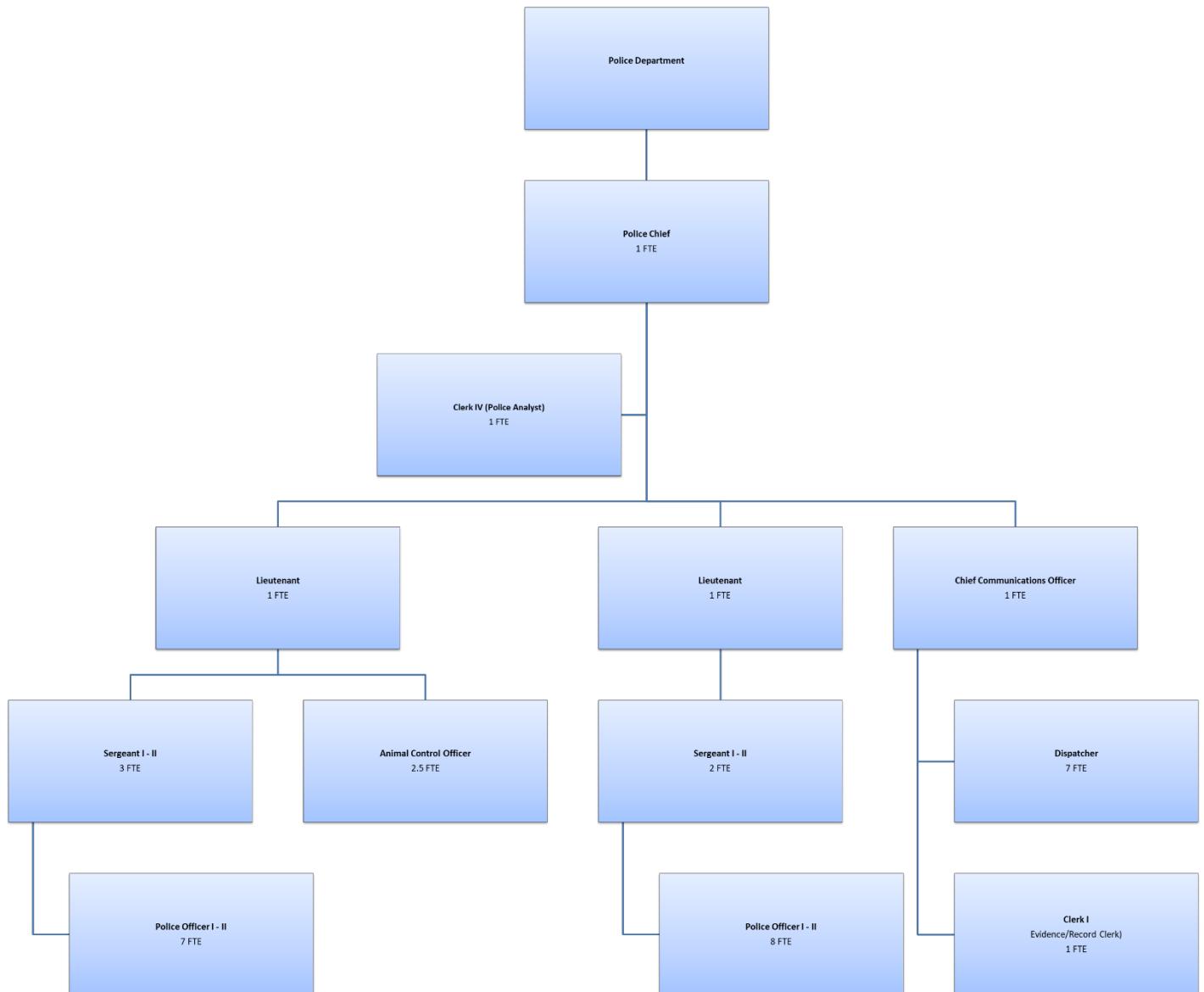
	2016	2017	2018	2019	2020	2021	2022
Total Arrests	4735	4917	4791	4662	4479	3668	3792
Total Reports	3302	3456	3685	3689	3299	2655	2580
Total Calls for Service (CAD)	21875	24464	25032	37603	38730	32563	32119

Previous Years' Goals

- I. **Goal:** Establish a closer relationship with our state probation and parole officers to identify high risk offenders, enhance information sharing and develop a team concept.
Status: The Police Department continues to build a closer relationship with our probation and parole officers through increased interaction and collaboration. This relationship has strengthened both agencies.

- II. **Goal.** Enhance community engagement and safety using intermittent foot patrols in the business district and routine/special event utility vehicle patrols in our parks.
Status: The Police Department participated in many community events and remained connected with our citizens. Department personnel could be seen patrolling downtown and in our parks. The new skate park has been an excellent place to engage and establish a rapport with the youth of our community.

Police Department Organizational Chart



01 - 115 - Police Department			FY2022	FY2023	FY2023	FY2024
Fund	Account		Budget	Estimated		
	Account	Name		Budget	Ending	Proposed
01	4_2005_001	Grants-Operative Rev	30,000	30,000	24,166	24,166
	Total Grant Revenue		30,000	30,000	24,166	24,166
	Total Intergovernmental Revenue		30,000	30,000	24,166	24,166
	4_3000_001	Impound Fees	500	700	1,002	700
01	4_3000_002	Animal Removal	400	450	1,169	450
01	4_3000_004	Brush Drop-off/Scrap	0	0	21	20
	Total Service Charge Revenue		900	1,150	2,192	1,170
01	4_3010_002	Misc-Donations	3,000	3,000	4,446	4,500
01	4_3010_006	Misc-Miscellaneous	1,250	1,250	2,232	1,500
01	4_3010_009	Misc-Agreements	74,000	75,000	99,911	95,000
01	4_3010_014	Misc-Insurance Recoveries	0	0	691	0
	Total Miscellaneous Revenue		78,250	79,250	107,280	101,000
	Total Service Charge, Rentals & Miscellaneous Revenue		79,150	80,400	109,472	102,170
01	4_5000_005	Fines-Recoupment Fees	1,500	1,500	1,318	1,500
	Total Fines Revenue		1,500	1,500	1,318	1,500
	Total Revenues		110,650	111,900	134,956	127,836
01	5_1000_001	Fulltime Salary	1,652,670	1,584,144	1,611,536	1,757,058
01	5_1000_002	Part Time Salary	20,677	21,412	8,031	23,728
01	5_1000_004	On Call	0	6,986	11,744	11,744
01	5_1000_005	Fulltime Overtime	41,087	38,770	42,453	42,909
01	5_1000_007	On Call Overtime	10,400	12,000	0	0
	Total Salaries - General		1,724,834	1,663,313	1,673,764	1,835,440
01	5_1005_001	Health Premium-Employee	173,712	166,800	140,419	158,460
01	5_1005_002TF	Health Premium-Family	167,554	162,269	175,500	179,395
01	5_1005_003	Dental Premium-Employee	6,300	6,000	7,443	5,400
01	5_1005_004TF	Dental Premium-Family	7,485	5,432	2,640	6,885
01	5_1010_001	Life Insurance	2,220	1,943	1,970	1,943
	Total Benefits - Insurance		357,271	342,444	327,971	352,083
01	5_1015_001	Lagers-General	50,953	49,926	52,928	59,993
01	5_1015_002	Lagers-Police	179,854	181,324	178,114	188,041
01	5_1015_004	Deferred Comp-Employer	14,300	29,250	33,742	37,700

01 - 115 - Police Department			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
Total Benefits - Retirement			245,107	260,500	264,784	285,734
01	5_1020_001	FICA-Employer	101,565	99,433	100,181	110,289
01	5_1020_002	Medicare-Employer	23,753	23,255	23,430	25,793
		Unemployment				
01	5_1020_003	Compensation	16,381	16,038	16,517	17,788
01	5_1020_004	Workman's Compensation	55,310	66,427	59,332	63,675
Total Payroll Taxes - General			197,009	205,152	199,460	217,545
01	5_1025_001	Employee-Uniforms	25,000	25,000	16,303	20,000
		Employee-				
01	5_1025_002	Dues/License/Membership	8,800	8,800	8,018	6,000
01	5_1025_006	Employee-Recognition	2,500	2,500	1,379	2,500
01	5_1025_007	Employee-Bonds	0	100	100	100
Total Employee - General			36,300	36,400	25,800	28,600
Total Personnel Costs			2,560,522	2,507,808	2,491,778	2,719,403
01	Capital Exp-Building and Improvement		0	100	0	0
01	Capital Exp-Machinery and Equipment		0	0	4,908	0
Total Capital			0	100	4,908	0
Total Grants - General			0	0	0	0
Total Other Grants			0	0	0	0
Total Grants			0	0	0	0
01	5_5000_001	Utilities-Electric	5,500	5,500	5,473	6,000
01	5_5000_002	Utilities-Water	250	250	174	175
01	5_5000_003	Utilities-Sewer	250	315	227	250
01	5_5005_001	Utilities-Propane	4,500	4,750	3,682	4,500
01	5_5010_001	Utilities-Landline and Fiber	350	350	358	350
01	5_5015_001	Utilities-Cell Phones	3,500	3,000	2,611	2,750
01	5_5020_001	Utilities-Internet	750	650	846	880
01	5_5020_002	Utilities-Internet Mobile	27,000	25,000	28,710	28,710
01	5_5025_001	Utilities-Solid Waste	250	150	8	50
Total Utilities			42,350	39,965	42,090	43,665
01	5_6000_001	Prof Services-Legal	10,000	7,500	629	7,500

01 - 115 - Police Department			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_6000_007	Prof Services-Toxicology Testing	1,500	1,250	988	1,250
01	5_6000_008	Prof Services-MSHP Background Checks	150	150	65	100
01	5_6000_010	Prof Services-Animal Euthanization	1,000	750	374	500
01	5_6000_011	Prof Services-Dues/License	3,200	3,200	285	2,000
01	5_6000_015	Prof Service-Service Contracts	17,500	17,500	36,383	45,000
01	5_6000_019	Prof Service-Credit Card Fee	25	0	3	3
Total Professional Services - General			33,375	30,350	38,726	56,353
01	5_6005_001	Insurance-Vehicle	27,729	21,313	17,509	18,210
01	5_6005_002	Insurance-Equipment	0	278	131	136
01	5_6005_003	Insurance-Building & Property	410	676	856	890
01	5_6005_012	Insurance-Crime Insurance	1,388	1,337	4,954	5,152
01	5_6005_013	Insurance-Law Enforcement	32,760	36,436	41,855	43,529
01	5_6005_015	Insurance-Notary Public	54	108	0	0
01	5_6005_023	Insurance-Drone Liability	1,399	1,789	1,892	1,968
Total Insurance - General			63,739	61,936	67,197	69,885
01	5_6010_001	Advertising-Public Notices	92	100	205	205
		Advertising-Employee				
01	5_6010_002	Recruitment	500	500	19	19
01	5_6010_003	Advertising-Print	500	500	0	0
01	5_6010_006	Advertising-Radio	750	750	660	725
Total Advertising - General			1,842	1,850	885	949
01	Agreements - Service					
01	5_6015_002	Agreements	12,250	12,250	12,240	12,250
Total Agreements - General			12,250	12,250	12,240	12,250
01	5_6020_001	Software-Purchase	17,000	10,525	3,664	5,000
01	5_6020_003	Software-Agreement	0	6,000	13,892	0
Total Software - Annual Renewal / Maintenance			17,000	16,525	17,556	5,000
Total Professional Services			128,205	122,912	136,603	144,437
01	5_7000_001	Supplies-Operational	10,000	10,000	9,707	10,000
01	5_7000_002	Supplies-Computer Accessories	5,000	5,000	4,662	7,500

01 - 115 - Police Department			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_7000_003	Supplies-Desk Accessories-Small Office Equipment	4,000	3,000	2,914	3,000
01	5_7005_001	Supplies-Printing	8,500	8,500	8,482	8,500
01	5_7005_002	Supplies-Mailing	500	500	220	500
01	5_7005_003	Supplies-Postage	500	500	413	500
01	5_7005_004	Supplies-Paper	1,000	1,325	1,250	1,000
01	5_7005_005	Supplies-Forms	2,000	2,000	1,306	2,000
01	5_7005_006	Supplies-Promo-Education	4,000	3,600	4,388	3,600
		Supplies-Cleaning and Sanitation				
01	5_7010_002	Sanitation	750	500	0	500
01	5_7010_003	Supplies-Break Room	1,800	1,800	2,283	1,800
01	5_7015_004	Supplies-Safety	8,000	7,500	8,664	7,500
01	5_7020_001	Supplies-Animal Control	4,500	5,000	4,515	5,000
	Total Supplies		50,550	49,225	48,805	51,400
	Materials-Infrastructure					
01	5_7525_001	Maintenance	2,000	1,500	374	1,000
	Total Materials		2,000	1,500	374	1,000
01	5_8000_002	Tools- Maintenance	1,000	1,000	1,018	1,000
	Total Tools & Portable Equipment		1,000	1,000	1,018	1,000
01	5_8300_002	Equipment-Maintenance	6,500	7,175	6,936	7,175
01	5_8300_004	Equipment-Equipment	35,000	35,000	21,784	30,000
	Total Machinery & Equipment		41,500	42,175	28,720	37,175
01	5_8600_001	Vehicle-Repair	20,000	15,000	7,682	12,500
01	5_8600_002	Vehicle-Maintenance	11,000	8,500	7,218	8,500
01	5_8600_003	Vehicle-Supplies	8,000	8,000	7,975	8,000
01	5_8600_004	Vehicle-Equipment	13,500	13,500	6,177	13,500
01	5_8600_005	Vehicle-Fuel	50,000	65,000	85,141	85,000
	Total Vehicles		102,500	110,000	114,194	127,500
	Total Expenses		2,928,627	2,874,685	2,868,489	3,125,580
	Change in Department Balance		(2,817,977)	(2,762,785)	(2,733,533)	(2,997,744)

Civic Center

The Kenneth E. Cowan Civic Center is a multipurpose facility which accommodates conventions, trade shows, expositions, sporting events, weddings, theatrical productions, and business meetings to name a few. The Civic Center features several areas that are available to rent which include an exhibition hall, meeting rooms, a foyer and a 675 seat theater.

FY 202-2023 Accomplishments:

The number of events/bookings increased in FY23. Building maintenance remained a priority, keeping the Civic Center in full working order for customers.

Fiscal Year 2024 Goals:

- I. **Goal:** Increase number of events at the CCC.

Strategy: Seek opportunities to book events to maximize the use of space and dates available.

Budgetary Factor: This will increase revenues to offset rising costs.

- II. **Goal:** To streamline the booking process for events/meetings to an online system.

Strategy: Utilize a current program owned by the City to take reservations for City facilities and make certain all customer's needs are met by the new process.

Budgetary Factor: Overall, this new system should increase efficiencies in staff time and resources

Performance Measurements:

	2020	2021	2022	Estimated 2023
Number of Events	49	53	66	72
CCC Revenue	\$174,951	\$167,038	\$185,596	\$243,111

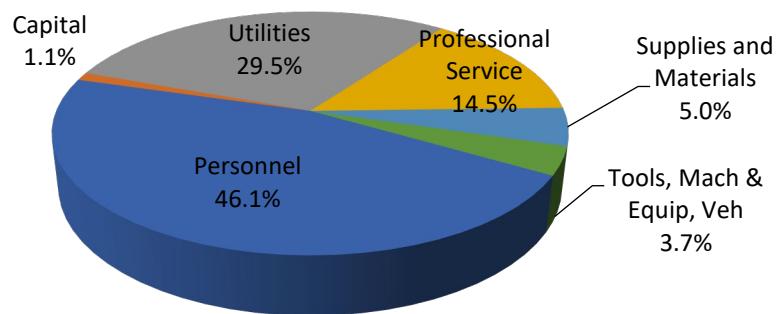
Previous Years' Goals:

- I. **Goal:** Increase the number of events.

Status: Ongoing.

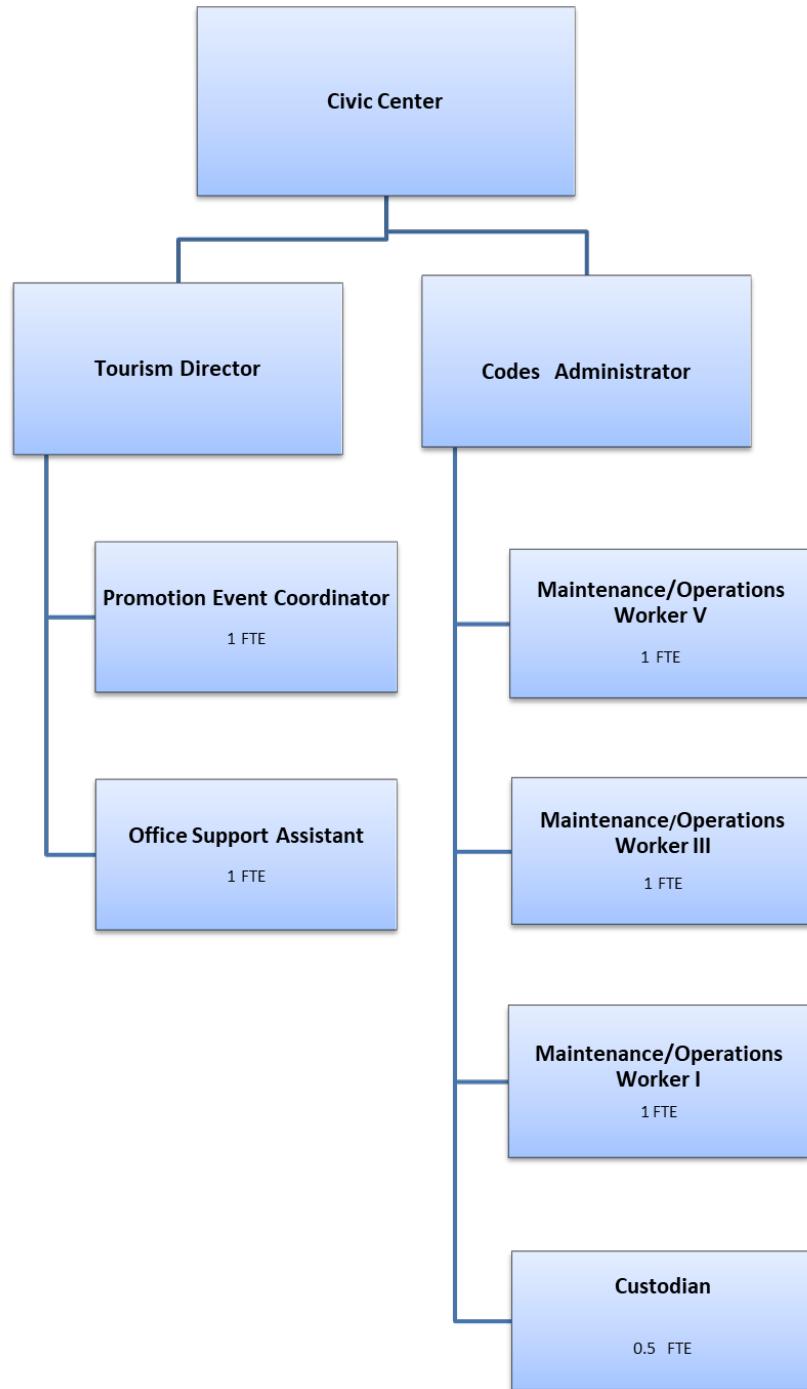
- II. **Goal.** To streamline the booking process for events/meetings to an online system.

Civic Center Expense by Category \$643,005



Status: Near completion and ready to be presented for use.

Civic Center Organizational Chart



01 - 130 - Civic Center			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	4_3005_001	Rentals-Building/Land	90,000	90,000	90,000	90,000
01	4_3005_002	Rentals-Contract Concessions	5,100	5,100	3,558	4,000
01	4_3005_003	Rentals-Exhibition Hall	100,000	105,000	168,166	125,000
01	4_3005_004	Rentals-Meeting Room	10,000	13,500	34,709	25,000
01	4_3005_005	Rentals-Theatre	17,500	15,000	30,229	22,500
01	4_3005_006	Rentals-Gymnasium	1,200	2,000	9,594	6,500
Total Rental Revenue			223,800	230,600	336,255	273,000
01	4_3010_002	Misc-Donations	0	0	(135)	0
01	4_3010_006	Misc-Miscellaneous	5,000	5,000	11,109	5,000
Total Miscellaneous Revenue			5,000	5,000	10,974	5,000
Total Service Charge, Rentals & Miscellaneous Revenue			228,800	235,600	347,229	278,000
Total Revenues			228,800	235,600	347,229	278,000
01	5_1000_001	Fulltime Salary	159,326	174,525	156,582	185,472
01	5_1000_002	Part Time Salary	16,233	17,573	15,307	19,474
01	5_1000_004	On Call	0	1,352	2,217	2,217
01	5_1000_005	Fulltime Overtime	0	0	1,218	0
Total Salaries - General			175,559	193,451	175,323	207,162
01	5_1005_001	Health Premium-Employee	23,688	25,020	19,663	25,020
01	5_1005_002TF	Health Premium-Family	20,988	18,480	10,782	12,547
01	5_1005_003	Dental Premium-Employee	900	900	889	900
01	5_1005_004TF	Dental Premium-Family	600	726	100	300
01	5_1010_001	Life Insurance	278	278	255	278
Total Benefits - Insurance			46,454	45,404	31,689	39,045
01	5_1015_001	Lagers-General	21,350	23,212	17,479	18,491
01	5_1015_004	Deferred Comp-Employer	1,950	7,670	7,835	7,800
Total Benefits - Retirement			23,300	30,882	25,314	26,291
01	5_1020_001	FICA-Employer	10,328	11,624	10,593	12,512
01	5_1020_002	Medicare-Employer	2,415	2,718	2,477	2,926
01	5_1020_003	Unemployment Compensation	1,666	1,875	1,736	2,018
01	5_1020_004	Workman's Compensation	5,149	6,830	5,470	5,475
Total Payroll Taxes - General			19,559	23,047	20,277	22,931
01	5_1025_001	Employee-Uniforms	250	92	197	250

01 - 130 - Civic Center			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Estimated Proposed
01	5_1025_005	Employee-Training	1,000	1,000	0	1,000
	Total Employee - General		1,250	1,092	197	1,250
	Total Personnel Costs		266,122	293,876	252,800	296,679
01	5_2010_000	Capital Exp-Building and Improvement	0	0	20,125	0
01	5_2015_000	Capital Exp-Furniture and Fixtures	8,478	166	0	7,000
01	5_2020_000	Capital Exp-Machinery and Equipment	4,000	0	2,339	0
	Total Capital		12,478	166	22,464	7,000
01	5_5000_001	Utilities-Electric	100,000	100,000	92,743	95,000
01	5_5000_002	Utilities-Water	1,600	1,600	1,770	1,775
01	5_5000_003	Utilities-Sewer	2,100	2,100	2,360	2,400
01	5_5005_002	Utilities-Natural Gas	52,000	57,750	84,534	85,000
01	5_5010_001	Utilities-Landline and Fiber	2,000	2,375	2,446	2,500
01	5_5015_001	Utilities-Cell Phones	630	500	484	500
01	5_5025_001	Utilities-Solid Waste	1,600	1,700	2,606	2,700
	Total Utilities		159,930	166,025	186,944	189,875
01	5_6000_001	Prof Services-Legal	0	0	572	0
01	5_6000_007	Prof Services-Toxicology Testing	0	0	131	100
01	5_6000_011	Prof Services-Dues/License	800	800	150	800
01	5_6000_014	Prof Service-Events and Functions	650	280	337	400
01	5_6000_015	Prof Service-Service Contracts	23,000	23,000	19,392	33,000
01	5_6000_019	Prof Service-Credit Card Fee	120	75	69	75
	Total Professional Services - General		24,570	24,155	20,651	34,375
01	5_6005_001	Insurance-Vehicle	1,010	1,190	557	585
01	5_6005_002	Insurance-Equipment	1,614	1,152	939	986
01	5_6005_003	Insurance-Building & Property	33,307	51,400	60,076	53,080
	Total Insurance - General		35,931	53,743	61,572	54,651
01	5_6010_001	Advertising-Public Notices	0	25	220	25
01	5_6010_006	Advertising-Radio	0	375	0	500
	Total Advertising - General		0	400	220	525
01	5_6020_001	Software-Purchase	3,200	1,350	0	0
01	5_6020_003	Software-Agreement	2,500	2,700	3,536	3,600
	Total Software - Annual Renewal / Maintenance		5,700	4,050	3,536	3,600

01 - 130 - Civic Center			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
Total Professional Services			66,201	82,348	85,979	93,151
01	5_7000_000	Supplies-General	0	30	0	0
01	5_7000_001	Supplies-Operational	1,800	1,250	1,240	2,000
01	5_7000_002	Supplies-Computer Accessories	250	250	145	500
		Supplies-Desk Accessories-Small				
01	5_7000_003	Office Equipment	700	400	130	400
01	5_7000_004	Supplies-Small Tools	300	300	126	500
01	5_7005_001	Supplies-Printing	0	50	72	250
01	5_7005_002	Supplies-Mailing	75	0	0	500
01	5_7005_003	Supplies-Postage	150	100	158	100
01	5_7005_004	Supplies-Paper	750	750	886	1,500
01	5_7010_001	Supplies-Janitorial	750	550	1,587	2,500
01	5_7010_002	Supplies-Cleaning and Sanitation	6,500	6,000	7,031	8,000
01	5_7010_004	Supplies-Chemicals	5,200	5,200	8,578	10,000
01	5_7015_003	Supplies-First Aid	50	50	17	100
01	5_7015_004	Supplies-Safety	50	50	0	200
Total Supplies			16,575	14,980	19,968	26,550
01	5_7500_000	Materials-General	0	50	0	100
01	5_7500_002	Materials-Rock	500	250	83	500
01	5_7500_003	Materials-Concrete	500	250	83	500
01	5_7500_004	Materials-Landscaping	800	500	500	750
01	5_7505_002	Materials-Pipe-PVC	100	50	0	100
01	5_7510_001	Materials-Paint	200	200	196	200
01	5_7510_002	Materials-Signs	0	0	78	100
01	5_7510_005	Materials-Fixtures	0	0	773	700
01	5_7510_007	Materials-Lumber	100	50	50	500
		Materials-Infrastructure				
01	5_7525_001	Maintenance	2,500	2,250	1,298	2,250
Total Materials			4,700	3,600	3,061	5,700
01	5_8000_002	Tools- Maintenance	100	0	0	500
Total Tools & Portable Equipment			100	0	0	500
01	5_8300_001	Equipment-Repair	3,500	3,500	5,697	10,000
01	5_8300_002	Equipment-Maintenance	3,000	3,000	1,991	3,000
01	5_8300_003	Equipment-Supplies	3,500	3,500	1,142	3,500
01	5_8300_005	Equipment-Fuel	650	750	644	750
01	5_8300_006	Equipment-Rental	775	250	158	5,000

01 - 130 - Civic Center			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
	Total Machinery & Equipment			11,425	11,000	9,633
01	5_8600_001	Vehicle-Repair	100	100	67	250
01	5_8600_002	Vehicle-Maintenance	300	250	80	250
01	5_8600_005	Vehicle-Fuel	500	650	731	800
	Total Vehicles			900	1,000	877
	Total Expenses			538,431	572,994	581,726
	Change in Department Balance			(309,631)	(337,394)	(234,498)
						(365,005)

Community Buildings

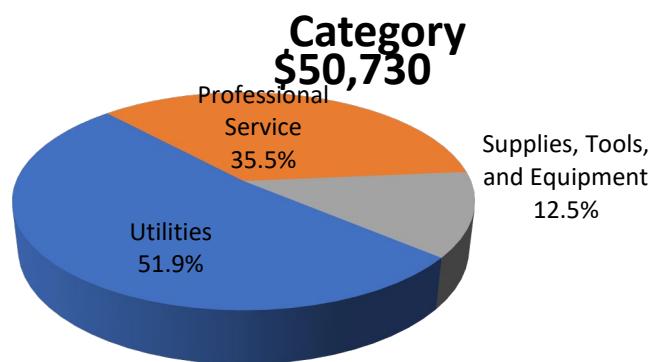
This program was established to account for revenue and expenditures associated with City owned properties that are rented to the public. These buildings include the Mills Center, the Wallace Building, and the Fairgrounds.

FY 2022-2023

Accomplishments:

Increased number of events in the Community Buildings and keeping all maintained for the purpose of availability for rentals as many days as possible.

Community Buildings Expense by



Fiscal Year 2024 Goals:

- IV. **Goal:** Increase the number of events in all buildings.
Strategy: Strategically scheduling to accommodate all incoming requests to fully utilize the Community Buildings.
Budgetary Factor: This will help increase revenues to offset rising costs.
- V. **Goal:** Keeping the Community Buildings in good working order for use by the public.
Strategy: Continue maintaining the buildings, aesthetically and mechanically, through frequent inspections.
Budgetary Factor: Varies.

Performance Measurements:

Mills Center - Usage Days			
2020	2021	2022	Est 2023
145	90	148	133
Wallace Center - Usage Days			
2020	2021	2022	Est 2023
150	120	152	194
Ag Barn/Fairgrounds - Usage Days			
2020	2021	2022	Est 2023
85	65	101	113

Previous Years' Goals:

- I. Increase the number of events at in all buildings.
Status: On going. Event numbers were increased
- II. Continue to make aesthetic improvements to the Mills and Wallace Buildings.
Status: On going. A major renovation for Wallace is scheduled FY2024,

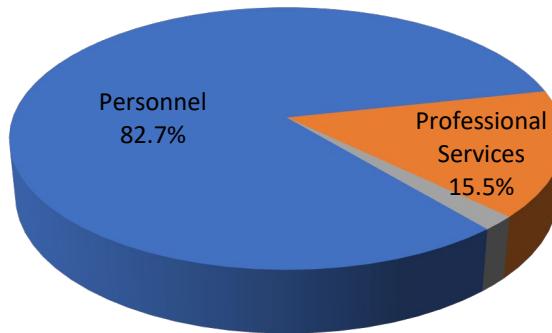
01 - 135 - Community Buildings/NEC			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account	Budget	Budget	Estimated Ending	Proposed
01	4_3005_001	Rentals-Building/Land	35,000	35,000	52,780	45,000
01	4_3005_002	Rentals-Contract Concessions	200	200	80	200
Total Rental Revenue			35,200	35,200	52,860	45,200
Total Service Charge, Rentals & Miscellaneous Revenue			35,200	35,200	52,860	45,200
Total Revenues			35,200	35,200	52,860	45,200
01	5_5000_001	Utilities-Electric	17,500	16,500	20,450	20,500
01	5_5000_002	Utilities-Water	300	300	396	400
01	5_5000_003	Utilities-Sewer	150	350	380	400
01	5_5005_002	Utilities-Natural Gas	1,300	1,250	1,832	1,850
01	5_5020_002	Utilities-Internet Mobile	0	0	0	250
01	5_5025_001	Utilities-Solid Waste	1,300	1,700	2,857	2,950
Total Utilities			20,550	20,100	25,916	26,350
01	5_6000_015	Prof Service-Service Contracts	8,500	8,500	8,102	8,500
01	5_6000_019	Prof Service-Credit Card Fee	100	135	839	500
Total Professional Services - General			8,600	8,635	8,942	9,000
01	5_6005_002	Insurance-Equipment	0	641	616	650
01	5_6005_003	Insurance-Building & Property	5,073	6,831	7,981	8,380
Total Insurance - General			5,073	7,471	8,597	9,030
Total Professional Services			13,673	16,106	17,538	18,030
01	5_7000_001	Supplies-Operational	150	150	200	250
01	5_7000_002	Supplies-Computer Accessories	250	250	225	250
01	5_7010_001	Supplies-Janitorial	500	165	159	500
01	5_7010_002	Supplies-Cleaning and Sanitation	1,200	1,500	1,541	1,500
01	5_7010_004	Supplies-Chemicals	0	0	200	200
Total Supplies			2,100	2,065	2,326	2,700
01	5_7500_004	Materials-Landscaping	250	250	83	500
01	5_7510_001	Materials-Paint	250	250	83	300
01	5_7510_005	Materials-Fixtures	300	475	118	500
01	5_7510_007	Materials-Lumber	0	0	730	800
Materials-Infrastructure						
01	5_7525_001	Maintenance	500	325	373	350
Total Materials			1,300	1,300	1,388	2,450

01 - 135 - Community Buildings/NEC			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_8000_003	Tools-Supplies	250	100	63	500
	Total Tools & Portable Equipment		250	100	63	500
01	5_8300_001	Equipment-Repair	350	250	250	250
01	5_8300_002	Equipment-Maintenance	350	350	316	350
01	5_8300_006	Equipment-Rental	115	100	108	100
	Total Machinery & Equipment		815	700	675	700
	Total Expenses		38,688	40,371	47,906	50,730
	Change in Department Balance		(3,488)	(5,171)	4,954	(5,530)

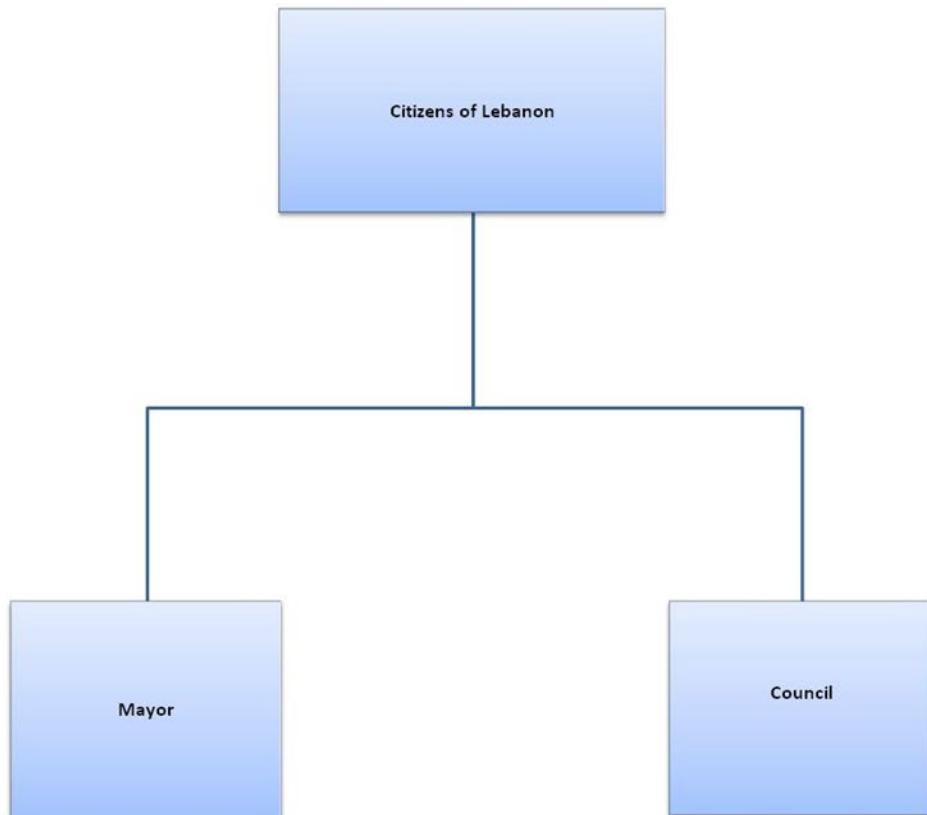
Mayor and Council

The Mayor and eight Councilmember's are elected at large with the Mayor serving a term of four and Council two years. The duties of and responsibilities of the Mayor and Council are outlined in City Ordinances.

Mayor Expense by Category \$74,002



Mayor and Council Organizational Chart



01 - 140 - Mayor & Council			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_1000_002	Part Time Salary	49,440	48,000	48,184	48,000
	Total Salaries - General		49,440	48,000	48,184	48,000
01	5_1020_001	FICA-Employer	3,065	2,976	2,987	2,976
01	5_1020_002	Medicare-Employer	717	696	699	696
01	5_1020_003	Unemployment Compensation	494	480	482	480
	Total Payroll Taxes - General		4,277	4,152	4,168	4,152
01	5_1025_001	Employee-Uniforms	100	100	29	100
	Employee-					
01	5_1025_002	Dues/License/Membership	250	150	100	100
01	5_1025_004	Employee-Travel/Hotel	3,500	3,500	2,001	3,500
01	5_1025_005	Employee-Training	5,000	5,000	4,225	5,000
01	5_1025_007	Employee-Bonds	375	0	350	350
	Total Employee - General		9,225	8,750	6,706	9,050
	Total Personnel Costs		62,942	60,902	59,057	61,202
01	5_2015_000	Capital Exp-Furniture and Fixtures	10,304	56	0	0
	Capital Exp-Machinery and					
01	5_2020_000	Equipment	0	0	847	0
	Total Capital		10,304	56	847	0
01	5_6000_014	Prof Service-Events and Functions	6,000	6,000	6,526	6,500
01	5_6000_015	Prof Service-Service Contracts	0	0	1,558	0
	Total Professional Services - General		6,000	6,000	8,084	6,500
	Total Insurance - General		0	0	0	0
01	5_6010_006	Advertising-Radio	100	0	0	0
	Total Advertising - General		100	0	0	0
01	5_6020_001	Software-Purchase	2,000	2,000	0	0
01	5_6020_003	Software-Agreement	3,240	3,240	5,515	5,000
	Total Software - Annual Renewal / Maintenance		5,240	5,240	5,515	5,000
	Total Professional Services		11,340	11,240	13,599	11,500
01	5_7000_001	Supplies-Operational	400	150	36	100
01	5_7000_002	Supplies-Computer Accessories	250	1,000	817	500
01	5_7005_001	Supplies-Printing	500	250	83	150

01 - 140 - Mayor & Council			FY2022	FY2023	FY2023	FY2024
Fund	Account	Name	Budget	Budget	Estimated Ending	Proposed
01	5_7005_006	Supplies-Promo-Education	500	500	500	500
	Total Supplies		1,650	1,900	1,437	1,250
01	5_8600_005	Vehicle-Fuel	50	50	8	50
	Total Vehicles		50	50	8	50
	Total Expenses		86,286	74,148	74,949	74,002
	Change in Department Balance		(86,286)	(74,148)	(74,949)	(74,002)

City Administration

The City Administrator, appointed by the City Council, is responsible for the day-to-day oversight and management of all City departments. This position is responsible for implementing the City Council goals and objectives, ensuring the coordination of municipal programs and services, and providing recommendations to the City Council as appropriate on the operation, financial condition, and needs of the City.

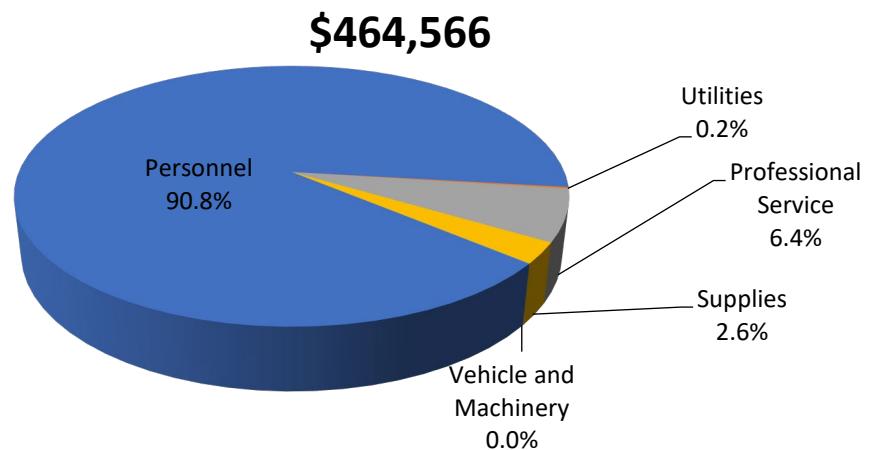
FY 2023 Accomplishments:

City administration worked to build upon customer engagement through customer satisfaction surveys and engagement strategies indicating an improvement in 76 of 78 assessed areas.

Partnering with all departments, we were able to connect and engage with residents in Ward 4 as we continued with #LevelUpLebanon initiative.

Accomplishments included increased news briefs on the city website through the new news feature. Social media engagement was strong with average engagement for 2022 at 51,349 compared to nearby municipalities of similar size with an average engagement of 12,525.

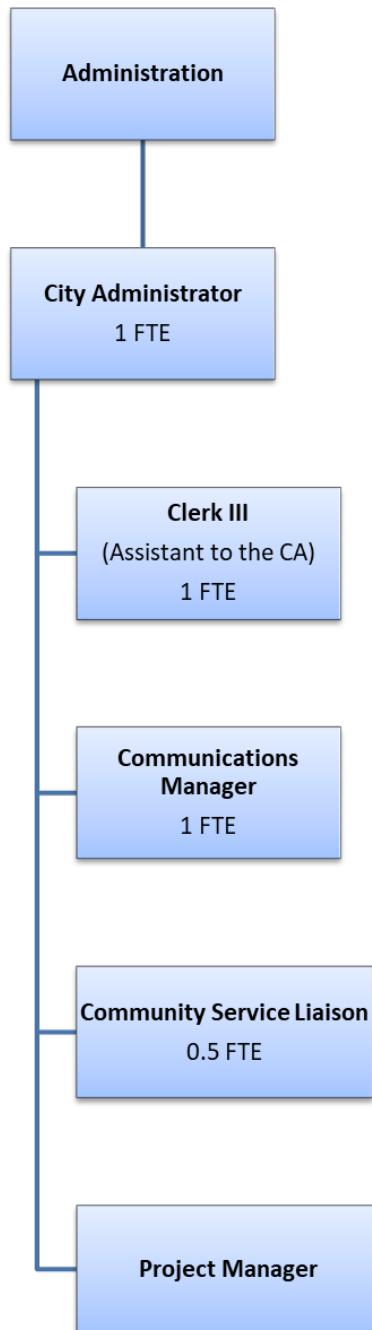
City Administration Expense by Category



Performance Measurements:

Calendar Year Performance Measures	2013	2014	2015	2016	2017
Number of New Hires Processed (includes FT.PT, Temporary, and Seasonal)	38	57	80	78	58
Number of Retirements Processed	6	5	4	8	1

City Administration Organizational Chart



01 - 145 - City Administration			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_1000_001	Fulltime Salary	228,865	232,468	244,730	258,415
01	5_1000_002	Part Time Salary	25,779	27,906	28,772	30,924
01	5_1000_009	Employee - Allowance	4,800	4,800	4,800	4,800
Total Salaries - General			259,444	265,174	278,301	294,139
01	5_1005_002TF	Health Premium-Family	40,851	49,507	48,360	49,507
01	5_1005_003	Dental Premium-Employee	0	0	589	0
01	5_1005_004TF	Dental Premium-Family	1,753	1,753	584	1,753
01	5_1010_001	Life Insurance	167	167	178	167
Total Benefits - Insurance			42,770	51,427	49,710	51,427
01	5_1015_001	Lagers-General	30,668	30,918	33,012	33,335
01	5_1015_004	Deferred Comp-Employer	1,950	5,850	5,775	5,850
Total Benefits - Retirement			32,618	36,768	38,787	39,185
01	5_1020_001	FICA-Employer	14,824	15,376	16,132	16,545
01	5_1020_002	Medicare-Employer	3,467	3,596	3,773	4,016
01	5_1020_003	Unemployment Compensation	2,391	2,480	2,729	2,770
01	5_1020_004	Workman's Compensation	653	1,578	1,756	2,100
Total Payroll Taxes - General			21,335	23,029	24,389	25,431
01	5_1025_001	Employee-Uniforms	200	0	0	0
		Employee-				
01	5_1025_002	Dues/License/Membership	2,950	2,750	4,180	4,180
01	5_1025_003	Employee-Books	100	100	25	100
01	5_1025_004	Employee-Travel/Hotel	1,500	2,500	500	2,500
01	5_1025_005	Employee-Training	3,500	3,500	2,529	3,500
01	5_1025_006	Employee-Recognition	1,500	1,000	500	1,000
01	5_1025_007	Employee-Bonds	75	175	175	175
Total Employee - General			9,825	10,025	7,909	11,455
Total Personnel Costs			365,993	386,423	399,097	421,636
01	5_2015_000	Capital Exp-Furniture and Fixtures	5,584	276	0	0
01	5_2020_000	Capital Exp-Machinery and Equipment	0	0	3,990	0
Total Capital			5,584	276	3,990	0
01	5_5015_001	Utilities-Cell Phones	950	900	900	900
Total Utilities			950	900	900	900
01	5_6000_007	Prof Services-Toxicology Testing	150	50	150	150
01	5_6000_008	Prof Services-MSHP Background Checks	100	50	0	25

01 - 145 - City Administration			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_6000_014	Prof Service-Events and Functions	1,000	1,000	710	1,000
01	5_6000_015	Prof Service-Service Contracts	0	7,500	12,643	12,650
	Total Professional Services - General		1,250	8,600	13,503	13,825
01	5_6010_004	Advertising-Internet	1,500	1,500	954	1,000
	Total Advertising - General		1,500	1,500	954	1,000
01	5_6020_001	Software-Purchase	1,472	400	0	0
01	5_6020_003	Software-Agreement	3,600	6,250	9,146	15,000
	Total Software - Annual Renewal / Maintenance		5,072	6,650	9,146	15,000
	Total Professional Services		7,822	16,750	23,602	29,825
01	5_7000_001	Supplies-Operational	1,250	1,750	1,100	1,250
01	5_7000_002	Supplies-Computer Accessories	500	250	115	500
01	5_7000_004	Supplies-Small Tools	150	50	11	25
01	5_7005_001	Supplies-Printing	150	6,180	6,251	6,250
01	5_7005_002	Supplies-Mailing	150	400	110	110
01	5_7005_003	Supplies-Postage	75	3,850	3,720	3,720
01	5_7005_004	Supplies-Paper	100	50	50	50
01	5_7005_006	Supplies-Promo-Education	150	100	100	100
	Total Supplies		2,525	12,630	11,456	12,005
	Total Machinery & Equipment		0	0	0	0
01	5_8600_005	Vehicle-Fuel	250	250	200	200
	Total Vehicles		250	250	200	200
	Total Expenses		383,124	417,229	439,246	464,567
	Change in Department Balance		(383,124)	(417,229)	(439,246)	(464,567)

City Clerk

The City Clerk is an appointed officer of the City with duties described by RSMo 77.410, City Code of Ordinances Chapter 2 Administration Section 2-98 Duties of the City Clerk, and Article VII Open Meetings and Records. The City Clerk is the Custodian of Records. As the Custodian of Records, the City Clerk maintains official records for the City, including minutes, ordinances, resolutions, contracts and other vital documents. The City Clerk is the official election authority for the City and administers all oaths of office. The City Clerk also oversees the issuance of various licenses, serves as clerical support to the Mayor and City Council and various appointed boards/committees, and writes or oversees the writing of all operational/code ordinances and resolutions.

FY 2022-2023 Accomplishments:

The City Clerk's Office centralized Sunshine Law records requests for efficiency, cost savings, tracking and compliance purposes by purchasing and implementing NextRequest, a web-based software product.

Fiscal Year 2024 Goals:

- I. **Goal:** Update all license applications and create an efficient online submittal process.

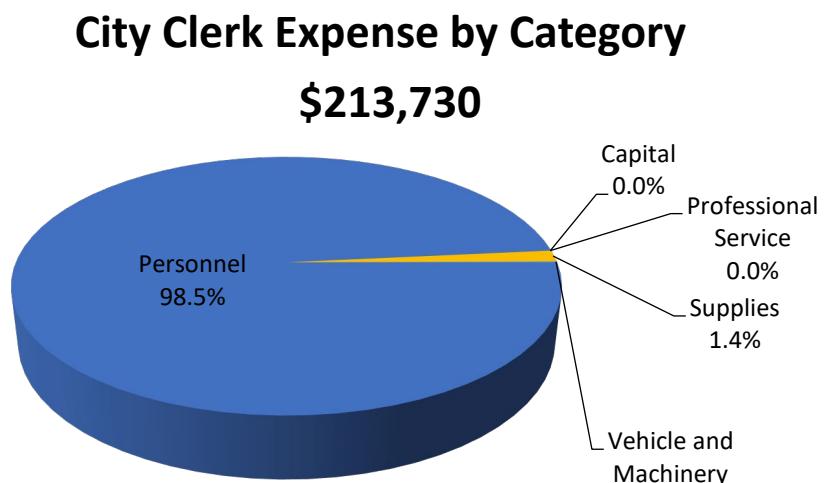
Strategy: Create fillable forms to place on our website for public accessibility and application submittal.

Budgetary Factor:
Internal labor with no additional funding required.

- II. **Goal:** Explore offering customers an online payment option for licensing.

Strategy: Determine cost effectiveness and utilization of current online payment options within our current business license module or a third-party software.

Budgetary Factor: Cost of setting up current software or purchasing and implementing a third-party software, as well as the cost of fees associated with online payment transactions.



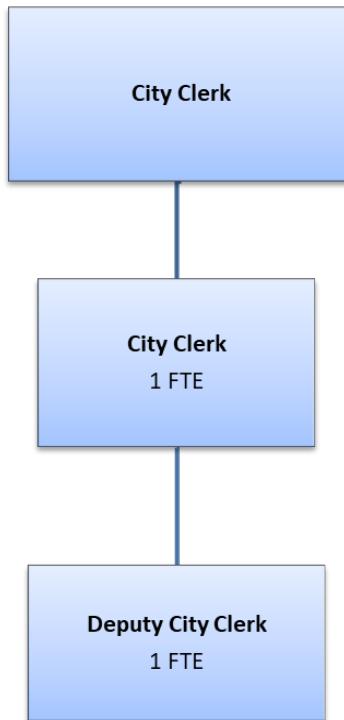
Performance Measurements:

Calendar Year Performance Measures		2018	2019	2020	2021	2022
Metrics						
Number of Ordinances Passed by City Council		180	176	201	204	211
Number of Resolutions Passed by City Council		7	9	14	10	17
Number of Liquor Licenses Issued		60	69	64	56	73
Number of Downtown Business District Licenses Issued		94	106	95	100	105
Record Requests		**	**	804	727	622

Previous Years' Goals:

- I. Goal: Continue recodification of City Code to update code, remove conflicts and ensure compliance with state law.
Status: Completed.

City Clerk Organizational Chart



01 - 150 - City Clerk Office			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_1000_001	Fulltime Salary	114,049	124,109	128,941	137,855
	Total Salaries - General		114,049	124,109	128,941	137,855
01	5_1005_001	Health Premium-Employee	0	0	4,063	8,340
01	5_1005_002TF	Health Premium-Family	29,088	31,027	18,855	12,547
01	5_1005_003	Dental Premium-Employee	0	0	392	0
01	5_1005_004TF	Dental Premium-Family	1,026	1,026	266	600
01	5_1010_001	Life Insurance	111	111	119	111
	Total Benefits - Insurance		30,225	32,165	23,694	21,598
01	5_1015_001	Lagers-General	15,283	16,506	17,031	20,406
01	5_1015_004	Deferred Comp-Employer	1,300	3,900	3,850	3,900
	Total Benefits - Retirement		16,583	20,406	20,881	24,306
01	5_1020_001	FICA-Employer	6,393	7,214	7,621	8,353
01	5_1020_002	Medicare-Employer	1,495	1,687	1,782	1,953
01	5_1020_003	Unemployment Compensation	1,031	1,164	1,279	1,347
01	5_1020_004	Workman's Compensation	847	869	976	1,163
	Total Payroll Taxes - General		9,767	10,933	11,658	12,816
	Employee-					
01	5_1025_002	Dues/License/Membership	1,150	1,150	736	1,150
01	5_1025_004	Employee-Travel/Hotel	4,000	2,500	601	2,500
01	5_1025_005	Employee-Training	3,500	2,500	1,635	2,500
01	5_1025_006	Employee-Recognition	200	200	50	200
01	5_1025_007	Employee-Bonds	400	400	400	400
	Total Employee - General		9,250	6,750	3,423	6,750
	Total Personnel Costs		179,873	194,363	188,598	203,325
01	5_2015_000	Capital Exp-Furniture and Fixtures	4,582	110	0	0
	Total Capital		4,582	110	0	0
01	5_6000_007	Prof Services-Toxicology Testing	100	100	108	150
	Prof Services-MSHP Background					
01	5_6000_008	Checks	50	50	17	50
01	5_6000_015	Prof Service-Service Contracts	0	0	584	600
	Total Professional Services - General		150	150	709	800
01	5_6005_015	Insurance-Notary Public	0	50	17	50
	Total Insurance - General		0	50	17	50

01 - 150 - City Clerk Office			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_6010_001	Advertising-Public Notices	200	200	102	200
01	5_6010_002	Advertising-Employee Recruitment	200	200	67	200
	Total Advertising - General		400	400	168	400
01	5_6020_001	Software-Purchase	2,128	950	0	0
01	5_6020_003	Software-Agreement	5,000	4,800	4,159	6,000
	Total Software - Annual Renewal / Maintenance		7,128	5,750	4,159	6,000
	Total Professional Services		7,678	6,350	5,053	7,250
01	5_7000_001	Supplies-Operational	650	900	1,383	900
01	5_7000_002	Supplies-Computer Accessories	500	500	385	1,000
	Supplies-Desk Accessories-Small					
01	5_7000_003	Office Equipment	250	250	83	250
01	5_7005_001	Supplies-Printing	175	175	58	175
01	5_7005_002	Supplies-Mailing	200	200	67	200
01	5_7005_003	Supplies-Postage	150	150	73	150
01	5_7005_004	Supplies-Paper	150	230	175	230
	Total Supplies		2,075	2,405	2,225	2,905
01	5_8600_005	Vehicle-Fuel	250	250	88	250
	Total Vehicles		250	250	88	250
	Total Expenses		194,458	203,478	195,964	213,730
	Change in Department Balance		(194,458)	(203,478)	(195,964)	(213,730)

Recycling

This program was established to fund services, for residents of Solid Waste Management District T (SWMD 'T'), to reduce the amount of recyclable refuse being transferred into local landfills. This fiscal year, concentrated effort will be on the City of Lebanon.

Fiscal Year 2022-2023

Accomplishments:

Continued partnership with Eyeseen Recycling to recycle ink/toner cartridges as well as Laclede Industries as an additional collection point for our residents. Held the Earth Day Recycling Event which resulted in steady participation despite wind, rain, and the ongoing COVID-19 pandemic. This was due in part to the added collection of furniture, mattresses, and plastic furniture/toys. During the event educational goodie bags providing information on recycling and energy conservation were offered to participants.

Fiscal Year 2024 Goals:

- III. **Goal:** Increase awareness and participation throughout the City in Lebanon's cleanup events called Level up Lebanon.
Strategy: Lebanon intends to increase awareness and participation by;
 1. Coordinating events by ward to encourage community cleanup.
Budgetary Factor: Total program costs are expected to be \$6,000 per event.

Recycling Expense by Category



Performance Measurements:

Data From	MEASURES	2017	2018	2019	2020	2021	2022
Lebanon's Recycling	# of visits	545	291	235	122	110	285
	HHW received (tonnage)	13.99	3.8334	6.49	2	4	4
	# of yard debris loads dropped off	4207	2906	3037	2555	1341	1523
	Non-HHW (paper, plastic, etc.) # of 30 ft trailers	2	2	2	2	2	2
	Heavy Metals Collection (# of 30 yd dumpsters)	4	6	3	1	1	2
	# of visitors	*	*	*	*	239	165
Satellite Event(s)	HHW Material received (tonnage)	*	*	*	*	2	2
	Electronic Waste (raw tonnage)	*	*	*	*	2	1
	Recyclable Metals (white goods)	*	*	*	*	2	2
	Tire Reclamation (# of 40 ft trailers)	X	X	X	X	2	N/A
	Non-HHW (paper, plastic, etc.) # of 30 ft trailers	*	*	*	*	1	1

* denotes no participation efforts

X denotes no data available

Previous Years' Goals:

- I. Goal: Increase awareness and participation in Lebanon's recycling program.
Status: Ongoing

01 - 155 - Recycling			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	4_2005_001	Grants-Operative Rev	24,000	24,000	17,673	0
	Total Grant Revenue		24,000	24,000	17,673	0
	Total Intergovernmental Revenue		24,000	24,000	17,673	0
01	4_3000_004	Brush Drop-off/Scrap	1,000	1,500	1,815	1,500
	Total Service Charge Revenue		1,000	1,500	1,815	1,500
	Total Service Charge, Rentals & Miscellaneous Revenue		1,000	1,500	1,815	1,500
Total Revenues			25,000	25,500	19,488	1,500
01	5_1000_002	Part Time Salary	17,355	18,527	2,852	0
	Total Salaries - General		17,355	18,527	2,852	0
	5_1020_001	FICA-Employer	1,076	1,149	177	0
01	5_1020_002	Medicare-Employer	252	269	41	0
01	5_1020_003	Unemployment Compensation	174	185	29	0
01	5_1020_004	Workman's Compensation	0	0	0	0
Total Payroll Taxes - General			1,501	1,603	247	0
Total Employee - General			0	0	0	0
Total Personnel Costs			18,856	20,130	3,099	0
01	5_4010_001	Grants-Operational-Personnel	32,934	1,000	29	0
	Total Grants - Operational		32,934	1,000	29	0
	Total Grants		32,934	1,000	29	0
01	5_6000_007	Prof Services-Toxicology Testing	100	100	0	0
01	5_6000_008	Prof Services-MSHP Backg Checks	25	25	0	0
01	5_6000_014	Prof Service-Events and Functions	0	0	0	12,000
01	5_6000_015	Prof Service-Service Contracts	12,000	32,200	30,418	0
Total Professional Services - General			12,125	32,325	30,418	12,000
Total Professional Services			12,125	32,325	30,418	12,000
Total Expenses			63,915	53,455	33,546	12,000
Change in Department Balance			(38,915)	(27,955)	(14,058)	(10,500)

Storm Water

This program is responsible for managing the storm water conveyance and detention maintenance and improvements. In Fiscal Year 2022 a dedicated sales tax was approved. A new fund was created, eliminating this department in General Fund. Information here is for historic purposes.

Performance Measurements:

Detention Facility Maintenance	2021	2022 Projected	2022 Estimated	2023 Projected
Inspection	10	10	10	10
Cleaning	5	2	2	1

Previous Years' Goals:

- I. Goal: Find funding source to properly fund capital improvement needs and operational maintenance.
Status: Funding source secured by approval of the Parks/Stormwater Sales Tax

01 - 165 - Storm Water			FY2022	FY2023	FY2023	FY2024
Fund	Account		Budget	Budget	Estimated	Proposed
	Account	Name			Ending	
01	5_2005_000	Capital Exp-Land and Improvement	0	0	0	0
		Total Capital	0	0	0	0
01	5_6000_003	Prof Services-Surveying	5,000	0	0	0
01	5_6000_015	Prof Service-Service Contracts	10,000	0	0	0
		Total Professional Services - General	15,000	0	0	0
		Total Professional Services	15,000	0	0	0
01	5_7500_002	Materials-Rock	500	0	0	0
01	5_7500_003	Materials-Concrete	500	0	0	0
01	5_7500_004	Materials-Landscaping	250	0	0	0
01	5_7505_003	Materials-Pipe-Misc.	1,000	0	0	0
01	5_7505_006	Materials-Precast	500	0	0	0
		Total Materials	2,750	0	0	0
		Total Expenses	17,750	0	0	0
		Change in Department Balance	(17,750)	0	0	0

Finance Department

The Finance Department is responsible for the oversight and integrity of all fiscal activities of the City. The department consists of Cash Collections, Accounting, Budgeting, Purchasing, and Financing. The department ensures the accurate accounting, disbursement, and safeguarding of City funds by maintaining accounting and fixed asset records and issuing reports in conformance with generally accepted accounting principles. Services and support provided to the City's operating departments/divisions include procurement, financial reporting, cash management, debt management, investment management, risk management, payroll, accounts payable, capital asset control, budget management, inventory supply control, and accounts receivable. Finance also oversees the auditing of the City.

The City continues to participate in and receive the GFOA Distinguished Budget Presentation Award Programs.

Fiscal Year 2024 Goals:

- I. **Goal:** Review customer facing and internal processes to determine if current practices are customer focused.
- **Strategy:** Explore ERP system to improve efficiencies for internal and external customers. (Finance, IT)
 - ERP to include drive-thru payment kiosk for utility payments.
 - ERP to include inventory control options for City inventory assets.
 - Maximize interoperability within software suites to enhance efficiency throughout the organization.

Budgetary Factor: Budgeted.

- II. **Goal:** Develop a maintenance plan and financial plan for assets
Strategy: Review update and strengthen the Capital Improvement plan utilizing the maintenance cost schedule
Budgetary Factor: Non budgeted. No additional funding required

- III. **Goal:** Develop a maintenance plan and financial plan for assets.

Strategy: Develop a strategy to quantify revenue trends to create sustainable investment strategies

Budgetary Factor: Non budgeted. No additional funding required

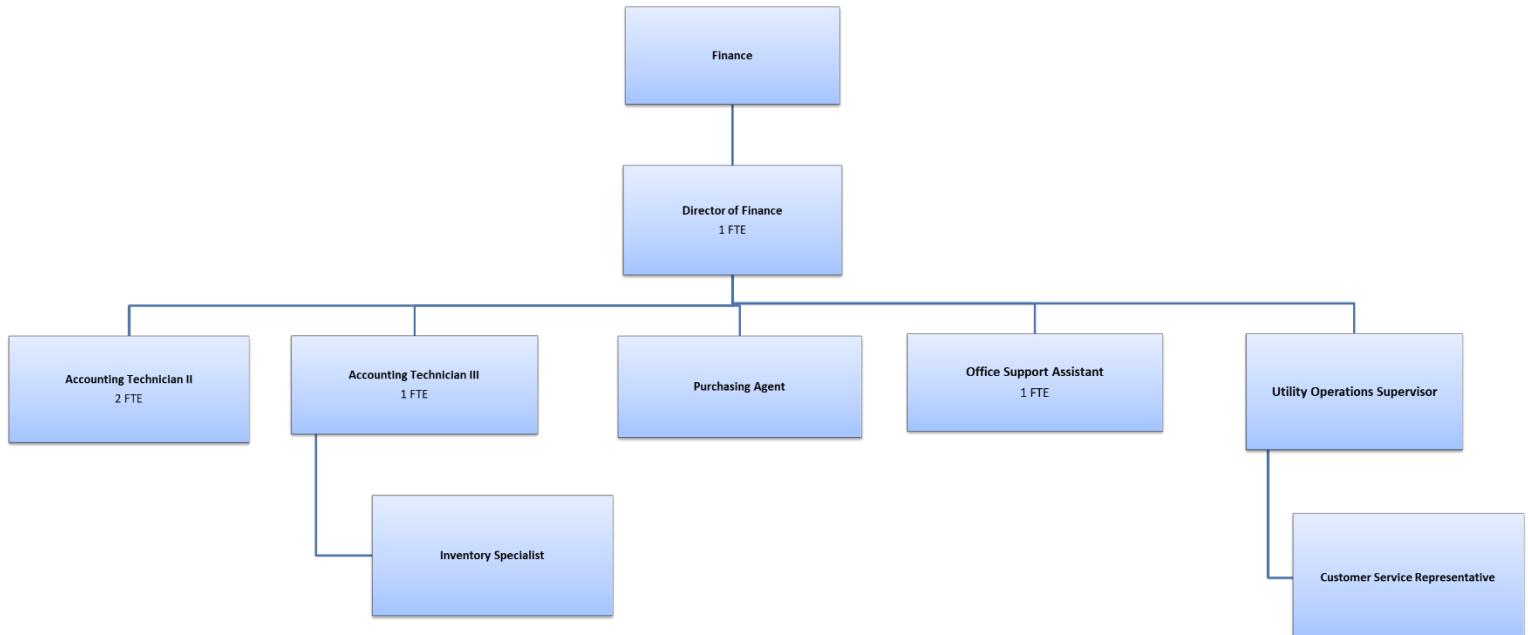
Performance Measurements:

Fiscal Year Performance Measures						
Metrics	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
Number of Payroll issued	5099	4868	5013	5234	5083	5113
Amount of Payroll	6,721,585	6,721,871	7,012,233	7,494,336	7,719,654	8,218,011
Number of Accounts Receivable Invoices Issued	1545	2928	2869	2481	3082	3216
Collection Rate	99.55%	99.32%	96.07%	94.64%	96.38%	95.48%
Number of Accounting Funds	15	15	15	16	16	19
Calendar Year Performance Measures						
Metrics	2017	2018	2019	2020	2021	2022
Average Return on Investments	0.55%	0.81%	0.88%	0.59%	0.58%	0.97%
Debt Ratings (Standard & Poors)	A-	A-	A-	A-	A-	A-
Debt Issues Outstanding	2	1	1	6	9	11
City of Lebanon Sales Tax Rate	2%	2%	2%	2.5%	2.5%	3%

Previous Years' Goals:

- I. Goal: Develop written financial policies/accounting procedures manual.
Status: In process. Reviewing purchasing policy.
- II. Goal: Explore adding a kiosk.
Status: Ongoing. The kiosk will become part of the software conversation as well as the City Hall remodel budgeted for this year.
- III. Goal: Complete implementation of forecasting software.
Status: On-going. Expanded existing long term forecasting tool as well as worked on the additional forecasting tools provided in the financial software. Multiple resources will help guide the City for long-term decisions. Due to the ever-changing environment, the functions will continue to evolve.
- IV. Goal: Review cost allocations across all departments/funds to ensure expenses and activity accurately reflect actual costs and are charged appropriately.
Status: This was reviewed and determined. Due to department changes this has been put on hold for a long term strategy discussion.

Finance Department Organizational Chart



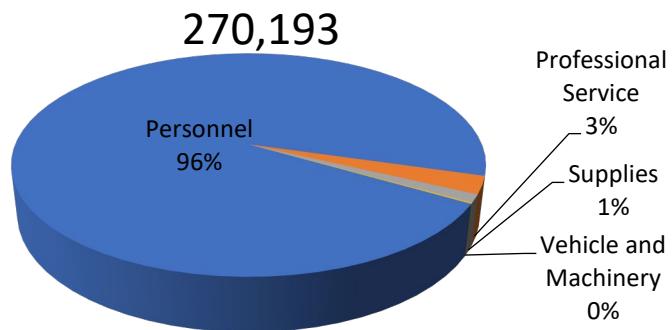
01 - 170 - Finance Department			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_1000_001	Fulltime Salary	230,064	255,721	260,009	281,889
	Total Salaries - General			230,064	255,721	260,009
01	5_1005_001	Health Premium-Employee	15,792	16,680	13,289	16,680
01	5_1005_002TF	Health Premium-Family	29,088	31,027	33,525	31,027
01	5_1005_003	Dental Premium-Employee	900	600	950	600
01	5_1005_004TF	Dental Premium-Family	726	1,026	621	1,026
01	5_1010_001	Life Insurance	278	278	289	278
	Total Benefits - Insurance			46,784	49,611	48,674
01	5_1015_001	Lagers-General	30,829	34,011	31,911	36,364
01	5_1015_004	Deferred Comp-Employer	3,250	11,050	11,933	13,000
	Total Benefits - Retirement			34,079	45,061	43,845
01	5_1020_001	FICA-Employer	13,488	15,374	15,534	16,996
01	5_1020_002	Medicare-Employer	3,155	3,595	3,633	3,975
01	5_1020_003	Unemployment Compensation	2,176	2,480	2,563	2,741
01	5_1020_004	Workman's Compensation	992	1,737	1,952	2,325
	Total Payroll Taxes - General			19,811	23,186	23,682
	26,037					
01	5_1025_001	Employee-Uniforms	500	500	500	500
01	5_1025_002	Employee-Dues/License/Membership	915	915	960	915
01	5_1025_003	Employee-Books	500	500	315	500
01	5_1025_004	Employee-Travel/Hotel	4,000	4,000	2,272	4,000
01	5_1025_005	Employee-Training	7,500	7,500	6,032	7,500
01	5_1025_007	Employee-Bonds	225	225	225	225
	Total Employee - General			13,640	13,640	10,303
	13,640					
	Total Personnel Costs			344,377	387,219	386,513
	420,541					
01	5_2015_000	Capital Exp-Furniture and Fixtures	6,342	110	0	5,000
	Total Capital			6,342	110	0
	5,000					
01	5_5015_001	Utilities-Cell Phones	485	485	485	485
	Total Utilities			485	485	485
01	5_6000_007	Prof Services-Toxicology Testing	100	100	100	100
	Prof Services-MSHP Background					
01	5_6000_008	Checks	50	50	50	50
01	5_6000_015	Prof Service-Service Contracts	500	500	596	600

01 - 170 - Finance Department			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_6000_016	Prof Service-Taxes/Fees	350	350	0	350
	Total Professional Services - General			1,000	1,000	746
01	5_6010_002	Advertising-Employee Recruitment	100	100	40	100
01	5_6010_003	Advertising-Print	100	100	100	100
	Total Advertising - General			200	200	140
01	5_6020_001	Software-Purchase	2,038	825	0	0
01	5_6020_003	Software-Agreement	1,800	3,500	3,077	3,500
	Total Software - Annual Renewal / Maintenance			3,838	4,325	3,077
	Total Professional Services			5,038	5,525	3,964
						4,800
01	5_7000_001	Supplies-Operational	1,500	1,500	2,150	2,150
01	5_7000_002	Supplies-Computer Accessories	1,000	1,000	1,000	1,000
01	5_7005_001	Supplies-Printing	1,500	1,500	1,000	1,000
01	5_7005_002	Supplies-Mailing	750	750	605	750
01	5_7005_003	Supplies-Postage	150	150	103	150
01	5_7005_004	Supplies-Paper	100	100	100	100
01	5_7005_005	Supplies-Forms	1,000	1,000	445	1,000
	Total Supplies			6,000	6,000	5,403
						6,150
01	5_8600_001	Vehicle-Repair	100	100	33	100
01	5_8600_002	Vehicle-Maintenance	100	100	33	100
01	5_8600_005	Vehicle-Fuel	250	250	184	250
	Total Vehicles			450	450	251
						450
	Total Expenses			362,692	399,789	396,615
						437,426
	Change in Department Balance			(362,692)	(399,789)	(396,615)
						(437,426)

Human Resources

The Human Resources Department is responsible for administering education and development, labor and employee relations, employee benefits, compensation, recruitment, certification and selection, and retirement. The Human Resources Department assists all City departments in meeting their service delivery responsibilities to the citizens.

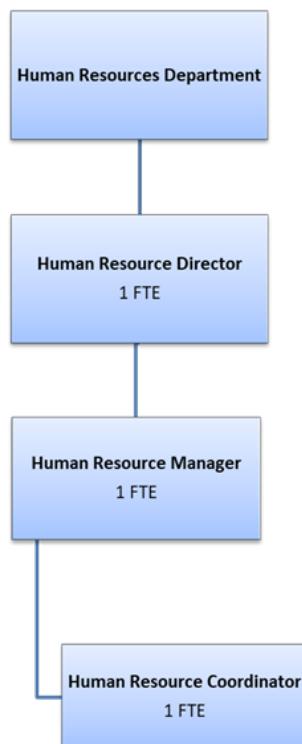
Human Resource Expense by Category



Performance Measurements:

Calendar Year Performance Measures	2013	2014	2015	2016	2017	2018	2019
Number of New Hires Processed (includes FT.PT, Temporary, and Seasonal)	38	57	80	78	58	74	64
Number of Retirements Processed	6	5	4	8	1	4	3

Human Resources Organizational Chart



01 - 175 - HR			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_1000_001	Fulltime Salary	146,457	161,940	167,102	179,978
01	5_1000_005	Fulltime Overtime	0	0	0	0
Total Salaries - General			146,457	161,940	167,102	179,978
01	5_1005_001	Health Premium-Employee	7,896	16,680	14,542	16,680
01	5_1005_002TF	Health Premium-Family	11,763	0	0	0
01	5_1005_003	Dental Premium-Employee	600	900	496	900
01	5_1005_004TF	Dental Premium-Family	300	0	738	0
01	5_1010_001	Life Insurance	167	167	164	167
Total Benefits - Insurance			20,725	17,747	15,939	17,747
01	5_1015_001	Lagers-General	19,625	21,538	19,235	23,217
01	5_1015_004	Deferred Comp-Employer	1,300	5,850	7,000	7,800
Total Benefits - Retirement			20,925	27,388	26,235	31,017
01	5_1020_001	FICA-Employer	8,746	10,040	10,342	11,159
01	5_1020_002	Medicare-Employer	2,045	2,348	2,419	2,610
01	5_1020_003	Unemployment Compensation	1,411	1,619	1,671	1,800
01	5_1020_004	Workman's Compensation	595	1,303	1,464	1,763
Total Payroll Taxes - General			12,797	15,311	15,895	17,331
01	5_1025_001	Employee-Uniforms	150	150	100	100
01	5_1025_002	Employee-				
01	5_1025_003	Dues/License/Membership	500	500	491	500
01	5_1025_004	Employee-Books	100	100	67	100
01	5_1025_005	Employee-Travel/Hotel	2,000	2,000	897	2,000
01	5_1025_006	Employee-Training	4,500	4,500	5,806	6,000
01	5_1025_007	Employee-Recognition	6,000	6,000	5,327	5,000
Total Employee - General			13,250	13,250	12,688	13,700
Total Personnel Costs			214,154	235,635	237,860	259,772
01	5_2015_000	Capital Exp-Furniture and Fixtures	3,204	0	0	0
01	5_2020_000	Capital Exp-Machinery and Equipment	0	0	1,300	0
Total Capital			3,204	0	1,300	0
01	5_5020_002	Utilities-Internet Mobile	480	535	721	721
01	5_6000_001	Prof Services-Legal	500	500	0	500
01	5_6000_007	Prof Services-Toxicology Testing	150	150	140	150

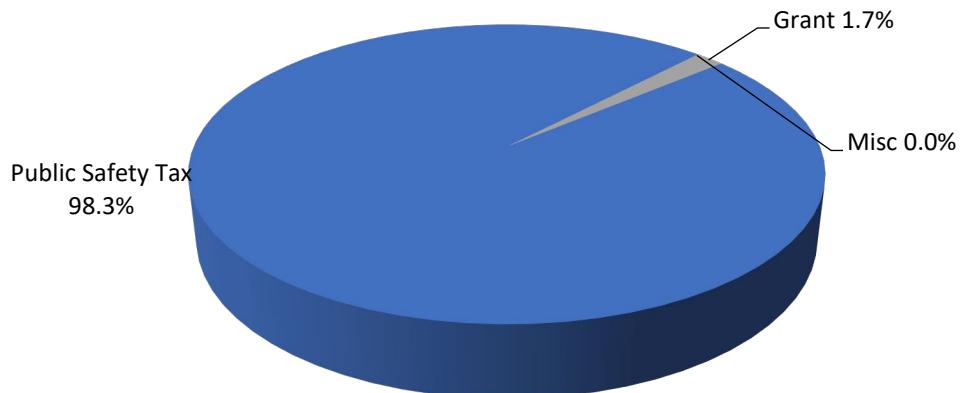
01 - 175 - HR			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_6000_008	Prof Services-MSHP Background Checks	50	50	62	50
01	5_6000_015	Prof Service-Service Contracts	550	850	998	1,000
	Total Professional Services - General		1,250	1,550	1,200	1,700
01	5_6020_001	Software-Purchase	1,500	500	0	0
01	5_6020_003	Software-Agreement	2,700	3,000	3,697	4,500
	Total Software - Annual Renewal / Maintenance		4,200	3,500	3,697	4,500
	Total Professional Services		5,450	5,050	4,897	6,200
01	5_7000_001	Supplies-Operational	800	800	730	800
01	5_7000_002	Supplies-Computer Accessories	200	200	2,555	1,500
01	5_7005_001	Supplies-Printing	500	250	250	250
01	5_7005_002	Supplies-Mailing	125	100	67	100
01	5_7005_003	Supplies-Postage	150	100	65	100
01	5_7005_004	Supplies-Paper	150	100	95	100
01	5_7005_006	Supplies-Promo-Education	200	200	133	200
01	5_7015_004	Supplies-Safety	100	100	67	100
	Total Supplies		2,225	1,850	3,961	3,150
01	5_8600_001	Vehicle-Repair	100	50	50	50
01	5_8600_002	Vehicle-Maintenance	100	50	50	50
01	5_8600_003	Vehicle-Supplies	100	50	50	50
01	5_8600_005	Vehicle-Fuel	250	200	128	200
	Total Vehicles		550	350	278	350
	Total Expenses		226,063	243,420	249,016	270,193
	Change in Department Balance		(226,063)	(243,420)	(249,016)	(270,193)

Public Safety Fund

The Public Safety Fund is used to fund Public Safety in the City of Lebanon. It provides for additional funding for both Fire and Police. This allows for additional resources of staff and capital projects. The revenue source is a $\frac{1}{2}$ cent voter approved sales tax. This tax was approved and began April 1, 2020

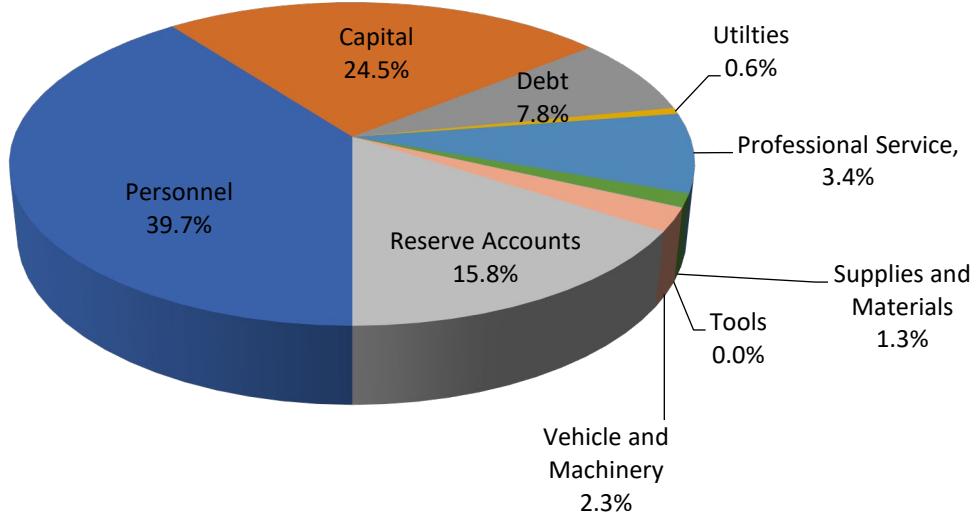
Public Safety Funds Available by Category

\$2,035,592



Public Safety Expense by Category

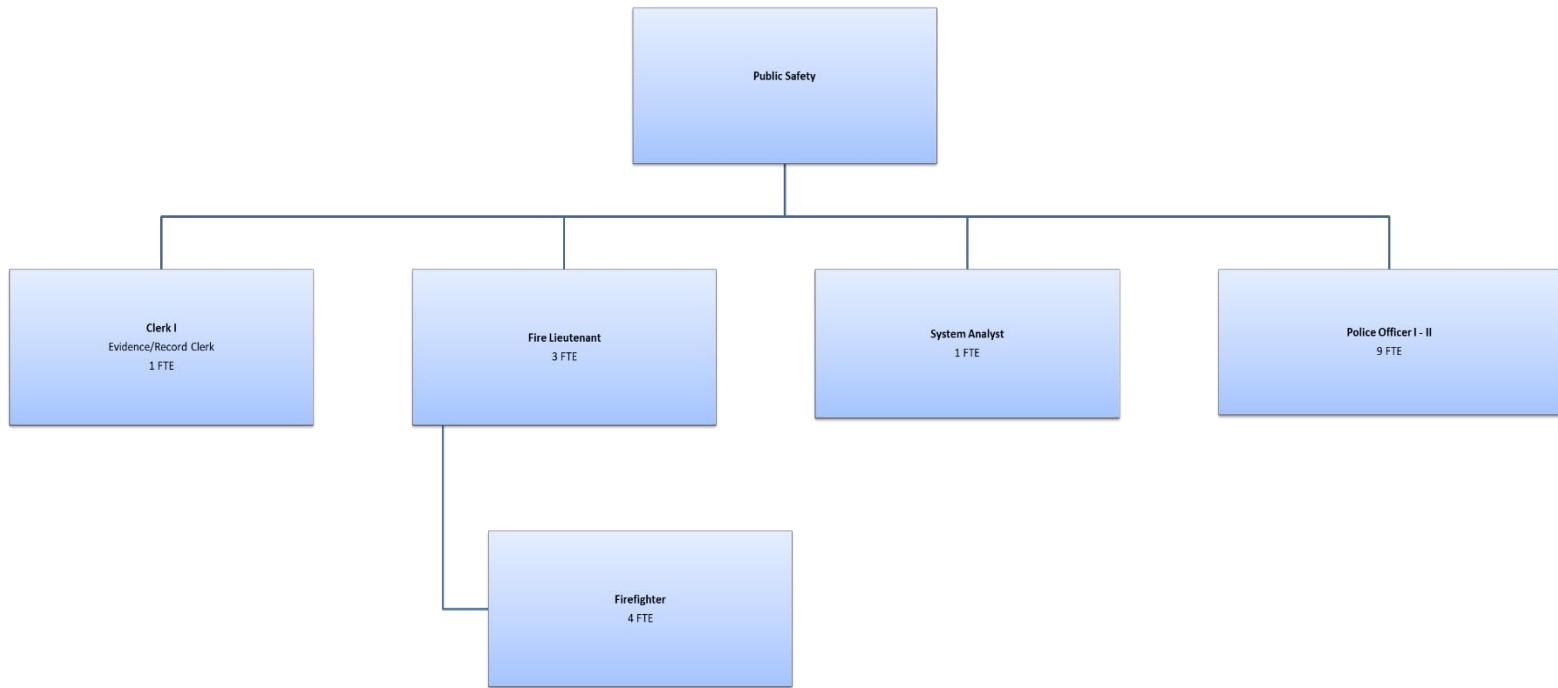
\$3,544,802



Public Safety Fund Revenue and Expense by Category

Public Safety	2022 Actuals	2023 Budget	2023 Estimated	2024 Proposed
Revenues				
Taxes	\$2,195,972	\$1,836,000	\$2,287,461	\$2,000,000
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$35,583
Service Charges	\$0	\$0	\$0	\$0
Rentals	\$0	\$0	\$0	\$0
Licenses and Permits	\$0	\$0	\$0	\$0
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	-\$17,828	\$0	\$9	\$9
Internal Service Revenue	\$0	\$0	\$0	\$0
Total Revenues	\$2,178,144	\$1,836,000	\$2,287,470	\$2,035,592
Expenses				
Personnel	\$440,203	\$1,208,113	\$1,085,152	\$1,406,290
Capital	\$1,816,337	\$631,598	\$478,143	\$868,765
Debt	\$350,467	\$368,114	\$368,114	\$275,497
Utilities	\$2,487	\$23,850	\$19,366	\$22,600
Professional Services	\$166,341	\$192,924	\$255,410	\$281,350
Supplies and Materials	\$22,830	\$17,280	\$30,448	\$47,350
Tools, Equipment, and Vehicles	\$27,843	\$30,375	\$28,709	\$83,950
Benefit Expense	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Other - Reserve Accounts	\$0	\$559,000	\$559,000	\$559,000
Internal Service Expense	\$0	\$0	\$0	\$0
Total Expenses	\$2,826,508	\$3,031,254	\$2,824,342	\$3,544,802

Public Safety Fund Organizational Chart



03 - 500 - Public Safety			FY2022	FY2023	FY2023	FY2024
Fund	Account	Name	Estimated			
			Budget	Budget	Ending	Proposed
03	4_1000_002	Tax-Sales 0.5%	1,750,000	1,836,000	2,287,461	2,000,000
Total Tax Revenue			1,750,000	1,836,000	2,287,461	2,000,000
Total Local Taxes			1,750,000	1,836,000	2,287,461	2,000,000
03	4_2005_002	Grants-Capital Rev	0	0	0	35,583
03	4_3010_003	Misc-Interest Income	5	0	9	9
03	4_3010_010	Misc-Lease Proceeds	1,000,000	0	0	0
Total Miscellaneous Revenue			1,000,005	0	9	9
Total Service Charge, Rentals & Miscellaneous Revenue			1,000,005	0	9	9
Total Revenues			2,750,005	1,836,000	2,287,470	2,035,592
Change in Department Balance			2,750,005	1,836,000	2,287,470	2,035,592

Public Safety -Fire Department

The City of Lebanon Fire Department is a dedicated team committed to providing the highest level of public safety to our community, visitors, and neighbors. The purpose of the Public Safety Tax is to improve the delivery of fire services throughout our community by providing the Lebanon Fire Department with additional staff, a third facility, and equipment, including fire apparatus, necessary to perform any assigned task. These tasks include fire suppression, emergency medical care, technical rescue, hazardous material mitigation, and disaster management.

FY 2022-2023 Accomplishments:

The City of Lebanon Fire Department took delivery of a new 75-foot ladder truck. This new truck replaced a 2008 ladder truck. The new ladder was placed in service at Fire Station 3.

Fiscal Year 2024 Goals:

- I. **Goal:** The Fire Department has hired numerous new personnel over the last two years. Our goal in FY24 is to emphasize technical rescue training for these new personnel and provide tenured staff with refresher training in these areas.
Strategy: Conduct in-house training to the extent possible utilizing current staff to provide basic instruction in these areas. Engage outside training entities such as MUFRTI to bring training to our department or send personnel to established courses.
Budgetary Factor: A 50% increase in funds allocated for training is necessary to address the needs of the fire department. While some of this training is available through established grants or state funding, other classes must be paid for. This cost would include instructors, props, supplies, and in some cases additional equipment.
- II. **Goal:** Replace aging gas-powered and tethered electric powered tools such as Sawzall's and ventilation fans with newer battery powered tools. Battery powered tools are quicker to deploy on emergency scenes. It is easier, safer, and quicker to replace a depleted battery on equipment than to refuel gas powered ones.
Strategy: Replace tools and equipment using a phased in approach. Budget funds to replace tools and equipment over the next two fiscal years.
Budgetary Factor: Utilizing a phased-in approach will reduce the budgetary impact of this goal. Estimated total costs of this project is \$30,000. Allocated over two fiscal years at \$15,000 annually creates minimum impact of the annual budget.

Performance Measurements: The Public Safety Tax was passed to improve the delivery of fire services. As such, the Performance Measurements listed below will be monitored and reported once the new Public Safety Building has been in operation for at least one year.

- Average Response Times
- 6 Minutes 59 Seconds Response Time Percentage in the City

- Actual 90% Response Time in the City

Previous Years' Goals:

- I. Goal: Continue to hire and train new additional personnel.

Status: The Fire Department continues to hire and train personnel. The use of area fire academies, such as the Springfield Fire Department, and EMT classes have been successful. Personnel have and continue to obtain minimum certifications and licenses required for full-time employment.

- II. Goal: Continue to work with Lebanon Police Department and local organizations to reduce the effects of drug addiction in our community.

Status: The Lebanon Police and Fire Department have created an informational card regarding drug overdose. The card provides tips to recognize an overdose, immediate steps to take in an overdose, and directs persons to dial 911. The card also provides contact information for local and statewide organizations that can aid those suffering addiction. These cards are carried by police and fire personnel and presented to patients, bystanders, witnesses, and family members at the scene of an overdose.

03 - 510 - Fire Public Safety			FY2022	FY2023	FY2023 Estimated Ending	FY2024 Proposed
Fund	Account	Account Name	Budget	Budget		
03	5_1000_001	Fulltime Salary	147,847	232,682	226,355	261,161
03	5_1000_005	Fulltime Overtime	20,601	32,422	12,317	36,530
03	5_1000_008	Fire Call Back Pay	0	11,030	23,128	23,128
Total Salaries - General			168,448	276,134	261,800	320,819
03	5_1005_001	Health Premium-Employee	15,792	0	642	0
03	5_1005_002TF	Health Premium-Family	30,285	53,414	53,665	65,962
03	5_1005_003	Dental Premium-Employee	900	300	785	0
03	5_1005_004TF	Dental Premium-Family	663	1,626	1,163	2,653
03	5_1010_001	Life Insurance	249	333	322	333
Total Benefits - Insurance			47,890	55,674	56,576	68,948
03	5_1015_003	Lagers-Fire	2,691	5,854	5,867	8,737
03	5_1015_004	Deferred Comp-Employer	2,270	5,850	11,762	12,350
Total Benefits - Retirement			4,960	11,704	17,629	21,087
03	5_1020_001	FICA-Employer	9,702	15,609	15,048	17,434
03	5_1020_002	Medicare-Employer	2,269	3,650	3,519	6,216
03			Unemployment			
03	5_1020_003	Compensation	1,565	2,518	2,523	2,812
03	5_1020_004	Workman's Compensation	0	14,922	16,919	17,400
Total Payroll Taxes - General			13,536	36,698	38,010	43,863

03 - 510 - Fire Public Safety			FY2022	FY2023	FY2023 Estimated Ending	FY2024
Fund	Account	Account Name	Budget	Budget		
03	5_1025_001	Employee-Uniforms	31,000	31,000	23,870	36,000
03	5_1025_004	Employee-Travel/Hotel	7,500	13,500	4,370	8,000
03	5_1025_005	Employee-Training	21,500	30,000	19,059	40,000
03	5_1025_008	Employee-Hazmat Physicals	18,000	18,000	10,998	18,200
Total Employee - General			78,000	92,500	58,297	102,200
Total Personnel Costs			312,835	472,710	432,312	556,917
03	5_2015_000	Capital Exp-Furniture and Fixtures	485,763	359,514	43,975	0
03	5_2020_000	Capital Exp-Machinery and Equipment	28,115	14,000	196,303	60,969
03	5_2025_000	Capital Exp-Vehicles	1,000,000	0	5,584	150,000
Total Capital			1,513,878	373,514	245,863	210,969
03	5_3020_000	Debt-Lease Purchase	189,100	176,012	176,012	176,012
Total Debt			189,100	176,012	176,012	176,012
03	5_4005_001	Grants-Capital Equipment	0	0	0	20,196
03	5_5000_001	Utilities-Electric	5,000	6,000	7,776	6,000
03	5_5000_002	Utilities-Water	500	400	1,510	800
03	5_5000_003	Utilities-Sewer	500	400	1,906	800
03	5_5005_002	Utilities-Natural Gas	0	15,000	7,645	5,000
03	5_5010_001	Utilities-Landline and Fiber	0	350	0	6,000
03	5_5020_001	Utilities-Internet	0	1,200	0	1,200
03	5_5020_002	Utilities-Internet Mobile	0	0	0	2,000
03	5_5025_001	Utilities-Solid Waste	0	500	529	800
Total Utilities			6,000	23,850	19,366	22,600
Prof Services-Toxicology						
03	5_6000_007	Testing	0	85	210	350
Prof Services-MSHP						
03	5_6000_008	Background Checks	0	15	46	100
03	5_6000_011	Prof Services-Dues/License	0	0	0	300
03	5_6000_015	Prof Service-Service Contracts	12,500	5,864	34,104	15,898
Total Professional Services - General			12,500	5,964	34,360	16,648
03	5_6005_001	Insurance-Vehicle	0	3,500	5,634	5,859
03	5_6005_003	Insurance-Building & Property	0	15,000	18,545	19,287
Total Insurance - General			0	18,500	24,179	25,146
03	5_6010_001	Advertising-Public Notices	0	100	215	215
03	5_6010_006	Advertising-Radio	0	0	244	750
03	5_6020_003	Software-Agreement	0	35,000	4,260	21,000
Total Professional Services			12,500	59,564	63,257	63,759

03 - 510 - Fire Public Safety		Account	FY2022	FY2023	FY2023 Estimated Ending	FY2024
Fund	Account	Name	Budget	Budget	Ending	Proposed
03	5_7000_001	Supplies-Operational	0	2,250	1,943	2,250
		Supplies-Computer				
03	5_7000_002	Accessories	0	0	0	750
		Supplies-Desk Accessories-				
03	5_7000_003	Small Office Equipment	0	0	314	300
03	5_7000_005	Supplies-Small Accessories	0	0	0	1,900
03	5_7005_001	Supplies-Printing	0	0	0	500
03	5_7005_002	Supplies-Mailing	0	0	0	50
03	5_7005_003	Supplies-Postage	50	50	0	0
03	5_7005_004	Supplies-Paper	0	100	0	200
03	5_7005_006	Supplies-Promo-Education	0	0	53	1,500
03	5_7010_001	Supplies-Janitorial	0	1,000	395	1,000
		Supplies-Cleaning and				
03	5_7010_002	Sanitation	0	280	0	250
03	5_7010_003	Supplies-Break Room	0	600	1,575	1,200
03	5_7010_005	Supplies-PCB	0	0	0	2,500
03	5_7015_001	Supplies-Medical	0	0	1,351	3,500
03	5_7015_002	Supplies-Hazmat	0	0	0	2,750
03	5_7015_004	Supplies-Safety	0	0	0	200
03	5_7500_004	Materials-Landscaping	0	0	2,876	13,500
		Materials-Infrastructure				
03	5_7525_001	Maintenance	0	0	3,269	2,000
03	5_8000_001	Tools-Repair	0	0	0	100
03	5_8000_002	Tools- Maintenance	0	0	0	100
03	5_8000_003	Tools-Supplies	0	0	0	500
03	5_8300_001	Equipment-Repair	0	2,250	213	2,000
03	5_8300_002	Equipment-Maintenance	0	2,500	1,228	1,000
03	5_8300_003	Equipment-Supplies	0	375	2,382	2,500
03	5_8300_004	Equipment-Equipment	0	750	3,573	9,500
03	5_8600_001	Vehicle-Repair	0	0	155	37,500
03	5_8600_002	Vehicle-Maintenance	0	0	12	5,000
03	5_8600_003	Vehicle-Supplies	0	0	0	250
03	5_8600_004	Vehicle-Equipment	7,500	10,000	4,068	6,000
03	5_8600_005	Vehicle-Fuel	0	5,000	9,780	14,000
Total Expenses			2,041,863	1,130,804	969,995	1,163,253
Change in Department Balance			(2,041,863)	(1,130,804)	(969,995)	(1,163,253)

Public Safety -Police Department

The City of Lebanon Police Department is committed to providing excellent law enforcement services to the citizens of the community. This department is also committed to providing professional police services that meet the expectations of the community and maximizing the use of department resources enhancing the safety and security for the citizens of Lebanon.

FY 2022-2023 Accomplishments:

During FY23, the Lebanon Police Department continued to recruit and train new officers to fill our vacant positions. This has been a slow process due to a nationwide shortage of police officer applicants, however, we have been moderately successful by offering hiring incentives, Police Recruit opportunities, and academy tuition assistance. We also continued to modernize our processes while maintaining a technological edge by purchasing updated software for crash investigations, replacing older model computers and printers, and seeking solutions to radio communication issues.

Fiscal Year 2024 Goals:

- I. **Goal:** Increase the proficiency of our officers and dispatchers in handling the challenges that come with active threat situations.
Strategy: Select officers to attend train-the-trainer courses and increase our training tempo after they are trained. All squads and dispatchers will conduct short training sessions each month to maintain their skills and challenge themselves.
Budgetary Factor: This will impact our training and travel budgets.
- II. **Goal:** Improve our fleet by purchasing six patrol vehicles to replace aging vehicles experiencing frequent mechanical issues.
Strategy: Purchase six fully customized patrol vehicles.
Budgetary Factor: The vehicles are budgeted in the Capital Improvement Program for FY24.

Performance Measures

	2016	2017	2018	2019	2020	2021	2022
Total Arrests	4735	4917	4791	4662	4479	3668	3792
Total Reports	3302	3456	3685	3689	3299	2655	2580
Total Calls for Service (CAD)	21875	24464	25032	37603	38730	32563	32119

Previous Years' Goals

- I. **Goal:** Take a proactive approach to mitigate catalytic converter theft by establishing partnerships with local businesses to implement the "Etch and Catch" program.
Status: We established partnerships with fourteen local businesses to initiate the Etch and Catch program. With the help of our partners, we are deterring crime by etching and painting catalytic converters and providing guidance to the public on how to protect their property.

- II. **Goal:** Expand the Automated License Plate Recognition (ALPR) system by adding equipment to fill in gaps of coverage.
Status: This project is in progress as we navigate through equipment shortages and supply chain issues.

03 - 515 - Police Public Safety			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
03	5_1000_001	Fulltime Salary	276,884	442,671	382,684	502,543
03	5_1000_002	Part Time Salary	0	0	14,926	0
03	5_1000_004	On Call	0	846	3,345	3,345
03	5_1000_005	Fulltime Overtime	9,938	14,502	16,017	16,461
03	5_1000_005	Fulltime Overtime	9,938	14,502	5,550	16,461
03	5_1000_006	Part Time Overtime	0	0	604	0
Total Salaries - General			286,822	458,019	417,576	522,350
03	5_1005_001	Health Premium-Employee	23,688	66,720	41,807	66,720
03	5_1005_002TF	Health Premium-Family	51,345	34,934	26,282	34,934
03	5_1005_003	Dental Premium-Employee	900	2,700	1,996	2,700
03	5_1005_004TF	Dental Premium-Family	1,626	600	200	600
03	5_1010_001	Life Insurance	389	611	501	611
Total Benefits - Insurance			77,948	105,565	70,787	105,565
03	5_1015_001	Lagers-General	5,428	10,236	6,878	6,088
03	5_1015_002	Lagers-Police	28,765	56,651	38,906	76,320
03	5_1015_004	Deferred Comp-Employer	3,250	7,800	14,833	16,900
Total Benefits - Retirement			37,443	74,687	60,617	99,308
03	5_1020_001	FICA-Employer	16,468	27,803	25,168	31,637
03	5_1020_002	Medicare-Employer	3,851	6,502	5,886	7,399
03	5_1020_003	Unemployment Compensation	2,656	4,484	4,042	5,103
03	5_1020_004	Workman's Compensation	0	17,341	13,756	17,925
Total Payroll Taxes - General			22,975	56,131	48,853	62,063

03 - 515 - Police Public Safety			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Estimated			
			Budget	Budget	Ending	Proposed
03	5_1025_001	Employee-Uniforms	5,000	5,000	7,990	5,000
03	5_1025_004	Employee-Travel/Hotel	6,000	6,000	4,196	6,000
03	5_1025_005	Employee-Training	30,000	30,000	28,734	35,000
03	5_1025_009	Employee-Tuition Assistance	0	0	14,087	14,087
Total Employee - General			41,000	41,000	55,008	60,087
Total Personnel Costs			466,189	735,403	652,840	849,373
03	5_2015_000	Capital Exp-Furniture and Fixtures	120,018	28,584	17,500	41,800
03	5_2020_000	Capital Exp-Machinery and Equipment	138,700	184,500	124,780	331,800
03	5_2020_001IMP	Capital Exp - Machinery and Equipment - Imported	0	0	31,826	0
03	5_2025_000	Capital Exp-Vehicles	45,000	45,000	90,000	264,000
Total Capital			303,718	258,084	232,280	637,600
03	5_3020_000	Debt-Lease Purchase	192,103	192,102	192,102	99,485
Total Debt			192,103	192,102	192,102	99,485
03	5_6000_007	Prof Services-Toxicology Testing	0	0	120	0
03	5_6000_011	Prof Services-Dues/License	3,296	3,300	0	0
03	5_6000_015	Prof Service-Service Contracts	0	6,000	35,294	41,014
03	5_6005_001	Insurance-Vehicle	0	8,500	10,598	11,022
03	5_6005_002	Insurance-Equipment	0	200	269	280
Total Insurance - General			0	8,700	10,867	11,302
03	5_6010_001	Advertising-Public Notices	0	0	9	25
03	5_6010_006	Advertising-Radio	0	0	194	250
03	5_6020_001	Software-Purchase	0	360	180	0
03	5_6020_003	Software-Agreement	126,200	115,000	145,488	165,000
Total Software - Annual Renewal / Maintenance			126,200	115,360	145,668	165,000
Total Professional Services			129,496	133,360	192,153	217,591
03	5_7000_001	Supplies-Operational	0	0	236	0
03	5_7000_002	Supplies-Desk Accessories				
03	5_7000_003	Small Office Equipment	1,000	1,000	667	1,000
03	5_7000_006	Supplies-Uniforms	0	0	6,995	0
03	5_7000_007	Supplies-Ammo	12,000	12,000	10,775	12,000

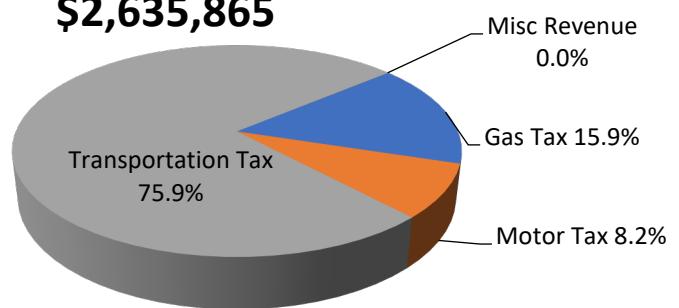
03 - 515 - Police Public Safety			FY2022	FY2023	FY2023	FY2024	
	Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
		Total Supplies			13,000	13,000	18,673
03		5_8000_003	Tools-Supplies	1,500	1,500	500	500
		Total Tools & Portable Equipment			1,500	1,500	500
03		5_8300_004	Equipment-Equipment	0	0	4,298	0
		Total Machinery & Equipment			0	0	4,298
03		5_8600_004	Vehicle-Equipment	8,000	8,000	2,500	5,000
		Total Vehicles			8,000	8,000	2,500
		Total Expenses			1,114,006	1,341,448	1,295,346
		Change in Department Balance			(1,114,006)	(1,341,448)	(1,295,346)
							(1,822,549)

Street Fund

The Street Fund is used for transportation purposes in the City of Lebanon. It provides for the maintenance and expansion of transportation needs of our citizens; such as, repair and maintenance of existing public road system, and upgrades to local transportation system. The current City street network has approximately 112 miles of streets to serve the residents, commercial, and industrial segments within the City's incorporated limits. Revenue sources are transportation tax; state gas and motor vehicle tax; and funding grants for projects.

Street Funds Available by Category

\$2,635,865

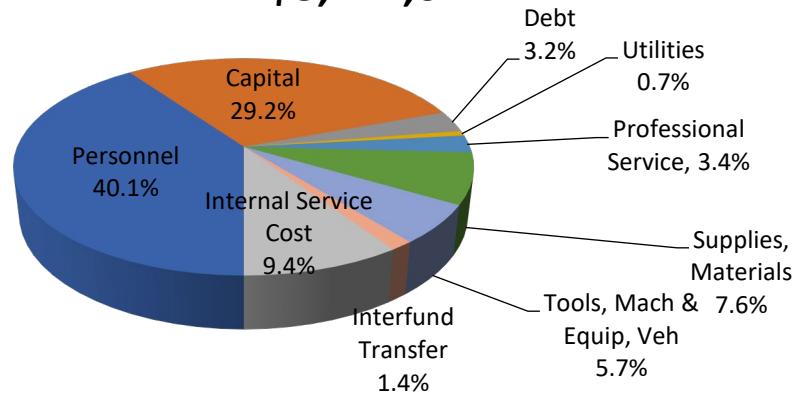


Fiscal Year 2022-2023 Accomplishments:

Asphalt overlays have been completed on 5 miles of City streets with another 1.8 miles planned to be completed in Spring 2023. Asphalt crack sealing has been completed on 8 blocks of City streets with another 42 blocks to be completed by the end of 2023 fiscal year. A crosswalk with pedestrian signals and decorative crosswalks at the intersection of Washington and Commercial will be installed by the end of 2023 fiscal year. Reconstruction of 1,775 L.F. of Ice Cream Way will be completed by the end of 2023 fiscal year. New street construction of 1,340 L.F. of street in Legacy Trails Subdivision and 1,050 L.F. of street in Flatwood Subdivision Phase 3 will be completed by the end of 2023 fiscal year.

Street Expense by Category

\$3,427,077



Fiscal Year 2024 Goals:

III. **Goal:** Develop solutions to improve traffic flow in Lebanon.

Strategy: Complete construction on the improvements planned at the intersections of Jefferson Avenue and Fourth Street and Jefferson Avenue and Fremont Road. Continue to monitor traffic counts and complete traffic studies on 5-year cycle with the revision of the Street Maintenance Master Plan. Schedule and implement phases for an internal west loop (Beck Lane to Fourth Street). Continue working with planning and project partners for a future north/south loop. Continue quarterly meetings with MoDOT to discuss traffic issues and develop strategies. Identify and pursue grant funding opportunities.

Budgetary Factor: Availability of Funds. As improvements are proposed funding will be needed for the proposed improvements.

IV. Goal: Maintenance of the street right of way corridor.

Strategy: Continue routine street sweeping program by sweeping 112 miles of streets per quarter. Continue right of way vegetation management program. Continue community outreach to encourage adoption of eligible streets resulting in improved cleanliness.

Budgetary Factor: Availability of Funds.

V. Goal: Maintenance and improvements to street network.

Strategy: Continue to implement the Street Maintenance Master Plan as adopted by City Council through inspections, street maintenance and repairs, and capital improvement projects. Three miles of streets are proposed for asphalt overlay in the 2024 fiscal year capital improvements plan.

Budgetary Factor: Availability of Funds. As improvements are proposed funding will be needed for the proposed improvements.

VI. Goal: Maintenance and improvements of sidewalk network.

Strategy: Continue to inspect and evaluate the existing sidewalk network for ADA improvements and update the Lebanon ADA Transition Plan. Continue to implement the Sidewalk Master Plan as adopted by City Council. Design and construct sidewalks as proposed in the 2024 fiscal year capital improvements plan. Make improvements to sidewalk curb ramps in areas identified in sidewalk inspections.

Budgetary Factor: Availability of Funds. Evaluation of the existing sidewalk network will be accomplished with existing staff and resources. As improvements are proposed funding will be needed for the proposed improvements.

Performance Measurements:

Performance Measures	2020	2021	2022	2023 Estimate	2024 Projected
Blocks of City streets requiring pothole patching	200	338	219	200	220
Blocks of City streets in which tree trimming was performed	60	50	35	30	50
Blocks of City streets with new striping painted	84	84	90	90	90
Blocks of City streets crack sealed	57	13	27	50	50
Blocks of City streets in which asphalt surface was treated	5	0	27	0	0
Miles of City Streets overlaid with asphalt	2.6	3.2	8	6.8	3

Previous Years' Goals:

IV. Goal: Develop solutions to improve traffic flow in Lebanon.

Status: Project phases have been proposed for the internal West Loop (Beck Lane to Fourth Street). Phase 2 improvements to the intersection of Jefferson and Fourth are being designed by Toth and Associates with a study on other needed improvements to the Fourth Street corridor also being performed. Improvements to the intersection of Jefferson Avenue and Fremont Road are in the engineering design phase. Proposed improvements will include traffic signals and pedestrian crossing improvements at the intersection. Construction is proposed for 2024 fiscal year. Quarterly meetings with MoDOT about traffic signal timing and configuration continue to improve traffic signal performance.

V. Goal: Improve the appearance of street rights of way.

Status: The routine street sweeping program sweeping 112 miles of street per quarter has been accomplished. Currently 19 of 31 streets in the Adopt a Street litter pickup program have been adopted totaling 11.7 miles of street currently adopted. Street striping has been completed on 12.4 miles of City streets.

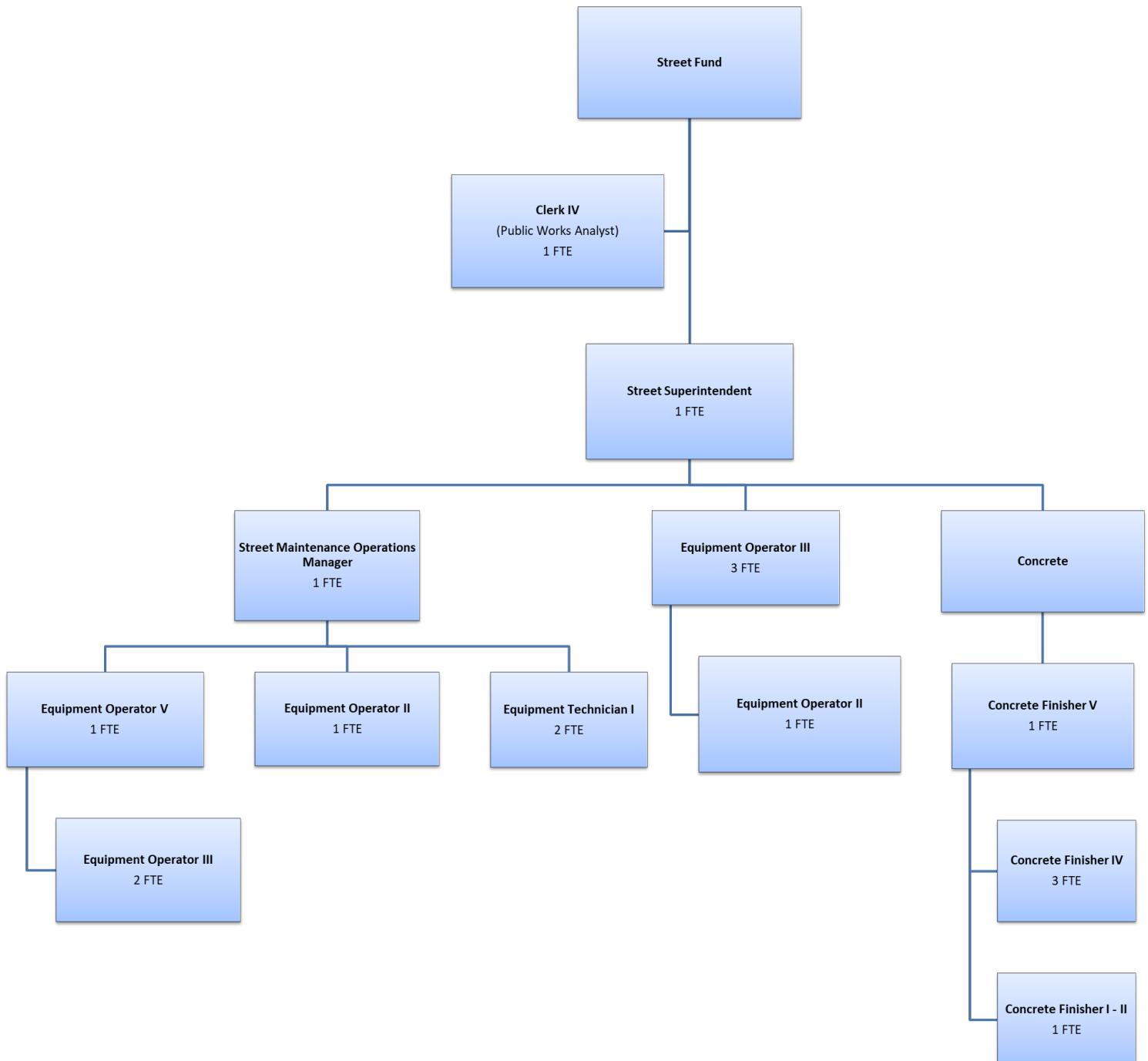
VI. Goal: Expedite response to changing road conditions and customer concerns, including sidewalks.

Status: Records are kept of category of concern reported, date reported, date repaired or addressed, and type of work as required in performance standards. Activity reports have been presented to City Council. Engineering for the New Buffalo Road Sidewalk has been completed with construction planned to begin in the end of the 2023 fiscal year. Replacement of sidewalk ramps on Madison Avenue between Bennett Street and Fifth Street and on Bennett Street between Jefferson Avenue and Madison Avenue are planned to be completed by the end of the 2023 fiscal year. Engineering for the Beck Lane Sidewalk and Ivey Lane Sidewalk Projects is scheduled to be completed in Spring 2023 with construction planned for the 2024 fiscal year.

Street Fund Revenue and Expense by Category

Street Fund	2022 Actuals	2023 Budget	2023 Estimated	2024 Proposed
Revenues				
Taxes	\$2,203,201	\$1,836,000	\$2,316,685	\$2,000,000
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$653,182	\$560,000	\$717,942	\$635,000
Service Charges	\$0	\$0	\$0	\$0
Rentals	\$0	\$0	\$0	\$0
Licenses and Permits	\$0	\$0	\$0	\$0
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$126,107	\$117,250	\$118,851	\$865
Internal Service Revenue	\$300,000	\$500,000	\$500,000	\$0
Total Revenues	\$3,282,490	\$3,013,250	\$3,653,478	\$2,635,865
Expenses				
Personnel	\$1,225,387	\$1,287,737	\$1,275,378	\$1,375,819
Capital	\$1,767,137	\$1,726,000	\$2,023,350	\$1,001,448
Debt	\$125,997	\$140,301	\$140,301	\$108,920
Grants	\$0	\$0	\$0	\$0
Utilities	\$17,946	\$20,370	\$23,621	\$24,025
Professional Services	\$76,049	\$112,236	\$57,851	\$89,157
Supplies and Materials	\$188,051	\$232,308	\$228,411	\$260,050
Tools, Equipment, and Vehicles	\$156,270	\$156,270	\$190,637	\$196,850
Benefit Expense	\$0	\$0	\$0	\$0
Other	-\$13,734	\$0	-\$96,226	\$0
Other-Reserve Accounts	\$0	\$0	\$0	\$0
Internal Service Expense	\$226,852	\$262,417	\$276,933	\$370,808
Total Expenses	\$3,769,955	\$3,937,639	\$4,120,256	\$3,427,077

Street Fund Organizational Chart



08 - 500 - Street Operation			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Estimated			
			Budget	Budget	Ending	Proposed
08	4_1000_002	Tax-Sales 0.5%	1,750,000	1,836,000	2,316,685	2,000,000
Total Tax Revenue			1,750,000	1,836,000	2,316,685	2,000,000
Total Local Taxes			1,750,000	1,836,000	2,316,685	2,000,000
08	4_2000_001	State Tax-Gas	360,000	360,000	488,220	420,000
08	4_2000_002	State Tax-Motor Vehicle	200,000	200,000	229,722	215,000
Total State Tax Revenue			560,000	560,000	717,942	635,000
Total Grant Revenue			0	0	0	0
Total Intergovernmental Revenue			560,000	560,000	717,942	635,000
08	4_3010_006	Misc-Miscellaneous	250	0	250	250
08	4_3010_009	Misc-Agreements	0	117,000	118,000	0
08	4_3010_010	Misc-Lease Proceeds	550,000	0	0	0
08	4_3010_012	Misc-Purchasing Card Rebate	50	250	601	615
Total Miscellaneous Revenue			550,300	117,250	118,851	865
Total Service Charge, Rentals & Miscellaneous Revenue			550,300	117,250	118,851	865
08	4_9999_001	Interfund Transfer	300,000	500,000	500,000	0
Total Revenues			3,160,300	3,013,250	3,653,478	2,635,865
08	5_1000_001	Fulltime Salary	703,246	784,239	805,167	859,451
08	5_1000_001	Fulltime Salary	670,944	784,239	289,947	859,451
08	5_1000_001IMP	FT Salary - Imported	0	0	515,221	0
08	5_1000_002	Part Time Salary	27,350	0	0	0
08	5_1000_005	Fulltime Overtime	13,925	15,702	10,958	17,738
08	5_1000_006	Part Time Overtime	437	0	0	0
Total Salaries - General			744,957	799,941	816,126	877,189
08	5_1005_001	Health Premium-Employee	47,376	50,040	59,663	75,060
08	5_1005_002TF	Health Premium-Family	137,340	165,658	130,899	129,370
08	5_1005_003	Dental Premium-Employee	2,400	2,100	4,162	3,000
08	5_1005_004TF	Dental Premium-Family	4,832	5,306	1,817	4,406
08	5_1010_001	Life Insurance	916	971	996	971
Total Benefits - Insurance			192,865	224,075	197,538	212,807
08	5_1015_001	Lagers-General	88,470	102,866	103,181	109,358
08	5_1015_004	Deferred Comp-Employer	8,125	24,700	27,267	31,850

08 - 500 - Street Operation			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
	Total Benefits - Retirement			96,595	127,566	130,447
08	5_1020_001	FICA-Employer	42,927	47,159	48,393	52,526
08	5_1020_002	Medicare-Employer	10,039	11,029	11,318	12,284
08	5_1020_003	Unemployment Compensation	6,924	7,606	8,065	8,472
08	5_1020_004	Workman's Compensation	40,654	53,966	49,373	53,738
	Total Payroll Taxes - General			100,544	119,760	117,150
08	5_1025_001	Employee-Uniforms	9,500	10,300	10,916	11,500
	Employee-					
08	5_1025_002	Dues/License/Membership	895	895	313	895
08	5_1025_003	Employee-Books	200	200	67	200
08	5_1025_005	Employee-Training	5,000	5,000	2,822	5,000
	Total Employee - General			15,595	16,395	14,118
	Total Personnel Costs			1,150,556	1,287,737	1,275,378
						1,375,819
08	5_2005_000	Capital Exp-Land & Improveme	2,043,378	1,630,981	1,708,698	940,198
08	5_2010_000	Capital Exp-Building & Improve	0	28,125	0	34,925
08	5_2015_000	Capital Exp-Furniture &Fixtures	16,263	2,894	1,825	8,575
08	5_2020_000	Capital Exp-Machinery & Equip	12,000	29,000	74,287	17,750
08	5_2025_000	Capital Exp-Vehicles	0	35,000	44,485	0
08	5_2030_000	Capital Exp-Infrastructure	0	0	194,000	0
	Total Capital			2,071,641	1,726,000	2,023,350
						1,001,448
08	5_3020_000	Debt-Lease Purchase	133,000	140,301	140,301	108,920
	Total Debt			133,000	140,301	140,301
						108,920
	Total Grants - General			0	0	0
	Total Grants			0	0	0
08	5_5000_001	Utilities-Electric	1,200	1,200	1,397	1,200
08	5_5005_001	Utilities-Propane	12,500	12,500	15,964	15,975
08	5_5010_001	Utilities-Landline and Fiber	500	500	0	0
08	5_5015_001	Utilities-Cell Phones	3,850	3,850	2,919	3,500
08	5_5025_001	Utilities-Solid Waste	2,020	2,320	3,342	3,350
	Total Utilities			20,070	20,370	23,621
						24,025
08	5_6000_001	Prof Services-Legal	0	0	608	414
08	5_6000_002	Prof Services-Engineering	130,000	45,000	2,086	25,000
08	5_6000_003	Prof Services-Surveying	5,000	5,000	0	2,500

08 - 500 - Street Operation			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
08	5_6000_007	Prof Services-Toxicology Test	1,000	1,000	525	750
08	5_6000_008	Prof Services-MSHP Backg Chks	150	150	79	100
08	5_6000_011	Prof Services-Dues/License	30	30	44	45
08	5_6000_015	Prof Service-Service Contracts	2,200	8,630	5,599	7,500
08	5_6000_018	Prof Service-Damage Claims	2,000	2,000	1,135	2,000
Total Professional Services - General			140,380	61,810	10,075	38,309
08	5_6005_001	Insurance-Vehicle	18,200	20,462	23,303	24,235
08	5_6005_002	Insurance-Equipment	7,082	7,279	7,213	7,501
08	5_6005_003	Insurance-Building & Property	1,716	2,394	2,825	2,938
08	5_6005_008	Insurance-City Street	1,841	2,032	2,091	2,174
Total Insurance - General			28,839	32,168	35,431	36,849
08	5_6010_001	Advertising-Public Notices	500	500	677	500
08	5_6010_003	Advertising-Print	500	500	0	250
08	5_6010_006	Advertising-Radio	250	208	250	250
Total Advertising - General			1,250	1,208	926	1,000
08	5_6020_001	Software-Purchase	4,500	4,500	0	0
08	5_6020_003	Software-Agreement	8,900	12,550	11,419	13,000
Total Software - Annual Renewal / Maintenance			13,400	17,050	11,419	13,000
Total Professional Services			183,869	112,236	57,851	89,157
08	5_7000_001	Supplies-Operational	1,500	1,500	1,418	1,500
08	5_7000_002	Supplies-Computer Accessories	1,000	1,000	833	1,000
08	5_7005_003	Supplies-Postage	25	50	23	50
08	5_7015_004	Supplies-Safety	2,758	2,758	2,107	2,750
Total Supplies			5,283	5,308	4,380	5,300
08	5_7500_001	Materials-Asphalt	125,000	125,000	127,815	153,750
08	5_7500_002	Materials-Rock	10,000	10,000	10,316	10,000
08	5_7505_003	Materials-Pipe-Misc.	1,000	1,000	448	1,000
08	5_7510_001	Materials-Paint	25,000	25,000	22,438	25,000
08	5_7510_002	Materials-Signs	15,000	15,000	18,355	15,000
Materials-Infrastructure						
08	5_7525_001	Maintenance	51,000	51,000	44,658	50,000
Total Materials			227,000	227,000	224,031	254,750
08	5_8000_001	Tools-Repair	1,300	1,000	50	750
08	5_8000_002	Tools- Maintenance	1,300	1,000	666	1,000

08 - 500 - Street Operation			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
08	5_8000_003	Tools-Supplies	5,770	5,770	6,381	6,000
	Total Tools & Portable Equipment		8,370	7,770	7,097	7,750
08	5_8300_001	Equipment-Repair	20,000	20,000	14,966	20,000
08	5_8300_002	Equipment-Maintenance	25,000	25,000	31,740	32,000
08	5_8300_003	Equipment-Supplies	500	500	100	350
08	5_8300_004	Equipment-Equipment	1,000	1,000	297	1,000
08	5_8300_005	Equipment-Fuel	11,000	13,000	18,517	18,500
08	5_8300_006	Equipment-Rental	5,500	5,500	5,262	5,500
	Total Machinery & Equipment		63,000	65,000	70,882	77,350
08	5_8600_001	Vehicle-Repair	13,000	13,000	14,657	13,000
08	5_8600_002	Vehicle-Maintenance	24,000	24,000	30,028	30,000
08	5_8600_003	Vehicle-Supplies	500	500	465	500
08	5_8600_004	Vehicle-Equipment	1,000	1,000	139	750
08	5_8600_005	Vehicle-Fuel	32,500	45,000	67,370	67,500
	Total Vehicles		71,000	83,500	112,658	111,750
08	5_9900_001	Contra Account-Other	0	0	(96,226)	0
08	5_9910_000	Internal Service-Personnel Code Administration Allocation	0	0	177,418	0
08	CommDev_In	In	56,715	51,075	18,937	103,784
08	Garage_In	Garage Allocation In	56,829	77,498	36,089	91,425
08	IT_In	IT Allocation In	54,157	57,257	15,297	45,675
08	Facility_In	Facility Mgmt Allocation In	38,037	43,812	14,636	45,744
08	Janitorial_In	Janitorial Allocation In Purchasing / Warehouse	5,977	6,446	2,156	3,959
08	Purchasing_In	Allocation In	20,353	26,331	12,400	32,521
	Total Internal Service Allocations		232,068	262,417	276,933	323,108
08	5_9999_000	Interfund Transfer	0	0	0	47,700
	Total Other Expenses		232,068	262,417	180,707	370,808
	Total Expenses		4,165,857	3,937,639	4,120,257	3,427,076
	Change in Department Balance		(997,361)	(924,389)	(466,779)	(791,211)

Stormwater Fund

This fund is responsible for managing the storm water conveyance and detention maintenance and improvements. Revenue comes from a newly approved Parks/Stormwater Sales Tax passed and approved by voters beginning January, 1 2022. This fund receives 25% of the total funds received, while Parks gets the other 75%.

FY 2022-2023 Accomplishments:

Completed construction on regional detention improvements located upstream of Hwy 64 and Bennett. Two detention facilities were constructed to address stormwater topping Hwy 64 affecting traffic during heavy rainstorm events.

Voters approved a Parks/Stormwater Sales Tax. This tax will provide dedicated annual funds for stormwater improvements and maintenance.

Fiscal Year 2024 Goals:

VII. **Goal:** Improve Water Conveyance on West Bland Road and on Mountrose Street. Both Streets

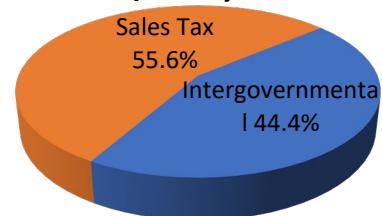
flood during extreme wet weather events causing traffic hazards due to inadequate or non-functioning stormwater infrastructure.

Strategy: Install adequate stormwater piping and construction regional detention facilities.

Budgetary Factor: Awarded ARPA-DNR Grant funds and utilize Stormwater Fund for matching funds.

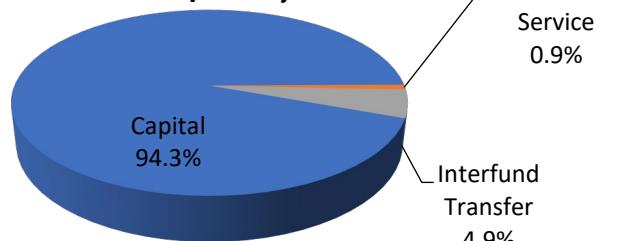
Stormwater Funds Available by Category

\$900,000



Stormwater Expense by Category

\$572,860



Performance Measurements:

Detention Facility Maintenance	2021	2022 Projected	2022 Estimated	2023 Projected
Inspection	10	10	10	10
Cleaning	5	2	2	1

Previous Years' Goals:

II. Goal: Improve Water Conveyance on Radio Tower Branch Watershed

Status: Engineering complete, materials onsite, and construction in progress with anticipation of completion late summer/early fall of 2023.

Stormwater Fund	2022 Actuals	2023 Budget	2023 Estimated	2024 Proposed
Revenues				
Taxes	\$156,556	\$459,000	\$568,766	\$500,000
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$400,000
Service Charges	\$0	\$0	\$0	\$0
Rentals	\$0	\$0	\$0	\$0
Licenses and Permits	\$0	\$0	\$0	\$0
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Internal Service Revenue	\$160,000	\$0	\$0	\$0
Total Revenues	\$316,556	\$459,000	\$568,766	\$900,000
Expenses				
Personnel	\$0	\$0	\$0	\$0
Capital	\$5,820	\$627,000	\$627,706	\$540,000
Debt	\$0	\$0	\$0	\$0
Grants	\$0	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0
Professional Services	\$0	\$10,000	\$8,755	\$0
Supplies and Materials	\$0	\$2,750	\$917	\$5,000
Tools, Equipment, and Vehicles	\$0	\$0	\$0	\$0
Benefit Expense	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Other Reserve Accounts	\$0		\$0	\$0
Internal Service Expense	\$0	\$0	\$0	\$27,860
Total Expenses	\$5,820	\$639,750	\$637,378	\$572,860

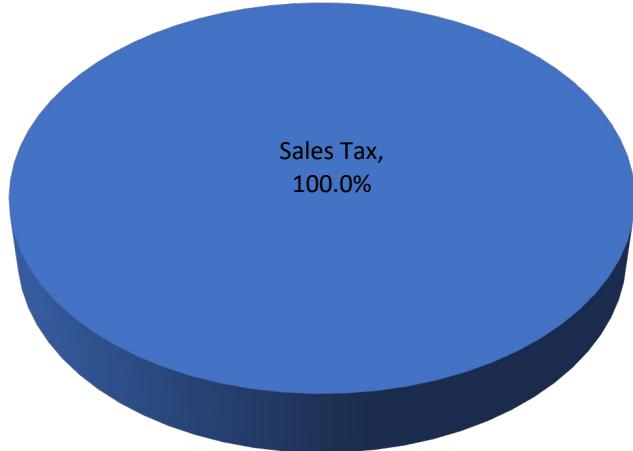
16 - 500 - Storm Water		FY2022	FY2023	FY2023	FY2024
Fund	Budget	Account Name	Budget	Budget	Estimated Ending Proposed
	164_1000.002	Tax Sales 0.5%	0	459,000	568,766 500,000
		Total Tax	0	459,000	568,766 500,000
	164_2005_003	Grants-ARPA Funding	0	0	0 400,000
		Total Grant	0	0	0 400,000
	164_9999_001	Interfund Transfer	0	0	0 0
		Total Revenue	0	459,000	568,766 900,000
	165_2005.000	Capital Exp-Land and	0	627,000	576,707 540,000
	165_2030.000	Capital Exp- Infrastructure	0		51,000
		Total Capital	0	0	627,706 0
	165_6000.003	Prof Services-Surveying	0	5,000	1,838 0
	165_6000.014	Prof Service-Events and	0		0
	165_6000.015	Prof Service-Service Contracts	0	5,000	6,917 0
		Total Prof Servic	0	10,000	8,755 0
	0		0	10,000	0 0
	165_7500_002	Materials-Rock	0	500	167 500
	165_7500_003	Materials-Concrete	0	500	167 1,000
	165_7500_004	Materials-Landscaping	0	250	83 500
	165_7505_003	Materials-Pipe-Misc.	0	1,000	333 2,000
	165_7505_006	Materials-Precast	0	500	167 1,000
		Total Materials	0	2,750	917 5,000
	5_9999_000	Interfund Transfer	0	0	0 27,860
		Total Expenses	0	639,750	637,378 572,860
	0		0	(180,750)	(68,612) 327,140

Capital Fund

The Capital Fund is used for capital infrastructure and recreational projects. Additionally, the fund pays for the debt service related to these types of projects. The monies collected are from a $\frac{1}{2}$ cent voters approved sales tax.

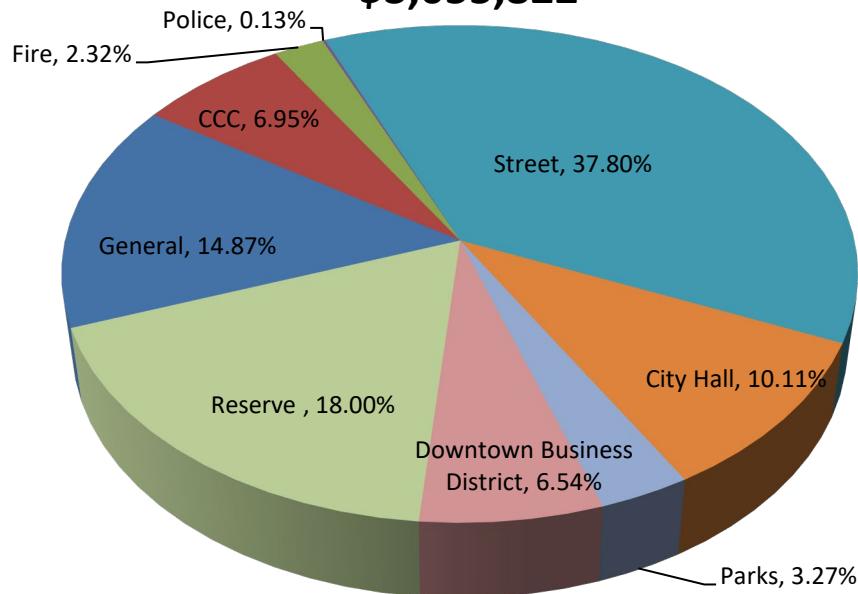
Capital Funds Available by Category

\$2,005,660



Capital Expense by Category

\$3,055,822



Capital Fund Revenue and Expense by Category

Capital Fund	2022 Actuals	2023 Budget	2023 Estimated	2024 Proposed
Revenues				
Taxes	\$2,217,527	\$1,836,000	\$2,312,002	\$2,000,000
Franchise Fees	\$0	\$0	\$0	\$0
PILOTS	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0
Service Charges	\$0	\$0	\$0	\$0
Rentals	\$0	\$0	\$0	\$0
Licenses and Permits	\$0	\$0	\$0	\$0
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$3,580,708	\$0	\$5,660	\$5,660
Internal Service Revenue	\$0	\$0	\$0	\$0
Total Revenues	\$5,798,235	\$1,836,000	\$2,317,662	\$2,005,660
Expenses				
Capital	\$2,759,495	\$2,056,518	\$2,573,936	\$2,023,466
Debt	\$269,640	\$502,194	\$454,568	\$454,356
Grants	\$0	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0
Professional Services	\$124,112	\$33,025	\$47,468	\$28,000
Supplies and Materials	\$6,555	\$0	\$0	\$0
Tools, Equipment, and Vehicles	\$0	\$0	\$0	\$0
Benefit Expense	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Other - Reserve Accounts	\$0	\$550,000	\$550,000	\$550,000
Internal Service Expense	\$404,061	\$820,560	\$723,150	\$0
Total Expenses	\$3,563,863	\$3,962,297	\$4,349,122	\$3,055,822

22 - Capital Fund		Account	FY2022	FY2023	FY2023	FY2024
Fund	Account	Name	Budget	Budget	Estimated Ending	Proposed
224_1000_002	Tax-Sales 0.5%		1,750,000	1,836,000	2,312,002	2,000,000
224_1000_005	Tax-Financial Institute			0	0	0
Total Tax			1,750,000	1,836,000	2,312,002	2,000,000
Total Local			1,750,000	1,836,000	2,312,002	2,000,000
224_3010_001	Misc-Bond Proceeds		3,040,000	0	0	0
224_3010_003	Misc-Interest Income		0	0	5,660	5,660
224_3010_014	Misc-Insurance Recoveries		0	0	0	0
Total			3,040,000	0	5,660	5,660
Total Service			3,040,000	0	5,660	5,660
Total			4,790,000	1,836,000	2,317,662	2,005,660
225_2005_000	Capital Exp-Land and		11,500	1,031,342	320,425	1,486,500
225_2010_000	Capital Exp-Building and		3,290,000	782,200	1,606,432	375,300
225_2015_000	Capital Exp-Furniture and Fixtures		0	148,310	196,000	78,500
225_2020_000	Capital Exp-Machinery and		243,700	94,666	451,080	83,166
225_2025_000	Capital Exp-Vehicles		0	0	0	0
225_2030_000	Capital Exp-Infrastructure		0	0	0	0
Total Capital			3,545,200	2,056,518	2,573,937	2,023,466
225_3005_000	Debt-COPS		486,359	502,194	454,568	454,356
Total Debt			486,359	502,194	454,568	454,356
225_6000_002	Prof Serv-Engineering		0	5,025	10,725	0
225_6000_015	Prof Service-Service Contracts		35,000	0	8,743	0
Total			35,000	5,025	19,468	0
225_6020_001	Software-Purchase		28,000	28,000	28,000	28,000
Total			28,000	28,000	28,000	28,000
Total			63,000	33,025	47,468	28,000
225_9999_000	Interfund Transfer		400,000	820,560	723,150	0
Total			400,000	820,560	723,150	0
Total Other			400,000	820,560	723,150	0
Total			4,494,559	3,412,297	3,799,122	2,505,822
Change in			295,441	(1,576,297)	(1,481,460)	(500,162)

Elm Street CID Fund

The Elm St. CID Fund is used to assist with improvements which are needed to foster development in the Elm Street Corridor Community Improvement District. In April 26,2021 the City of Lebanon, the Elm Street Corridor Community Improvement District and Headley Enterprises, LLC entered into a cooperative agreement. The District Sales Tax is in the amount of one and one-half percent (1.50%) of the total District Sales Tax Revenue. The City is to perform all functions incident to the administration, enforcement, and operation of the District Sales Tax. The City has no ownership of the CID improvements or the maintenance of them. The governing body of the District is a Board of Directors which consists of five (5) directors, three city directors as representatives of the City and two developer directors, as representatives of the owners of the property within the district. Receipt of venues began in Sept of 2021. To date no expenditures have been approved.

Fiscal Year 2024 Goals:

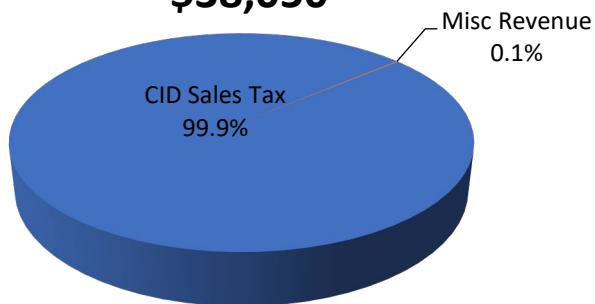
- I. **Goal:** For the CID board to assist with costs associated within the improvement district.

Strategy: Identify opportunities where funds generated within the district can offset development costs.

Budgetary Factor: Unspecified

Elm St CID Funds Available by Category

\$38,050



Elm St CID Expense by Category

\$40,000



Elm St CID Fund	2022 Actuals	2023 Budget	2023 Estimated	2024 Proposed
Revenues				
Taxes	\$34,524	\$38,000	\$37,317	\$38,000
Franchise Fees	\$0	\$0	\$0	\$0
PILOTS	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0
Service Charges	\$0	\$0	\$0	\$0
Rentals	\$0	\$0	\$0	\$0
Licenses and Permits	\$0	\$0	\$0	\$0
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$55	\$50	\$189	\$50
Internal Service Revenue	\$0	\$0	\$0	\$0
Total Revenues	\$34,579	\$38,050	\$37,506	\$38,050
Expenses				
Personnel	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Debt	\$0	\$0	\$0	\$0
Grants	\$0	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0
Professional Services	\$0	\$0	\$66,884	\$40,000
Supplies and Materials	\$0	\$0	\$0	\$0
Tools, Equipment, and Vehicles	\$0	\$0	\$0	\$0
Benefit Expense	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Other-Reserve Accounts	\$0	\$0	\$0	\$0
Internal Service Expense	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$0	\$66,884	\$40,000

24 - 500 – Elm St CID			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Estimated		
				Budget	Ending	Proposed
24	1000_01	Tax Sales CID	0	38,000	37,317	38,000
	Total		0	38,000	37,317	38,000
24	_3010_003	Misc-Interest Income	0	50	189	50
	0	38,050	0	38,050	37,506	38,050
22	5_6000_015	Prof Service-Service Contracts	0	0	66,884	40,000
	Total		0	0	66,884	40,000
	Change in		0	0	(29,379)	(1,950)

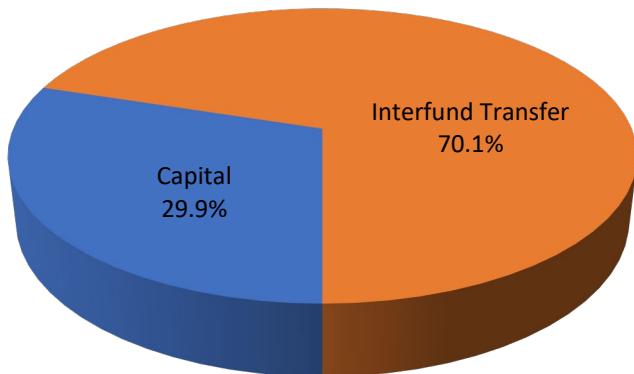
ARPA Fund

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, a part of the American Rescue Plan (ARPA), delivered \$350 billion to state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency. Funding from the Coronavirus State and Local Fiscal Recovery Funds is subject to the requirements specified in the Final Rule released by Treasury on January 6, 2022. These are one time use funds and once exhausted the fund will no longer be in use. Funds have to be obligated by December 31, 2024 and expensed by December 31, 2026 or they will be subject to return.

The City is investing in subdivision development for more housing, SCADA projects to improve the security of our water and wastewater technology systems, as well as a signalization intersection on S Hwy 5 and Freemont to address safety concerns. We expect to expend funds this year

ARPA Expense by Category

\$1,003,341



ARPA Fund	2022 Actuals	2023 Budget	2023 Estimated	2024 Proposed
Revenues				
Taxes	\$0	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$1,493,011	\$1,507,398	\$0
Service Charges	\$0	\$0	\$0	\$0
Rentals	\$0	\$0	\$0	\$0
Licenses and Permits	\$0	\$0	\$0	\$0
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$0	\$1,500	\$5,828	\$0
Internal Service Revenue	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$1,494,511	\$1,513,226	\$0
Expenses				
Personnel	\$162,894	\$0	\$0	\$0
Capital	\$52,040	\$525,000	\$1,013,285	\$300,000
Debt	\$0	\$0	\$0	\$0
Grants	\$0	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0
Professional Services	\$89,577	\$0	\$0	\$0
Supplies and Materials	\$0	\$0	\$0	\$0
Tools, Equipment, and Vehicles	\$0	\$0	\$0	\$0
Benefit Expense	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Other-Reserve Accounts	\$0	\$0	\$0	\$0
Internal Service Expense		\$797,301	\$703,826	\$703,341
Total Expenses	\$304,511	\$1,322,301	\$1,717,111	\$1,003,341

34 - 500 - ARPA		FY2022	FY2023	FY2022	FY2023
Fund	Account	Account		Estimated	
		Name	Budget	Budget	Ending
344_2005_003	Grants-ARPA Grant Funding		0	1,493,011	1,507,398
Total			0	1,493,011	1,507,398
344_3010_003	Misc-Interest Income		0	1,500	5,828
Total Revenue			0	1,494,511	1,513,226
<hr/>					
345_1000_010	PREMIUM PAY		0	0	0
Total Personnel			0	0	151,318
345_2005_000	Capital Exp-Land and		0	100,000	140,000
345_2010_000	Capital-Building and Imp		0	80,000	0
345_2020_000	Capital Exp- Machinery and Eq		0	345,000	873,285
Total Capital			0	525,000	1,013,285
345_9999_000	Interfund Transfer		0	797,301	703,826
Total			0	797,301	703,826
Total Expenses			0	1,322,301	1,717,111
Change in			0	172,210	(203,885)
					(1,003,341)

Tourism Fund

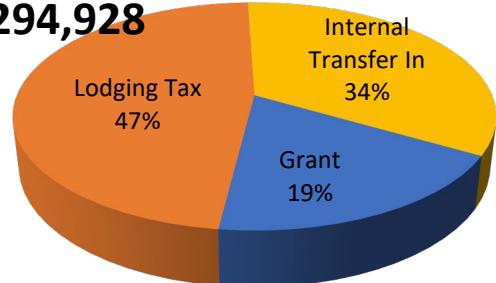
Tourism is responsible for properly positioning and branding the Lebanon and Laclede County area as a viable travel destination for targeted audiences in a way that will result in increased visitation, the extension of length a traveler stays and the increase of traveler expenditures in the Lebanon/Laclede County area. This is accomplished through both conventional and non-conventional marketing strategies. In addition, the Tourism Director attends trade shows throughout the state as well as local and surrounding community events during the year marketing all the resources available in Lebanon and the surrounding Laclede County area that are available to visitors during their stay. The Tourism Director stays engaged with the pulse of the community through various efforts that include being a member of FLW SOP Regional Tourism Committee, Friends of the Fort, and a member of the Lebanon-Laclede County Route 66 Society. On a state level, the Tourism Director is a member of the Missouri Association of Convention & Visitor Bureaus and the Missouri Travel Alliance groups. All engagements serve as avenues for education and an increased awareness of Lebanon and Laclede County as a travel destination.

The main revenue source is the lodging tax paid by hoteliers located within the City limits at the current 2.5% rate with the addition of Bennett Spring participating in the voluntary assessment. This tax is solely utilized for marketing efforts.

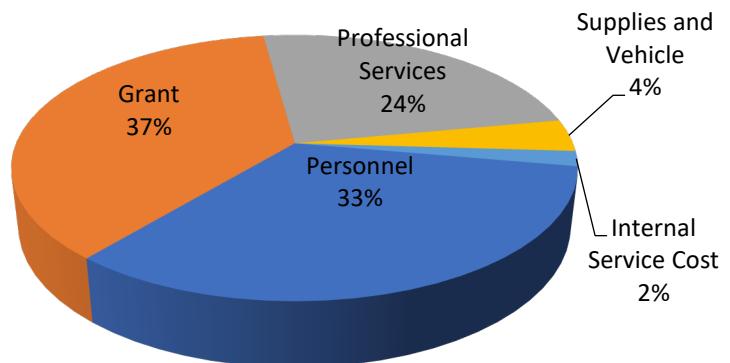
An advisory committee was established to advise the Tourism Director and governing body and make recommendations regarding lodging tax and other tourism revenues which may be generated, tourism and marketing committee membership, programs and expenditures for promotion of convention and tourism related activities. The advisory committee consists of nine members who are appointed by the mayor and approved by majority of the members of city council. The membership consists of a community leader or

Tourism Available by Category

**Category
\$294,928**



Tourism Expense by Category \$312,515



a representative of a business in the City of Lebanon, one from each sector: an hotelier, a retailer, a restaurateur, an operator from the Bennett Spring area, a Route 66 Society member, a member of the City Council, two at-large representatives residing in the City of Lebanon with working tourism/marketing knowledge, and a citizen at-large from within Laclede County, not within the incorporated limits of the city, with working tourism/marketing knowledge. The City Administrator, the President of the Lebanon Regional Economic Development Incorporated and the Executive Director of the Lebanon Area Chamber of Commerce sit on the committee as non-voting members.

FY 2022-2023 Accomplishments:

Increased lodging tax revenues were experienced, as well as visitation to the VisitLebanonMO.org website through increased digital marketing efforts. Also, the appointment of the Tourism Director to the State of Missouri's Route 66 Centennial Commission ensures that the City of Lebanon will be properly represented while Route 66 celebrates its 100th anniversary in 2026.

Fiscal Year 2024 Goals:

VIII. **Goal:** Increase awareness & economic impact to the Lebanon/Laclede County area through increased visitation.

Strategy: Utilize a comprehensive mix of marketing/advertising, some within a partnership with the Missouri Division of Tourism, as well as participation in special events & festivals that attract visitors. Additionally, creating a stronger presence in the Ft. Leonard Wood community to capture visitation from this area.

Budgetary Factor: Participation in the Matching Marketing Grant Program with the Missouri Division of Tourism will require 50% match in funding for the advertising proposed. The estimated amount of FY24 funding will be \$50,000 pending the approval for the FY24 State Budget.

Performance Measurements:

Metrics	2019	2020	2021	2022
Laclede County Tourism Expenditures	\$60,310,676	\$59,331,861	\$67,800,467	Not Yet Available
Lodging Tax Contributors (Ord/Vol)	13- 12/1	12-11/1	10-9/1	11-9/1
Lodging Tax Revenue	\$147,017	\$147,786	\$134,659	\$142,326

Previous Years' Goals:

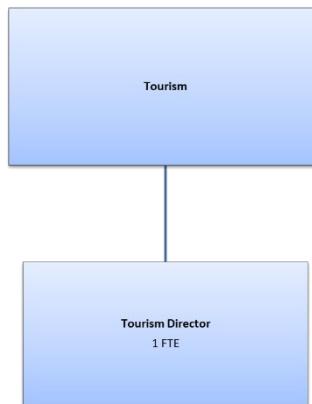
VII. **Goal:** Increase awareness & economic impact to the Lebanon/Laclede County area through increased visitation.

Status: Efforts are ongoing, with new opportunities being explored for additional exposure in the Fort Leonard Wood and Lake of the Ozarks areas.

Tourism Fund Revenue and Expense by Category

Tourism Fund	2022 Actuals	2023 Budget	2023 Estimated	2024 Proposed
Revenues				
Taxes	\$145,300	\$130,000	\$149,860	\$140,000
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$60,087	\$25,000	\$43,320	\$55,000
Other	\$151	\$100	\$105	\$105
Internal Service Revenue	\$86,516	\$91,115	\$94,259	\$99,823
Total Revenues	\$292,054	\$246,215	\$287,544	\$294,928
Expenses				
Personnel	\$89,442	\$95,775	\$97,258	\$104,023
Capital	\$833	\$427	\$0	\$0
Debt	\$0	\$0	\$0	\$0
Grants	\$0	\$0	\$63,874	\$115,000
Utilities	\$385	\$395	\$385	\$385
Professional Services	\$173,074	\$124,024	\$67,414	\$75,186
Supplies and Materials	\$3,496	\$17,115	\$5,083	\$11,916
Tools, Equipment, and Vehicles	\$0	\$0	\$121	\$250
Other	\$0	\$0	\$0	\$0
Other-Reserve Accounts	\$0	\$0	\$0	\$0
Internal Service Expense	\$5,174	\$10,300	\$5,962	\$5,755
Total Expenses	\$272,404	\$248,036	\$240,097	\$312,515

Tourism Organizational Chart



40 - 500 - Tourism			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
404_1000_006	Tax-Lodging		130,000	130,000	149,860	140,000
	Total Tax Revenue		130,000	130,000	149,860	140,000
	Total Local Taxes		130,000	130,000	149,860	140,000
404_2005_001	Grants-Operative Rev		35,000	25,000	43,320	55,000
	Total Grant		35,000	25,000	43,320	55,000
	Total		35,000	25,000	43,320	55,000
404_3010_012	Misc-Purchasing Card Rebate		100	100	105	105
	Total		100	100	105	105
	Total Service		100	100	105	105
404_9999_001	Interfund Transfer		85,190	91,115	94,259	99,823
	Total Employee		85,190	91,115	94,259	99,823
	Total Revenues		250,290	246,215	287,544	294,928
405_1000_001	Fulltime Salary		60,073	65,029	67,714	72,338
405_1000_002	Part Time Salary		0	0	0	0
	Total Salaries -		60,073	65,029	67,714	72,338
405_1005_001	Health Premium-Employee		7,896	8,340	8,233	8,340
405_1005_002	Health Premium-Family		0	0	0	0
405_1005_003	Dental Premium-Employee		300	300	296	300
405_1005_004	Dental Premium-Family		0	0	0	0

40 - 500 - Tourism		Account Name	FY2022	FY2023	FY2023	FY2024
Fund	Account		Budget	Budget	Estimated Ending	Proposed
	405_1010_001	Life Insurance	56	56	19	56
	405_1010_001IMP	Life Insurance - Imported	0	0	41	0
	Total Benefits -		8,252	8,696	8,589	8,696
	405_1015_001	Lagers-General	8,050	8,649	3,207	9,332
	405_1015_001IMP	Lagers-General IMP	0	0	5,799	0
	405_1015_004	Deferred Comp-Employer	650	2600	867	2,600
	405_1015_004IMP	Deferred Comp-Employer -	0		1,700	0
	Total Benefits -		8,700	11,249	11,573	11,932
	405_1020_001	FICA-Employer	3,676	4,035	4,171	4,485
	405_1020_002	Medicare-Employer	860	943	976	1,049
	405_1020_003	Unemployment Compensation	593	650	677	723
	405_1020_004	Workman's Compensation	647	652	560	600
	Total Payroll Taxes		5,775	6,277	6,384	6,857
	405_1025_002	Employee-	890	890	650	800
	405_1025_004	Employee-Travel/Hotel	3,225	3,225	1,704	2,800
	405_1025_005	Employee-Training	410	410	645	600
	Total Employee -		4,525	4,525	2,999	4,200
	Total Personnel		87,324	95,775	97,258	104,023
	405_2015_000	Capital Exp-Furniture and	2,012	427	0	0
	405_2020_000	Capital Exp-Machinery and	0	0	0	0
	405_2020_001IMP	Capital Exp - Machinery and	0	0	0	0
	Total Capital		2,012	427	0	0
	405_4010_000	Grants-Operational	0	0	63,874	115,000
	Total Grants		0	0	63,874	115,000
	405_5020_002	Utilities-Internet Mobile	390	395	385	385
	Total Utilities		390	395	385	385
	405_6000_007	Prof Services-Toxicology Testing	20	20	40	40
	405_6000_008	Prof Services-MSHP Background	0	0	0	0
	405_6000_014	Prof Service-Events and	11,000	5,000	2,537	5,000
	405_6000_015	Prof Service-Service Contracts	34,000	25,000	17,282	18,500
	Total Professional		45,020	30,020	19,859	23,540
	405_6010_001	Advertising-Public Notices	0	0	0	0

40 - 500 - Tourism		Account Name	FY2022	FY2023	FY2023	FY2024
Fund	Account		Budget	Budget	Estimated Ending	Proposed
	405_6010_003	Advertising-Print	44,200	34,000	13,864	15,000
	405_6010_004	Advertising-Internet	20,000	34,000	4,228	4,500
	405_6010_005	Advertising-Billboard	30,000	21,500	25,093	25,000
	405_6010_006	Advertising-Radio	3,200	2,200	2,224	5,000
	405_6010_007	Advertising-Television	22,000	0	0	0
	Total Advertising -		119,400	91,700	45,410	49,500
	405_6020_001	Software-Purchase	0	262	0	0
	405_6020_003	Software-Agreement	3,580	2,042	2,146	2,146
	Total Software -		3,580	2,304	2,146	2,146
	Total Professional		168,000	124,024	67,414	75,186
	405_7000_001	Supplies-Operational	600	600	600	600
	405_7000_002	Supplies-Computer Accessories	500	500	167	500
	405_7005_002	Supplies-Mailing	15	15	15	15
	405_7005_003	Supplies-Postage	1,000	1,000	801	801
	405_7005_006	Supplies-Promo-Education	15,000	15,000	3,500	10,000
	Total Supplies		17,115	17,115	5,083	11,916
	Total Materials		0	0	0	0
	405_8600_005	Vehicle-Fuel	350	350	121	250
	Total Vehicles		350	350	121	250
	405_9910_000	Internal Service-Personnel	0	0	2,729	0
	40Garage_In	Garage Allocation In	13	18	8	0
	40IT_In	IT Allocation In	7,224	7,637	2,040	3,241
	40Facility_In	Facility Mgmt Allocation In	391	451	150	103
	40Purchasing_In	Purchasing / Warehouse	1,696	2,194	1,033	2,410
	Total Internal		9,324	10,300	5,962	5,755
	Total Other		9,324	10,300	5,962	5,755
	Total Expenses		284,515	248,386	240,096	312,514
	Change in		(34,225)	(2,171)	47,448	(17,586)

Economic Development

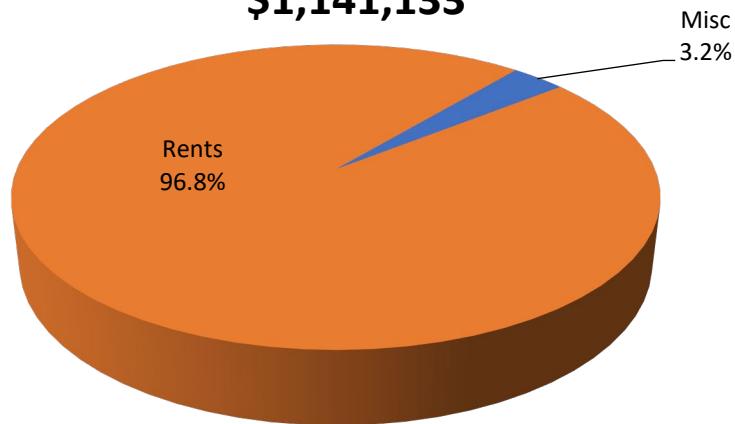
The Economic Development Fund accounts for revenue and expenditures associated with city owned properties that are rented to various businesses and industries.

FY 2022-2023

Accomplishments:

- I. Assisted Downtown Business District with maintenance and improvements to public spaces.
- II. Funded expanded advertising efforts through billboards in the lake area as well as areas around Fort Leonard Wood.
- III. Addressed increased expenses surrounding tourism efforts

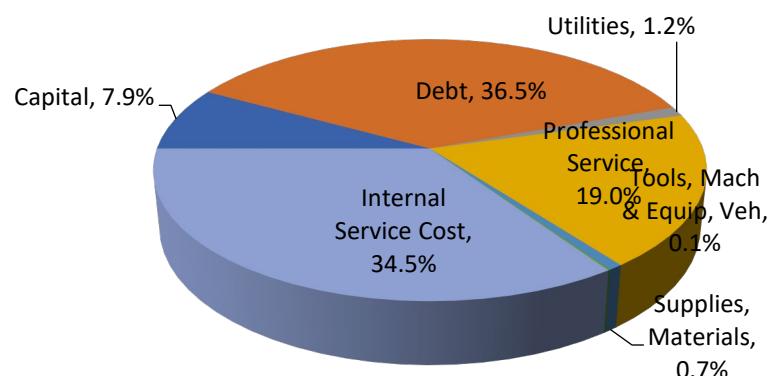
Economic Development Sources of Revenue \$1,141,133



Fiscal Year 2024 Goals:

- I. **Goal:** Assist development and business growth efforts in our Downtown Business District.
Strategy: This fund is scheduled to fund urban park, and a lighting strategy.
- II. **Goal:** Assist with increased costs associated with residential development.
Strategy: Increased costs associated with new residential and commercial development must be offset. This use fits squarely inside the intended use of economic development funds.
Budgetary Factor: \$500,000

Economic Development Expense \$1,324,762



Economic Development Fund Revenue and Expense by Category

Economic Development Fund	2022	2023	2023	2024
	Actuals	Budget	Estimated	Proposed
Revenues				
Taxes	\$0	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0
Service Charges	\$0	\$0	\$0	\$0
Rentals	\$1,051,097	\$1,101,891	\$1,104,391	\$1,104,391
Licenses and Permits	\$0	\$0	\$0	\$0
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$130,684	\$31,560	\$66,032	\$36,742
Internal Service Revenue	\$0	\$0	\$0	\$0
Total Revenues	\$1,181,781	\$1,133,451	\$1,170,423	\$1,141,133
Expenses				
Personnel	\$15,000	\$15,000	\$15,000	\$15,000
Capital	\$611,002	\$35,000	\$96,715	\$105,000
Debt	\$78,438	\$483,966	\$483,966	\$483,966
Grants	\$0	\$0	\$0	\$0
Utilities	\$13,823	\$16,600	\$12,914	\$15,600
Professional Services	\$254,799	\$216,424	\$247,761	\$236,532
Supplies and Materials	\$2,066	\$9,730	\$4,937	\$9,450
Tools, Equipment, and Vehicles	\$0	\$1,525	\$804	\$1,640
Benefit Expense	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Other-Reserve Accounts	\$0	\$0	\$0	\$0
Internal Service Expense	\$254,979	\$761,677	\$670,066	\$457,574
Total Expenses	\$1,230,107	\$1,539,922	\$1,532,163	\$1,324,762

45 - 700 - Economic General			FY2022	FY2023	FY2023 Estimated Ending	FY2024
Fund	Account	Account Name	Budget	Budget		
45	4_3005_001	Rentals-Building/Land	0	2,500	5,000	5,000
45	4_3010_006	Misc-Miscellaneous	10	0	119	100
45	4_3010_008	Misc-Gain/Loss-Asset Disposal	0	0	29,275	0
45	4_3010_012	Misc-Purchasing Card Rebate	0	0	21	25
Total Miscellaneous Revenue			10	0	29,415	125
Total Service Charge, Rentals & Miscellaneous Revenue			10	2,500	34,415	5,125
Total Revenues			10	2,500	34,415	5,125
Employee-						
45	5_1025_002	Dues/License/Membership	15,000	15,000	15,000	15,000
Total Employee - General			15,000	15,000	15,000	15,000
Total Personnel Costs			15,000	15,000	15,000	15,000
Capital Exp-Land and Improvement						
45	5_2005_000	Contra Asset-Land and Improvement	0	0	0	0
45	5_2005_001	Capital Exp-Building and Improvement	0	0	562	0
45	5_2010_000	Capital Exp-Machinery and Improvement	0	0	0	0
45	5_2020_000	Equipment	0	0	0	0
45	5_2999_000	Depreciation Expense	0	0	25,819	0
Total Capital			0	0	26,381	0
45	5_5000_001	Utilities-Electric	15,000	15,000	12,074	14,000
45	5_5000_002	Utilities-Water	650	400	86	400
45	5_5000_003	Utilities-Sewer	950	600	129	600
45	5_5010_001	Utilities-Landline and Fiber	550	600	625	600
Total Utilities			17,150	16,600	12,914	15,600
45	5_6000_001	Prof Services-Legal	(4,370)	0	438	100
45	5_6000_002	Prof Services-Engineering	0	10,000	21,000	10,000
45	5_6000_003	Prof Services-Surveying	0	2,000	0	0
45	5_6000_011	Prof Services-Dues/License	0	0	2,500	2,500
45	5_6000_013	Prof Service-Studies	10,000	10,000	0	10,000
45	5_6000_014	Prof Service-Events and Functions	3,500	3,500	2,500	7,500
45	5_6000_015	Prof Service-Service Contracts	20,000	20,000	36,926	20,000
45	5_6000_016	Prof Service-Taxes/Fees	1,000	1,000	250	500
Total Professional Services - General			30,130	46,500	63,614	50,600
45	5_6005_003	Insurance-Building & Property	3,463	3,526	2,657	2,764

45 - 700 - Economic General			FY2022	FY2023	FY2023 Estimated Ending	FY2024
Fund	Account	Account Name	Budget	Budget		
Total Insurance - General			3,463	3,526	2,657	2,764
45	5_6010_001	Advertising-Public Notices	500	500	352	500
45	5_6010_003	Advertising-Print	0	0	1,070	1,070
45	5_6010_004	Advertising-Internet	250	250	0	0
45	5_6010_005	Advertising-Billboard	0	25,000	25,000	24,000
45	5_6010_006	Advertising-Radio	0	0	2,204	1,500
45	5_6010_007	Advertising-Television	0	0	2,000	2,000
Total Advertising - General			750	25,750	30,626	29,070
Agreements - Service						
45	5_6015_002	Agreements	70,000	70,000	70,000	70,000
Total Agreements - General			70,000	70,000	70,000	70,000
Total Software - Annual Renewal /						
Maintenance			0	0	0	0
Total Professional Services			104,343	145,776	166,897	152,433
45	5_7000_001	Supplies-Operational	75	50	42	50
45	5_7005_002	Supplies-Mailing	25	25	17	25
45	5_7005_003	Supplies-Postage	25	25	0	25
45	5_7005_004	Supplies-Paper	50	25	17	25
45	5_7005_006	Supplies-Promo-Education	3,700	2,500	1,324	2,500
Total Supplies			3,875	2,625	1,399	2,625
45	5_7510_001	Materials-Paint	250	250	125	250
45	5_7510_003	Materials-Fittings	250	250	100	100
Materials-Infrastructure						
45	5_7525_001	Maintenance	1,000	1,000	500	1,000
Total Materials			1,500	1,500	725	1,350
45	5_8300_001	Equipment-Repair	0	25	69	100
Total Machinery & Equipment			0	25	69	100
45	5_8600_005	Vehicle-Fuel	0	0	39	40
Total Vehicles			0	0	39	40
Total Retirement - Lagers Cost			0	0	0	0
45	5_9910_000	Internal Service-Personnel	0	0	4,635	0
45	Garage_In	Garage Allocation In	710	968	451	0
45	IT_In	IT Allocation In	26,727	28,256	7,549	0
45	Facility_In	Facility Mgmt Allocation In	7,547	8,692	2,904	17,601
Purchasing / Warehouse						
45	Purchasing_In	Allocation In	1,696	2,194	1,033	2,239

45 - 700 - Economic General		Account	FY2022	FY2023	FY2023	FY2024
Fund	Account	Name	Budget	Budget	Estimated Ending	Proposed
45	Total Internal Service Allocations		36,679	40,111	16,572	19,841
	5_9999_000	Interfund Transfer	632,258	721,566	653,494	437,733
	Total Interfund Transfer		632,258	721,566	653,494	437,733
	Total Other Expenses		668,937	761,677	670,066	457,574
	Total Expenses		810,805	943,203	893,490	644,722
Change in Department Balance			(810,795)	(940,703)	(859,076)	(639,597)

Detroit Tool Metal Products

This program was developed to manage the expenses for the lease agreement between the City and Detroit Tool Metal Products

45 - 715 - Detroit Tool Metal Products			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account	Budget	Budget	Estimated	Proposed
	45	4_3005_001	Rentals-Building/Land	557,327	557,325	557,325
		Total Rental Revenue	557,327	557,325	557,325	557,325
		Total Service Charge, Rentals & Miscellaneous Revenue	557,327	557,325	557,325	557,325
		Total Revenues	557,327	557,325	557,325	557,325
45	5_2005_000	Capital Exp-Land and Improvement	0	0	0	0
45	5_2010_000	Capital Exp-Building and Improvement	35,000	35,000	0	35,000
45	5_2020_000	Capital Exp-Machinery and Equipment	0	0	0	0
45	5_3025_000	Debt-Internal Obligation	483,966	483,966	483,966	483,966
		Total Debt	483,966	483,966	483,966	483,966
		Total Professional Services - General	0	0	0	0
45	5_6005_003	Insurance-Building & Property	0	28,632	32,763	34,073
45	5_7000_001	Supplies-Operational	25	0	0	0
45	5_7000_004	Supplies-Small Tools	50	0	0	0
		Total Supplies	75	0	0	0
45	5_7500_001	Materials-Asphalt	2,500	2,500	1,250	2,500
45	5_7500_003	Materials-Concrete	1,000	1,000	500	1,000
45	5_7510_003	Materials-Fittings	250	250	63	150
45	5_7510_004	Materials-Hardware	1,000	1,000	500	1,000
		Total Materials	4,750	4,750	2,313	4,650
		Total Retirement - Lagers Cost	0	0	0	0
		Total Expenses	523,791	552,348	519,041	557,689
		Change in Department Balance	33,536	4,977	38,284	(364)

Copeland

This program was established to manage the expenses for the lease agreement between Copeland and the City.

45 - 730 - Copeland			FY2022	FY2023	FY2023 Estimated Ending	FY2024
Fund	Account	Account Name	Budget	Budget		Proposed
45	4_3005_001	Rentals-Building/Land	537,895	519,866	519,866	519,866
	Total Rental Revenue		537,895	519,866	519,866	519,866
45	4_3010_006	Misc-Miscellaneous	19,136	31,560	36,617	36,617
	Total Service Charge, Rentals & Miscellaneous Revenue		557,031	551,426	556,483	556,483
	Total Revenues		557,031	551,426	556,483	556,483
45	5_2005_000	Capital Exp-Land and Improvement	0	0	70,333	0
45	5_2005_000	Capital Exp-Land and Improvement Capital Exp-Building and	0	0	70,333	0
45	5_2010_000	Improvement	0	0	0	70,000
45	5_2015_000	Capital Exp-Furniture and Fixtures Capital Exp-Machinery and	0	0	0	0
45	5_2020_000	Equipment	0	0	0	0
	Total Capital		0	0	70,333	70,000
	Total Professional Services - General		0	0	0	0
45	5_6005_003	Insurance-Building & Property	19,901	42,015	48,102	50,026
	Total Materials		0	0	0	0
45	5_8300_001	Equipment-Repair	500	500	137	500
45	5_8300_002	Equipment-Maintenance	1,000	1,000	559	1,000
	Total Machinery & Equipment		1,500	1,500	695	1,500
	Total Retirement - Lagers Cost		0	0	0	0
	Total Expenses		21,501	43,515	119,130	121,526
	Change in Department Balance		535,530	507,911	437,353	434,957

Mercy

This program was developed to manage the expenses for the lease agreement between the City and Mercy Ambulance Services.

45 - 750 - Mercy		Account	FY2022	FY2023	FY2023	FY2024
Fund	Account	Name	Budget	Budget	Estimated Ending	Proposed
	454_3005_001	Rentals-Building/Land	22,200	22,200	22,200	22,200
	Total Rental		22,200	22,200	22,200	22,200
	Total Service		22,200	22,200	22,200	22,200
	Total		22,200	22,200	22,200	22,200
	455_6000_015	Prof Service-Service Contracts	0	0	0	0
	Total		0	0	0	0
	455_7000_002	Supplies-Computer Accessories	250	105	25	75
	455_7510_003	Materials-Fittings	250	250	175	250
	455_7510_004	Materials-Hardware	250	250	150	250
	455_7510_005	Materials-Fixtures	250	250	150	250
	Total		1,000	855	500	825
	Total		0	0	0	0
	Total		0	0	0	0
	Change in		21,200	21,345	21,700	21,375

Code Administration Fund

The City of Lebanon Code Administration Department is responsible for the administration and enforcement of codes, as set forth by the City Council, regulating construction, use or occupancy of buildings and structures. This department administers all zoning, building, access management, and subdivision ordinances adopted by the City Council.

Fiscal Year 2022-2023

Accomplishments:

Updated our Zoning Districts with Planning and Zoning Commission.

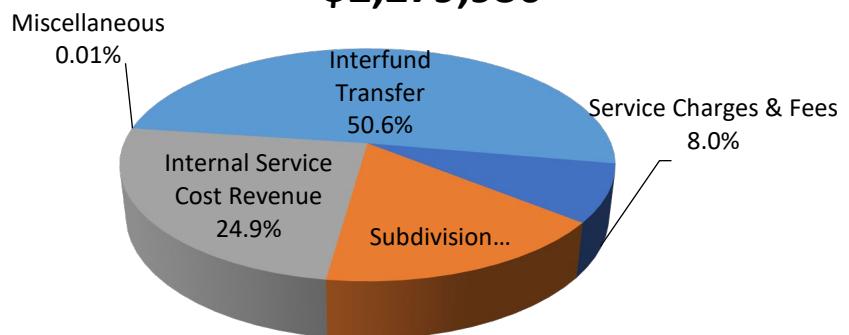
Conduct a Level Up Lebanon cleanup in Ward-1

Issued a record number of nuisance violation letters in 2022 a total of 964 YTD

In the past five years we have had 151 demolitions of dilapidated structures.

Code Administration Revenue by Category

\$2,279,930



Fiscal Year 2024 Goals:

- I. **Goal:** Conduct 2 Level Up Lebanon cleanup to give our citizens the opportunity to clean up their property.

Strategy: City Staff

Budgetary Factor:

Cost of staff labor.

- II. **Goal:** Establish a Commercial Business Certificate of Occupancy program

Strategy: City Staff

Budgetary Factor:

Cost of staff labor.

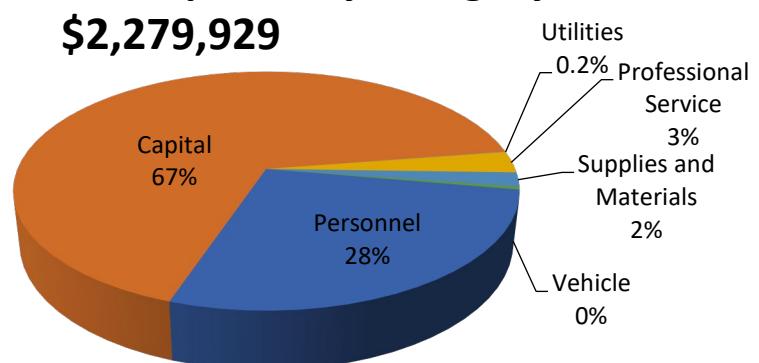
- III. **Goal:** Conduct meetings with contractors of all trades to explain our inspection process and go over the building code to help educate and make their project go smoothly

Strategy: City Staff

Budgetary Factor: Cost of staff labor.

Code Admin Expense by Category

\$2,279,929



Performance Measurements:

Performance Measures	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 *Projected
Number of building permits issued	48	42	115	127	139	85	*90
Number of Housing Inspections	1350	710	968	1011	1054	851	*1000
Number of Compliances	248	220	679	663	442	694	*750
Number of Demolitions	27	25	40	41	32	13	*20
Number of Planning & Zoning meetings	12	10	11	13	13	12	*10

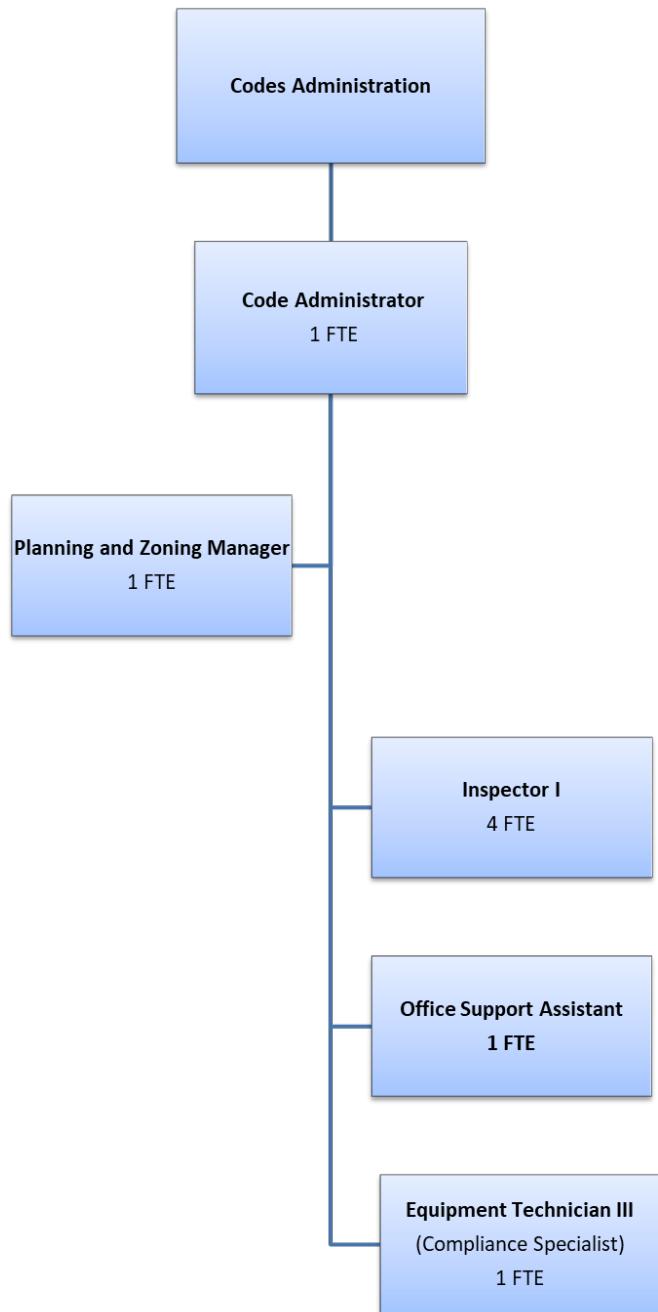
Previous Years' Goals:

- I. Goal: Updated our Zoning Districts with Planning and Zoning Commission
Status: Will be presenting it to City Council for review.
- II. Goal: Conducted a Level Up Lebanon cleanup so that our citizens had an opportunity to clean up their property
Status: We had one large clean up in the fall of 2022 in Ward-1
- III. Goal: Code Admin has issued a record number of nuisance violation letters in 2022
Status: 964 YTD

Code Administration Revenue and Expense by Category

Code Administration	2022	2023	2023	2024
	Actuals	Budget	Estimated	Budget
Revenues				
Taxes	\$0	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0
Service Charges	\$183,844	\$552,871	\$370,204	\$557,355
Rentals	\$0	\$0	\$0	\$0
Licenses and Permits	\$0	\$0	\$0	\$0
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$0	\$109	\$1,347	\$300
Internal Service Revenue	\$425,305	\$1,971,684	\$1,737,931	\$1,722,275
Total Revenues	\$609,149	\$2,524,664	\$2,109,482	\$2,279,930
Expenses				
Personnel	\$421,757	\$501,295	\$508,211	\$625,148
Capital	-\$50,998	\$1,937,474	\$1,129,440	\$1,534,700
Debt	\$0	\$0	\$0	\$0
Grants	\$0	\$0	\$0	\$0
Utilities	\$1,920	\$2,000	\$1,920	\$2,000
Professional Services	\$27,553	\$31,895	\$52,629	\$65,581
Supplies and Materials	\$45,342	\$44,000	\$44,312	\$44,000
Tools, Equipment, and Vehicles	\$9,582	\$8,000	\$6,468	\$8,500
Benefit Expense	\$0	\$0	\$0	\$0
Other	-\$279	\$0	\$0	\$0
Internal Service Expense	\$0	\$0	\$0	\$0
Total Expenses	\$454,877	\$2,524,664	\$1,742,980	\$2,279,929

Code Administration Organizational Chart



50 - 300 - Code Administration General			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
50	4_3000_003	Knox Box/Material Sales	15,000	15,000	26,380	25,000
50	4_3000_005	House Inspections	45,000	45,000	58,400	45,000
50	4_3000_006	Compliance Cleanup	110,000	110,000	116,100	110,000
50	4_3000_008	Subdivision Projects	331,055	380,091	167,743	375,330
50	4_3000_014	Meter Base Sales	1,780	1,780	480	925
50	4_3000_015	Meter Base Installation	1,000	1,000	1,100	1,100
Total Service Charge Revenue			503,835	552,871	370,204	557,355
50	4_3010_012	Misc-Purchasing Card Rebate	35	109	308	300
50	4_3010_014	Misc-Insurance Recoveries	0	0	1,040	0
Total Miscellaneous Revenue			35	109	1,347	300
Total Service Charge, Rentals & Miscellaneous Revenue			503,870	552,980	371,551	557,655
Internal Service - Personnel						
50	4_9910_000	Allocation	496,427	429,797	390,928	568,105
50	4_9999_001	Interfund Transfer	299,201	1,541,887	1,347,003	1,154,170
Total Employee Benefits Revenue			795,628	1,971,684	1,737,931	1,722,275
Total Revenues			1,299,498	2,524,664	2,109,482	2,279,930

50 - 305 - Codes Administration			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
50	5_1000_001	Fulltime Salary	349,052	327,226	342,842	410,610
50	5_1000_002	Part Time Salary	0	0	0	8,400
50	5_1000_005	Fulltime Overtime	4,400	3,962	1,896	5,623
Total Salaries - General			353,452	331,189	344,738	424,632
50	5_1005_001	Health Premium-Employee	23,688	25,020	22,687	33,360
50	5_1005_002					
50	TF	Health Premium-Family	69,939	43,574	43,013	43,574
50	5_1005_003	Dental Premium-Employee	600	300	1,235	600
50	5_1005_004					
50	TF	Dental Premium-Family	3,079	2,779	1,484	2,779
50	5_1010_001	Life Insurance	444	389	415	444
Total Benefits - Insurance			97,750	72,062	68,834	80,758
50	5_1015_001	Lagers-General	47,363	44,048	42,143	53,694
50	5_1015_004	Deferred Comp-Employer	4,550	10,400	13,567	15,600
Total Benefits - Retirement			51,913	54,448	55,710	69,294
50	5_1020_001	FICA-Employer	20,126	19,858	20,466	25,652

50 - 305 - Codes Administration			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
50	5_1020_002	Medicare-Employer	4,707	4,644	4,786	5,999
50	5_1020_003	Unemployment Compensation	3,246	3,203	3,406	4,137
50	5_1020_004	Workman's Compensation	1,389	3,041	3,416	4,125
Total Payroll Taxes - General			29,468	30,746	32,074	39,913
50	5_1025_001	Employee-Uniforms	750	850	368	850
50	5_1025_002	Employee- Dues/License/Membership	500	500	693	700
50	5_1025_003	Employee-Books	1,500	1,500	383	1,000
50	5_1025_004	Employee-Travel/Hotel	5,000	5,000	2,050	4,000
50	5_1025_005	Employee-Training	5,000	5,000	3,362	4,000
Total Employee - General			12,750	12,850	6,856	10,550
Total Personnel Costs			545,333	501,295	508,211	625,148
50	5_2015_000	Capital Exp-Furniture and Fixtures	11,234	1,496	0	0
50	5_2020_000	Capital Exp-Machinery and Equipment	3,000	14,000	15,028	5,200
50	5_2030_000	Capital Exp-Infrastructure	921,123	1,921,978	1,114,412	1,529,500
Total Capital			935,357	1,937,474	1,129,440	1,534,700
50	5_5015_001	Utilities-Cell Phones	2,000	2,000	1,920	2,000
Total Utilities			2,000	2,000	1,920	2,000
50	5_6000_001	Prof Services-Legal	750	750	422	750
50	5_6000_003	Prof Services-Surveying	0	100	0	100
50	5_6000_007	Prof Services-Toxicology				
50	5_6000_007	Testing	100	100	200	100
50	5_6000_007	Prof Services-MSHP				
50	5_6000_008	Background Checks	50	50	31	50
50	5_6000_008	Prof Services-Collection				
50	5_6000_009	Agency	0	50	17	50
50	5_6000_011	Prof Services-Dues/License	50	0	0	0
50	5_6000_013	Prof Service-Studies	70	70	23	500
50	5_6000_015	Prof Service-Service Contracts	32,000	7,500	12,005	31,500
50	5_6000_019	Prof Service-Credit Card Fee	1,300	1,300	1,463	1,500
Total Professional Services - General			34,320	9,920	14,161	34,550
50	5_6005_001	Insurance-Vehicle	1,923	1,025	934	981
Total Insurance - General			1,923	1,025	934	981

50 - 305 - Codes Administration			FY2022	FY2023	FY2023 Estimated Ending	FY2024
Fund	Account	Account Name	Budget	Budget		Proposed
50	5_6010_001	Advertising-Public Notices	2,200	2,200	1,510	2,200
		Advertising-Employee				
50	5_6010_002	Recruitment	100	100	33	100
50	5_6010_006	Advertising-Radio	250	250	250	250
	Total Advertising - General		2,550	2,550	1,793	2,550
50	5_6020_001	Software-Purchase	3,182	3,400	20,250	2,500
50	5_6020_003	Software-Agreement	15,900	15,000	15,491	25,000
	Total Software - Annual Renewal / Maintenance		19,082	18,400	35,741	27,500
	Total Professional Services		57,875	31,895	52,629	65,581
50	5_7000_001	Supplies-Operational	2,000	1,250	1,662	1,250
50	5_7000_002	Supplies-Computer Accessories	1,500	1,500	2,192	1,500
50	5_7000_004	Supplies-Small Tools	750	750	751	750
50	5_7005_001	Supplies-Printing	2,000	2,000	1,914	2,000
50	5_7005_002	Supplies-Mailing	300	300	150	300
50	5_7005_003	Supplies-Postage	550	1,000	874	1,000
50	5_7005_004	Supplies-Paper	1,000	1,000	723	1,000
50	5_7015_004	Supplies-Safety	200	200	200	200
	Total Supplies		8,300	8,000	8,466	8,000
	Cost of Goods Sold-Meter					
50	5_7999_006	Boxes	30,000	30,000	29,934	30,000
50	5_7999_007	Cost of Goods Sold-Knox Boxes	6,000	6,000	5,911	6,000
	Total Materials		36,000	36,000	35,846	36,000
50	5_8600_001	Vehicle-Repair	1,000	1,500	20	2,000
50	5_8600_002	Vehicle-Maintenance	1,000	2,000	1,470	1,500
50	5_8600_005	Vehicle-Fuel	3,500	4,500	4,978	5,000
	Total Vehicles		5,500	8,000	6,468	8,500
	Total Expenses		1,590,365	2,524,664	1,742,980	2,279,928
	Change in Department Balance		(1,590,365)	(2,524,664)	(1,742,980)	(2,279,928)

Internal Service Fund

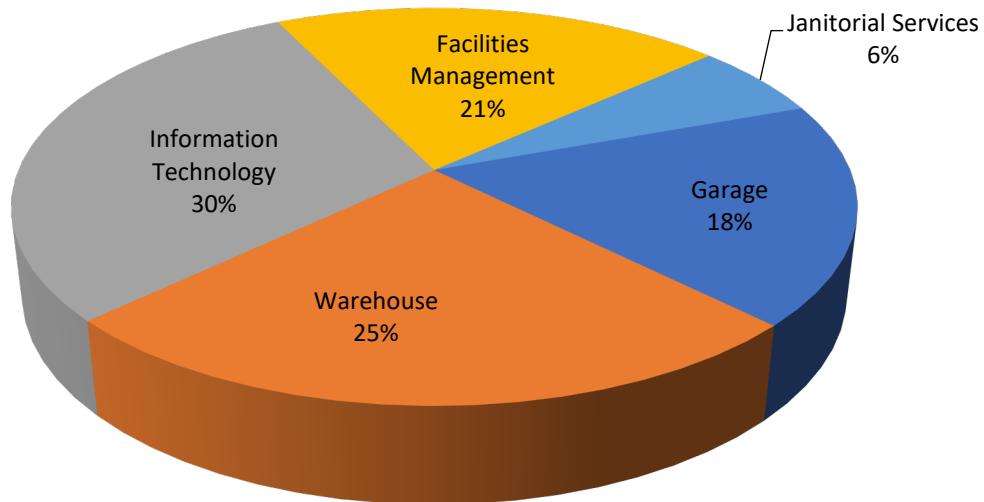
The Service Fund is comprised of Garage, Purchasing and Warehouse, Information Technology, Facility Management, and Janitorial Service. This fund is used to account for the funding of goods and services provided by one department or agency to other departments or agencies on a cost-reimbursement basis. Services accounted for in Internal Service Funds are tangible and it is possible to determine the extent to which they benefit the individual department or agency.

Internal Service Fund Revenue and Expense by Category

Internal Service Fund	2022 Actuals	2023 Budget	2023 Estimated	2024 Budget
Revenues				
Taxes	\$0	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0
Service Charges	\$0	\$0	\$0	\$0
Rentals	\$0	\$0	\$0	\$0
Licenses and Permits	\$0	\$0	\$0	\$0
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$28,693	\$3,500	\$4,619	\$2,490
Internal Service Revenue	\$995,906	\$1,303,326	\$1,185,253	\$1,285,705
Total Revenues	\$1,024,599	\$1,306,826	\$1,189,872	\$1,288,195
Expenses				
Personnel	\$755,557	\$1,002,796	\$880,710	\$1,034,349
Capital	\$99,380	\$103,945	\$96,778	\$86,971
Debt	\$0	\$0	\$0	\$0
Grants	\$0	\$0	\$0	\$0
Utilities	\$15,289	\$15,400	\$16,246	\$13,094
Professional Services	\$130,753	\$122,285	\$140,417	\$88,181
Supplies and Materials	\$27,274	\$27,550	\$22,620	\$28,850
Tools, Equipment, and Vehicles	\$26,966	\$34,850	\$33,101	\$36,750
Benefit Expense	\$0	\$0	\$0	\$0
Other	-\$697	\$0	\$0	\$0
Internal Service Expense	\$0	\$0	\$0	\$0
Total Expenses	\$1,054,522	\$1,306,826	\$1,189,872	\$1,288,195

Internal Service Fund Expense

\$1,288,195



60 - 300 - Internal Services General			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
604_3010_006	Misc-Miscellaneous		165	0	0	0
604_3010_008	Misc-Gain/Loss-Asset Disposal		0	3,500	2,294	0
604_3010_012	Misc-Purchasing Card Rebate		3,500	0	2,325	2,490
	Total		3,665	3,500	4,619	2,490
	Total Service		3,665	3,500	4,619	2,490
604_9910_000	Internal Service - Personnel		1,114,087	1,303,326	1,185,253	1,285,705
	Total		1,114,087	1,306,826	1,185,253	1,285,705
	Total		1,117,752	1,306,826	1,189,872	1,288,195
	Change in		1,117,752	1,306,826	1,189,872	1,288,195

Garage

The garage provides preventative maintenance and repair of City vehicles and equipment. The mechanics perform routine and major repairs, change tires, install, and maintain fleet mobile radios, and repair records.

Fiscal Year 2022-2023 Accomplishments:

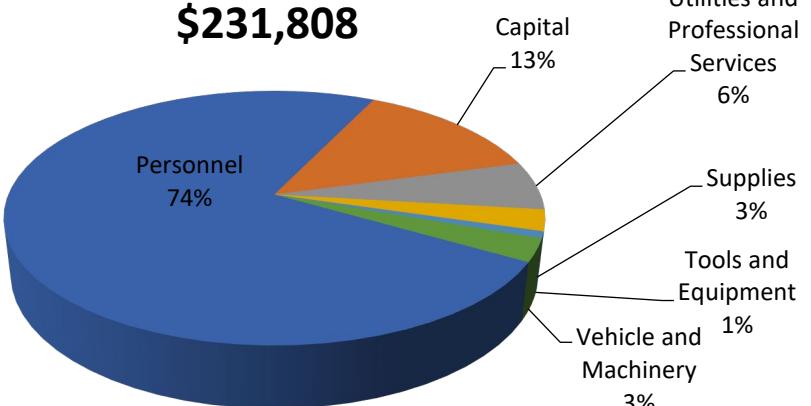
Brush hogged the WWTP twice, the Northwest field on the Public Works yard four times and cleaned and sprayed the Southwest side of the PW yard. Installed new wood tops on two picnic tables at Public Works.

Disassembled police cars and removed sander off construction truck in preparation for surplus auction. Fabricated and built mounting brackets for new water meters for all water wells, rebar bender for street construction, fabricated and installed used plow, and rebuilt two (2) sander stands. Mounted helicopter on stand at Cowan Civic Center.

Installed radios in previously identified trucks and equipment throughout the City. Installed two (2) new sander chains, lubed all chains, installed hoses on all sanders, hose ends on dump truck, new spinner motors and spinner pads, transmission in backhoe, engine in Wastewater truck, and new sheep's foot on Terex roller. Purchased rolling jacks for trucklift.

Garage Expense by Category

\$231,808



Fiscal Year 2024 Goals:

- I. **Goal:** Continue to improve communications and productivity tracking.
Strategy: Measure and optimize results utilizing WorkStraight software.
Budgetary Factor: None, utilize existing WorkStraight software.

- II. **Goal:** Improve work environment in service facility
Strategy: Install exhaust fans or air filtration.
Budgetary Factor: Garage Fund

Performance Measurements:

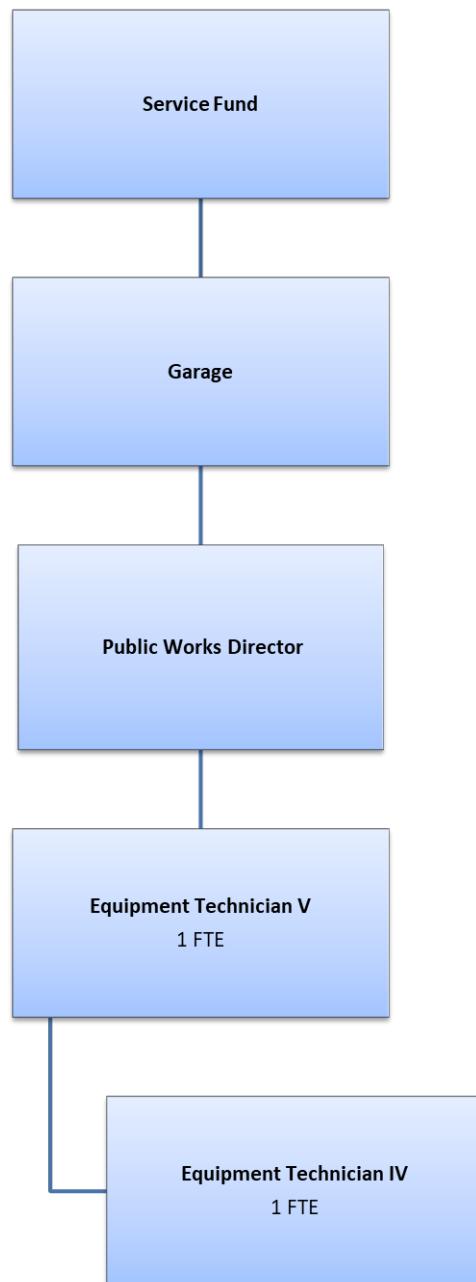
Performance Measures	2020	2021	2022	2023	Estimated 2024
Repair work orders completed*	850	850	850	850	850
Vehicles Maintained**	150	190	190	190	190
Equipment Maintained***	100	100	100	100	100
Number of Vehicles and Equipment	201	201	201	201	201
Work Order Hours per Year	2,000	2,000	2,000	2,000	2,000
Vehicles Retained from Previous FY	190	190	190	190	190
Average Age of Vehicles	12	10	10	10	10
Average Repair Cost	\$100	\$200	\$200	\$200	\$200
Total Miles Fleet-wide	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Total Fleet Repair Costs	\$85,000	\$170,000	\$170,000	\$170,000	\$170,000
Vehicle/Mechanic Ratio	100:1	100:1	100:1	100:1	100:1

** Passenger vehicles only

Previous Years' Goals:

- I. Goal: Replace the 1999 ¾ ton service truck with a new truck that has a utility bed.
Status: Deferred to the FY24 budget year.
- II. Goal: Purchase jacks for the truck lift to better service brakes, suspension, etc.
Status: Complete

Garage Organizational Chart



60 - 305 - Garage			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
60	5_1000_001	Fulltime Salary	84,757	91,653	94,494	101,564
60	5_1000_005	Fulltime Overtime	3,044	3,292	2,019	3,662
	Total Salaries - General		87,802	94,945	96,513	105,226
60	5_1005_001	Health Premium-Employee	7,896	8,340	8,233	8,340
60	5_1005_002	TF Health Premium-Family	18,769	18,480	18,498	18,480
60	5_1005_003	Dental Premium-Employee	0	0	392	0
60	5_1005_004	TF Dental Premium-Family	1,514	1,453	763	1,453
60	5_1010_001	Life Insurance	111	111	119	111
	Total Benefits - Insurance		28,290	28,384	28,005	28,384
60	5_1015_001	Lagers-General	11,754	12,628	12,911	13,574
60	5_1015_004	Deferred Comp-Employer	1,300	5,200	5,133	5,200
	Total Benefits - Retirement		13,054	17,828	18,044	18,774
60	5_1020_001	FICA-Employer	5,002	5,600	5,745	6,238
60	5_1020_002	Medicare-Employer	1,170	1,310	1,343	1,459
60	5_1020_003	Unemployment Compensation	807	903	955	1,006
60	5_1020_004	Workman's Compensation	1,221	1,602	2,225	2,888
	Total Payroll Taxes - General		8,200	9,415	10,269	11,590
60	5_1025_001	Employee-Uniforms	4,850	4,850	4,002	4,002
60	5_1025_002	Employee-Dues/License/Memb	100	100	33	100
60	5_1025_003	Employee-Books	100	100	33	100
60	5_1025_004	Employee-Travel/Hotel	1,500	1,500	500	1,500
60	5_1025_005	Employee-Training	1,500	1,500	500	1,500
	Total Employee - General		8,050	8,050	5,069	7,202
	Total Personnel Costs		145,394	158,622	157,900	171,177
60	5_2010_000	Capital Exp-Bldg & Improvement	10,000	54,400	54,400	10,000
60	5_2015_000	Capital Exp-Furniture and Fixtures	4,582	427	0	0
60	5_2020_000	Capital Exp-Machinery & Equipme	6,000	25,000	24,449	21,476
	Total Capital		20,582	79,827	62,876	31,476
60	5_5010_001	Utilities-Landline and Fiber	225	0	0	0
60	5_5015_001	Utilities-Cell Phones	980	750	844	844
	Total Utilities		1,205	750	844	844
60	5_6000_007	Prof Services-Toxicology Testing	150	100	100	100
60	5_6000_008	Prof Services-MSHP Backgr & Cks	24	25	8	8
60	5_6000_013	Prof Service-Studies	48	0	0	0
60	5_6000_015	Prof Service-Service Contracts	0	0	584	600
	Total Professional Services - General		222	125	693	708

60 - 305 - Garage			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
60	5_6005_001	Insurance-Vehicle	818	701	699	727
60	5_6005_002	Insurance-Equipment	137	140	135	140
60	5_6005_003	Insurance-Building & Property	5,884	8,415	9,328	9,701
Total Insurance - General			6,840	9,257	10,162	10,568
60	5_6010_001	Advertising-Public Notices	250	150	0	0
60	5_6010_003	Advertising-Print	100	100	33	100
Total Advertising - General			350	250	33	100
60	5_6020_003	Software-Agreement	2,000	2,500	3,857	2,000
Total Software - Annual Renewal / Maintenance			2,000	2,500	3,857	2,000
Total Professional Services			9,412	12,132	14,745	13,376
60	5_7000_001	Supplies-Operational	5,500	5,000	5,100	5,100
60	5_7000_002	Supplies-Computer Accessories	500	250	220	500
60	5_7000_003	Supplies-Small Office Equipment	350	200	0	0
60	5_7000_004	Supplies-Small Tools	500	200	67	200
60	5_7005_003	Supplies-Postage	20	20	7	20
60	5_7005_004	Supplies-Paper	15	15	15	15
60	5_7010_004	Supplies-Chemicals	600	300	100	300
60	5_7015_004	Supplies-Safety	100	100	33	100
Total Supplies			7,585	6,085	5,541	6,235
60	5_8000_001	Tools-Repair	1,000	500	167	250
60	5_8000_002	Tools- Maintenance	550	450	450	450
60	5_8000_003	Tools-Supplies	2,000	1,250	888	1,250
Total Tools & Portable Equipment			3,550	2,200	1,504	1,950
60	5_8300_001	Equipment-Repair	2,500	2,000	1,310	2,000
60	5_8300_002	Equipment-Maintenance	1,000	1,000	953	1,000
60	5_8300_003	Equipment-Supplies	50	50	0	0
60	5_8300_005	Equipment-Fuel	1,500	1,500	1,208	1,500
Total Machinery & Equipment			5,050	4,550	3,471	4,500
60	5_8600_001	Vehicle-Repair	500	500	484	500
60	5_8600_002	Vehicle-Maintenance	1,000	500	305	500
60	5_8600_005	Vehicle-Fuel	1,250	1,250	1,228	1,250
Total Vehicles			2,750	2,250	2,017	2,250
Total Expenses			195,528	266,416	248,898	231,808
Change in Department Balance			(195,528)	(266,416)	(248,898)	(231,808)

Purchasing and Warehouse

Purchasing provides for goods and services for all departments in the City of Lebanon to provide the City with the highest quality in the most cost effective, timely and fiscally responsible manner in compliance with applicable regulations and policies using a fair and transparent process. The warehouse provides for the receiving of freight deliveries, as well as stocking and maintaining the inventory of parts for water, sewer, electric, construction and street departments.

Fiscal Year 2022-2023 Accomplishments:

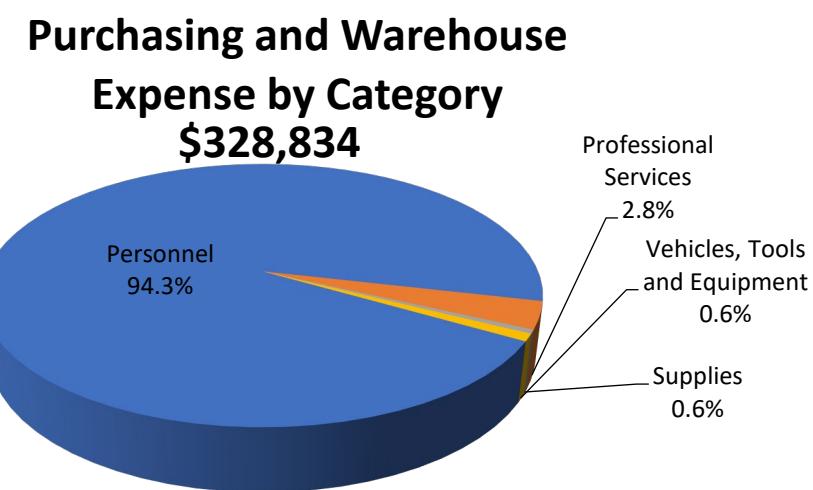
Completed a certified forklift training for 3 employees at minimal cost to the City and one employee is scheduled to attend training to become the trainer in-house. Warehouse continues to improve our inventory spreadsheets on parts, updated part numbers and pricing for our Electric, Wastewater, Water and Code Admin departments.

Purchasing continues to work towards improving the process.

This year electronic signatures have been pushed forward in an effort to decrease times to fully execute a contract.

Fiscal Year 2024 Goals:

- II. **Warehouse Goal:** Review customer facing and internal processes to determine if current practices are customer focused
Strategy: Explore inventory control options for City inventory assets
Budgetary Factor: Exploratory phase: no cost. Implementing a software will have costs but should create efficiencies throughout the organization to help offset costs.
- III. **Warehouse Goal:** Improve inventory procedures/processes.
Strategy: Clean up the stockyard
Budgetary Factor: No additional funding required. Subject to availability of staff hours.
- III. **Purchasing Goal:** Partner with City Departments to achieve the efficient use of City resources.
Strategy: Complete implementing the contract side of the bidding software. This includes adding existing contracts for a central location for all City contracts.



Budgetary Factor: No additional funding required.

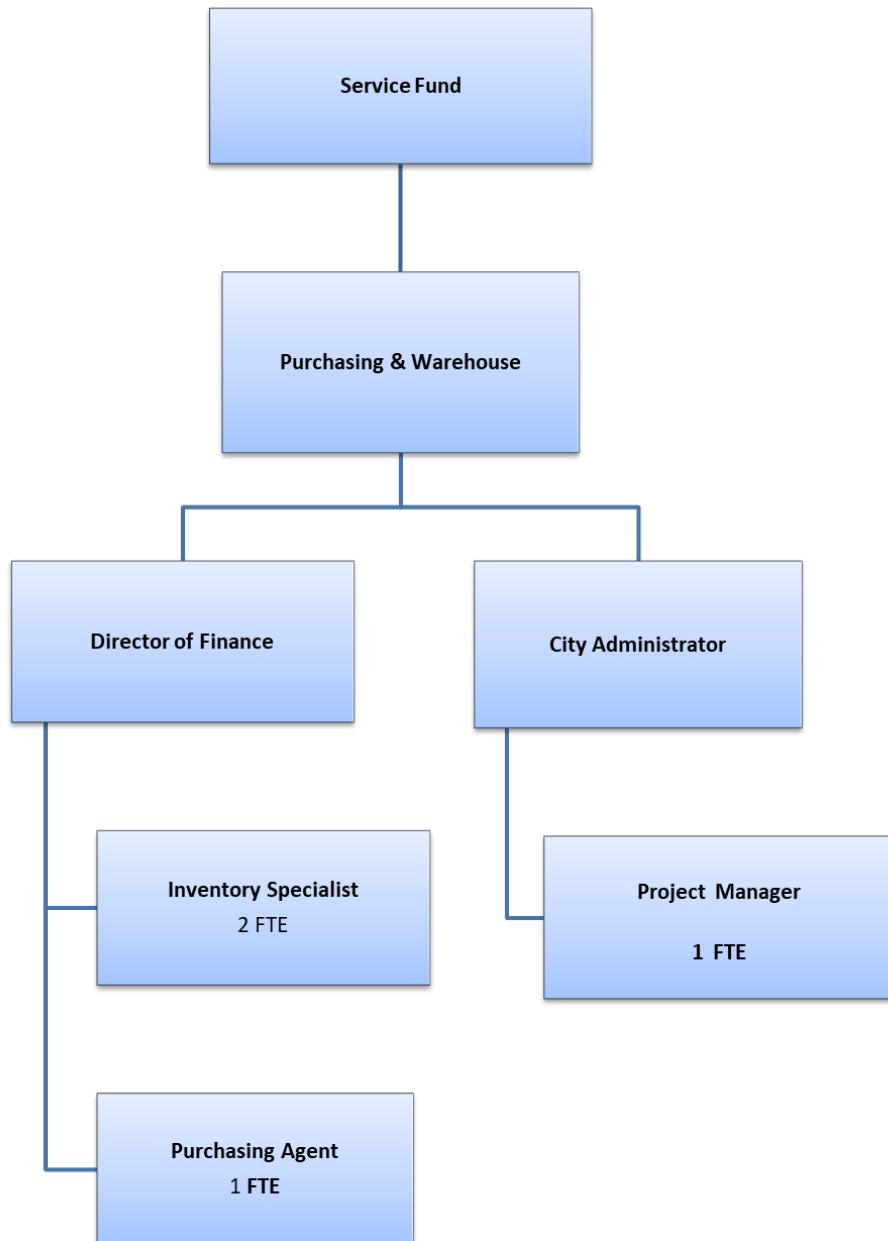
Performance Measurements:

Performance Measures	2017	2018	2019	2020	2021	2022
Number of Written Bids	25	16	61	64	42	58
Number of Formal Bids	31	46	40	56	53	26
Number of New Contracts	73	87	89	97	92	107
Rejection/Rebid % Per Year	16%	13%	12%	9%	13%	12%
% of Local Participation						22%

Previous Years' Goals:

- I. Goal: Review customer facing and internal processes to determine if current practices are customer focused
Status:
- II. Goal: Improve inventory procedures/processes.
Status: On-going.
- III. Goal: Explore the contracting of services.
Status: On-going. Contract opportunities explored – crane services (awarded), horizontal borring (awarded).
- IV. Goal: Partner with City Departments to achieve the efficient use of City resources.
Status: Contracts have been identified, and pertinent information has been to prepare for the upload.

Purchasing and Warehouse Organizational Chart



60 - 310 - Warehouse			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
60	5_1000_001	Fulltime Salary	113,922	123,326	144,190	201,352
60	5_1000_005	Fulltime Overtime	2,523	2,731	1,024	3,038
	Total Salaries - General		116,445	126,057	145,215	204,390
60	5_1005_001	Health Premium-Employee	0	0	2,780	8,340
60	5_1005_002TF	Health Premium-Family	17,325	49,507	48,872	49,507
60	5_1005_003	Dental Premium-Employee	0	0	689	300
60	5_1005_004TF	Dental Premium-Family	726	1,753	584	1,753
60	5_1010_001	Life Insurance	167	167	193	222
60	5_1010_001IMPLife	Insurance - Imported	0	0	122	0
	Total Benefits - Insurance		18,218	51,427	53,118	60,122
60	5_1015_001	Lagers-General	10,728	11,528	17,252	20,736
60	5_1015_004	Deferred Comp-Employer	650	1,300	3,252	5,200
	Total Benefits - Retirement		11,378	12,828	20,503	25,936
60	5_1020_001	FICA-Employer	6,828	7,048	8,183	11,905
60	5_1020_002	Medicare-Employer	1,597	1,648	1,914	2,784
60	5_1020_003	Unemployment Compensation	1,101	1,137	1,411	1,920
60	5_1020_004	Workman's Compensation	0	1,602	2,225	2,888
	Total Payroll Taxes - General		9,526	11,435	13,732	19,497
60	5_1025_001	Employee-Uniforms	500	500	250	250
	Employee-					
60	5_1025_002	Dues/License/Membership	150	150	135	135
60	5_1025_004	Employee-Travel/Hotel	0	0	0	400
60	5_1025_005	Employee-Training	3,500	3,500	2,300	2,500
60	5_1025_007	Employee-Bonds	50	50	106	50
	Total Employee - General		4,200	4,200	2,791	3,335
	Total Personnel Costs		159,767	205,946	235,360	313,279
60	5_2015_000	Capital Exp-Furniture and Fixtures	1,068	0	0	0
	Total Capital		1,068	0	0	0
60	5_6000_007	Prof Services-Toxicology Testing	50	50	25	25
	Prof Services-MSHP Background					
60	5_6000_008	Checks	25	25	5	10
60	5_6000_015	Prof Service-Service Contracts	0	0	195	195
	Total Professional Services - General		75	75	225	230
60	5_6020_003	Software-Agreement	3,500	9,300	9,425	10,800
	Total Software - Annual Renewal / Maintenance		3,500	9,300	9,425	10,800
	Total Professional Services		3,575	9,375	9,650	11,030

60 - 310 - Warehouse		Account Name	FY2022	FY2023	FY2023	FY2024
Fund	Account		Budget	Budget	Estimated Ending	Proposed
60	5_7000_001	Supplies-Operational	1,250	1,000	729	850
60	5_7000_002	Supplies-Computer Accessories	250	200	200	250
		Supplies-Desk Accessories-Small				
60	5_7000_003	Office Equipment	100	100	0	0
60	5_7000_004	Supplies-Small Tools	150	150	500	350
60	5_7005_003	Supplies-Postage	50	50	10	25
60	5_7005_004	Supplies-Paper	100	100	15	50
Total Supplies			1,900	1,600	1,454	1,525
60	5_8300_001	Equipment-Repair	1,500	1,000	215	750
60	5_8300_002	Equipment-Maintenance	1,000	1,000	692	750
60	5_8300_004	Equipment-Equipment	0	0	1,000	1,000
60	5_8300_005	Equipment-Fuel	800	500	444	500
Total Machinery & Equipment			3,300	2,500	2,351	3,000
60	5_9900_001	Contra Account-Other	0	0	(3,261)	0
Total Expenses			169,610	219,421	245,554	328,834
Change in Department Balance			(169,610)	(219,421)	(245,554)	(328,834)

Information Technology

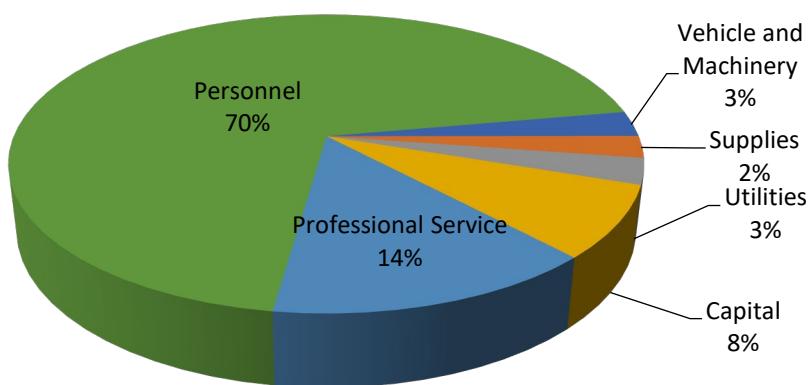
The Information Technology Division is responsible for the security, planning, implementation, and continual support of the City's data, networking equipment, and computer systems. This division is responsible for installing and maintaining all computer related hardware, as well as for installing and upgrading all software executed on these systems. Direction is also provided to the departments to determine future computer system and software needs.

Fiscal Year 2024 Goals:

- I. **Goal:** Fully implement SCADA ring into the City of Lebanon's modern secure network.
Strategy: Must upgrade all the server and PLC components.
Budgetary Factor: ARPA funding.

- II. **Goal:** Upgrade Incode and Energov environments.
Strategy: To ensure future accounting standards and compliance requirements, both platforms must be migrated from legacy centered software.
Budgetary Factor: Bid

Information Technology Expense by Category \$383,842



Performance Measurements:

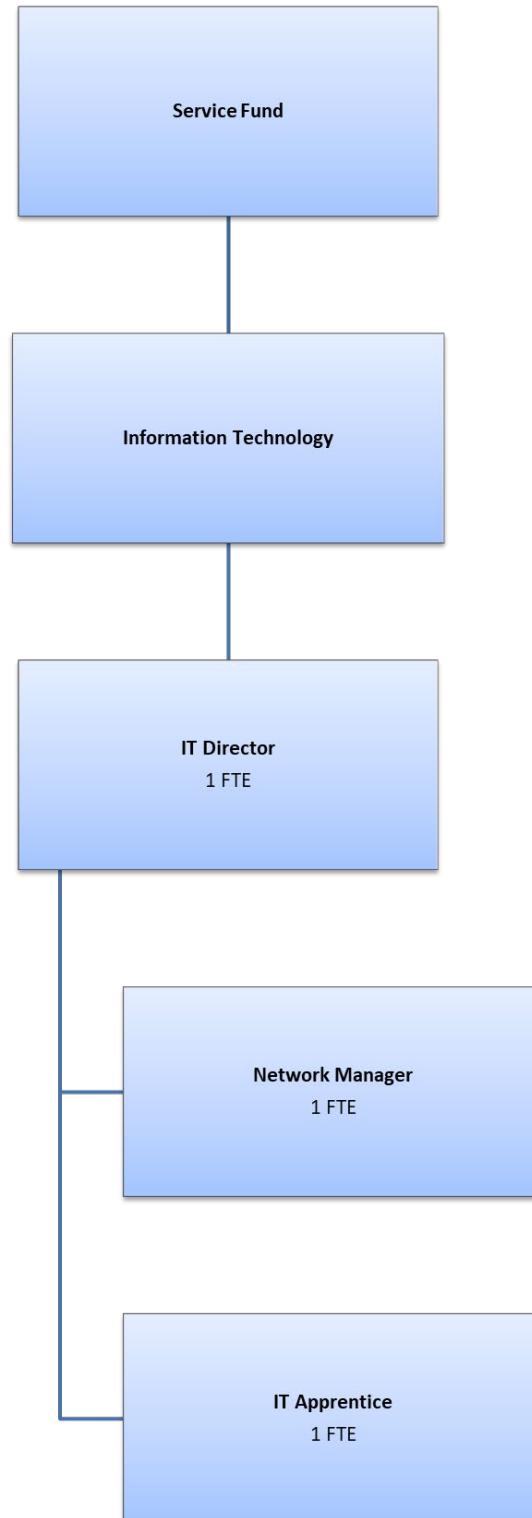
Trouble Tickets by Department	2017	2018	2019	2020	2021	2022
Police	155	165	169	189	247	285
Fire	70	78	85	74	101	64
HR	15	15	55	62	78	51
PW	96	93	128	138	261	275
Admin	7	12	35	31	37	41
Finance	22	20	45	48	104	65
Parks	33	25	48	42	45	33
Codes Admin	30	25	94	92	97	65
Clerk Staff	12	10	27	18	28	31
Tourism	5	5	25	16	22	45
Fac Man	8	7	31	28	34	34
Totals	448	455	742	738	1054	989

	2018	2019	2020	2021	2022
Desktops Maintained	85	67	67	67	72
Laptops Maintained	68	92	82	80	83
VOIP Phones	87	115	125	125	127
Digital Phones	10	8	8	8	8
Cell Accounts	32	32	42	12	12
MiFi or USB Data	45	48	48	52	52
Tablets	36	38	48	52	54
Servers	7	8	9	12	14
Switches	18	20	23	23	26
Routers	6	6	6	6	8
Networked Printers	20	21	24	24	24
Mobile Data Tablets	30	30	35	35	35
Open Mesh Networks	5	5	7	9	9

Previous Years' Goals:

- I. Goal: Maximize City software platforms to ensure departments receive the highest ROI.
Status: Continue to link software suites to achieve desired results.
- II. Goal: Improve SCADA operations by moving the network behind the City of Lebanon domain and firewall.
Status: Phase I is done, the new switches and design has been implemented.

Information Technology Organizational Chart



60 - 315 - Information Technology			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Estimated			
			Budget	Budget	Ending	Proposed
60	5_1000_001	Fulltime Salary	177,478	204,294	160,573	171,733
60	5_1000_004	On Call	0	0	184	0
60	5_1000_005	Fulltime Overtime	2,374	2,589	45	45
60	5_1000_007	On Call Overtime	1,500	1,500	500	1,500
Total Salaries - General			181,352	208,383	161,303	173,278
60	5_1005_001	Health Premium-Employee	0	16,680	7,912	8,340
60	5_1005_002TF	Health Premium-Family	42,492	36,960	29,293	29,674
60	5_1005_003	Dental Premium-Employee	0	600	777	600
60	5_1005_004TF	Dental Premium-Family	1,653	1,453	242	726
60	5_1010_001	Life Insurance	204	222	171	167
Total Benefits - Insurance			44,349	55,915	38,395	39,507
60	5_1015_001	Lagers-General	24,100	27,515	19,290	22,154
60	5_1015_004	Deferred Comp-Employer	2,383	9,100	7,400	7,800
Total Benefits - Retirement			26,484	36,615	26,690	29,954
60	5_1020_001	FICA-Employer	10,177	12,254	9,388	10,187
60	5_1020_002	Medicare-Employer	2,380	2,866	2,196	2,383
60	5_1020_003	Unemployment Compensation	1,641	1,976	1,579	1,643
60	5_1020_004	Workman's Compensation	794	1,737	2,295	2,925
Total Payroll Taxes - General			14,992	18,834	15,459	17,138
60	5_1025_003	Employee-Books	200	200	67	200
60	5_1025_004	Employee-Travel/Hotel	1,000	1,000	333	1,000
60	5_1025_005	Employee-Training	5,000	5,000	5,164	5,000
60	5_1025_009	Employee-Tuition Assistance	0	0	0	2,500
Total Employee - General			6,200	6,200	5,564	8,700
Total Personnel Costs			273,376	325,947	247,411	268,576
60	5_2015_000	Capital Exp-Furniture and Fixtures	10,406	276	0	0
60	5_2020_000	Capital Exp-Machinery and Equipment	5,000	0	0	0
60	5_2030_000	Capital Exp-Infrastructure	0	0	0	30,000
Total Capital			15,406	276	0	30,000
60	5_5015_001	Utilities-Cell Phones	3,300	5,700	6,943	3,300
60	5_5020_001	Utilities-Internet	12,600	7,500	7,092	7,500
60	5_5020_002	Utilities-Internet Mobile	600	0	0	0
Total Utilities			16,500	13,200	14,034	10,800

60 - 315 - Information Technology			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account	Estimated			
		Name	Budget	Budget	Ending	Proposed
60	5_6000_007	Prof Services-Toxicology Testing	150	100	29	150
60	5_6000_008	Prof Services-MSHP Background Checks	50	50	17	50
60	5_6000_015	Prof Service-Service Contracts	42,000	42,000	55,291	35,000
Total Professional Services - General			42,200	42,150	55,337	35,200
60	5_6005_002	Insurance-Equipment	2,662	2,634	2,556	2,658
60	5_6005_023	Insurance-Drone Liability	1,479	1,789	1,892	1,968
Total Insurance - General			4,141	4,423	4,448	4,626
60	5_6020_003	Software-Agreement	52,500	46,000	49,303	15,000
Total Software - Annual Renewal / Maintenance			52,500	46,000	49,303	15,000
Total Professional Services			98,841	92,573	109,088	54,826
60	5_7000_001	Supplies-Operational	6,000	6,000	3,295	6,000
60	5_7000_002	Supplies-Computer Accessories	2,000	500	730	1,000
60	5_7000_004	Supplies-Small Tools	2,000	2,000	2,419	2,000
60	5_7005_001	Supplies-Printing	75	75	25	75
60	5_7005_002	Supplies-Mailing	25	25	49	50
60	5_7005_004	Supplies-Paper	15	15	10	15
Total Supplies			10,115	8,615	6,527	9,140
60	5_8300_001	Equipment-Repair	6,000	5,000	6,031	5,000
60	5_8300_002	Equipment-Maintenance	6,000	5,000	7,007	5,000
Total Machinery & Equipment			12,000	10,000	13,038	10,000
60	5_8600_005	Vehicle-Fuel	500	350	309	500
Total Vehicles			500	350	309	500
Total Expenses			426,738	450,961	390,407	383,842
Change in Department Balance			(426,738)	(450,961)	(390,407)	(383,842)

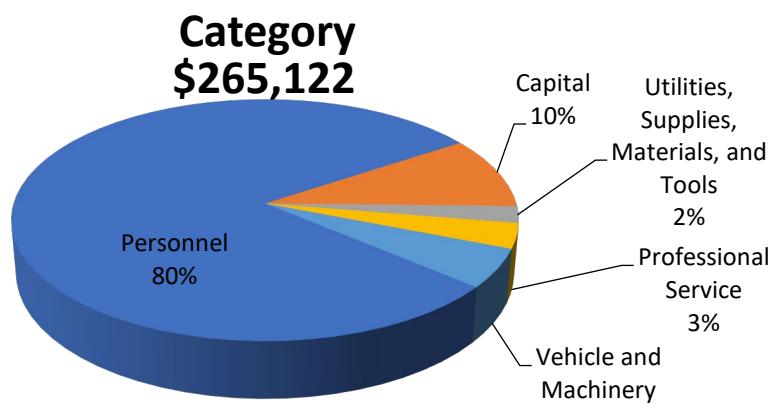
Facilities Management

Facilities Management maintains and enhances all City properties and grounds.

Fiscal Year 2022-2023 Accomplishments:

The City of Lebanon Facilities Management has maintained all city buildings and grounds. Help Civic Center staff with event set up and breakdowns. Install all Christmas decorations and banners on Commercial St, Elm St, City Hall and the Market. Assist the Street Department with mowing and maintaining the city right away. Assisted with the installation of the tank and helicopter at the Veterans Memorial. We continue to work on city building maintenance and upkeep.

Facilities Management Expense by



Fiscal FY 2024 Goals:

- I. Goal: Review, update, and strengthen the capital improvement plan utilizing the maintenance cost schedule.
Strategy: City Staff
Budgetary Factor: Cost of staff labor

- II. Goal: Assist with the update & remodel of Fire Station #1, #2, Wallace Building and other city facilities.
Strategy: Contractor and City Staff
Budgetary Factor: CIP

Performance Measurements:

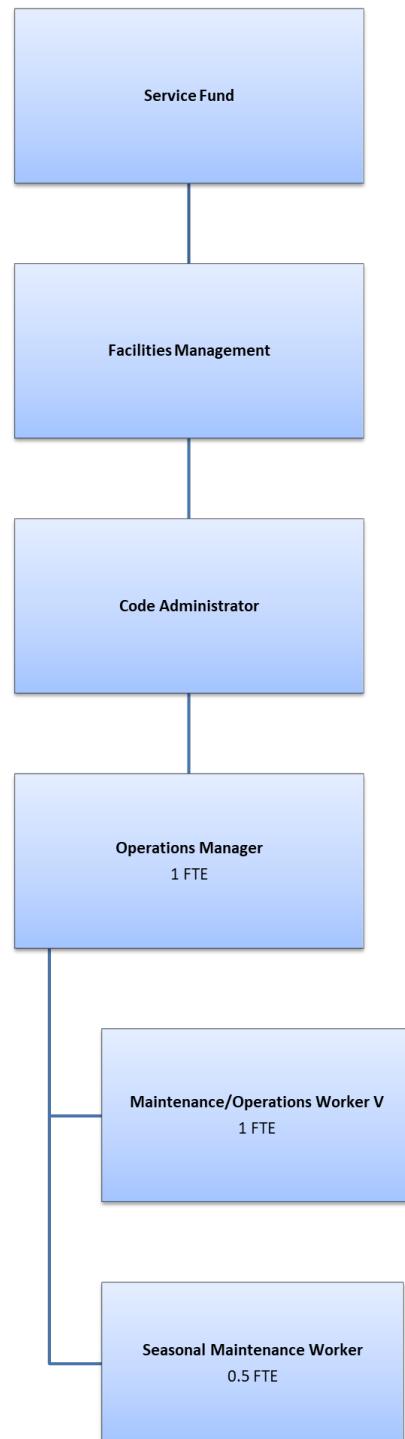
	2018	2019	2020	2021	2022	Estimated 2023
Work Orders Completed	360	321	***	***	***	***
Acres Mowed	250	250	250	250	250	250
Christmas Decorations	200	220	220	230	248	248

Previous Years' Goals:

- I. Goal: Facilities Management assisted Code Administration with the construction of Public Safety Building
Status: Project is completed

II. Goal: Implemented a building maintenance cost schedule for large life cycle maintenance needs
Status: ongoing, will update annually

Facilities Management Organizational Chart



60 - 320 - Facilities Management			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
60	5_1000_001	Fulltime Salary	121,660	137,249	110,509	116,472
60	5_1000_002	Part Time Salary	9,968	0	1,836	10,608
60	5_1000_004	On Call	1,214	1,330	1,711	1,500
60	5_1000_005	Fulltime Overtime	1,425	3,085	926	2,574
Total Salaries - General			134,268	141,664	114,982	131,154
60	5_1005_001	Health Premium-Employee	7,896	8,340	0	0
60	5_1005_002TF	Health Premium-Family	34,650	36,960	30,758	36,960
60	5_1005_003	Dental Premium-Employee	300	300	392	0
60	5_1005_004TF	Dental Premium-Family	1,453	1,453	730	1,453
60	5_1010_001	Life Insurance	167	180	119	111
Total Benefits - Insurance			44,466	47,233	32,000	38,524
60	5_1015_001	Lagers-General	16,493	17,925	14,955	15,357
60	5_1015_004	Deferred Comp-Employer	1,950	5,850	5,133	5,200
Total Benefits - Retirement			18,443	23,775	20,089	20,557
60	5_1020_001	FICA-Employer	7,417	8,128	6,431	7,466
60	5_1020_002	Medicare-Employer	1,735	1,901	1,504	1,746
60	5_1020_003	Unemployment Compensation	1,196	1,311	1,112	1,204
60	5_1020_004	Workman's Compensation	10,658	13,951	9,054	7,538
Total Payroll Taxes - General			21,006	25,291	18,101	17,953
60	5_1025_001	Employee-Uniforms	2,500	2,500	2,398	2,500
60	5_1025_002	Employee-Dues/License/	150	150	0	150
60	5_1025_005	Employee-Training	250	250	0	250
Total Employee - General			2,900	2,900	2,398	2,900
Total Personnel Costs			221,082	240,863	187,569	211,088
60	5_2015_000	Capital Exp-Furniture & Fixtures	4,206	642	0	0
60	5_2020_000	Capital Exp-Machinery & Equip	0	23,200	33,195	25,495
Total Capital			4,206	23,842	33,195	25,495
60	5_5015_001	Utilities-Cell Phones	2,000	1,450	1,368	1,450
Total Utilities			2,000	1,450	1,368	1,450
60	5_6000_007	Prof Services-Toxicology Testing	400	250	100	250
60	5_6000_008	Prof Services-MSHP Back & Cks	25	25	15	25
60	5_6000_011	Prof Services-Dues/License	100	100	0	100

60 - 320 - Facilities Management			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
60	5_6000_015	Prof Service-Service Contracts	500	500	786	800
60	5_6000_018	Prof Service-Damage Claims	500	500	0	500
Total Professional Services - General			1,525	1,375	901	1,675
60	5_6005_001	Insurance-Vehicle	3,510	4,040	3,787	3,976
60	5_6005_002	Insurance-Equipment	520	631	607	637
Total Insurance - General			4,030	4,670	4,394	4,614
60	5_6010_001	Advertising-Public Notices	0	50	46	50
60	5_6010_002	Advertising-Employee Recruitm	50	0	0	0
Total Advertising - General			50	50	46	50
60	5_6020_003	Software-Agreement	2,700	2,000	1,528	2,500
Total Software - Annual Renewal / Maintenance			2,700	2,000	1,528	2,500
Total Professional Services			8,305	8,095	6,869	8,839
60	5_7000_001	Supplies-Operational	1,000	800	370	500
60	5_7000_002	Supplies-Computer Accessories	1,000	500	250	500
60	5_7000_004	Supplies-Small Tools	2,500	2,500	996	2,000
60	5_7005_003	Supplies-Postage	1	0	0	0
60	5_7015_003	Supplies-First Aid	200	200	25	200
60	5_7015_004	Supplies-Safety	500	500	100	500
Total Supplies			5,201	4,500	1,741	3,700
60	5_8000_001	Tools-Repair	500	500	50	500
60	5_8000_003	Tools-Supplies	500	250	110	300
Total Tools & Portable Equipment			1,000	750	160	800
60	5_8300_001	Equipment-Repair	1,500	1,250	4,284	3,500
60	5_8300_002	Equipment-Maintenance	1,500	1,750	600	1,750
60	5_8300_003	Equipment-Supplies	500	750	193	500
60	5_8300_006	Equipment-Rental	500	500	167	500
Total Machinery & Equipment			4,000	4,250	5,244	6,250
60	5_8600_001	Vehicle-Repair	1,500	1,500	898	1,500
60	5_8600_002	Vehicle-Maintenance	1,000	1,000	707	1,000
60	5_8600_004	Vehicle-Equipment	1,000	1,000	0	1,000
60	5_8600_005	Vehicle-Fuel	4,000	4,500	3,401	4,000
Total Vehicles			7,500	8,000	5,007	7,500

60 - 320 - Facilities Management		Account	FY2022	FY2023	FY2023	FY2024
Fund	Account	Name	Budget	Budget	Estimated Ending	Proposed
	Total Expenses		253,294	291,750	241,153	265,122
	Change in Department Balance		(253,294)	(291,750)	(241,153)	(265,122)

Janitorial Services

This program was established to ensure a sanitary working environment for staff, citizens, and visitors.

Fiscal Year 2022-2023 Accomplishments:

While providing quality services, Janitorial Services was able to stay within the budgeted amount and still maintain minimal quantiles of chemicals used to clean the buildings.

Fiscal Year 2024 Goals:

- I. **Goal:** Provide quality services while staying within budgeted amount.

Strategy: Maintain each building's chemical usage to a minimum quantity while still providing quality results.

Budgetary Factor:

None.

- II. **Goal:** Provide routine maintenance of City Buildings.

Strategy: Inspect facilities to ensure cleanliness.

Budgetary Factor: No additional funding required. Resources allocated already in budget every year.

Performance Measures:

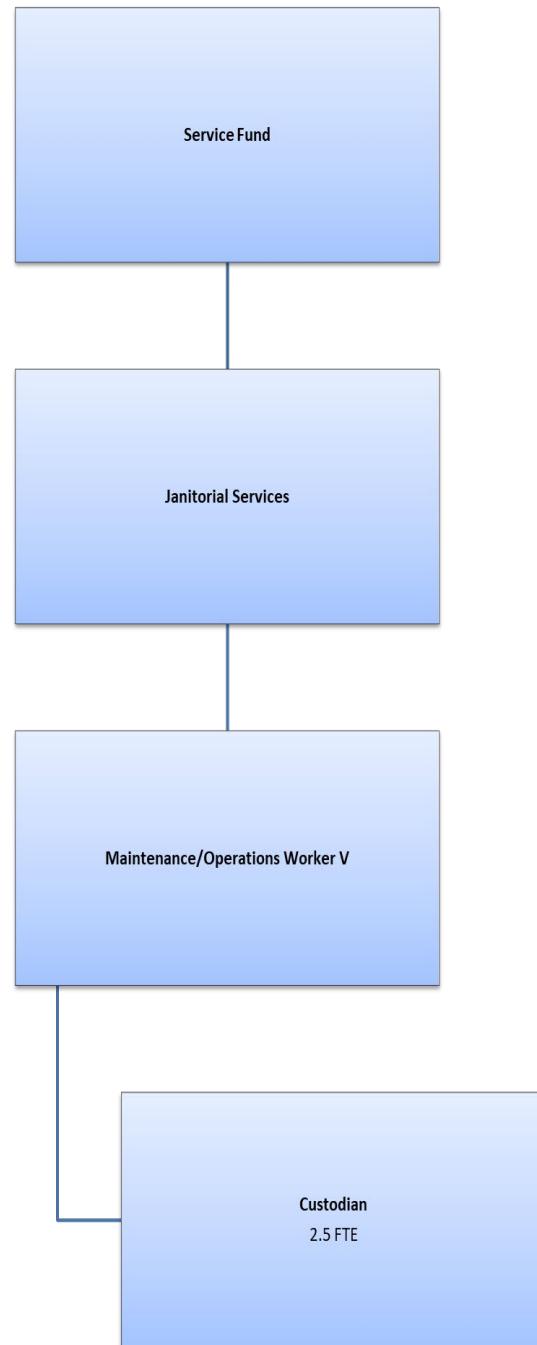
	2016	2017	2018	2019	Estimated 2020
Cleanliness Quality	70%	80%	80%	80%	90%
Customer Satisfaction	85%	90%	90%	90%	90%
Financial Metrics	90%	90%	90%	90%	90%

Previous Years' Goals:

- I. **Goal:** Provide quality services while staying within budgeted amounts.
Status: Ongoing:

II. Goal: Continue to provide maintenance of the floors and fixtures.
Status: Ongoing.

Janitorial Service Organizational Chart



60 - 325 - Janitorial Services			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
60	5_1000_002	Part Time Salary	60,489	65,713	48,252	64,269
	5_1000_002IM					
60	P	Part Time Salary - Imported	0	0	26,499	0
	5_1000_006IM					
60	P	Part Time Overtime - Imported	0	0	46	0
Total Salaries - General			60,489	65,713	48,297	64,269
60	5_1010_001	Life Insurance	0	250	0	0
Total Benefits - Insurance			0	250	0	0
60	5_1020_001	FICA-Employer	3,750	4,074	2,994	3,985
60	5_1020_002	Medicare-Employer	877	953	700	932
60	5_1020_003	Unemployment Compensation	605	657	478	643
Total Payroll Taxes - General			5,232	5,684	4,173	5,559
60	5_1025_001	Employee-Uniforms	0	21	0	400
Total Employee - General			0	21	0	400
Total Personnel Costs			65,721	71,668	52,470	70,229
60	5_2999_000	Depreciation Expense	0	0	707	0
60	5_6000_007	Prof Services-Toxicology Testing	65	75	40	75
		Prof Services-MSHP Background				
60	5_6000_008	Checks	45	35	26	35
Total Professional Services - General			110	110	66	110
Total Professional Services			110	110	66	110
60	5_7010_001	Supplies-Janitorial	1,750	1,750	1,511	1,750
60	5_7010_002	Supplies-Cleaning and Sanitation	5,000	5,000	5,846	6,500
Total Supplies			6,750	6,750	7,357	8,250
Total Expenses			72,581	59,870	60,600	78,589
Change in			(72,581)	(59,870)	(60,600)	(78,589)

Benefits

The Benefit Fund is used to capture all the activity related to employee health insurance, Wellness Program, Local Government Employees Retirement System (LAGERS), Safety Program, unemployment, and worker's compensation. Each department contributes to this Fund during the payroll process.

Fiscal Year 2023 Goals:

- I. **Goal:** Maintain financial stability of the City's partially self-funded health insurance fund.

Strategy:

- Retain a stable reserve position.
- Deliver fair and consistent insurance premium levels.
- Allocate insurance premiums based on relative loss experience and/or exposure

Budgetary Factor: Availability of funding.

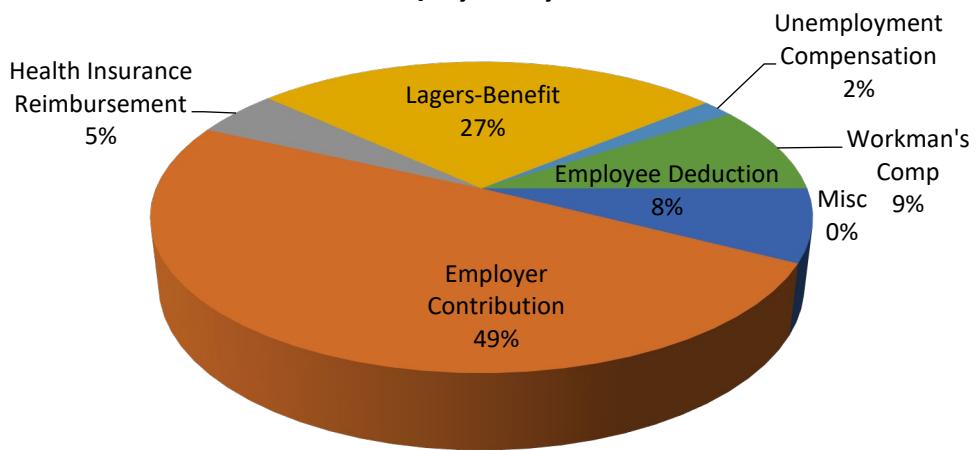
- II. **Goal:** Promote a safe and healthy work environment for employees to experience job satisfaction in their achievements and contributions to the City's mission and vision.

Strategy:

- Provide ongoing safety training.
- Report accidents/incidents in an accurate and timely manner.
- Increase employees' awareness and understanding of their individual safety

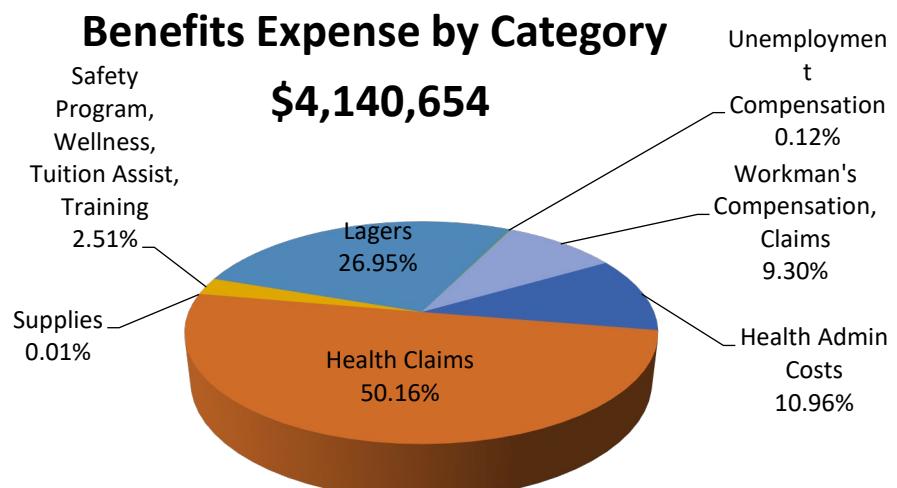
Benefits Funds Available by Category

\$4,098,277



Benefits Expense by Category

\$4,140,654



responsibilities.

- Reduce costs associated with accidents by maintaining an active safety program that promotes a safe and healthy work environment that is committed to bringing injured employees back to work as quickly as possible following an injury or occupational disease.

Budgetary Factor: Availability of funding.

Performance Measurements:

Health Insurance	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023 thru March 2023
Total Claims	\$1,640,611	\$1,375,187	\$1,274,254	\$1,941,585	\$2,265,837	\$2,178,779	\$1,039,283
Specific Deductible	\$70,000*	\$70,000	\$70,000	\$70,000	\$80,000	\$80,000	\$80,000

Previous Years' Goals:

- I. Goal: Maintain financial stability of the City's partially self-funded health insurance fund.
Status: On going.
- II. Goal: Promote a safe and healthy work environment for employees to experience job satisfaction in their achievements and contributions to the City's mission and vision.
Status: On going.

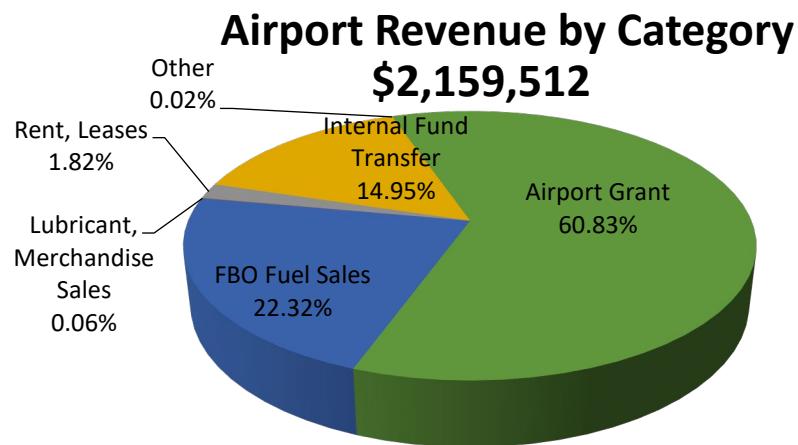
Benefits Fund Revenue and Expense by Category

Benefits Fund	2022 Actuals	2023 Budget	2023 Estimated	2024 Proposed
Revenues				
Taxes	\$0	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0
Service Charges	\$0	\$0	\$0	\$0
Rentals	\$0	\$0	\$0	\$0
Licenses and Permits	\$0	\$0	\$0	\$0
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$3,690,555	\$4,007,318	\$3,808,503	\$4,098,228
Other	\$33	\$34	\$6,553	\$50
Internal Service Revenue	\$0	\$0	\$0	\$0
Total Revenues	\$3,690,588	\$4,007,352	\$3,815,056	\$4,098,278
Expenses				
Personnel	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Debt	\$0	\$0	\$0	\$0
Grants	\$0	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0
Professional Services	\$0	\$0	\$0	\$0
Supplies and Materials	\$296	\$750	\$250	\$250
Tools, Equipment, and Vehicles	\$0	\$0	\$0	\$0
Benefit Expense	\$3,847,832	\$4,208,730	\$3,830,622	\$4,140,404
Other	\$0	\$0	\$0	\$0
Internal Service Expense	\$0	\$0	\$0	\$0
Total Expenses	\$3,848,128	\$4,209,480	\$3,830,872	\$4,140,654

70 - 400 - Benefits			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
70	4_3010_003	Misc-Interest Income	385	34	6,553	50
	Total Miscellaneous Revenue		385	34	6,553	50
	Total Service Ch, Rentals & Miscellaneous Revenue		385	34	6,553	50
70	4_9500_001	Health-Health Deduc. Family	438,639	338,647	336,209	310,118
70	4_9500_002	Health-Employee Benefits	1,729,861	2,048,830	1,812,510	2,022,175
70	4_9500_003	Health-Health Ins. Reimbursement	200,000	165,000	185,000	165,000
70	4_9500_004	Prescription Rebates	0	0	50,541	35,000
70	4_9505_001	Retirement-LAGERS	817,151	1,026,837	978,740	1,115,934
70	4_9510_001	Work Comp-Unemployment Comp	60,000	75,000	82,232	75,000
70	4_9510_002	Work Comp-Workman's Comp	270,820	353,004	363,271	375,000
	Total Employee Benefits Revenue		3,516,470	4,007,318	3,808,503	4,098,228
	Total Revenues		3,516,855	4,007,352	3,815,056	4,098,278
70	5_7000_001	Supplies-Operational	1,000	750	250	250
	Total Supplies		1,000	750	250	250
70	5_9500_001	Health-Health Admin Cost	440,000	432,192	660,318	425,000
70	5_9500_003	Health-Employee Claims	1,875,000	2,243,497	1,596,786	2,000,000
70	5_9500_004	Health-FSA Admin Cost	1,200	1,200	847	1,000
70	5_9500_005	Health-Capital Contributions	0	50,000	44,781	0
70	5_9500_006	Health-Mail Order Prescription	0	0	50,912	52,000
70	5_9500_007	Health-Prescription Claim Fees	0	0	39,571	25,000
70	5_9500_008	Health-Broker Fees	0	0	28,695	27,720
	Total Health Benefits Cost		2,316,200	2,726,889	2,421,910	2,530,720
70	5_9505_001	Retirement-LAGERS	817,151	1,026,837	978,740	1,115,934
	Total Retirement - Lagers Cost		817,151	1,026,837	978,740	1,115,934
70	5_9510_001	Work Comp-Unemployment Comp	15,000	10,000	2,358	5,000
70	5_9510_002	Work Comp-Workman's Comp	270,820	353,004	363,271	375,000
70	5_9510_003	Work Comp- Claims	20,000	10,000	11,736	10,000
	Total Workers Comp Expense		305,820	373,004	377,365	390,000
70	5_9515_001	Employee Relations-Tuition Assist	12,000	12,000	7,517	12,000
70	5_9515_002	Employee Relations-Safety Program	15,000	10,000	11,750	11,750
70	5_9515_003	Employee Relations-Wellness	10,000	10,000	18,340	30,000
70	5_9515_004	Employee Relations-Training	50,000	50,000	15,000	50,000
	Total Employee Relations		87,000	82,000	52,607	103,750
	Total Employee Benefits		3,526,171	4,208,730	3,830,623	4,140,404
	Total Expenses		3,527,171	4,209,480	3,830,873	4,140,654
	Change in Department Balance		(10,316)	(202,128)	(15,817)	(42,376)

Airport Fund

The Airport Fund is responsible for the maintenance, operation, and development of the Floyd W. Jones, Lebanon Airport. Expenditures from this fund provide materials, labor, and services that allow for staff to maintain the airport and ensure the safety of its patrons and users. Expenditures include the maintenance of and improvements to landside and airside pavement surfaces, hangars, navigational aids, and fueling facilities. Revenue sources include hangar and ground leases; aviation fuel sales; and state and federal grants. The Airport Advisory Board is a group of citizens and City Council members that helps communicate the airport's current and future needs to city administration and City Council.



Fiscal Year 2024 Goals:

- I. **Goal:** Finish 20-year Airport Master Plan.

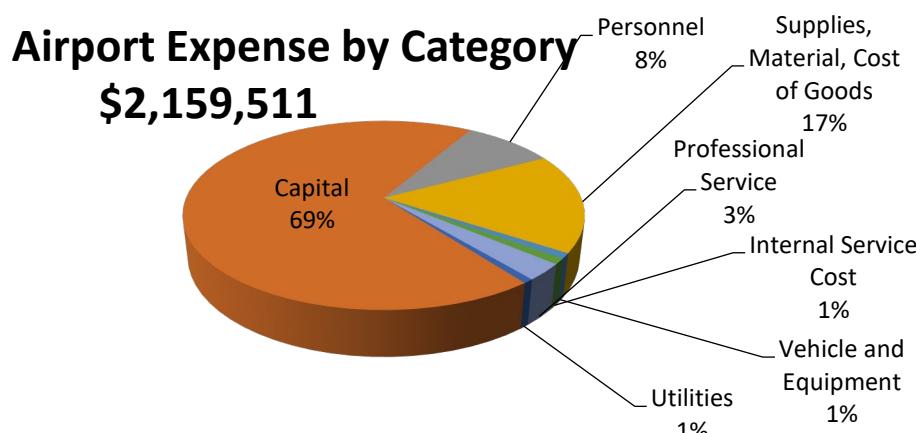
Strategy: Provide updated and timely information from CIP to MODoT Aviation.

Budget Factor: 90/10 grant.

- II. **Goal:** Lease new airport hangars for approved amount, while using southern hangar as a nightly rental.

Strategy: Advertise nightly options through airport publications.

Budgetary Factor: Nightly versus monthly lease.



Performance Measures:

	2018	2019	2020	2021	2022
Jet Fuel Sales	33,000 gallons	35,429	41,186	63,976	89,000
100LL Sales	14,000 gallons	gallons	gallons	gallons	Gallons
Hangar occupancy rates	14,000 gallons	20,896	30,451	27,590	35,000

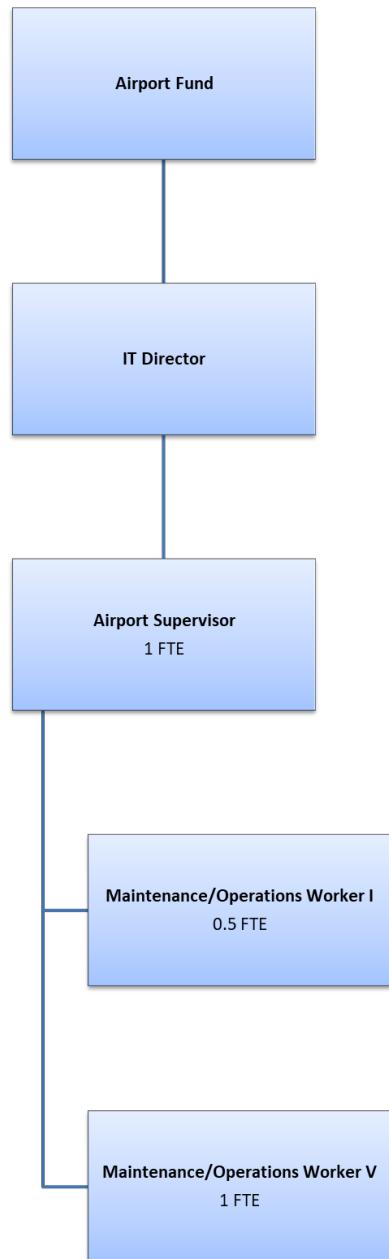
Previous Years' Goals:

- I. Goal: Install self-service fuel island.
Status: Installed
- II. Goal. Continue to promote community-wide events.
Status: Continue to use MAMA and recognized publications.

Airport Fund Revenue and Expense by Category

Airport Fund	2022	2023	2023	2024
	Actuals	Budget	Estimated	Proposed
Revenues				
Taxes	\$0	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$92,075	\$698,850	\$845,208	\$1,313,550
Service Charges	\$503,718	\$272,200	\$483,309	\$483,309
Rentals	\$38,138	\$39,385	\$39,301	\$39,385
Licenses and Permits	\$0	\$0	\$0	\$0
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$499	\$320	\$356	\$358
Internal Service Revenue	\$267,001	\$435,925	\$310,593	\$322,910
Total Revenues	\$901,431	\$1,446,680	\$1,678,767	\$2,159,512
Expenses				
Personnel	\$185,619	\$184,464	\$181,495	\$187,983
Capital	\$195,277	\$1,019,410	\$1,010,475	\$1,487,500
Debt	-\$924	\$0	\$0	\$0
Grants	\$0	\$0	\$0	\$0
Utilities	\$13,872	\$13,175	\$16,256	\$15,430
Professional Services	\$70,129	\$57,960	\$53,736	\$61,404
Supplies and Materials	\$412,557	\$204,700	\$380,114	\$366,800
Tools, Equipment, and Vehicles	\$13,946	\$19,400	\$15,986	\$18,975
Benefit Expense	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Internal Service Expense	\$10,958	\$21,912	\$20,705	\$21,419
Total Expenses	\$901,434	\$1,521,021	\$1,678,767	\$2,159,511

Airport Organizational Chart



73 - 100 - Airport General			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Estimated			
			Budget	Budget	Ending	Proposed
73	4_2005_002	Grants-Capital Rev	38,000	698,850	845,208	1,313,550
	Total Grant Revenue		38,000	698,850	845,208	1,313,550
	Total Intergovernmental Revenue		38,000	698,850	845,208	1,313,550
73	4_3000_022	Lubricant Sales	1,900	1,900	1,028	1,028
73	4_3000_026	Merchandise Sales	300	300	215	215
73	4_3000_027	Jet Fuel Sales	120,000	160,000	326,717	326,717
73	4_3000_028	100LL Fuel Sales	100,000	110,000	155,349	155,349
	Total Service Charge Revenue		222,200	272,200	483,309	483,309
73	4_3005_001	Rentals-Building/Land	37,250	39,385	39,301	39,385
	Total Rental Revenue		37,250	39,385	39,301	39,385
73	4_3010_006	Misc-Miscellaneous	175	175	183	183
73	4_3010_012	Misc-Purchasing Card Rebate	145	145	173	175
	Total Miscellaneous Revenue		320	320	356	358
	Total Service Charge, Rentals & Miscellaneous Revenue		259,770	311,905	522,965	523,052
73	4_9999_001	Interfund Transfer	332,867	435,925	310,593	322,910
	Total Employee Benefits Revenue		332,867	435,925	310,593	322,910
	Total Revenues		630,637	1,446,680	1,678,766	2,159,512
73	5_1000_001	Fulltime Salary	83,046	89,897	93,863	99,821
73	5_1000_002	Part Time Salary	12,796	13,235	15,491	14,870
73	5_1000_004	On Call	8,516	4,550	5,013	5,013
73	5_1000_005	Fulltime Overtime	1,966	56	760	0
	Total Salaries - General		106,324	107,738	115,128	119,705
73	5_1005_001	Health Premium-Employee	0	8,340	642	0
73	5_1005_002TF	Health Premium-Family	29,088	31,027	30,372	31,027
73	5_1005_003	Dental Premium-Employee	0	300	415	0
73	5_1005_004TF	Dental Premium-Family	1,026	1,026	342	1,026
73	5_1010_001	Life Insurance	111	111	119	111
	Total Benefits - Insurance		30,225	40,805	31,889	32,165
73	5_1015_001	Lagers-General	11,392	11,956	12,851	12,877
73	5_1015_001IMP	Lagers-General - Imported	0	0	8,394	0
73	5_1015_004	Deferred Comp-Employer	650	5,200	3,850	3,900

73 - 100 - Airport General			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
		Deferred Comp-Employer -				
73	5_1015_004IMP	Imported	0	0	2,550	0
		Total Benefits - Retirement	12,042	17,156	16,701	16,777
73	5_1020_001	FICA-Employer	5,386	5,913	6,393	6,630
73	5_1020_002	Medicare-Employer	1,260	1,383	1,495	1,551
73	5_1020_003	Unemployment Compensation	869	954	1,103	1,069
73	5_1020_004	Workman's Compensation	6,350	8,840	7,780	8,288
		Total Payroll Taxes - General	13,865	17,090	16,772	17,537
73	5_1025_001	Employee-Uniforms	250	200	291	250
73	5_1025_002	Employee-				
73	5_1025_004	Dues/License/Membership	200	125	125	200
73	5_1025_005	Employee-Travel/Hotel	1,000	1,000	472	1,000
73	5_1025_008	Employee-Training	250	250	83	250
		Total Employee - General	1,800	1,675	1,005	1,800
		Total Personnel Costs	164,256	184,464	181,495	187,983
73	5_2005_000	Capital Exp-Land and Improvement	175,000	776,500	625,000	1,479,500
73	5_2010_000	Capital Exp-Building and Improvement	0	0	0	8,000
73	5_2010_000	Capital Exp-Building and Improvement	0	0	0	8,000
73	5_2015_000	Capital Exp-Furniture and Fixtures	6,550	110	0	0
73	5_2020_000	Capital Exp-Machinery and Equipment	0	242,800	223,150	0
73	5_2020_000	Capital Exp-Machinery and Equipment	0	242,800	223,150	0
		Total Capital	181,550	1,019,410	848,150	1,487,500
73	5_4005_002	Grants-Capital Improvement	0	0	162,325	0
		Total Grants - General	0	0	162,325	0
		Total Grants	0	0	162,325	0
73	5_5000_001	Utilities-Electric	8,000	7,300	7,854	8,000
73	5_5000_002	Utilities-Water	100	75	491	500
73	5_5000_003	Utilities-Sewer	150	100	650	650
73	5_5005_002	Utilities-Natural Gas	650	750	1,094	1,100
73	5_5010_001	Utilities-Landline and Fiber	3,200	3,400	4,080	4,080
73	5_5015_001	Utilities-Cell Phones	500	400	485	500

73 - 100 - Airport General			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
73	5_5025_001	Utilities-Solid Waste	600	1,150	1,600	600
	Total Utilities		13,200	13,175	16,256	15,430
73	5_6000_001	Prof Services-Legal	0	0	12	12
73	5_6000_002	Prof Services-Engineering	0	1,500	0	1,500
73	5_6000_003	Prof Services-Surveying	1,000	500	0	500
73	5_6000_007	Prof Services-Toxicology Testing	100	100	53	100
	Prof Services-MSHP Background					
73	5_6000_008	Checks	50	50	15	50
73	5_6000_011	Prof Services-Dues/License	200	150	50	200
73	5_6000_014	Prof Service-Events and Functions	1,500	1,500	4,556	2,500
73	5_6000_015	Prof Service-Service Contracts	15,000	23,000	17,978	20,000
73	5_6000_019	Prof Service-Credit Card Fee	5,000	16,750	15,539	16,000
	Total Professional Services - General		22,850	43,550	38,204	40,862
73	5_6005_001	Insurance-Vehicle	2,714	2,361	2,310	2,402
73	5_6005_002	Insurance-Equipment	51	575	553	575
73	5_6005_003	Insurance-Building & Property	2,466	3,834	4,436	4,613
73	5_6005_007	Insurance-City Government	4,539	4,365	5,265	5,476
	Total Insurance - General		9,770	11,135	12,564	13,067
73	5_6010_001	Advertising-Public Notices	75	150	260	75
73	5_6010_002	Advertising-Employee Recruitment	50	50	17	50
73	5_6010_003	Advertising-Print	1,000	750	670	1,000
73	5_6010_004	Advertising-Internet	250	225	0	250
73	5_6010_006	Advertising-Radio	100	100	50	100
	Total Advertising - General		1,475	1,275	997	1,475
73	5_6020_003	Software-Agreement	1,100	2,000	1,971	6,000
	Total Software - Annual Renewal / Maintenance		1,100	2,000	1,971	6,000
	Total Professional Services		35,195	57,960	53,736	61,404
73	5_7000_001	Supplies-Operational	2,000	1,850	1,184	1,700
73	5_7000_002	Supplies-Computer Accessories	0	250	83	500
	Supplies-Desk Accessories-Small					
73	5_7000_003	Office Equipment	500	500	182	500
73	5_7000_004	Supplies-Small Tools	300	250	400	350
73	5_7005_001	Supplies-Printing	150	150	158	150
73	5_7005_003	Supplies-Postage	100	100	39	100
73	5_7005_004	Supplies-Paper	50	50	17	50

73 - 100 - Airport General			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
73	5_7010_002	Supplies-Cleaning and Sanitation	400	350	360	400
73	5_7010_003	Supplies-Break Room	1,500	1,500	1,203	1,250
	Total Supplies		5,000	5,000	3,627	5,000
73	5_7500_004	Materials-Landscaping	250	250	177	250
73	5_7510_001	Materials-Paint	200	200	67	200
73	5_7510_004	Materials-Hardware	250	250	87	250
	Materials-Infrastructure					
73	5_7525_001	Maintenance	1,000	1,000	467	1,000
73	5_7999_002	Cost of Goods Sold-Jet Fuel	93,000	104,000	243,657	234,000
73	5_7999_003	Cost of Goods Sold-100LL Fuel	90,333	92,400	130,800	125,000
73	5_7999_004	Cost of Goods Sold-Oil	3,000	1,500	1,146	1,000
73	5_7999_005	Cost of Goods Sold-Merchandise	100	100	86	100
	Total Materials		188,133	199,700	376,487	361,800
73	5_8300_001	Equipment-Repair	10,000	7,500	5,735	7,500
73	5_8300_002	Equipment-Maintenance	3,500	3,500	2,837	7,500
73	5_8300_005	Equipment-Fuel	0	0	89	89
73	5_8300_006	Equipment-Rental	250	250	123	250
	Total Machinery & Equipment		13,750	11,250	8,785	15,339
73	5_8600_001	Vehicle-Repair	7,000	3,500	2,638	1,000
73	5_8600_002	Vehicle-Maintenance	1,939	1,500	836	836
73	5_8600_005	Vehicle-Fuel	1,800	3,150	3,727	1,800
	Total Vehicles		10,739	8,150	7,201	3,636
73	5_9910_000	Internal Service-Personnel	0	0	13,085	0
73	Garage_In	Garage Allocation In	0	0	0	3,570
73	IT_In	IT Allocation In	0	0	0	6,048
73	Facility_In	Facility Mgmt Allocation In Purchasing / Warehouse Allocation	17,118	19,717	6,587	5,477
73	Purchasing_In	In	1,696	2,194	1,033	6,323
	Total Internal Service Allocations		18,814	21,912	20,705	21,419
	Total Other Expenses		18,814	21,912	20,705	21,419
	Total Expenses		630,637	1,521,020	1,678,766	2,159,512
	Change in Department Balance		0	(74,341)	(1)	0

Downtown Business District Fund

The Downtown Business District (DTBD) was established as a special business district in 1976 by petition of business owners and Ordinance 1979 of the City Council. The Downtown Business District Board of Directors is comprised of property owners or senior managers of businesses within the district boundaries and provides advice and guidance to the City Council related to the use of the DTBD fund. The DTBD fund is used to make capital improvements to the district, promote downtown through marketing and advertising, and maintain and provide landscaping and other beautification services. The primary revenue sources for the Downtown Business District Fund are real property and business license taxes paid by property and business owners within the boundaries of the district, unless specifically exempted by statute.

Fiscal Year 2022-2023 Accomplishments:

The DTBD saw continuing accomplishments in the form of the completion of new arches to increase visibility of the district, continued expanding the number of events in the district and expanding the size of ongoing events.

Fiscal Year 2024 Goals:

- I. **Goal:** Improve regular and routine maintenance of public areas within the district.

Strategy: Partner with Laclede Industries to improve public spaces.
Budgetary Factor: \$10,000

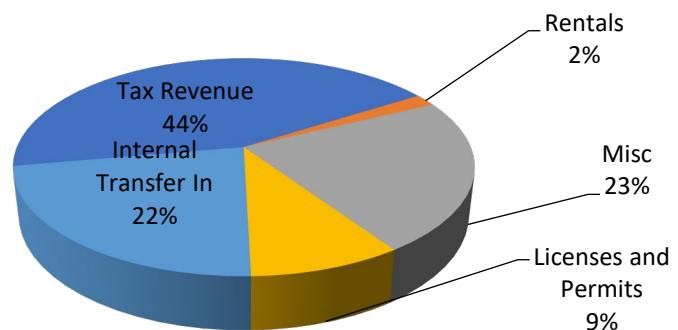
- II. **Goal:** Improve regular updates of banners used downtown to promote the district and events inside the district.

Strategy: Changing the “look” and promoting events downtown using pole banners will improve event attendance and the downtown experience.

Budgetary Factor: \$20,000

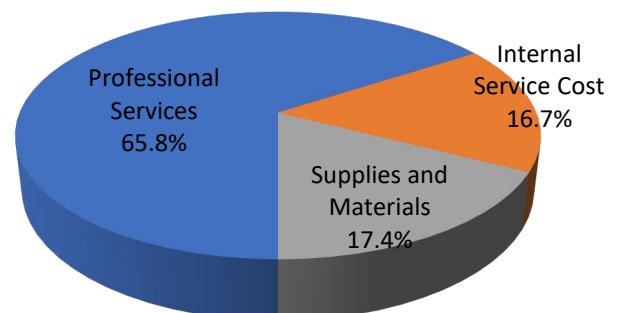
Downtown Business Funds Available by Category

\$66,234



Downtown Business Expense by Category

\$88,348



III. **Goal:** Design and build an urban park within the district.
Strategy: Create an outdoor space within the downtown district which increases pedestrian traffic.
Budgetary Factor: \$30,000

Performance Measures:

	2019	2020	2021	2022
Number of Tree Canopies Lit at Christmas*	10	n/a	n/a	n/a
Number of Downtown Events	1	4	24	16
Number of Business Licenses Issued	106	94	99	94
Number of Welcome Packets Issued**	*	*	*	*

* Trees removed

** Program discontinued

Previous Years' Goals:

- I. Goal: Improve regular and routine maintenance of public areas within the district
Status: On-going
- II. Goal: Improve regular updates of banners used downtown to promote the district and events inside the district.
Status: On-going
- III. Goal: Design and build an urban park within the district.
Status: In-progress

Downtown Business District Fund Revenue and Expense by Category

Downtown Business District Fund	2022 Actuals	2023 Budget	2023 Estimated	2024 Proposed
Revenues				
Taxes	\$43,296	\$26,285	\$28,883	\$29,005
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0
Service Charges	\$60	\$0	\$0	\$0
Rentals	\$1,200	\$1,200	\$1,200	\$1,200
Licenses and Permits	\$4,952	\$5,000	\$6,000	\$6,000
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$20,100	\$0	\$29	\$15,029
Internal Service Revenue	\$7,500	\$37,500	\$30,000	\$15,000
Total Revenues	\$77,108	\$69,985	\$66,112	\$66,234
Expenses				
Personnel	\$0	\$0	\$0	\$0
Capital	\$49	\$0	\$0	\$0
Debt	\$0	\$0	\$0	\$0
Grants	\$21,713	\$0	\$0	\$0
Utilities	\$82	\$150	\$79	\$100
Professional Services	\$35,452	\$64,435	\$49,545	\$58,090
Supplies and Materials	\$1,613	\$15,130	\$5,963	\$15,380
Tools, Equipment, and Vehicles	\$0	\$0	\$0	\$0
Benefit Expense	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Internal Service Expense	\$10,159	\$23,145	\$15,831	\$14,778
Total Expenses	\$69,068	\$102,860	\$71,418	\$88,348

75 - 500 - DTBD General Operation			FY2022	FY2023	FY2023	FY2024
Fund	Account	Name	Estimated			
			Budget	Budget	Ending	Proposed
75	4_1000_003	Tax-Real Estate	26,000	26,000	28,878	29,000
75	4_1000_005	Tax-Financial Institute	285	285	5	5
	Total Tax Revenue		26,285	26,285	28,883	29,005
	Total Local Taxes		26,285	26,285	28,883	29,005
75	4_3005_001	Rentals-Building/Land	1,200	1,200	1,200	1,200
75	4_3010_002	Misc-Donations	0	0	(15,550)	0
75	4_3010_005	Misc-Agreements	18,150	0	15,550	15,000
75	4_3010_012	Misc-Purchasing Card Rebate	0	0	29	29
	Total Miscellaneous Revenue		18,150	0	29	15,029
	Total Service Charge, Rentals & Miscellaneous Revenue		19,350	1,200	1,229	16,229
75	4_4000_002	Licenses-Merchant	5,000	5,000	6,000	6,000
	Total License Revenue		5,000	5,000	6,000	6,000
	Total License & Permit Revenue		5,000	5,000	6,000	6,000
75	4_9999_001	Interfund Transfer	15,000	37,500	30,000	15,000
	Total Employee Benefits Revenue		15,000	37,500	30,000	15,000
	Total Revenues		65,635	69,985	66,112	66,234
75	5_5000_000	Utilities-General	150	0	0	0
75	5_5000_001	Utilities-Electric	0	150	79	100
75	5_6000_001	Prof Services-Legal	150	150	82	150
75	5_6000_011	Prof Services-Dues/License	275	275	0	200
75	5_6000_014	Prof Service-Events and Functions	2,500	2,500	1,781	2,500
75	5_6000_015	Prof Service-Service Contracts	37,500	60,000	47,044	54,215
75	5_6000_019	Prof Service-Credit Card Fee	84	85	143	125
75	5_6010_001	Advertising-Public Notices	265	250	129	150
75	5_6010_003	Advertising-Print	99	100	0	50
75	5_6010_006	Advertising-Radio	0	0	187	200
	Total Advertising - General		364	350	316	400
75	5_6020_001	Software-Purchase	758	0	0	0
75	5_6020_003	Software-Agreement	30	1,075	179	500

75 - 500 - DTBD General Operation			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account	Estimated			
	Account	Name	Budget	Budget	Ending	Proposed
	Total Software - Annual Renewal / Maintenance			788	1,075	179
	Total Professional Services		41,661	64,435	49,545	58,090
75	5_7000_001	Supplies-Operational	250	250	280	300
75	5_7005_002	Supplies-Mailing	15	15	0	15
75	5_7005_003	Supplies-Postage	13	15	102	50
75	5_7005_004	Supplies-Paper	0	0	15	15
	Total Supplies			278	280	397
75	5_7500_004	Materials-Landscaping	5,000	5,000	1,250	5,000
75	5_7510_002	Materials-Signs	4,850	4,850	593	5,000
75	5_7510_005	Materials-Fixtures	5,000	5,000	3,723	5,000
	Total Materials			14,850	14,850	5,566
75	5_8300_006	Equipment-Rental	75	0	0	0
75	5_9910_000	Internal Service-Personnel	0	0	8,099	0
75	Facility_In	Facility Mgmt Allocation In	20,094	23,145	7,732	14,778
	Total Internal Service Allocations			20,094	23,145	15,831
	Total Other Expenses			20,094	23,145	15,831
	Total Expenses			77,108	102,860	71,419
	Change in Department Balance			(11,473)	(32,875)	(5,306)
						(22,114)

Parks Fund

The Lebanon Parks Department is overseen by the Lebanon Park Board. The Park Board is created and empowered under Sections 90.500 through 90.570 of the Revised Statutes of the State of Missouri and Chapter 15 Article II Section 15-16 of the Code of Ordinances of the City of Lebanon. The Parks Department gets its operational budget from a $\frac{1}{2}$ cent Park/Stormwater Sales tax of which the parks get a fixed $\frac{3}{8}$ cent on all qualifying sales within the City limits in addition to user fees. The Parks and Recreation Department is responsible for maintaining ten parks that cover over 185 acres. Located within these parks are the Veterans Fallen Warriors Memorial, 54 holes of disc golf, ten baseball/softball fields, 10 playground areas which include 2 inclusive play areas and 4 accessible areas, 3 paved walking trails, 16 shelters/pavilions, the Winfrey Enrichment Center, the Boswell Aquatic Center, Nelson Lake, 1 sand volleyball courts, 2 tennis/pickle ball courts, and a skate park

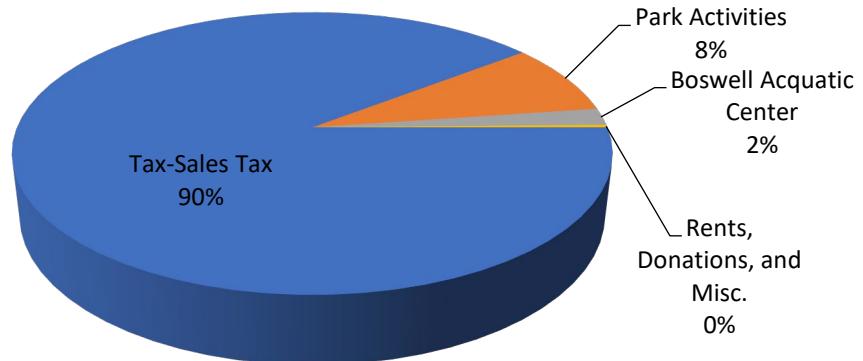
Fiscal Year 2024 Goals:

- I. **Goal:** To improve customer perception and feeling of safety in our park system.

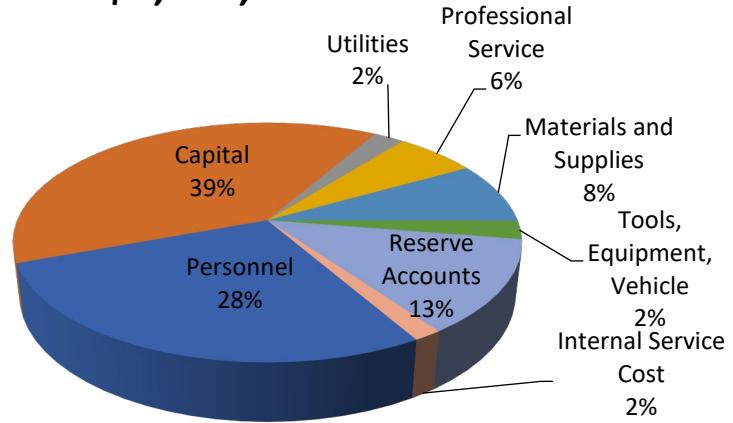
Strategy: Continue working on CPTED reports, add timed restroom locks, and continue watching park trends to find new ideas to make parks safer.

Budgetary Factor: The cost of the timed restroom locks and availability of police department to respond to the situations.

Parks Funds Available by Category \$1,675,000



Parks Expense by Category \$1,987,779



II. **Goal:** Develop long range park plan to include the Boswell Aquatic Center, New Parks, Trails/Connectivity, and Improved playing fields.
Strategy: Review park and city surveys, review the new park master plan, and use community input through civic clubs, open houses, and questionnaires.
Budgetary Factor: The overall cost of the master plan.

III. **Goal:** Develop a long range Park capital improvement plan while keeping a focus on keeping a good maintenance program for all parks and equipment
Strategy: Keeping maintenance logs for all vehicles and equipment and for shelters and buildings. Also trying to take advantage of park funds through donations, capital improvement tax, grants, and bonds.
Budgetary Factor: The increased cost of staffing to log reports and to provide maintenance to any new park improvements.

Performance Measurements:

	2018	2019	2020	2021	2022
Baseball/Softball Tournaments	7	8	16	20	18
Shelter Rentals	134	127	112	141	148
BAC Attendance	9412	8049	9785	9922	10782
Youth League Participants*	551*	781	741	1008	1011

***Numbers are from USSSA league**

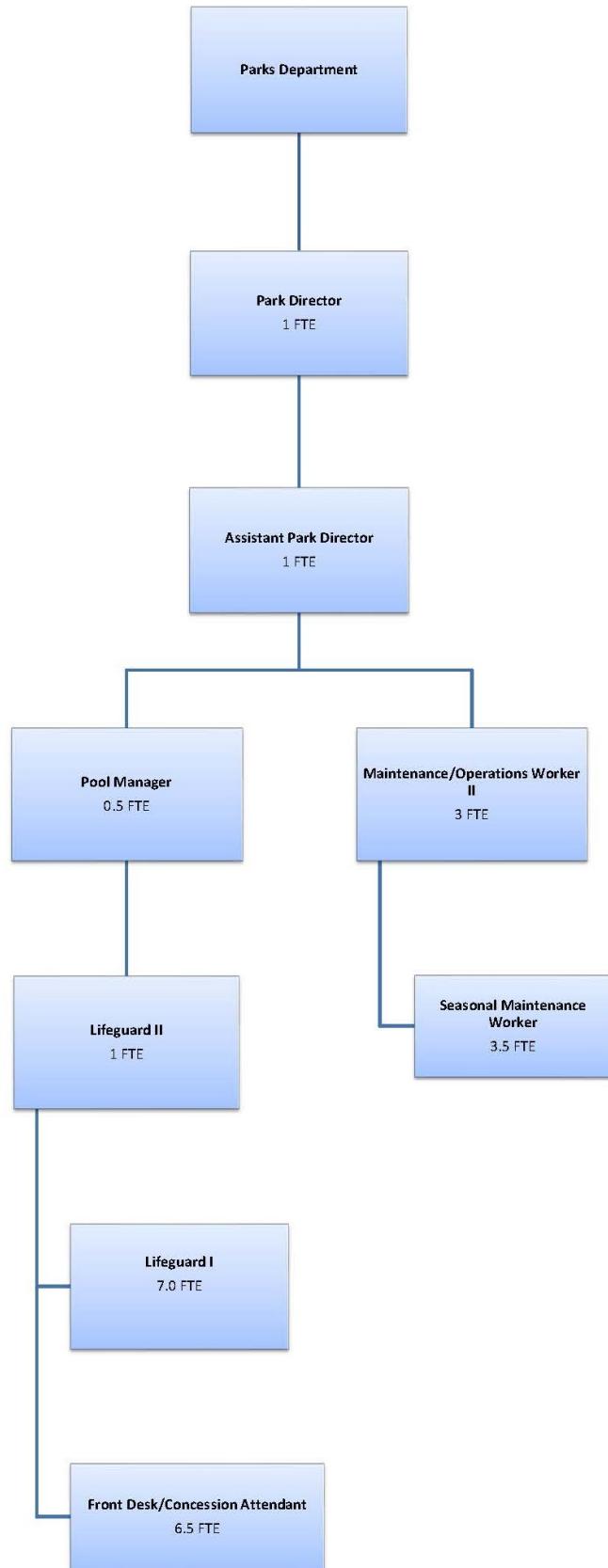
Previous Years' Goals:

- I. Goal: To improve customer perception and feeling of safety in our park system.
Status: Worked on CPTED reports, to add motion activated or dusk to dawn LED lights throughout the parks, and additional park hours and informational signs.
- II. Goal: To provide a well maintained and aesthetically pleasing park system.
Status: Provided more focus directed towards maintenance of facilities and landscaping.
- III. Goal: Continue to develop an adequately equipped park system for all visitors with the focus on the youth.
Status: Continue to try and improve our sports leagues while adding new amenities to the park system such as the addition of sidewalks.

Parks Fund Revenue and Expense by Category

Parks Fund	2022 Actuals	2023 Budget	2023 Estimated	2024 Proposed
Revenues				
Taxes	\$1,145,861	\$1,377,000	\$1,721,079	\$1,500,000
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$2,481	\$0	\$0	\$0
Service Charges	\$193,707	\$137,000	\$144,513	\$150,500
Rentals	\$10,785	\$6,000	\$11,638	\$6,000
Licenses and Permits	\$0	\$0	\$0	\$0
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$34,755	\$15,725	\$22,725	\$18,500
Internal Service Revenue	\$0	\$0	\$0	\$0
Total Revenues	\$1,387,589	\$1,535,725	\$1,899,955	\$1,675,000
Expenses				
Personnel	\$441,967	\$578,572	\$542,773	\$550,369
Capital	\$244,248	\$659,966	\$624,128	\$775,000
Utilities	\$33,192	\$43,800	\$39,698	\$46,000
Professional Services	\$149,915	\$96,909	\$182,927	\$122,393
Supplies and Materials	\$145,159	\$128,807	\$150,517	\$163,530
Tools, Equipment, and Vehicles	\$56,293	\$53,300	\$65,136	\$49,750
Other	\$0	\$0	\$0	\$0
Other-Reserve	\$0	\$0	\$0	\$250,000
Internal Service Expense	\$20,341	\$37,930	\$32,057	\$30,737
Total Expenses	\$1,091,115	\$1,599,284	\$1,637,236	\$1,987,779

Parks Organizational Chart



79 - 500 - Parks Operation and Administration			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
79	4_1000_002	Tax-Sales 0.5%	0	1,377,000	1,706,298	1,500,000
79	4_1000_003	Tax-Real Estate	650,000	0	14,780	0
	Total Tax Revenue		650,000	1,377,000	1,721,079	1,500,000
	Total Local Taxes		650,000	1,377,000	1,721,079	1,500,000
79	4_3005_001	Rentals-Building/Land	4,000	4,000	5,913	4,000
	Total Rental Revenue		4,000	4,000	5,913	4,000
79	4_3010_002	Misc-Donations	1,000	0	0	0
79	4_3010_006	Misc-Miscellaneous	0	0	12	0
79	4_3010_008	Misc-Gain/Loss-Asset Disposal	3,225	0	0	0
79	4_3010_012	Misc-Purchasing Card Rebate	750	725	1,122	1,000
	Total Miscellaneous Revenue		4,975	725	1,135	1,000
	Total Service Charge, Rentals & Miscellaneous Revenue		8,975	4,725	7,047	5,000
	Total Revenues		658,975	1,381,725	1,728,126	1,505,000
79	5_1000_001	Fulltime Salary	168,349	182,247	209,071	221,592
79	5_1000_002	Part Time Salary	35,443	59,038	8,087	14,976
79	5_1000_005	Fulltime Overtime	0	831	2,223	1,017
79	5_1000_006	Part Time Overtime	1,273	335	0	0
	Total Salaries - General		205,064	242,451	219,381	237,585
79	5_1005_001	Health Premium-Employee	0	8,340	8,233	8,340
79	5_1005_002TF	Health Premium-Family	50,076	29,674	45,679	49,507
79	5_1005_003	Dental Premium-Employee	300	300	885	300
79	5_1005_004TF	Dental Premium-Family	1,326	1,453	798	1,753
79	5_1010_001	Life Insurance	222	222	278	265
	Total Benefits - Insurance		51,925	39,989	55,872	60,165
79	5_1015_001	Lagers-General	22,559	20,393	25,731	26,211
79	5_1015_004	Deferred Comp-Employer	1,300	7,800	6,417	6,500
	Total Benefits - Retirement		23,859	28,193	32,148	32,711
79	5_1020_001	FICA-Employer	11,627	14,572	12,896	13,963
79	5_1020_002	Medicare-Employer	2,719	3,408	3,016	3,266
79	5_1020_003	Unemployment Compensation	1,875	2,350	2,158	2,252
79	5_1020_004	Workman's Compensation	12,845	15,883	14,746	16,200
	Total Payroll Taxes - General		29,066	36,214	32,816	35,681

79 - 500 - Parks Operation and Administration			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
79	5_1025_001	Employee-Uniforms	2,500	2,500	2,149	2,400
79	5_1025_002	Employee- Dues/License/Membership	1,500	1,500	986	1,000
79	5_1025_004	Employee-Travel/Hotel	2,750	2,750	0	0
79	5_1025_005	Employee-Training	2,500	2,500	1,643	2,500
Total Employee - General			9,250	9,250	4,778	5,900
Total Personnel Costs			319,164	356,095	344,995	372,041
79	5_2005_000	Capital Exp-Land and Improvement	150,000	150,000	106,444	710,000
79	5_2010_000	Capital Exp-Building and Improvement	5,000	15,000	25,746	0
79	5_2015_000	Capital Exp-Furniture and Fixtures	5,274	166	0	0
79	5_2020_000	Capital Exp-Machinery and Equipment	10,000	467,300	464,438	30,000
79	5_2030_000	Capital Exp-Infrastructure	0	0	0	35,000
Total Capital			195,274	659,966	624,128	775,000
79	5_5000_001	Utilities-Electric	10,000	10,000	8,554	10,000
79	5_5000_002	Utilities-Water	7,000	7,000	8,984	9,000
79	5_5000_003	Utilities-Sewer	3,500	3,500	2,654	3,500
79	5_5005_001	Utilities-Propane	2,000	2,000	2,922	3,000
79	5_5010_001	Utilities-Landline and Fiber	1,500	1,500	932	1,250
79	5_5015_001	Utilities-Cell Phones	3,500	3,500	3,241	3,450
79	5_5020_001	Utilities-Internet	1,500	1,500	1,682	1,700
79	5_5025_001	Utilities-Solid Waste	5,000	5,000	4,349	4,750
Total Utilities			34,000	34,000	33,318	36,650
79	5_6000_001	Prof Services-Legal	1,000	1,000	68	1,000
79	5_6000_002	Prof Services-Engineering	0	0	1,637	0
79	5_6000_007	Prof Services-Toxicology Testing	500	500	589	500
79	5_6000_008	Prof Services-MSHP Background Checks	100	100	67	100
79	5_6000_011	Prof Services-Dues/License	500	500	373	500
79	5_6000_013	Prof Service-Studies	1,000	1,000	31,343	1,000
79	5_6000_014	Prof Service-Events and Functions	0	0	15,000	0
79	5_6000_015	Prof Service-Service Contracts	25,000	25,000	18,417	25,000
79	5_6000_018	Prof Service-Damage Claims	250	250	(10,385)	250
79	5_6000_019	Prof Service-Credit Card Fee	100	50	192	150
Total Professional Services - General			28,450	28,400	57,300	28,500

79 - 500 - Parks Operation and Administration			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
79	5_6005_001	Insurance-Vehicle	4,093	3,782	3,717	3,866
79	5_6005_002	Insurance-Equipment	725	1,377	1,336	1,390
79	5_6005_003	Insurance-Building & Property	3,585	9,269	26,953	28,031
Total Insurance - General			8,403	14,428	32,006	33,286
79	5_6010_001	Advertising-Public Notices	100	100	121	100
79	5_6010_003	Advertising-Print	350	350	250	350
79	5_6010_004	Advertising-Internet	400	400	583	500
79	5_6010_006	Advertising-Radio	0	0	474	500
Total Advertising - General			850	850	1,428	1,450
Total Agreements - General			0	0	0	0
79	5_6020_001	Software-Purchase	0	1,800	654	1,800
79	5_6020_003	Software-Agreement	7,000	9,000	9,921	9,000
Total Software - Annual Renewal / Maintenance			7,000	10,800	10,575	10,800
Total Professional Services			44,703	54,478	101,309	74,036
79	5_7000_001	Supplies-Operational	7,500	7,500	11,011	12,500
79	5_7000_002	Supplies-Computer Accessories	500	500	167	500
		Supplies-Desk Accessories-Small				
79	5_7000_003	Office Equipment	900	900	336	900
79	5_7000_004	Supplies-Small Tools	2,000	2,000	1,938	2,000
79	5_7005_001	Supplies-Printing	600	600	277	600
79	5_7005_002	Supplies-Mailing	50	50	17	50
79	5_7005_003	Supplies-Postage	100	100	71	100
79	5_7005_004	Supplies-Paper	50	100	100	100
79	5_7010_001	Supplies-Janitorial	3,500	4,500	6,389	7,500
79	5_7010_002	Supplies-Cleaning and Sanitation	250	250	279	250
79	5_7010_004	Supplies-Chemicals	250	250	674	650
79	5_7015_001	Supplies-Medical	100	100	33	100
79	5_7015_003	Supplies-First Aid	750	750	970	750
79	5_7015_004	Supplies-Safety	750	1,000	504	1,000
Total Supplies			17,300	18,600	22,766	27,000
79	5_7500_002	Materials-Rock	750	750	765	750
79	5_7500_003	Materials-Concrete	2,000	2,500	2,029	1,500
79	5_7500_004	Materials-Landscaping	1,500	3,000	6,706	7,500
79	5_7505_002	Materials-Pipe-PVC	500	500	928	1,000
79	5_7505_003	Materials-Pipe-Misc.	500	1,500	1,780	2,000

79 - 500 - Parks Operation and Administration			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
79	5_7505_004	Materials-Pipe-Conduit	500	500	425	780
79	5_7510_001	Materials-Paint	3,500	5,000	4,817	5,000
79	5_7510_002	Materials-Signs	400	2,500	1,703	2,500
79	5_7510_004	Materials-Hardware	2,000	2,500	1,790	2,500
79	5_7510_005	Materials-Fixtures	1,000	5,000	1,687	2,500
79	5_7510_006	Materials-Wire	2,000	5,000	3,063	5,000
79	5_7510_007	Materials-Lumber	3,500	5,000	3,414	2,500
79	5_7510_008	Materials-Steel	100	457	642	1,000
		Materials-Infrastructure				
79	5_7525_001	Maintenance	9,000	9,000	9,918	12,500
79	5_7999_005	Cost of Goods Sold-Merchandise	400	0	0	0
Total Materials			27,650	43,207	39,665	47,030
79	5_8000_001	Tools-Repair	250	250	250	250
79	5_8000_002	Tools- Maintenance	100	100	189	100
79	5_8000_003	Tools-Supplies	2,000	2,000	2,068	2,500
Total Tools & Portable Equipment			2,350	2,350	2,507	2,850
79	5_8300_001	Equipment-Repair	6,000	6,000	9,083	6,000
79	5_8300_002	Equipment-Maintenance	2,500	2,500	1,779	2,500
79	5_8300_003	Equipment-Supplies	750	750	1,740	1,000
79	5_8300_004	Equipment-Equipment	3,500	3,500	3,885	3,500
79	5_8300_005	Equipment-Fuel	5,000	8,500	9,607	1,000
79	5_8300_006	Equipment-Rental	2,000	2,000	2,160	2,000
Total Machinery & Equipment			19,750	23,250	28,254	16,000
79	5_8600_001	Vehicle-Repair	750	1,500	1,970	1,500
79	5_8600_002	Vehicle-Maintenance	1,750	1,750	4,065	2,000
79	5_8600_003	Vehicle-Supplies	500	500	678	500
79	5_8600_004	Vehicle-Equipment	250	250	83	250
79	5_8600_005	Vehicle-Fuel	7,000	7,750	9,303	10,000
Total Vehicles			10,250	11,750	16,099	14,250
79	5_9910_000	Internal Service-Personnel	0	0	20,192	0
79	CommDev_In	Code Administration Allocation In	2,936	2,644	980	1,276
79	Garage_In	Garage Allocation In	1,823	2,486	1,158	7,580
79	IT_In	IT Allocation In	25,898	27,380	7,315	8,222
79	Facility_In	Facility Mgmt Allocation In	896	1,032	345	5,268
79	Purchasing_In	Purchasing / Warehouse Allocation In	3,392	4,388	2,067	8,392

79 - 500 - Parks Operation and Administration			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account	Budget	Budget	Estimated	
		Name			Ending	Proposed
	Total Internal Service Allocations		34,945	37,930	32,057	30,737
	Total Interfund Transfer		0	0	0	0
	Total Other Expenses		34,945	37,930	32,057	30,737
	Total Expenses		705,385	1,241,627	1,245,098	1,395,595
	Change in Department Balance		(46,410)	140,098	483,028	109,405

Boswell Aquatic Center

This program was established to manage expenses for recreational activities of the pool which is a public pool with daily visitor rates and is available for reservations.

79 - 515 - Boswell Aquatic Center			FY2022	FY2023	FY2023	FY2024
	Account	Name	Budget	Budget	Estimated Ending	Proposed
Fund	Account	Name	Budget	Budget	Estimated Ending	Proposed
79	4_3000_025	Pool Admissions	25,000	30,000	27,499	30,000
79	4_3000_035	Activities	0	2,000	120	500
	Total Service Charge Revenue		25,000	32,000	27,619	30,500
79	4_3005_007	Rentals-Parties	1,000	2,000	5,725	2,000
	Total Rental Revenue		1,000	2,000	5,725	2,000
	Total Service Charge, Rentals & Miscellaneous Revenue		26,000	34,000	33,344	32,500
	Total Revenues		26,000	34,000	33,344	32,500
79	5_1000_001	Fulltime Salary	0	0	3,220	0
79	5_1000_002	Part Time Salary	71,203	60,413	64,258	44,692
79	5_1000_006	Part Time Overtime	362	1,300	3,057	0
	Total Salaries - General		71,565	61,713	70,535	44,692
79	5_1010_001	Life Insurance	0	0	6	8
	Total Benefits - Insurance		0	0	6	8
79	5_1020_001	FICA-Employer	7,615	3,826	4,373	2,771
79	5_1020_002	Medicare-Employer	1,778	895	1,023	648
79	5_1020_003	Unemployment Compensation	716	617	705	447
79	5_1020_004	Workman's Compensation	2,565	3,018	3,092	3,563
	Total Payroll Taxes - General		12,674	8,356	9,193	7,428
79	5_1025_001	Employee-Uniforms	1,500	1,500	704	1,500
79	5_1025_005	Employee-Training	2,000	1,000	0	1,000
	Total Employee - General		3,500	2,500	704	2,500
	Total Personnel Costs		87,738	72,569	80,439	54,628
79	5_5000_001	Utilities-Electric	4,000	4,000	1,391	2,500
79	5_5000_002	Utilities-Water	5,000	5,000	3,822	5,000
79	5_5020_001	Utilities-Internet	250	300	850	1,500
79	5_5025_001	Utilities-Solid Waste	500	0	0	0

79 - 515 - Boswell Aquatic Center			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
	Total					
	Utilities		9,750	9,300	6,064	9,000
79	5_6000_007	Prof Services-Toxicology Testing	500	500	395	500
		Prof Services-MSHP Background				
79	5_6000_008	Checks	250	250	168	250
	Total Professional Services - General		750	750	563	750
79	5_6005_003	Insurance-Building & Property	6,993	10,456	10,915	11,352
	Total Insurance - General		6,993	10,456	10,915	11,352
79	5_6010_002	Advertising-Employee Recruitment	250	250	83	250
79	5_6010_006	Advertising-Radio	250	250	250	250
	Total Advertising - General		500	500	333	500
	Total Professional Services		8,243	11,706	11,811	12,602
79	5_7010_004	Supplies-Chemicals	8,050	10,000	12,239	15,000
	Total Supplies		8,050	10,000	12,239	15,000
79	5_7999_008	Cost of Goods Sold-Drinks	0	0	2,878	0
	Total Materials		0	0	2,878	0
79	5_8300_001	Equipment-Repair	4,000	4,000	6,290	4,000
79	5_8300_002	Equipment-Maintenance	250	250	1,069	250
79	5_8300_003	Equipment-Supplies	2,450	2,450	2,435	2,450
79	5_8300_004	Equipment-Equipment	4,000	4,000	4,655	4,700
79	5_8300_006	Equipment-Rental	250	250	83	250
	Total Machinery & Equipment		10,950	10,950	14,532	11,650
	Total Expenses		124,731	114,525	127,963	102,880
	Change in Department Balance		(98,731)	(80,525)	(94,619)	(70,380)

Park Activities

This program was established to manage expenses for recreational activities.

79 - 520 - Parks Activities			FY2022	FY2023	FY2023 Estimated Ending	FY2024
	Account	Name	Budget	Budget		
Fund	Account	Name	Budget	Budget	Ending	Proposed
79	4_3000_010	Park Activities	45,000	45,000	44,570	45,000
79	4_3000_023	Concession Sales	0	0	0	75,000
79	4_3000_032	Concession Sales-Drinks	25,000	25,000	33,283	0
79	4_3000_033	Concession Sales-Food	20,000	20,000	23,532	0
79	4_3000_034	Concession Sales-Snacks	15,000	15,000	15,509	0
	Total Service Charge Revenue		105,000	105,000	116,894	120,000
	Total Rental Revenue		0	0	0	0
79	4_3010_016	Misc-Sponsorships	10,000	15,000	21,591	17,500
	Total Miscellaneous Revenue		10,000	15,000	21,591	17,500
	Total Service Charge, Rentals & Miscellaneous Revenue		115,000	120,000	138,484	137,500
	Total Fines Revenue		0	0	0	0
	Total Revenues		115,000	120,000	138,484	137,500
79	5_1000_001	Fulltime Salary	29,249	33,243	37,079	47,412
79	5_1000_002	Part Time Salary	39,873	84,976	58,422	48,650
79	5_1000_005	Fulltime Overtime	1,051	1,194	623	1,138
79	5_1000_006	Part Time Overtime	2,546	3,011	397	279
	Total Salaries - General		72,718	122,424	96,521	97,479
79	5_1005_001	Health Premium-Employee	7,896	8,340	6,308	8,340
79	5_1005_003	Dental Premium-Employee	300	300	227	300
79	5_1010_001	Life Insurance	56	56	72	117
	Total Benefits - Insurance		8,252	8,696	6,607	8,757
79	5_1015_001	Lagers-General	4,060	4,580	2,140	4,218
79	5_1015_004	Deferred Comp-Employer	0	0	417	650
	Total Benefits - Retirement		4,060	4,580	2,557	4,868
79	5_1020_001	FICA-Employer	4,460	7,590	5,983	6,044
79	5_1020_002	Medicare-Employer	1,043	1,775	1,399	1,413
79	5_1020_003	Unemployment Compensation	719	1,224	955	975
79	5_1020_004	Workman's Compensation	2,565	3,018	3,117	3,563
	Total Payroll Taxes - General		8,787	13,607	11,454	11,994

79 - 520 - Parks Activities			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
79	5_1025_001	Employee-Uniforms	500	500	167	500
79	5_1025_005	Employee-Training	100	100	33	100
	Total Employee - General		600	600	200	600
	Total Personnel Costs		94,417	149,907	117,339	123,699
79	5_5010_001	Utilities-Landline and Fiber	500	500	316	350
	Total Utilities		500	500	316	350
79	Prof Services-Temporary Employees		25,000	25,000	65,032	30,000
79	5_6000_007	Prof Services-Toxicology Testing	200	200	80	200
	Prof Services-MSHP Background					
79	5_6000_008	Checks	600	600	350	600
79	5_6000_011	Prof Services-Dues/License	100	100	67	67
	Total Professional Services - General		25,900	25,900	65,529	30,867
79	5_6005_022	Insurance-Park Activities	6,545	3,825	3,739	3,889
	Total Insurance - General		6,545	3,825	3,739	3,889
79	5_6010_004	Advertising-Internet	250	500	119	500
79	5_6010_006	Advertising-Radio	250	500	419	500
	Total Advertising - General		500	1,000	538	1,000
79	5_6015_004	Agreements 1	142	0	0	0
	Total Agreements - General		142	0	0	0
	Total Professional Services		33,087	30,725	69,807	35,755
79	5_7000_001	Supplies-Operational	22,000	22,000	24,072	22,000
79	5_7000_006	Supplies-Uniforms	5,000	5,000	7,133	7,500
	Total Supplies		27,000	27,000	31,205	29,500
79	5_7999_005	Cost of Goods Sold-Merchandise	0	0	703	0
79	5_7999_008	Cost of Goods Sold-Drinks	12,000	12,000	17,957	0
79	5_7999_009	Cost of Goods Sold-Food	8,000	8,000	11,493	0
79	5_7999_010	Cost of Goods Sold-Snacks	10,000	10,000	11,611	0
79	5_7999_011	Cost of Goods Sold-Concessions	0	0	0	45,000
	Total Materials		30,000	30,000	41,763	45,000

79 - 520 - Parks Activities			FY2022	FY2023	FY2023	FY2024
Fund	Account	Name	Estimated			
			Budget	Budget	Ending	Proposed
79	5_8300_001	Equipment-Repair	250	250	2,043	250
79	5_8300_004	Equipment-Equipment	4,500	4,500	1,378	4,500
79	5_8300_006	Equipment-Rental	250	250	323	250
Total Machinery & Equipment			5,000	5,000	3,744	5,000
Total Expenses			190,004	243,132	264,173	239,304
Change in Department Balance			(75,004)	(123,132)	(125,689)	(101,804)

Electric Fund

The Electric system for the City serves approximately 7,300 customers and is made up of 135 miles of 7.2 KV distribution and 40 miles of 69 KV transmission loop inter-connecting seven substations to three 69KV transmission lines linking to the Show-Me Transmission network. The city provides electric to most citizens within the city limit s.

Fiscal Year 2022-2023

Accomplishments:

Completed electric infrastructure as well as extended existing underground utilities for multiple subdivision additions. Completed the first phase of Lake Regional Hospital electric underground service and new installation of underground electric services for multiple commercial projects. Continued substation improvements through installation of new feeder controls as well as the completion of inspections and testing on two 14 meg substation transformers. Continued improving system reliability, reducing outages, and lowering maintenance costs by implementing feeder clearing and vegetation management programs, installing wildlife protection, and continued replacing glass hardware with new polymer hardware.

Installed new capacitor banks at previously identified locations in efforts to reduce system loss and allowing power to be distributed more efficiently.

Fiscal Year 2024

Goals:

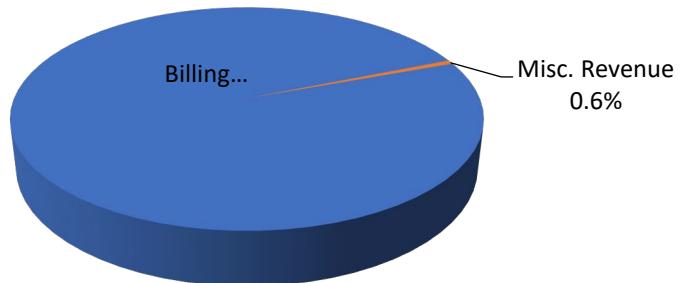
- I. **Goal:** Improve system reliability.

Strategy: Continue upgrade of distribution system by replacing overhead lines with aerial cable system in areas previously identified.

Budgetary Factor: None. Will develop as workload permits.

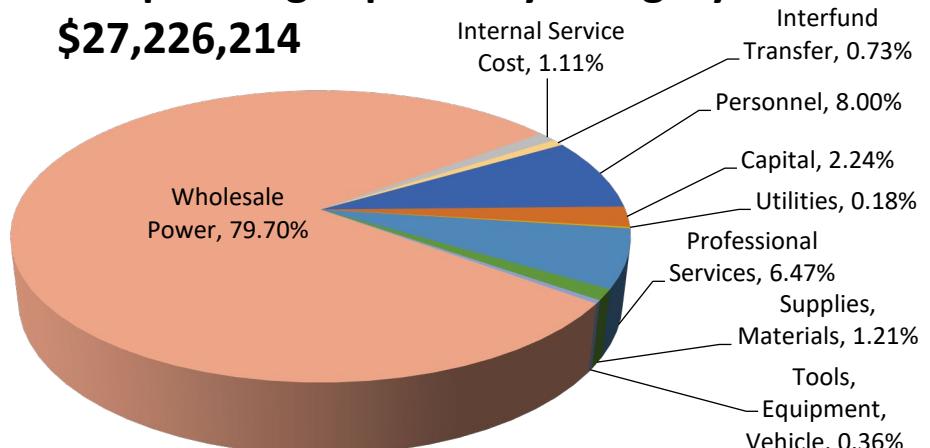
Electric Operating Funds Available by Category

\$27,150,029



Electric Operating Expense by Category

\$27,226,214



- II. **Goal:** Improve system reliability.
Strategy: Continue feeder clearing and vegetation management programs.
Budgetary Factor: Availability of funds.

- III. **Goal:** Maintain adequate service and reliability standards within our substation distribution system.
Strategy: Continue substation inspection program to reduce loss, prevent critical failures, and extend the life of our equipment
Budgetary Factor: Availability of funds, materials, and employees. Capital for engineering and material from reserves.

Performance Measurements:

Calendar Year Performance	2020	2021	2022	2023	Estimated 2024
Underground Primary Installed (Miles)	N/A	N/A	1	2	2
Substation Transformers Tested	N/A	N/A	0	2	2
Number of Distribution Poles replaced	38	30	22	30	30
New Services Installed	94	100	55	75	105
Number of Service Work Orders	2044	2100	1800	1800	1800
Streetlight Installed or Repaired	196	175	160	120	90

Previous Years' Goals:

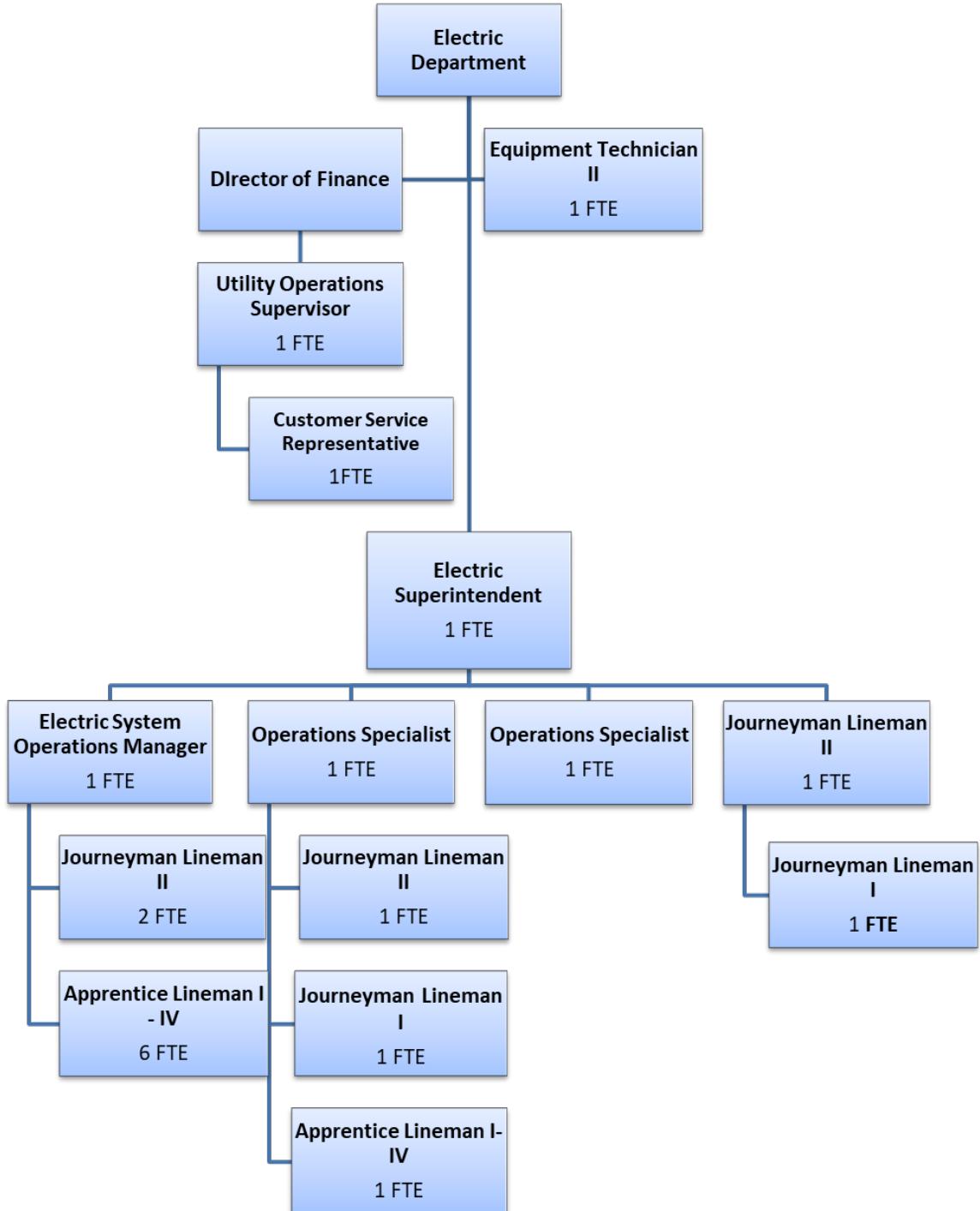
- I. Goal: Implement enhancements to substation infrastructure per the system load study completed in 2019.
Status: Ongoing. To be completed in FY24.

- II. Goal: Maintain adequate service and reliability standards within our substation distribution system.
Status: Ongoing. Continue substation inspection program.

Electric Fund Revenue and Expense by Category

Electric Fund	2022 Actuals	2023 Budget	2023 Estimated	2024 Proposed
Revenues				
Taxes	\$0	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$1,134,348	\$0	\$226,870	\$0
Service Charges	\$24,703,745	\$24,715,450	\$25,884,815	\$26,994,354
Rentals	\$1,500	\$0	\$0	\$0
Other	\$288,769	\$604,664	\$648,456	\$639,641
Total Revenues	\$26,128,362	\$25,320,114	\$26,760,141	\$27,633,995
Expenses				
Personnel	\$1,615,255	\$2,049,648	\$1,920,194	\$2,177,629
Capital	\$892,777	\$1,226,461	\$784,890	\$1,937,917
Debt	\$1,691	\$30,436	\$30,436	\$0
Utilities	\$47,773	\$47,030	\$48,198	\$48,340
Professional Services	\$1,678,235	\$2,004,489	\$2,132,267	\$2,160,495
Supplies and Materials	\$20,321,373	\$20,631,825	\$22,301,479	\$22,031,665
Tools, Equipment, and Vehicles	\$87,921	\$107,250	\$96,843	\$114,000
Benefit Expense	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Other-Reserve	\$0	\$0	\$0	\$0
Internal Service Expense	\$122,591	\$513,161	\$423,287	\$501,058
Total Expenses	\$24,767,616	\$26,610,300	\$27,737,594	\$28,971,104

Electric Department Organizational Chart



80 - 200 - Electric Operating			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
80	4_2005_002	Grants-Capital Rev	1,354,982	0	226,870	0
	Total Grant Revenue		1,354,982	0	226,870	0
	Total Intergovernmental Revenue		1,354,982	0	226,870	0
80	4_3000_004	Brush Drop-off/Scrap	0	0	1,791	1,500
80	4_3000_011	Turn On Fees	450	450	354	354
80	4_3000_012	Customer Billing	23,432,000	23,432,000	24,400,000	25,400,000
80	4_3000_013	Penalties	200,000	200,000	216,430	200,000
80	4_3000_015	Meter Base Installation	20,000	20,000	22,942	20,000
80	4_3000_018	Telephone Phone Agreement	10,000	10,000	20,040	10,000
80	4_3000_019	Cable Pole Agreement	18,000	18,000	18,090	20,000
80	4_3000_030	Service Availability	1,000,000	1,000,000	1,159,479	1,300,000
80	4_3000_031	Utility Administration Fee	30,000	35,000	45,689	42,500
	Total Service Charge Revenue		24,710,450	24,715,450	25,884,815	26,994,354
80	4_3010_004	Misc-Investment Income	80,000	95,000	119,779	115,000
80	4_3010_006	Misc-Miscellaneous	25,255	25,000	18,332	20,000
80	4_3010_008	Misc-Gain/Loss-Asset Disposal	10,104	0	0	0
80	4_3010_009	Misc-Agreements	0	0	5,000	20,000
80	4_3010_012	Misc-Purchasing Card Rebate	300	700	672	675
80	4_3010_014	Misc-Insurance Recoveries	0	0	16,613	0
80	4_3010_015	Misc-Recoveries	0	0	4,094	0
	Total Miscellaneous Revenue		115,659	120,700	164,490	155,675
	Total Service Charge, Rentals & Miscellaneous Revenue		24,826,109	24,836,150	26,049,305	27,150,029
	Total Revenues		26,181,091	24,836,150	26,276,175	27,150,029
80	5_1000_001	Fulltime Salary	1,090,115	1,222,699	1,211,516	1,365,964
80	5_1000_002	Part Time Salary	0	46,062	4,418	4,800
80	5_1000_004	On Call	25,285	30,544	26,991	25,000
80	5_1000_005	Fulltime Overtime	57,923	66,241	38,905	64,731
	Total Salaries - General		1,173,323	1,365,545	1,281,831	1,460,495
80	5_1005_001	Health Premium-Employee	47,376	33,360	53,995	75,060
80	5_1005_002TF	Health Premium-Family	228,259	251,443	204,483	209,222
80	5_1005_003	Dental Premium-Employee	1,500	900	4,149	2,400
80	5_1005_004TF	Dental Premium-Family	10,218	10,091	3,028	8,038
80	5_1010_001	Life Insurance	1,093	1,038	1,131	1,149
	Total Benefits - Insurance		288,446	296,832	266,786	295,870

80 - 200 - Electric Operating			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
80	5_1015_001	Lagers-General	145,486	170,110	158,991	172,585
80	5_1015_001IMP	Lagers-General - Imported	0	0	99,548	0
80	5_1015_004	Deferred Comp-Employer	8,255	26,390	30,224	29,380
		Deferred Comp-Employer -				
80	5_1015_004IMP	Imported	0	0	20,485	0
Total Benefits - Retirement			153,741	196,500	189,216	201,965
80	5_1020_001	FICA-Employer	65,973	79,003	75,991	85,904
80	5_1020_002	Medicare-Employer	15,429	18,476	17,772	20,090
80	5_1020_003	Unemployment Compensation	10,641	12,742	12,591	13,855
80	5_1020_004	Workman's Compensation	25,247	25,623	30,064	45,525
Total Payroll Taxes - General			117,290	135,845	136,418	165,374
80	5_1025_001	Employee-Uniforms	26,000	26,000	21,286	26,000
80	5_1025_002	Employee-				
80	5_1025_003	Dues/License/Membership	16,000	16,000	12,000	16,000
80	5_1025_004	Employee-Books	500	425	0	425
80	5_1025_005	Employee-Travel/Hotel	2,500	2,500	2,043	3,500
80	5_1025_006	Employee-Training	10,000	10,000	5,392	8,000
Total Employee - General			55,000	54,925	40,721	53,925
Total Personnel Costs			1,787,801	2,049,648	1,914,972	2,177,629
80	5_2005_000	Capital Exp-Land and Improvement	0	0	6,417	0
80	5_2010_000	Capital Exp-Building and Improvement	16,500	28,125	0	38,092
80	5_2015_000	Capital Exp-Furniture and Fixtures	30,173	2,708	1,825	8,575
80	5_2020_000	Capital Exp-Machinery and Equipment	150,000	205,500	222,947	504,250
80	5_2025_000	Capital Exp-Vehicles	0	0	0	60,000
80	5_2030_000	Capital Exp-Infrastructure	0	0	50,000	0
Total Capital			196,673	236,333	281,188	610,917
80	5_3020_000	Debt-Lease Purchase	30,440	30,436	30,436	0
80	5_3020_001	Contra- Debt Lease Purchase	0	0	(0)	0
Total Debt			30,440	30,436	30,436	0
Total Grants - General			0	0	0	0
Total Grants			0	0	0	0

80 - 200 - Electric Operating			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
80	5_5000_001	Utilities-Electric	37,500	37,500	35,671	36,000
80	5_5000_002	Utilities-Water	250	250	204	250
80	5_5000_003	Utilities-Sewer	250	250	239	250
80	5_5015_001	Utilities-Cell Phones	5,350	5,350	6,443	6,500
80	5_5020_002	Utilities-Internet Mobile	3,680	3,680	5,281	5,300
Total Utilities			47,030	47,030	47,838	48,300
80	5_6000_001	Prof Services-Legal	1,500	1,500	12,487	1,500
80	5_6000_002	Prof Services-Engineering	25,000	25,000	19,104	20,000
80	5_6000_003	Prof Services-Surveying	500	250	83	250
80	5_6000_007	Prof Services-Toxicology Testing	500	250	452	250
80	5_6000_008	Prof Services-MSHP Background Checks	100	100	115	115
80	5_6000_009	Prof Services-Collection Agency	1,500	1,500	1,256	1,500
80	5_6000_011	Prof Services-Dues/License	10,000	10,000	5,373	8,500
80	5_6000_013	Prof Service-Studies	60,000	0	0	0
80	5_6000_015	Prof Service-Service Contracts	90,000	170,000	153,575	170,000
80	5_6000_017	Prof Service-PILOT	1,171,600	1,171,600	1,220,156	1,270,000
80	5_6000_018	Prof Service-Damage Claims	1,060	0	0	0
80	5_6000_019	Prof Service-Credit Card Fee	92,500	120,000	143,304	144,000
Total Professional Services - General			1,454,260	1,500,200	1,555,906	1,616,115
80	5_6005_001	Insurance-Vehicle	29,008	31,559	28,346	29,480
80	5_6005_002	Insurance-Equipment	3,407	4,881	4,592	4,776
80	5_6005_003	Insurance-Building & Property	13,976	18,394	20,193	21,001
80	5_6005_007	Insurance-City Government	37,924	51,742	57,600	59,904
80	5_6005_023	Insurance-Drone Liability	1,479	1,789	1,892	1,968
Total Insurance - General			85,793	108,364	112,623	117,128
80	5_6010_001	Advertising-Public Notices	1,500	1,500	1,163	1,250
80	5_6010_001	Advertising-Employee				
80	5_6010_002	Recruitment	600	600	600	600
80	5_6010_003	Advertising-Print	300	300	52	52
80	5_6010_006	Advertising-Radio	250	125	408	350
Total Advertising - General			2,650	2,525	2,222	2,252
80	5_6020_001	Software-Purchase	15,250	9,750	0	0
80	5_6020_002	Software-Upgrade	200	0	0	0
80	5_6020_003	Software-Agreement	52,905	33,650	10,877	25,000
Total Software - Annual Renewal / Maintenance			68,355	43,400	10,877	25,000
Total Professional Services			1,611,058	1,654,489	1,681,629	1,760,495

80 - 200 - Electric Operating			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
80	5_7000_001	Supplies-Operational	7,500	7,500	7,347	7,500
80	5_7000_002	Supplies-Computer Accessories	1,500	1,500	1,568	1,500
		Supplies-Desk Accessories-Small				
80	5_7000_003	Office Equipment	500	500	419	6,500
80	5_7000_004	Supplies-Small Tools	5,000	5,000	10,382	5,000
80	5_7005_001	Supplies-Printing	60	300	45	45
80	5_7005_002	Supplies-Mailing	1,500	2,000	948	2,000
80	5_7005_003	Supplies-Postage	2,000	750	633	750
80	5_7005_004	Supplies-Paper	450	450	344	450
80	5_7005_005	Supplies-Forms	1,000	0	123	0
80	5_7005_006	Supplies-Promo-Education	20,000	20,000	9,699	20,000
80	5_7015_004	Supplies-Safety	20,000	15,000	17,893	15,000
80	5_7025_001	Wholesale Power-Demand	10,675,200	5,500,000	1,768,039	8,000,000
80	5_7025_002	Wholesale Power-Energy	9,117,300	13,500,000	18,856,909	12,500,000
80	5_7025_003	Wholesale Power-Transmission	1,150,000	1,200,000	1,262,542	1,200,000
Total Supplies			21,002,010	20,253,000	21,936,890	21,758,745
80	5_7500_000	Materials-General	26,975	0	0	0
80	5_7500_001	Materials-Asphalt	2,000	2,000	2,185	2,000
80	5_7500_002	Materials-Rock	2,000	2,000	1,256	2,000
80	5_7500_003	Materials-Concrete	1,500	1,500	2,612	1,500
80	5_7505_004	Materials-Pipe-Conduit	17,500	18,725	27,321	18,725
80	5_7505_005	Materials-Poles	25,000	26,750	26,750	26,750
80	5_7505_007	Materials-Pupi Arms	25,000	25,000	12,231	12,000
80	5_7505_008	Materials-Cutouts	10,000	10,700	8,325	15,000
80	5_7510_003	Materials-Fittings	5,000	5,000	2,357	5,000
80	5_7510_004	Materials-Hardware	35,000	37,450	45,224	41,195
80	5_7510_006	Materials-Wire	35,000	37,450	37,318	40,000
80	5_7510_010	Materials-Street Lights	15,000	16,050	4,531	16,050
80	5_7510_011	Materials-Wildlife Protection	10,000	5,000	15,174	8,500
80	5_7515_001	Materials-Transformers	100,000	107,000	49,327	0
80	5_7515_002	Materials-Substation	14,000	14,000	7,412	14,000
80	5_7520_001	Materials-Meters	25,000	26,750	73,441	26,750
		Materials-Infrastructure				
80	5_7525_001	Maintenance	30,000	32,100	38,289	32,100
80	5_7530_001	Materials-Scada	10,000	10,000	10,256	10,000
Total Materials			388,975	377,475	364,008	271,570
80	5_8000_001	Tools-Repair	500	500	586	500
80	5_8000_002	Tools- Maintenance	1,500	1,500	1,968	1,500

80 - 200 - Electric Operating			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
80	5_8000_003	Tools-Supplies	2,500	2,500	4,180	3,000
	Total Tools & Portable Equipment		4,500	4,500	6,734	5,000
80	5_8300_001	Equipment-Repair	12,500	12,500	1,235	12,500
80	5_8300_002	Equipment-Maintenance	12,000	12,000	7,747	10,000
80	5_8300_003	Equipment-Supplies	5,000	5,000	4,863	5,000
80	5_8300_005	Equipment-Fuel	1,500	1,500	1,922	2,000
	Total Machinery & Equipment		31,000	31,000	15,767	29,500
80	5_8600_001	Vehicle-Repair	4,000	6,000	6,841	6,000
80	5_8600_002	Vehicle-Maintenance	15,000	15,000	13,383	15,000
80	5_8600_004	Vehicle-Equipment	5,000	2,500	4,602	2,500
80	5_8600_005	Vehicle-Fuel	25,000	33,500	41,898	39,500
	Total Vehicles		49,000	57,000	66,724	63,000
80	5_9900_001	Contra Account-Other	0	0	(27,983)	0
80	5_9910_000	Internal Service-Personnel	0	0	151,287	0
80	CommDev_In	Code Administration Allocation In	69,126	62,252	23,080	114,140
80	Garage_In	Garage Allocation In	40,003	54,551	25,403	35,953
80	IT_In	IT Allocation In	38,386	40,583	10,842	44,721
80	Facility_In	Facility Mgmt Allocation In	10,518	12,115	4,047	11,716
80	Janitorial_In	Janitorial Allocation In	5,977	6,446	2,156	3,958
80	Purchasing_In	Purchasing / Warehouse Allocation In	54,275	70,215	33,068	91,220
	Total Internal Service Allocations		218,284	246,161	249,884	301,708
80	5_9999_000	Interfund Transfer	0	267,000	201,386	199,350
	Total Interfund Transfer		0	267,000	201,386	199,350
	Total Other Expenses		218,284	513,161	423,287	501,058
	Total Expenses		25,366,771	25,254,072	26,769,473	27,226,214
	Change in Department Balance		814,320	(417,922)	(493,298)	(76,185)

Electric Maintenance

This fund manages the expenses of utility right-of-way maintenance throughout the 135 miles of 7.2 Kv distribution and 40 miles of 69 Kv transmission electric systems.

Fiscal Year 2022-2023 Accomplishments:

Trimmed 10.7 miles of single/three phase.

Fiscal Year 2024 Goals:

- I. **Goal:** Increase reliability and decrease tree related outages by clearing single/three phase feeders.
Strategy: Contract with multiple tree services to conduct aggressive right of way clearing and miscellaneous projects as needed.
Budgetary Factor: Availability of funds. Included in FY24 CIP.

- II. **Goal:** Continue to identify areas where aerial cable systems would benefit our single-phase infrastructure.
Strategy: Create projects for areas identified and add to CIP.
Budgetary Factor: Availability of funds and materials.

Performance Measurements:

Calendar Year Performance	2019	2020	2021	2022	Estimated 2023
Feet of Cleared Lines	22,265	11,198	15,631	56,496	155,725
Number of Trees Removed	84	516	250	50	135
Cubic Yards Chipped	455	69	100	0	0
Square Feet of Herbicide Application	0	0	1 Mile	0	0
Number of Tree Related Outages	29	17	13	17	12

Previous Years' Goals:

- I. Goal: Increase reliability and decrease tree related outages by clearing three phase feeders.
Status: Ongoing
- II. Goal: Continue to expand our herbicide application program.
Status: On hold due to availability of funds, materials, and employees.
- III. Goal: Continue to identify areas where aerial cable systems would benefit our single-phase infrastructure.
Status: Ongoing

80 - 205 - Electric Maintenance			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
80	5_1000_001	Fulltime Salary	99,157	0	0	0
80	5_1000_001	Fulltime Salary	99,157	0	0	0
80	5_1000_002	Part Time Salary	0	0	0	0
80	5_1000_005	Fulltime Overtime	5,699	0	0	0
80	5_1000_005	Fulltime Overtime	5,699	0	0	0
80	5_1000_006	Part Time Overtime	0	0	0	0
Total Salaries - General			104,856	0	0	0
80	5_1005_001	Health Premium-Employee	15,792	0	0	0
80	5_1005_002TF	Health Premium-Family	11,763	0	0	0
80	5_1005_003	Dental Premium-Employee	600	0	0	0
80	5_1005_004TF	Dental Premium-Family	300	0	0	0
80	5_1010_001	Life Insurance	167	0	0	0
Total Benefits - Insurance			28,621	0	0	0
80	5_1015_001	Lagers-General	14,051	0	0	0
80	5_1015_001	Lagers-General	14,051	0	0	0
80	5_1015_004	Deferred Comp-Employer	650	0	0	0
Total Benefits - Retirement			14,701	0	0	0
80	5_1020_001	FICA-Employer	6,117	0	0	0
80	5_1020_002	Medicare-Employer	1,431	0	0	0
80	5_1020_003	Unemployment Compensation	987	0	0	0
80	5_1020_004	Workman's Compensation	10,048	0	5,062	0
80	5_1020_004IMP	Workman's Compensation - Imported	0	0	5,062	0
Total Payroll Taxes - General			18,583	0	5,062	0
80	5_1025_001	Employee-Uniforms	6,000	0	160	0
80	5_1025_002	Employee-				
80	5_1025_002	Dues/License/Membership	150	0	0	0
80	5_1025_003	Employee-Books	100	0	0	0
80	5_1025_005	Employee-Training	3,000	0	0	0
Total Employee - General			9,250	0	160	0
Total Personnel Costs			176,011	0	5,222	0
80	5_5015_001	Utilities-Cell Phones	0	0	40	40
80	5_5020_002	Utilities-Internet Mobile	840	0	320	0
Total Utilities			840	0	360	40

80 - 205 - Electric Maintenance			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
80	5_6000_007	Prof Services-Toxicology Testing	200	0	71	0
		Prof Services-MSHP Background				
80	5_6000_008	Checks	100	0	0	0
80	5_6000_011	Prof Services-Dues/License	200	0	0	0
80	5_6000_015	Prof Service-Service Contracts	210,000	350,000	450,566	400,000
Total Professional Services - General			210,500	350,000	450,637	400,000
Total Professional Services			210,500	350,000	450,637	400,000
80	5_7000_001	Supplies-Operational	50	0	119	0
80	5_7000_002	Supplies-Computer Accessories	250	350	224	350
80	5_7000_004	Supplies-Small Tools	5,000	0	129	0
80	5_7010_004	Supplies-Chemicals	2,500	1,000	109	1,000
80	5_7015_004	Supplies-Safety	2,500	0	0	0
Total Supplies			10,300	1,350	581	1,350
80	5_8000_001	Tools-Repair	500	500	433	500
80	5_8000_002	Tools- Maintenance	500	500	270	1,000
80	5_8000_003	Tools-Supplies	2,000	1,000	1,647	2,000
Total Tools & Portable Equipment			3,000	2,000	2,350	3,500
80	5_8300_001	Equipment-Repair	8,000	5,000	4,316	5,000
80	5_8300_002	Equipment-Maintenance	2,000	2,000	252	2,000
80	5_8300_005	Equipment-Fuel	1,800	0	(13)	500
80	5_8300_006	Equipment-Rental	250	250	0	0
Total Machinery & Equipment			12,050	7,250	4,555	7,500
80	5_8600_001	Vehicle-Repair	2,500	2,500	0	2,500
80	5_8600_002	Vehicle-Maintenance	1,000	1,000	20	1,000
80	5_8600_004	Vehicle-Equipment	1,000	1,000	0	1,000
80	5_8600_005	Vehicle-Fuel	4,500	1,000	694	1,000
Total Vehicles			9,000	5,500	714	5,500
Total Expenses			421,701	366,100	464,419	417,890
Change in Department Balance			(421,701)	(366,100)	(464,419)	(417,890)

Electric Reserve

Contributions to the fund shall be made from customer payments for each utility service and the reserve fund shall be established and maintained at no less than thirty (30) percent of the annual income of each utility and each fund shall not exceed fifty (50) percent of that utility's annual income; except that in the event of an emergency or a special need as determined by the mayor and city council, the council may by ordinance authorize the use of money from either fund for any reason deemed appropriate and necessary by the mayor and city council.

Fiscal Year 2023 Goals:

- I. Goal: Maintain no less than 30% and no more than 50% of the electric utility's income
Strategy: Continue to monitor fund and adjust funding levels/sources as needed.
Budgetary Factor: None.

Performance Measurements:

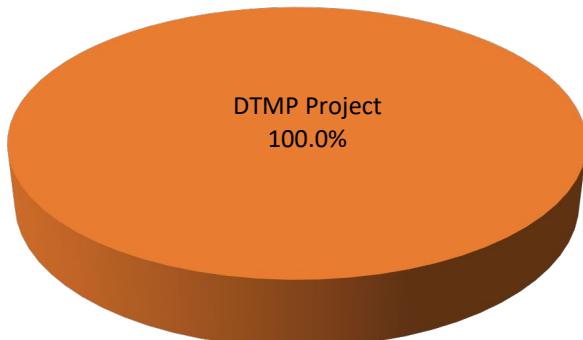
Routine monitoring of electric reserve fund amount.

Previous Years' Goals:

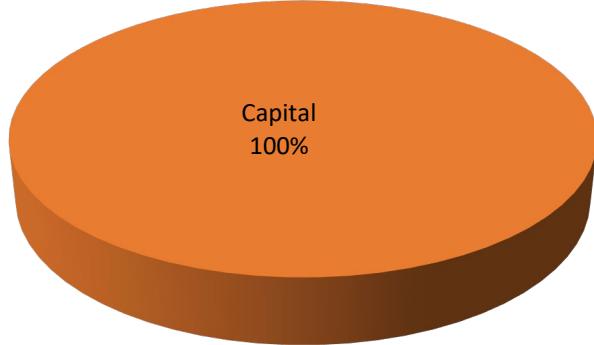
- I. Goal: Maintain no less than 30% and no more than 50% of the electric utility's income.
Status: Fund is within the margin of 30-50 percent.

Electric Reserve Debt Service Repayment

483,966



Electric Reserve Expense by Category
1,327,000



80 - 215 - Electric Reserve			FY2022	FY2023	FY2023	FY2024
Fund	Account	Name	Estimated			
			Budget	Budget	Ending	Proposed
80	4_3010_000	Misc-General	496,715	483,964	483,966	483,966
	Total Miscellaneous Revenue		496,715	483,964	483,966	483,966
	Total Service Charge, Rentals & Miscellaneous Revenue		496,715	483,964	483,966	483,966
	Total Revenues		496,715	483,964	483,966	483,966
80	5_2005_000	Capital Exp-Land and Improvement	20,000	160,000	0	605,000
	Capital Exp-Building and					
80	5_2010_000	Improvement	240,000	245,128	222,192	0
	Capital Exp-Machinery and					
80	5_2020_000	Equipment	134,000	585,000	281,511	722,000
	Total Capital		394,000	990,128	503,702	1,327,000
	Total Expenses		394,000	990,128	503,702	1,327,000
	Change in Department Balance		102,715	(506,164)	(19,737)	(843,034)

Fiber Fund

The City operates a dark fiber network to sell telecommunication capacity to Internet Services Providers providing services within the City of Lebanon. The Fiber activity is maintained by the Electric Fund; therefore, the two funds are combined for the annual audited financials.

Fiscal Year 2024 Goals:

- I. Goal: Finalize fiber ring for SCADA.

Strategy: Work with Show-me Technologies to establish routes on ring 11.

Budgetary Factor: Fiber fund is down, so must use established sub stations as routes.

Performance Measurements:

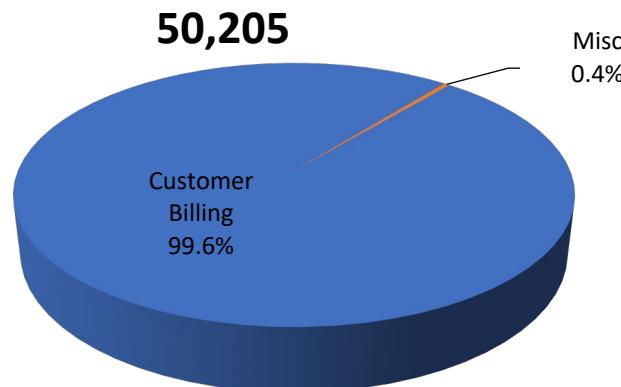
	2019	2020	2021	2022
Feet of fiber installed	5,000	5,000	5,500	6,800
New Customers	1	2	2	1
Percentage of Fiber Used	82%	82%	82%	85%

Monitor percent of system usage.

Previous Years' Goals:

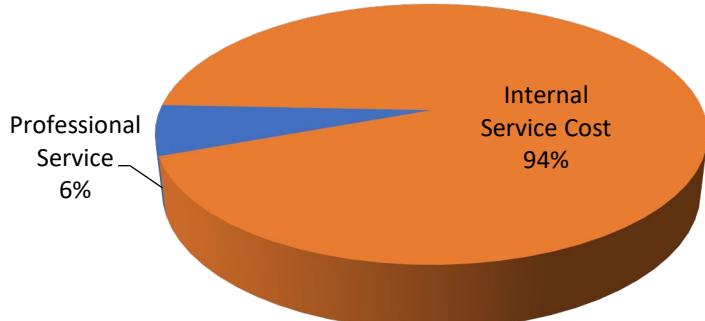
- I. Goal: Install fiber at the Wallace, Palmer, and Animal Control buildings.
Status: All locations were completed as planned.

Fiber Funds Available by Category



Fiber Expense by Category

\$40,254



Fiber Fund Revenue and Expense by Category

Fiber Fund	2022 Actuals	2023 Budget	2023 Estimated	2024 Proposed
Revenues				
Taxes	\$0	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0
Service Charges	\$45,809	\$75,000	\$49,309	\$50,000
Rentals	\$0	\$0	\$0	\$0
Licenses and Permits	\$0	\$0	\$0	\$0
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$205	\$205
Internal Service Revenue	\$0	\$0	\$0	\$0
Total Revenues	\$45,809	\$75,000	\$49,514	\$50,205
Expenses				
Personnel	\$0	\$0	\$0	\$0
Capital	\$6,509	\$0	\$3,112	\$0
Debt	\$0	\$0	\$0	\$0
Grants	\$0	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0
Professional Services	-\$7,935	\$3,750	\$1,387	\$2,500
Supplies and Materials	\$38,780	\$19,250	\$22,978	\$0
Tools, Equipment, and Vehicles	\$0	\$0	\$0	\$0
Benefit Expense	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Internal Service Expense	\$51,783	\$52,528	\$33,429	\$37,754
Total Expenses	\$89,137	\$75,528	\$60,906	\$40,254

83 - 200 - Fiber Operating			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
83	4_3000_012	Customer Billing	75,000	75,000	49,309	50,000
	Total Service Charge Revenue		75,000	75,000	49,309	50,000
83	4_3010_012	Misc-Purchasing Card Rebate	0	0	205	205
	Total Service Charge, Rentals & Miscellaneous Revenue		75,000	75,000	49,514	50,205
	Total Revenues		75,000	75,000	49,514	50,205
83	Contra Asset-Land and Improvement			0	0	3,112
	Total Capital		0	0	3,112	0
83	5_6000_015	Prof Service-Service Contracts	17,581	0	0	0
83	5_6000_017	Prof Service-PILOT	3,750	3,750	1,387	2,500
	Total Professional Services - General		21,331	3,750	1,387	2,500
	Total Professional Services		21,331	3,750	1,387	2,500
83	5_7510_004	Materials-Hardware	5,000	5,000	826	0
83	5_7510_006	Materials-Wire	28,500	14,250	22,153	0
	Total Materials		33,500	19,250	22,978	0
83	5_9910_000	Internal Service-Personnel	0	0	19,047	0
83	IT_In	IT Allocation In	44,770	47,332	12,645	37,754
83	Facility_In	Facility Mgmt Allocation In	4,512	5,196	1,736	0
	Total Internal Service Allocations		49,281	52,528	33,429	37,754
	Total Other Expenses		49,281	52,528	33,429	37,754
	Total Expenses		104,112	75,528	60,905	40,254
	Change in Department Balance		(29,112)	(528)	(11,391)	9,952

Wastewater Fund

This program was established to prevent the introduction of pollutants into the municipality Wastewater system which will interfere with the operation of the system or contaminate the resulting sludge; to prevent the introduction of pollutants into the municipal Wastewater system which will pass through the system, inadequately treated, into receiving waters or the atmosphere or otherwise be incompatible with the system; to improve the opportunity to recycle and reclaim Wastewater and sludge from the system; and to provide for equitable distribution of the cost of the municipal Wastewater system.

Fiscal Year 2022-2023 Accomplishments:

Completed the WWTP Phase II improvements. Completed the WWTP equipment building improvements.

Fiscal Year 2024 Goals:

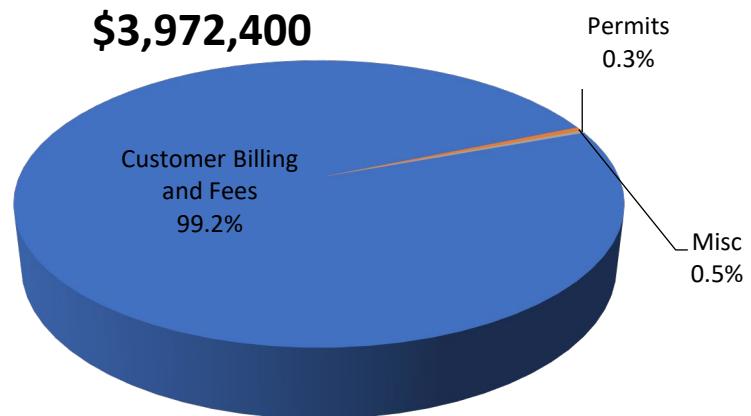
- I. **Goal:** Goal: Maintain compliance with the National Pollutant Discharge Elimination System (NPDES) permit for the wastewater treatment plant.

Strategy: Purchase and replace specialized equipment used in daily operations. Provide employee training to ensure current regulations and processes stay in compliance.

Budgetary Factor: Availability of funds.

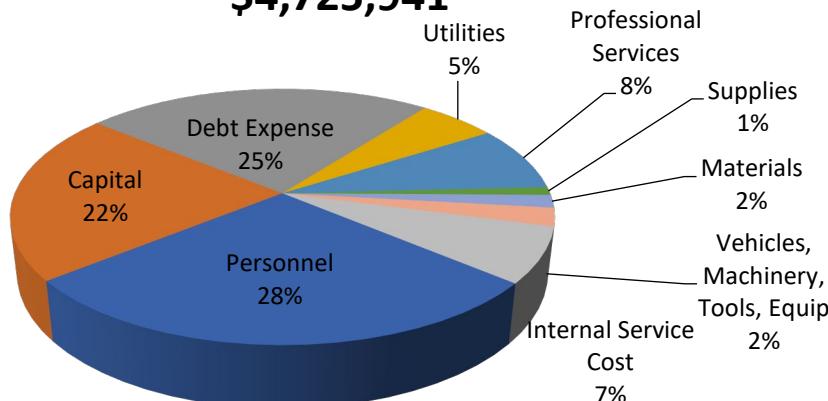
Wastewater Funds Available by Category

\$3,972,400



Wastewater Expense by Category

\$4,725,941



II. **Goal:** Improve the reliability of wastewater utilities through inspections, maintenance, capital improvement projects, and performance standards.

Strategy: Inspect and maintain the wastewater infrastructure on a five-year cycle

Budgetary Factor: Availability of staff time and resources.

Performance Measurements:

	2019	2020	2021	2022	Estimated 2023
Pipeline Video Inspections	100,445	100,445	38,823	55,275.4	127,000
Cleaning (linear feet)	137,015	137,015	138,315	112,931	127,000
Manhole Inspections	431	431	312	89	400
Deflection Testing (linear feet)	0	0	1,529	0	2500
Vacuum Testing Manholes	3	3	9	0	6
Pressure Testing Lines	2	2	8	0	6
Manhole Rehabilitation	0	0	0	0	2
Pipeline Rehabilitation (linear feet)	8,278	8,278	14,040	8,942	1,500
Smoke Testing (linear feet)	37,295	78,561	119,098	17,311	127,000
Service Calls (linear feet)	4,936	12,258	7,620	1,916	4,000
GIS Manhole Locations	0	0	0	0	0

Previous Years' Goals:

I. Goal: Maintain compliance with the National Pollutant Discharge Elimination System (NPDES) permit for the wastewater treatment plant.

Status: on going

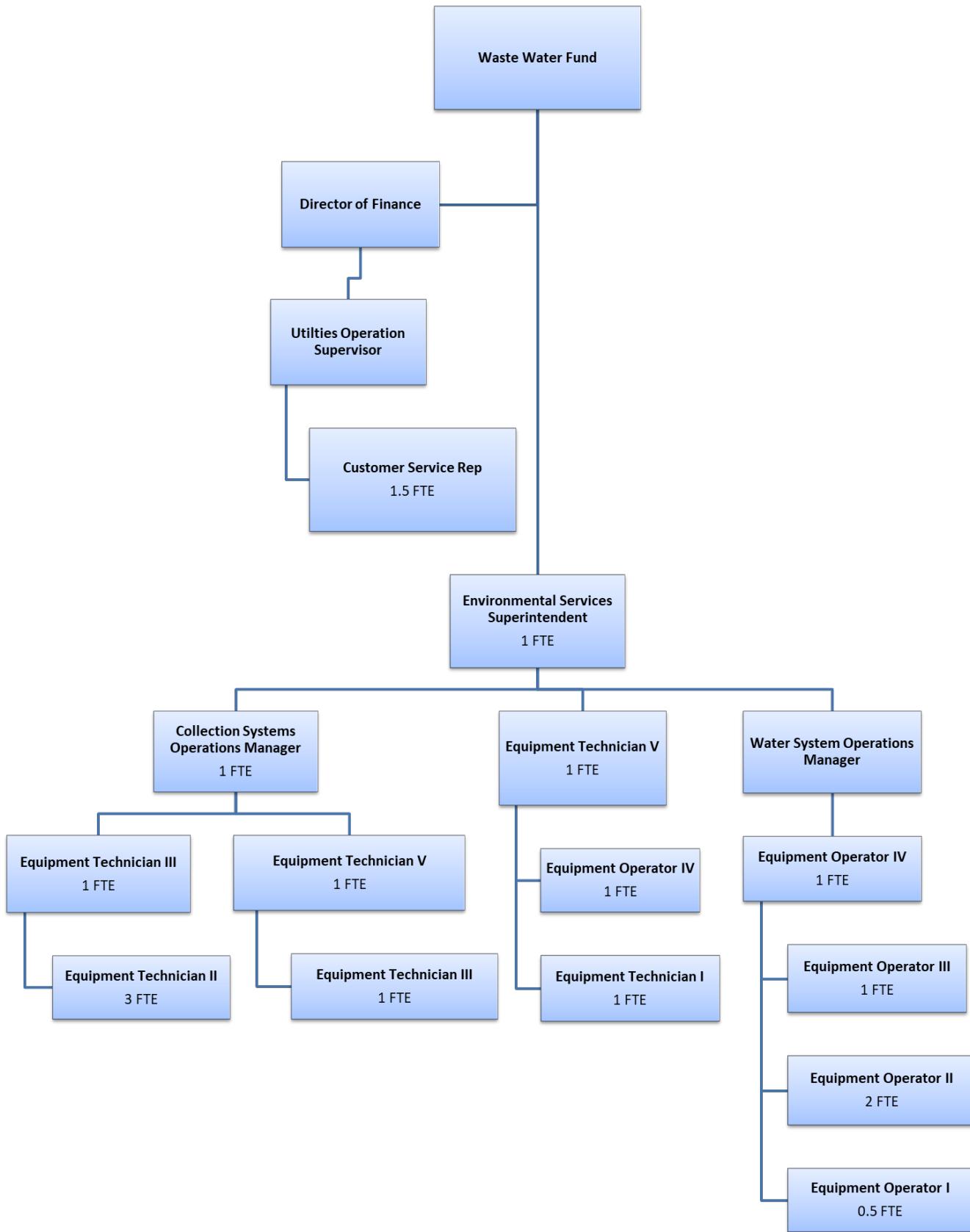
II. Goal: Improve the reliability of wastewater utilities through inspections, maintenance, capital improvement projects, and performance standards.

Status: on going

Wastewater Fund Revenue and Expense by Category

Wastewater Fund	2022	2023	2023	2024
	Actuals	Budget	Estimated	Proposed
Revenues				
Taxes	\$0	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0	\$0
PILOTS	\$0	\$0	\$0	\$0
Intergovernmental	\$2,023	\$0	\$0	\$0
Service Charges	\$3,953,659	\$3,850,000	\$3,868,794	\$3,942,500
Rentals	\$0	\$0	\$0	\$0
Licenses and Permits	\$20,250	\$11,000	\$14,100	\$12,000
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$59,390	\$7,600	\$20,618	\$17,900
Internal Service Revenue	\$0	\$0	\$0	\$0
Total Revenues	\$4,035,322	\$3,868,600	\$3,903,512	\$3,972,400
Expenses				
Personnel	\$866,825	\$1,225,293	\$1,057,747	\$1,327,717
Capital	\$1,030,193	\$981,245	\$1,891,146	\$1,024,417
Debt	\$220,873	\$1,090,362	\$826,670	\$1,161,978
Utilities	\$236,109	\$223,745	\$259,715	\$261,585
Professional Services	\$120,718	\$530,324	\$598,284	\$387,215
Supplies and Materials	\$183,256	\$113,800	\$107,036	\$124,000
Tools, Equipment, and Vehicles	\$137,964	\$103,775	\$109,585	\$108,616
Internal Service Expense	\$151,103	\$189,715	\$198,036	\$330,413
Total Expenses	\$2,947,041	\$4,458,259	\$5,048,219	\$4,725,941

Wastewater Organizational Chart



85 - 200 - WWTP and Operation			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
85	4_2005_002	Grants-Capital Rev	21,246	0	0	0
85	4_3000_012	Customer Billing	3,800,000	3,800,000	3,813,965	3,890,000
85	4_3000_013	Penalties	45,000	45,000	46,724	45,000
85	4_3000_016	Facility Impact	5,000	5,000	8,105	7,500
Total Service Charge Revenue			3,850,000	3,850,000	3,868,795	3,942,500
85	4_3010_004	Misc-Investment Income	5,000	5,000	16,696	15,000
85	4_3010_006	Misc-Miscellaneous	2,000	2,000	2,341	2,000
85	4_3010_012	Misc-Purchasing Card Rebate	500	600	914	900
85	4_3010_015	Misc-Recoveries	0	0	666	0
Total Miscellaneous Revenue			7,500	7,600	20,618	17,900
Total Service Charge, Rentals & Miscellaneous Revenue			3,857,500	3,857,600	3,889,413	3,960,400
85	4_4005_002	Permits-Sewer	11,000	11,000	14,100	12,000
Total Permit Revenue			11,000	11,000	14,100	12,000
Total License & Permit Revenue			11,000	11,000	14,100	12,000
Total Revenues			3,889,746	3,868,600	3,903,513	3,972,400
85	5_1000_001	Fulltime Salary	322,136	347,332	290,421	382,618
85	5_1000_001IMP	FT Salary - Imported	0	0	0	0
85	5_1000_002IMP	Part Time Salary	0	3,557	29,195	29,958
85	5_1000_004	On Call	10,109	7,611	7,338	7,600
85	5_1000_005	Fulltime Overtime	22,839	21,256	16,216	23,474
85	5_1000_005IMP	Fulltime Overtime - Imported	0	0	0	0
Total Salaries - General			378,058	404,624	343,170	443,649
85	5_1005_001	Health Premium-Employee	39,480	41,700	33,803	41,700
85	5_1005_002TF	Health Premium-Family	45,144	48,154	30,125	49,507
85	5_1005_003	Dental Premium-Employee	1,200	1,200	1,344	1,200
85	5_1005_004TF	Dental Premium-Family	3,506	3,506	1,698	3,506
85	5_1010_001	Life Insurance	425	425	381	425
Total Benefits - Insurance			89,755	94,984	67,351	96,338
85	5_1015_001	Lagers-General	40,134	42,365	36,387	45,213
85	5_1015_001IMP	Lagers-General - Imported	0	0	21,753	0
85	5_1015_004	Deferred Comp-Employer	3,023	9,750	8,482	11,310
85	5_1015_004IMP	Deferred Comp-Employer - Imported	0	0	5,095	0

85 - 200 - WWTP and Operation			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
Total Benefits - Retirement			43,157	52,115	44,869	56,523
85	5_1020_001	FICA-Employer	21,861	23,850	20,518	26,485
85	5_1020_002	Medicare-Employer	5,113	5,578	4,799	6,194
85	5_1020_003	Unemployment Compensation	3,526	3,847	3,352	4,272
85	5_1020_004	Workman's Compensation	14,587	21,642	18,911	20,025
Total Payroll Taxes - General			45,086	54,916	47,579	56,976
85	5_1025_001	Employee-Uniforms	7,000	8,000	6,565	8,000
85	5_1025_002	Employee-Dues/License/Mem	500	500	587	500
85	5_1025_004	Employee-Travel/Hotel	1,000	1,500	872	1,500
85	5_1025_005	Employee-Training	2,500	3,000	5,415	3,000
Total Employee - General			11,000	13,000	13,440	13,000
Total Personnel Costs			567,056	619,639	516,410	666,486
85	5_2005_000	Capital Exp-Land & Improvement	745,000	353,871	628,662	500,000
85	5_2010_000	Capital Exp-Building & Improv	135,000	128,125	462,201	138,092
85	5_2015_000	Capital Exp-Furniture and Fixtures	32,567	8,749	5,255	16,075
85	5_2020_000	Capital Exp-Machinery & Equip	258,500	450,500	619,057	325,250
85	5_2025_000	Capital Exp-Vehicles	0	40,000	88,970	45,000
Total Capital			1,171,067	981,245	1,891,146	1,024,417
85	5_3005_000	Debt-COPS	947,998	949,908	686,215	1,021,523
85	5_3020_000	Debt-Lease Purchase	140,454	140,454	140,455	140,455
Total Debt			1,088,452	1,090,362	826,670	1,161,978
85	5_5000_001	Utilities-Electric	200,000	200,000	236,713	237,000
85	5_5000_002	Utilities-Water	0	25	63	65
85	5_5010_001	Utilities-Landline and Fiber	9,000	13,250	13,299	13,300
85	5_5015_001	Utilities-Cell Phones	750	750	484	500
85	5_5020_002	Utilities-Internet Mobile	3,000	5,000	4,384	4,500
85	5_5025_001	Utilities-Solid Waste	2,500	3,500	3,679	3,700
Total Utilities			215,250	222,525	258,622	259,065
85	5_6000_001	Prof Services-Legal	2,500	2,500	15,989	2,500
85	5_6000_002	Prof Services-Engineering	2,500	352,500	320,000	5,000
85	5_6000_003	Prof Services-Surveying	500	500	167	500
85	5_6000_007	Prof Services-Toxicology Testing	250	250	405	200
85	5_6000_008	Prof Services-MSHP Background Checks	100	100	64	100

85 - 200 - WWTP and Operation			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
85	5_6000_009	Prof Services-Collection Agency	750	750	800	800
85	5_6000_011	Prof Services-Dues/License	4,000	2,500	1,189	2,000
85	5_6000_015	Prof Service-Service Contracts	50,000	65,000	62,081	70,000
85	5_6000_016	Prof Service-Taxes/Fees	10,000	10,000	7,194	8,000
85	5_6000_017	Prof Service-PILOT	0	0	89,682	194,500
85	5_6000_018	Prof Service-Damage Claims	2,000	2,000	2,098	0
85	5_6000_019	Prof Service-Credit Card Fee	10,000	10,000	15,689	15,000
Total Professional Services - General			82,600	446,100	515,356	298,600
85	5_6005_001	Insurance-Vehicle	5,026	14,134	12,751	13,261
85	5_6005_002	Insurance-Equipment	1,158	950	967	1,006
85	5_6005_003	Insurance-Building & Property	8,960	13,478	15,483	16,102
Total Insurance - General			15,143	28,562	29,200	30,368
85	5_6010_001	Advertising-Public Notices	500	500	790	500
		Advertising-Employee				
85	5_6010_002	Recruitment	100	100	33	100
85	5_6010_003	Advertising-Print	250	250	167	250
85	5_6010_006	Advertising-Radio	100	100	186	200
Total Advertising - General			950	950	1,176	1,050
85	5_6020_001	Software-Purchase	8,600	11,200	4,800	0
85	5_6020_003	Software-Agreement	20,720	21,500	28,276	35,000
Total Software - Annual Renewal / Maintenance			29,320	32,700	33,076	35,000
Total Professional Services			128,013	508,312	578,809	365,018
85	5_7000_001	Supplies-Operational	15,000	15,000	14,010	15,000
85	5_7000_002	Supplies-Computer Accessories	1,500	1,500	1,638	3,000
		Supplies-Desk Accessories-Small				
85	5_7000_003	Office Equipment	2,000	2,000	3,177	2,000
85	5_7005_001	Supplies-Printing	250	250	472	500
85	5_7005_002	Supplies-Mailing	750	2,500	1,019	2,000
85	5_7005_003	Supplies-Postage	250	600	731	600
85	5_7005_004	Supplies-Paper	250	300	262	300
85	5_7005_005	Supplies-Forms	250	50	0	0
85	5_7010_001	Supplies-Janitorial	650	650	671	750
85	5_7010_004	Supplies-Chemicals	16,500	15,000	12,000	15,000
85	5_7015_003	Supplies-First Aid	100	100	67	100
85	5_7015_004	Supplies-Safety	2,500	2,500	1,696	2,500
Total Supplies			40,000	40,450	35,742	41,750

85 - 200 - WWTP and Operation			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
85	5_7510_001	Materials-Paint	250	250	1,558	250
85	5_7510_003	Materials-Fittings	1,000	1,000	1,000	1,000
85	5_7510_004	Materials-Hardware	3,000	3,000	3,052	3,500
85	5_7510_005	Materials-Fixtures	20,000	20,000	17,422	20,000
85	5_7510_006	Materials-Wire	250	250	250	250
85	5_7525_001	Materials-Infrastr Maintenance	2,000	2,000	2,653	2,000
85	5_7530_001	Materials-Scada	2,000	2,000	1,505	2,000
Total Materials			28,500	28,500	27,441	29,000
85	5_8000_003	Tools-Supplies	2,000	2,000	2,368	2,000
Total Tools & Portable Equipment			2,000	2,000	2,368	2,000
85	5_8300_001	Equipment-Repair	5,000	5,000	10,258	7,500
85	5_8300_002	Equipment-Maintenance	2,000	3,000	2,521	3,000
85	5_8300_005	Equipment-Fuel	750	8,000	984	2,000
Total Machinery & Equipment			7,750	16,000	13,763	12,500
85	5_8600_001	Vehicle-Repair	7,000	6,000	6,199	6,000
85	5_8600_002	Vehicle-Maintenance	6,000	6,000	7,581	6,000
85	5_8600_005	Vehicle-Fuel	8,000	16,525	16,931	17,000
Total Vehicles			21,000	28,525	30,711	29,000
85	5_9910_000	Internal Service-Personnel	0	0	128,821	0
85	CommDev_In	Code Administration Allocation In	60,052	54,080	20,051	107,611
85	Garage_In	Garage Allocation In	24,804	33,825	15,751	13,769
85	IT_In	IT Allocation In	44,063	46,584	12,446	64,536
85	Facility_In	Facility Mgmt Allocation In	11,871	13,673	4,568	13,805
85	Janitorial_In	Janitorial Allocation In	5,977	6,446	2,156	3,959
Purchasing / Warehouse						
85	Purchasing_In	Allocation In	27,138	35,107	16,534	41,202
Total Internal Service Allocations			173,903	189,715	200,326	244,883
85	5_9999_000	Interfund Transfer	0	0	0	85,530
Total Other Expenses			173,903	189,715	200,326	330,413
Total Expenses			3,442,992	3,727,273	4,382,009	3,921,628
Change in Department Balance			446,754	141,327	(478,496)	50,772

Wastewater Maintenance

This fund manages the expenses of the underground collection system maintenance which includes approximately 120 miles of sewer pipes ranging from 8 inch diameter to 36 inch diameter and approximately 2500 manholes.

Fiscal Year 2022-2023 Accomplishments: Replaced numerous pumps in various lift stations. Rehabilitated 32 mainlines (8,942 linear feet) with trenchless technologies. Purchased critical parts for the liftstations.

Fiscal Year 2024 Goals:

- I. **Goal:** Provide adequate infrastructure to meet the needs of our citizens and members of our business community.
Strategy: Continue to inspect and maintain the collection system
Budgetary Factor: Availability of funds

- II. **Goal:** Continue to identify and improve the operation and maintenance of the critical-parts inventory for the wastewater treatment plant, and lift stations.
Strategy: Work with purchasing department to procure the needed parts.
Budgetary Factor: Availability of funds

Previous Years' Goals:

- I. Goal: Provide adequate infrastructure to meet the needs of our citizens and members of our business community.
Status: Ongoing

- II. Goal. Continue to identify and improve the operation and maintenance of the critical-parts inventory for the lift stations.
Status: Ongoing

85 - 205 - WW Maintenance			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
85	5_1000_001	Fulltime Salary	108,087	153,468	150,868	171,290
85	5_1000_002	Part Time Salary	0	25,644	4,314	17,618
85	5_1000_004	On Call	1,199	1,049	2,879	1,500
85	5_1000_005	Fulltime Overtime	9,132	11,839	8,299	11,911
Total Salaries - General			118,418	192,000	166,359	202,318
85	5_1005_001	Health Premium-Employee	0	16,680	6,629	8,340
85	5_1005_002TF	Health Premium-Family	40,851	31,027	41,477	42,221
85	5_1005_003	Dental Premium-Employee	0	600	927	600
85	5_1005_004TF	Dental Premium-Family	1,326	1,026	342	1,026
85	5_1010_001	Life Insurance	167	222	225	222
Total Benefits - Insurance			42,344	49,556	49,601	52,409
85	5_1015_001	Lagers-General	15,707	21,832	17,543	23,633
85	5_1015_004	Deferred Comp-Employer	650	3,350	1,108	1,300
Total Benefits - Retirement			16,357	25,182	18,651	24,933
85	5_1020_001	FICA-Employer	6,304	11,286	9,405	11,796
85	5_1020_002	Medicare-Employer	1,474	2,640	2,200	2,759
85	5_1020_003	Unemployment Compensation	1,017	1,820	1,604	1,903
85	5_1020_004	Workman's Compensation	3,982	4,279	4,379	5,063
Total Payroll Taxes - General			12,777	20,026	17,587	21,520
85	5_1025_001	Employee-Uniforms	4,000	4,000	3,786	4,000
85	5_1025_002	Employee-Dues/License/Membe	100	100	204	150
85	5_1025_004	Employee-Travel/Hotel	150	500	167	500
85	5_1025_005	Employee-Training	350	1,000	667	1,000
Total Employee - General			4,600	5,600	4,823	5,650
Total Personnel Costs			194,496	292,364	257,021	306,831
85	5_5015_001	Utilities-Cell Phones	0	420	420	420
85	5_5020_002	Utilities-Internet Mobile	500	500	493	500
Total Utilities			500	920	913	920
85	5_6000_007	Prof Services-Toxicology Testing	150	150	217	150
85	5_6000_008	Prof Services-MSHP Backgr Cks	150	150	67	100
Total Professional Services - General			300	300	283	250
85	5_6005_001	Insurance-Vehicle	1,808	1,715	1,657	1,723
85	5_6005_002	Insurance-Equipment	801	666	868	903

85 - 205 - WW Maintenance			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
Total Insurance - General			2,610	2,381	2,525	2,626
Total Advertising - General			0	0	0	0
Total Professional Services			2,910	2,681	2,808	2,876
85	5_7000_001	Supplies-Operational	100	100	250	250
85	5_7000_002	Supplies-Computer Accessories	500	500	167	500
85	5_7015_004	Supplies-Safety	2,500	2,000	2,000	2,000
Total Supplies			3,100	2,600	2,417	2,750
85	5_7500_001	Materials-Asphalt	1,500	2,000	3,138	2,500
85	5_7500_002	Materials-Rock	4,000	4,000	3,175	4,000
85	5_7500_003	Materials-Concrete	1,000	2,000	4,000	4,000
85	5_7500_004	Materials-Landscaping	2,000	2,000	1,779	2,000
85	5_7505_002	Materials-Pipe-PVC	1,500	1,500	2,677	3,000
85	5_7505_003	Materials-Pipe-Misc.	500	500	387	500
85	5_7505_006	Materials-Precast	3,000	3,000	4,847	6,000
85	5_7510_003	Materials-Fittings	4,500	4,500	7,563	5,500
85	5_7525_001	Materials-Infrastructure Maint	1,000	2,000	1,816	2,500
Total Materials			19,000	21,500	29,382	30,000
85	5_8000_003	Tools-Supplies	500	500	537	750
Total Tools & Portable Equipment			500	500	537	750
85	5_8300_001	Equipment-Repair	5,000	3,500	2,739	3,500
85	5_8300_002	Equipment-Maintenance	5,000	3,500	301	3,500
85	5_8300_005	Equipment-Fuel	6,500	7,500	9,989	11,000
85	5_8300_006	Equipment-Rental	2,000	2,000	2,200	2,000
Total Machinery & Equipment			18,500	16,500	15,230	20,000
85	5_8600_001	Vehicle-Repair	500	500	6,500	1,000
85	5_8600_002	Vehicle-Maintenance	1,000	1,000	866	866
85	5_8600_005	Vehicle-Fuel	9,000	7,500	9,649	10,000
Total Vehicles			10,500	9,000	17,015	11,866
85	5_9900_001	Contra Account-Other	0	0	0	0
Total Expenses			249,506	346,065	325,324	375,993
Change in Department Balance			(249,506)	(346,065)	(325,324)	(375,993)

Inflow & Infiltration

This fund manages the expenses of the cleaning and inspections throughout the 120 miles of wastewater lines in the collection system which is broken down into 12 watershed basins. Inspections include manhole, smoke testing, flow metering, dye testing, GIS data collection, new construction performance testing pipeline video inspection and operation and maintenance of the 45 lift stations.

FY 2022-2023 Accomplishments:

Started the sanitary sewer evaluation study (SSES) on the Goodwin Hollow watershed.

Fiscal Year 2024 Goals:

- I. **Goal:** Maintain, identify and improve the efficiency of collecting inspection data for smoke testing.
Strategy: To move the smoke testing inspection data collection management to a digital format utilizing mobile devices.
Budgetary Factor: Availability of funds

- II. **Goal:** Reduce the number of wastewater backup service calls.
Strategy: Be proactive in root eradication and cleaning known problem areas of the collection system.
Budgetary Factor: Availability of funds and personal.

Previous Years' Goals:

- I. Goal: Maintain, identify and improve the efficiency of collecting inspection data for smoke testing.
Status: Ongoing

- II. Goal: Reduce the number of wastewater backup service calls.
Status: Ongoing

85 - 215 - Inflow & Infiltration			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
85	5_1000_001	Fulltime Salary	238,376	196,491	185,783	232,790
85	5_1000_004	On Call	2,267	2,655	3,656	3,656
85	5_1000_005	Fulltime Overtime	5,586	4,722	5,006	5,627
Total Salaries - General			246,229	203,869	194,445	242,074
85	5_1005_001	Health Premium-Employee	23,688	16,680	15,921	16,680
85	5_1005_002TF	Health Premium-Family	32,751	34,934	15,232	23,741
85	5_1005_003	Dental Premium-Employee	900	600	889	900
85	5_1005_004TF	Dental Premium-Family	900	900	100	300
85	5_1010_001	Life Insurance	333	278	251	278
Total Benefits - Insurance			58,572	53,392	32,393	41,898
85	5_1015_001	Lagers-General	28,167	21,900	23,496	30,756
85	5_1015_004	Deferred Comp-Employer	1,950	5,850	5,258	7,150
Total Benefits - Retirement			30,117	27,750	28,754	37,906
85	5_1020_001	FICA-Employer	14,283	11,934	11,727	14,414
85	5_1020_002	Medicare-Employer	3,340	2,791	2,743	3,371
85	5_1020_003	Unemployment Compensation	2,304	1,925	1,917	2,325
85	5_1020_004	Workman's Compensation	3,982	4,280	4,379	5,063
Total Payroll Taxes - General			23,910	20,930	20,765	25,172
85	5_1025_001	Employee-Uniforms	5,000	5,000	4,359	5,000
85	5_1025_002	Employee-Dues/License/Membe	100	100	100	100
85	5_1025_004	Employee-Travel/Hotel	0	750	500	750
85	5_1025_005	Employee-Training	1,500	1,500	3,000	1,500
Total Employee - General			6,600	7,350	7,959	7,350
Total Personnel Costs			365,428	313,291	284,316	354,400
85	5_5015_001	Utilities-Cell Phones	300	300	100	100
85	5_5020_002	Utilities-Internet Mobile	0	0	80	1,500
Total Utilities			300	300	180	1,600
85	5_6000_007	Prof Services-Toxicology Testing	200	200	197	200
85	5_6000_008	Prof Services-MSHP Backg Checks	100	100	50	50
Total Professional Services - General			300	300	247	250
85	5_6005_001	Insurance-Vehicle	12,191	12,268	11,837	12,310
85	5_6005_002	Insurance-Equipment	255	262	250	260

85 - 215 - Inflow & Infiltration			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
Total Insurance - General			12,446	12,530	12,087	12,570
85	5_6020_002	Software-Upgrade	5,000	5,000	3,333	5,000
85	5_6020_003	Software-Agreement	1,500	1,500	1,000	1,500
Total Software - Annual Renewal / Maintenance			6,500	6,500	4,333	6,500
Total Professional Services			19,246	19,330	16,667	19,320
85	5_7000_001	Supplies-Operational	500	500	123	500
85	5_7000_002	Supplies-Computer Accessories	500	500	333	500
85	5_7015_004	Supplies-Safety	2,500	2,500	2,433	2,500
Total Supplies			3,500	3,500	2,890	3,500
85	5_7510_001	Materials-Paint	500	500	167	500
85	5_7510_003	Materials-Fittings	500	500	333	500
85	5_7510_004	Materials-Hardware	6,000	6,000	3,656	6,000
85	5_7510_005	Materials-Fixtures	7,500	7,500	3,174	7,500
85	5_7510_006	Materials-Wire	750	750	500	500
85	5_7525_001	Materials-Infrastructure Maint	2,000	2,000	1,333	2,000
Total Materials			17,250	17,250	9,164	17,000
85	5_8000_003	Tools-Supplies	500	500	594	500
Total Tools & Portable Equipment			500	500	594	500
85	5_8300_001	Equipment-Repair	7,500	10,000	10,000	10,000
85	5_8300_002	Equipment-Maintenance	4,000	4,000	4,000	4,000
85	5_8300_005	Equipment-Fuel	0	0	39	100
85	5_8300_006	Equipment-Rental	0	500	167	400
Total Machinery & Equipment			11,500	14,500	14,205	14,500
85	5_8600_001	Vehicle-Repair	3,000	3,000	1,383	3,000
85	5_8600_002	Vehicle-Maintenance	5,000	5,000	4,407	5,000
85	5_8600_005	Vehicle-Fuel	9,000	8,250	9,373	9,500
Total Vehicles			17,000	16,250	15,163	17,500
85	5_9900_001	Contra Account-Other	0	0	(2,291)	0
Total Expenses			434,723	384,921	340,887	428,320
Change in Department Balance			(434,723)	(384,921)	(340,887)	(428,320)

Water

The City water distribution system is made up of approximately 120 miles of distribution lines ranging from 6" to 12" in size, 1685 water valves and 1275 fire hydrants. The City operates 7 deep wells, 2 booster pump stations, and 5 elevated water towers. The city provides water to most customers within the city limits.

Fiscal Year 2024 Goals:

- I. **Goal:** Improve customer satisfaction and increase system reliability.

Strategy: Continue to implement the systematic hydrant flushing program in conjunction with inspection and exercising all water valves.

Budgetary Factor: Availability of staff and funds.

- II. **Goal:** Improve customer satisfaction and increase system reliability.

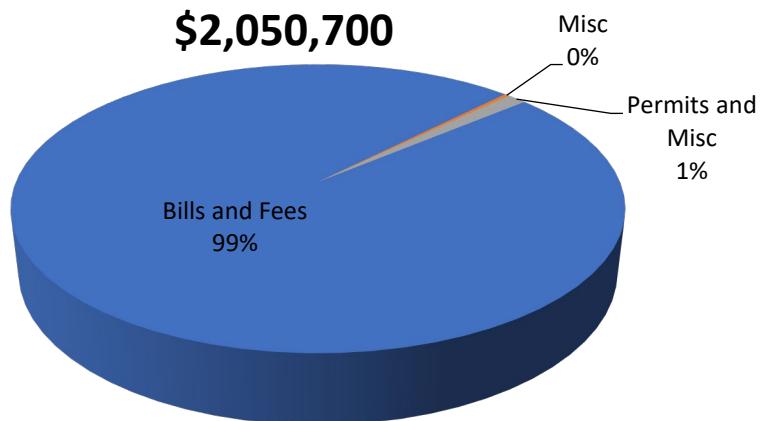
Strategy: Inspect, identify, and put together an inventory of all the lead water pipes in the distribution system.

Budgetary Factor:

Availability of staff and funds.

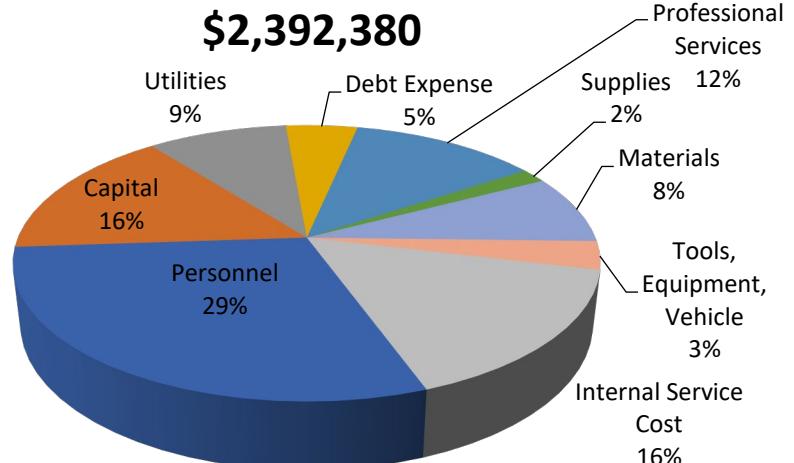
Water Funds Available by Category

\$2,050,700



Water Expense by Category

\$2,392,380



Performance Measurements:

Performance Measures	2019	2020	2021	2022	2023 Projected
Meter Change out	226	266	162	93	100
Meter Repairs	150	60	50	59	55
Valve Exercising	963	0	0	0	250
Monthly Hydrant Flushing	20	20	20	20	20
Hydrant Repairs	51	36	57	24	30
One Call Locates	1768	2199	1655	1640	1700
Water Leak Repairs	55	54	72	80	70
Complaint Calls	691	190	201	474	350
Hydrant Maintenance	775	370	14	20	40

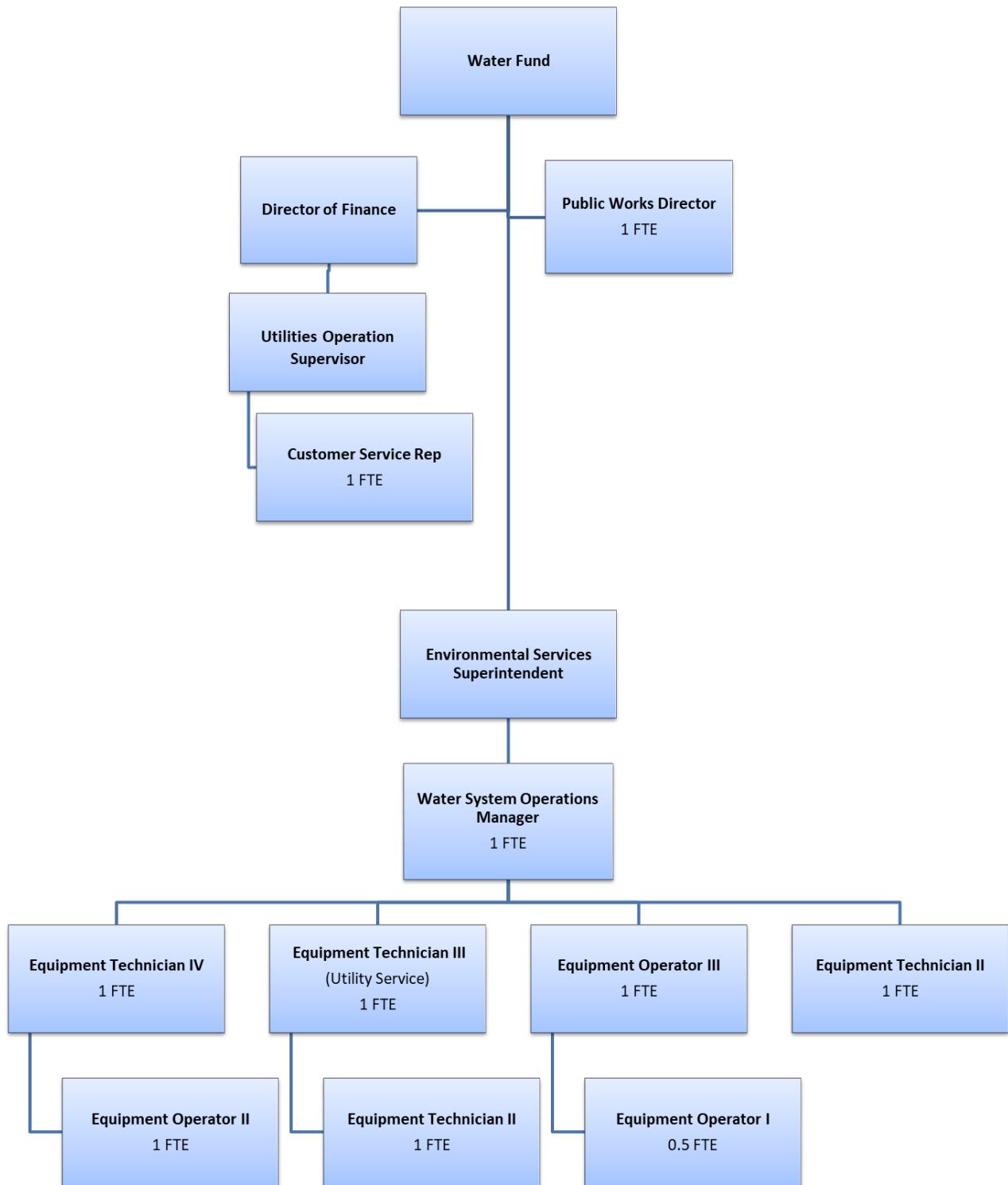
Previous Years' Goals:

- I. Goal: Improve customer satisfaction and increase system reliability.
Status: Ongoing
- II. Goal: Implement a new rate structure based on the cost-of-service study.
Status: Complete

Water Fund Revenue and Expense by Category

Water Fund	2022 Actuals	2023 Budget	2023 Estimated	2024 Proposed
Revenues				
Taxes	\$0	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0
Service Charges	\$1,748,603	\$1,752,000	\$1,900,026	\$2,019,845
Rentals	\$0	\$0	\$0	\$0
Licenses and Permits	\$32,350	\$25,000	\$26,175	\$25,000
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$11,606	\$5,650	\$223,179	\$5,855
Internal Service Revenue	\$0	\$0	\$0	\$0
Total Revenues	\$1,792,559	\$1,782,650	\$2,149,380	\$2,050,700
Expenses				
Personnel	\$501,039	\$660,810	\$645,411	\$704,842
Capital	\$407,673	\$485,161	\$457,287	\$371,416
Debt	\$36,916	\$158,729	\$128,272	\$112,879
Utilities	\$212,123	\$214,950	\$218,812	\$219,867
Professional Services	\$276,057	\$268,954	\$270,283	\$294,777
Supplies and Materials	\$147,714	\$204,980	\$232,059	\$233,250
Tools, Equipment, and Vehicles	\$60,286	\$71,000	\$74,483	\$79,500
Internal Service Expense	\$182,927	\$218,883	\$238,502	\$375,849
Total Expenses	\$1,824,735	\$2,283,467	\$2,265,109	\$2,392,380

Water Organizational Chart



87 - 200 - Water Operation			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
87	4_3000_004	Brush Drop-off/Scrap	0	0	1,030	0
87	4_3000_012	Customer Billing	1,700,000	1,700,000	1,822,828	1,950,000
87	4_3000_013	Penalties	20,000	20,000	20,984	20,000
87	4_3000_016	Facility Impact	8,000	8,000	13,750	8,500
87	4_3000_017	PWSD #3 Special Meter	0	0	89	0
87	4_3000_021	Lease Agreement-Towers	24,000	24,000	41,345	41,345
Total Service Charge Revenue			1,752,000	1,752,000	1,900,025	2,019,845
Total Rental Revenue			0	0	0	0
87	4_3010_004	Misc-Investment Income	3,750	3,750	5,221	3,750
87	4_3010_006	Misc-Miscellaneous	1,500	1,500	3,551	1,500
87	4_3010_012	Misc-Purchasing Card Rebate	275	400	668	605
87	4_3010_014	Misc-Insurance Recoveries	0	0	211,640	0
87	4_3010_015	Misc-Recoveries	0	0	2,100	0
Total Miscellaneous Revenue			5,525	5,650	223,179	5,855
Total Service Charge, Rentals & Miscellaneous Revenue			1,757,525	1,757,650	2,123,204	2,025,700
87	4_4005_003	Permits-Water	25,000	25,000	26,175	25,000
Total Permit Revenue			25,000	25,000	26,175	25,000
Total License & Permit Revenue			25,000	25,000	26,175	25,000
Total Revenues			1,782,525	1,782,650	2,149,379	2,050,700
87	5_1000_001	Fulltime Salary	195,835	214,884	232,504	236,880
87	5_1000_002	Part Time Salary	0	0	2,209	2,600
87	5_1000_004	On Call	5,931	1,516	908	908
87	5_1000_005	Fulltime Overtime	2,000	2,762	3,303	2,998
Total Salaries - General			203,766	219,161	238,925	243,385
87	5_1005_001	Health Premium-Employee	15,792	8,340	10,307	16,680
87	5_1005_002TF	Health Premium-Family	55,638	77,827	52,229	60,701
87	5_1005_003	Dental Premium-Employee	600	300	959	600
87	5_1005_004TF	Dental Premium-Family	2,779	3,506	996	2,779
87	5_1010_001	Life Insurance	230	230	250	230
Total Benefits - Insurance			75,040	90,203	64,741	80,991
87	5_1015_001	Lagers-General	20,418	22,290	26,786	23,771

87 - 200 - Water Operation			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account	Budget	Budget	Estimated Ending	Proposed
87	5_1015_004	Deferred Comp-Employer	2,048	4,810	5,598	4,810
	Total Benefits - Retirement			22,465	27,100	32,384
87	5_1020_001	FICA-Employer	11,451	12,633	14,090	14,441
87	5_1020_002	Medicare-Employer	2,678	2,954	3,295	3,377
87	5_1020_003	Unemployment Compensation	1,847	2,038	2,330	2,329
87	5_1020_004	Workman's Compensation	11,318	12,272	10,359	10,725
	Total Payroll Taxes - General			27,294	29,897	30,074
87	5_1025_001	Employee-Uniforms	4,500	3,500	2,107	3,500
87	5_1025_002	Employee-Dues/License/Mem	500	500	570	570
87	5_1025_004	Employee-Travel/Hotel	1,500	1,500	1,000	1,500
87	5_1025_005	Employee-Training	3,000	3,000	3,000	3,000
87	5_1025_007	Employee-Bonds	200	200	200	200
	Total Employee - General			9,700	8,700	6,877
	Total Personnel Costs			338,265	375,061	373,002
						392,600
87	5_2005_000	Capital Exp-Land & Improvement	176,000	259,000	127,458	72,000
87	5_2010_000	Capital Exp-Build & Improvement	0	128,125	50,000	88,091
87	5_2015_000	Capital Exp-Furniture & Fixtures	31,877	8,536	6,825	16,075
87	5_2020_000	Capital Exp-Machinery & Equip	48,000	89,500	178,224	105,250
87	5_2025_000	Capital Exp-Vehicles	0	0	34,780	90,000
87	5_2030_000	Capital Exp-Infrastructure	0	0	60,000	0
	Total Capital			255,877	485,161	457,288
						371,416
87	5_3000_001	Amortization of Settlement	0	0	10,279	0
87	5_3005_000	Debt-COPS	142,436	142,933	102,198	112,879
87	5_3020_000	Debt-Lease Purchase	15,795	15,795	15,795	0
	Total Debt			158,231	158,729	128,272
						112,879
87	5_5000_001	Utilities-Electric	200,000	210,000	214,023	215,000
87	5_5015_001	Utilities-Cell Phones	2,350	2,350	2,350	2,350
87	5_5020_002	Utilities-Internet Mobile	1,600	1,600	1,567	1,567
	Total Utilities			203,950	213,950	217,940
						218,917
87	5_6000_001	Prof Services-Legal	5,000	5,000	3,325	5,000
87	5_6000_002	Prof Services-Engineering	0	0	6,500	0
87	5_6000_007	Prof Services-Toxicology Testing	150	150	150	150
87	5_6000_008	Prof Services-MSHP Backg Checks	150	150	64	100
87	5_6000_009	Prof Services-Collection Agency	1,500	1,500	1,083	1,000

87 - 200 - Water Operation			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account	Budget	Budget	Estimated Ending	Proposed
		Name				
87	5_6000_011	Prof Services-Dues/License	8,500	8,500	1,961	6,500
87	5_6000_013	Prof Service-Studies	45,000	20,000	5,820	17,000
87	5_6000_015	Prof Service-Service Contracts	45,000	55,000	54,416	55,000
87	5_6000_016	Prof Service-Taxes/Fees	20,000	20,000	32,742	25,000
87	5_6000_017	Prof Service-PILOT	85,000	85,000	91,492	97,500
87	5_6000_018	Prof Service-Damage Claims	500	500	(853)	1,000
87	5_6000_019	Prof Service-Credit Card Fee	7,000	8,000	9,639	10,000
Total Professional Services - General			217,800	203,800	206,339	218,250
87	5_6005_001	Insurance-Vehicle	2,568	1,959	2,382	2,477
87	5_6005_002	Insurance-Equipment	0	413	455	473
87	5_6005_003	Insurance-Building & Property	14,706	18,268	19,925	20,722
87	5_6005_005	Insurance-Earthquake	0	4,532	5,569	5,792
87	5_6005_007	Insurance-City Government	7,220	7,700	5,869	6,104
Total Insurance - General			24,493	32,872	34,200	35,568
87	5_6010_001	Advertising-Public Notices	600	600	381	600
		Advertising-Employee				
87	5_6010_002	Recruitment	250	200	67	200
87	5_6010_003	Advertising-Print	700	400	133	400
87	5_6010_006	Advertising-Radio	250	300	400	300
Total Advertising - General			1,800	1,500	981	1,500
87	5_6020_001	Software-Purchase	10,160	5,200	0	0
87	5_6020_002	Software-Upgrade	4,050	0	0	0
87	5_6020_003	Software-Agreement	33,045	20,000	24,612	35,000
Total Software - Annual Renewal / Maintenance			47,255	25,200	24,612	35,000
Total Professional Services			291,348	263,372	266,132	290,318
87	5_7000_001	Supplies-Operational	5,200	5,200	4,112	5,000
87	5_7000_002	Supplies-Computer Accessories	1,500	1,500	439	3,500
87	5_7000_003	Supplies -Small Office Equipment	1,000	1,000	1,418	1,000
87	5_7005_001	Supplies-Printing	500	500	1,722	1,000
87	5_7005_002	Supplies-Mailing	750	3,000	1,110	1,500
87	5_7005_003	Supplies-Postage	150	200	107	100
87	5_7005_004	Supplies-Paper	880	880	978	1,000
87	5_7005_005	Supplies-Forms	100	0	0	0
87	5_7010_003	Supplies-Break Room	3,000	3,000	2,992	3,000
87	5_7010_004	Supplies-Chemicals	16,000	18,000	19,229	18,000
87	5_7015_004	Supplies-Safety	2,700	2,700	2,700	2,700

87 - 200 - Water Operation			FY2022	FY2023	FY2023	FY2024
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
Total Supplies			31,780	35,980	34,808	36,800
87	5_7500_002	Materials-Rock	0	0	0	1,000
87	5_7500_003	Materials-Concrete	0	0	0	1,000
87	5_7510_003	Materials-Fittings	0	1,000	667	1,000
87	5_7510_004	Materials-Hardware	0	2,000	3,170	2,000
87	5_7510_005	Materials-Fixtures	0	8,000	5,983	8,000
87	5_7530_001	Materials-Scada	0	5,000	0	5,000
Total Materials			0	16,000	9,820	18,000
87	5_8000_003	Tools-Supplies	3,000	3,000	5,797	3,000
Total Tools & Portable Equipment			3,000	3,000	5,797	3,000
87	5_8300_001	Equipment-Repair	5,500	5,500	5,556	5,500
87	5_8300_002	Equipment-Maintenance	3,200	3,500	6,047	5,000
87	5_8300_006	Equipment-Rental	10,000	5,000	3,333	3,500
Total Machinery & Equipment			18,700	14,000	14,936	14,000
87	5_8600_001	Vehicle-Repair	2,000	2,000	889	2,000
87	5_8600_002	Vehicle-Maintenance	2,000	2,000	2,994	3,000
87	5_8600_005	Vehicle-Fuel	7,500	12,500	8,929	9,500
Total Vehicles			11,500	16,500	12,811	14,500
87	5_9910_000	Internal Service-Personnel	0	0	151,178	0
87	CommDev_In	Code Administration Allocation In	60,052	54,080	20,051	106,636
87	Garage_In	Garage Allocation In	41,097	56,043	26,098	41,239
87	IT_In	IT Allocation In	37,745	39,906	10,661	56,913
87	Facility_In	Facility Mgmt Allocation In	6,558	7,553	2,523	11,217
87	Janitorial_In	Janitorial Allocation In	5,977	6,446	2,156	3,959
Purchasing / Warehouse						
87	Purchasing_In	Allocation In	42,402	54,855	25,834	65,470
Total Internal Service Allocations			193,831	218,883	238,502	285,434
87	5_9999_000	Interfund Transfer	0	0	0	90,415
Total Other Expenses			193,831	218,883	238,502	375,849
Total Expenses			1,506,482	1,800,635	1,759,306	1,848,278
Change in Department Balance			276,043	(17,985)	390,073	202,422

Water Maintenance and Distribution System

This fund manages expenses for operations and maintenance of the underground water distribution system.

Fiscal Year 2024 Goals:

- I. **Goal:** Manage and decrease distribution system water loss.

Strategy: Isolate areas of the distribution to help identify areas of water loss

Budgetary Factor: Availability of staff time and resources.

- II. **Goal:** Increase system reliability.

Strategy: Rehabilitate or replace main lines, valves and fire hydrants identified through flushing, valve exercising and master plan.

Budgetary Factor: Staff, availability of funds

Previous Years' Goals:

- I. Goal: Manage and decrease distribution system water loss.

Status: Ongoing

- II. Goal. Increase system reliability.

Status: Ongoing

87 - 205 - Water Maint. & Distribution System			FY2022	FY2023	FY2023	FY2024
	Account	Account Name			Estimated	
Fund	Account	Name	Budget	Budget	Ending	Proposed
87	5_1000_001	Fulltime Salary	142,222	155,681	159,048	176,665
87	5_1000_002	Part Time Salary	15,194	16,443	4,131	16,869
87	5_1000_004	On Call	5,725	1,228	3,205	2,700
87	5_1000_005	Fulltime Overtime	4,322	5,564	3,792	6,309
87	5_1000_006	Part Time Overtime	437	473	119	487
Total Salaries - General			167,899	179,389	170,294	203,029
87	5_1005_001	Health Premium-Employee	15,792	16,680	9,773	16,680
87	5_1005_002TF	Health Premium-Family	20,988	22,387	30,325	23,741
87	5_1005_003	Dental Premium-Employee	600	600	948	600
87	5_1005_004TF	Dental Premium-Family	1,026	1,026	621	1,026
87	5_1010_001	Life Insurance	222	222	230	222
Total Benefits - Insurance			38,629	40,916	41,896	42,269
87	5_1015_001	Lagers-General	19,637	21,446	21,710	23,604
87	5_1015_004	Deferred Comp-Employer	1,950	7,800	7,369	7,800
Total Benefits - Retirement			21,587	29,246	29,079	31,404
87	5_1020_001	FICA-Employer	9,547	10,699	9,951	12,052

87 - 205 - Water Maint. & Distribution System			FY2022	FY2023	FY2023	FY2024
	Account	Account			Estimated	
Fund	Account	Name	Budget	Budget	Ending	Proposed
87	5_1020_002	Medicare-Employer	2,233	2,502	2,327	2,819
87	5_1020_003	Unemployment Compensation	1,540	1,726	1,657	1,944
87	5_1020_004	Workman's Compensation	11,318	12,272	10,359	10,725
Total Payroll Taxes - General			24,638	27,199	24,295	27,540
87	5_1025_001	Employee-Uniforms	6,000	6,000	4,997	6,000
87	5_1025_002	Employee-				
87	5_1025_003	Dues/License/Membership	250	250	350	250
87	5_1025_004	Employee-Travel/Hotel	750	750	497	750
87	5_1025_005	Employee-Training	2,000	2,000	1,000	1,000
Total Employee - General			9,000	9,000	6,844	8,000
Total Personnel Costs			261,752	285,749	272,409	312,242
87	5_5015_001	Utilities-Cell Phones	1,000	500	385	450
87	5_5020_002	Utilities-Internet Mobile	750	500	487	500
Total Utilities			1,750	1,000	872	950
87	5_6000_007	Prof Services-Toxicology Testing	150	150	71	150
87	5_6000_008	Prof Services-MSHP Background				
87	5_6000_008	Checks	100	100	33	100
Total Professional Services - General			250	250	104	250
87	5_6005_001	Insurance-Vehicle	4,166	4,794	3,587	3,730
87	5_6005_002	Insurance-Equipment	738	539	461	479
Total Insurance - General			4,905	5,333	4,047	4,209
87	5_6020_003	Software-Agreement	1,080	0	0	0
Total Software - Annual Renewal / Maintenance			1,080	0	0	0
Total Professional Services			6,235	5,583	4,152	4,459
87	5_7000_001	Supplies-Operational	1,000	1,000	1,150	1,200
87	5_7000_002	Supplies-Computer Accessories	500	500	167	500
87	5_7015_004	Supplies-Safety	2,500	2,500	1,555	1,750
Total Supplies			4,000	4,000	2,871	3,450
87	5_7500_001	Materials-Asphalt	20,000	15,000	48,359	30,000
87	5_7500_002	Materials-Rock	7,000	8,000	8,665	10,000
87	5_7500_003	Materials-Concrete	5,000	5,000	7,983	7,000
87	5_7500_004	Materials-Landscaping	5,000	5,000	3,221	4,000
87	5_7505_002	Materials-Pipe-PVC	2,500	5,000	9,198	12,500
87	5_7505_003	Materials-Pipe-Misc.	1,000	1,000	1,484	1,500

87 - 205 - Water Maint. & Distribution System			FY2022	FY2023	FY2023	FY2024
	Account	Account			Estimated	
Fund	Account	Name	Budget	Budget	Ending	Proposed
87	5_7510_003	Materials-Fittings	20,000	25,000	30,845	25,000
87	5_7510_004	Materials-Hardware	7,500	7,500	5,737	7,500
87	5_7510_005	Materials-Fixtures	21,000	21,000	12,756	21,000
87	5_7520_001	Materials-Meters	20,000	50,000	50,000	50,000
		Materials-Infrastructure				
87	5_7525_001	Maintenance	5,000	5,000	5,311	5,000
87	5_7530_001	Materials-Scada	1,500	1,500	1,002	1,500
	Total Materials		115,500	149,000	184,561	175,000
87	5_8000_003	Tools-Supplies	2,500	2,500	2,986	3,000
	Total Tools & Portable Equipment		2,500	2,500	2,986	3,000
87	5_8300_001	Equipment-Repair	5,000	5,500	3,999	5,000
87	5_8300_002	Equipment-Maintenance	6,000	7,500	8,746	10,000
87	5_8300_005	Equipment-Fuel	3,500	5,500	7,420	7,500
87	5_8300_006	Equipment-Rental	2,000	1,500	1,500	1,500
	Total Machinery & Equipment		16,500	20,000	21,666	24,000
87	5_8600_001	Vehicle-Repair	3,000	2,500	2,028	5,500
87	5_8600_002	Vehicle-Maintenance	6,000	6,000	5,683	6,000
87	5_8600_005	Vehicle-Fuel	4,000	6,500	8,576	9,500
	Total Vehicles		13,000	15,000	16,287	21,000
87	5_9900_001	Contra Account-Other	0	0	0	0
	Total Expenses		421,237	482,832	505,803	544,102
	Change in Department Balance		(421,237)	(482,832)	(505,803)	(544,102)

Appendix



Fiscal Year 2024 Salary

Schedule

Grade	Position	Rates	Level I (Entry) Min/Max		Level II (Junior) Min/Max		Level III (Mid) Min/Max		Level IV (Senior) Min/Max	
L00	Front Desk/Concession Attendant	Annual	\$ 24,960.00	\$ 26,457.60	\$ 26,478.40	\$ 28,067.10	\$ 28,087.90	\$ 29,492.30	\$ 29,513.10	\$ 39,842.68
	Lifeguard I	Biweekly	\$ 960.00	\$ 1,017.60	\$ 1,018.40	\$ 1,079.50	\$ 1,080.30	\$ 1,134.32	\$ 1,135.12	\$ 1,532.41
	Seasonal Maintenance Worker	Hourly	\$ 12.00	\$ 12.72	\$ 12.73	\$ 13.49	\$ 13.50	\$ 14.18	\$ 14.19	\$ 19.16
		Overtime	\$ 18.00	\$ 19.08	\$ 19.10	\$ 20.24	\$ 20.26	\$ 21.27	\$ 21.28	\$ 28.73
L01	Custodian	Annual	\$ 27,293.76	\$ 28,931.39	\$ 28,952.19	\$ 30,689.32	\$ 30,710.12	\$ 32,245.62	\$ 32,266.42	\$ 43,559.67
	Lifeguard II	Biweekly	\$ 1,049.76	\$ 1,112.75	\$ 1,113.55	\$ 1,180.36	\$ 1,181.16	\$ 1,240.22	\$ 1,241.02	\$ 1,675.37
		Hourly	\$ 13.12	\$ 13.91	\$ 13.92	\$ 14.75	\$ 14.76	\$ 15.50	\$ 15.51	\$ 20.94
		Overtime	\$ 19.68	\$ 20.86	\$ 20.88	\$ 22.13	\$ 22.15	\$ 23.25	\$ 23.27	\$ 31.41
L02	BAC Pool Manager	Annual	\$ 29,337.98	\$ 31,098.26	\$ 31,119.06	\$ 32,986.21	\$ 33,007.01	\$ 34,657.36	\$ 34,678.16	\$ 46,815.51
	Maintenance/Operations Worker I	Biweekly	\$ 1,128.38	\$ 1,196.09	\$ 1,196.89	\$ 1,268.70	\$ 1,269.50	\$ 1,332.98	\$ 1,333.78	\$ 1,800.60
		Hourly	\$ 14.10	\$ 14.95	\$ 14.96	\$ 15.86	\$ 15.87	\$ 16.66	\$ 16.67	\$ 22.51
		Overtime	\$ 21.16	\$ 22.43	\$ 22.44	\$ 23.79	\$ 23.80	\$ 24.99	\$ 25.01	\$ 33.76
L03	Maintenance/Operations Worker II	Annual	\$ 31,561.92	\$ 33,455.64	\$ 33,476.44	\$ 35,485.02	\$ 35,505.82	\$ 37,281.11	\$ 37,301.91	\$ 50,357.58
		Biweekly	\$ 1,213.92	\$ 1,286.76	\$ 1,287.56	\$ 1,364.81	\$ 1,365.61	\$ 1,433.89	\$ 1,434.69	\$ 1,936.83
		Hourly	\$ 15.17	\$ 16.08	\$ 16.09	\$ 17.06	\$ 17.07	\$ 17.92	\$ 17.93	\$ 24.21
		Overtime	\$ 22.76	\$ 24.13	\$ 24.14	\$ 25.59	\$ 25.61	\$ 26.89	\$ 26.90	\$ 36.32
L04	Animal Control Officer	Annual	\$ 33,898.18	\$ 35,932.07	\$ 35,952.87	\$ 38,110.04	\$ 38,130.84	\$ 40,037.38	\$ 40,058.18	\$ 54,078.54
	Dispatcher I	Biweekly	\$ 1,303.78	\$ 1,382.00	\$ 1,382.80	\$ 1,465.77	\$ 1,466.57	\$ 1,539.90	\$ 1,540.70	\$ 2,079.94
	Fire Candidate Trainee	Hourly	\$ 16.30	\$ 17.28	\$ 17.29	\$ 18.32	\$ 18.33	\$ 19.25	\$ 19.26	\$ 26.00
	Maintenance/Operations Worker III	Overtime	\$ 24.45	\$ 25.91	\$ 25.93	\$ 27.48	\$ 27.50	\$ 28.87	\$ 28.89	\$ 39.00
L05	Clerk I	Annual	\$ 36,436.61	\$ 38,622.80	\$ 38,643.60	\$ 40,962.22	\$ 40,983.02	\$ 43,032.17	\$ 43,052.97	\$ 58,121.51
	Concrete Finisher I	Biweekly	\$ 1,401.41	\$ 1,485.49	\$ 1,486.29	\$ 1,575.47	\$ 1,576.27	\$ 1,655.08	\$ 1,655.88	\$ 2,235.44
	Equipment Operator I	Hourly	\$ 17.52	\$ 18.57	\$ 18.58	\$ 19.69	\$ 19.70	\$ 20.69	\$ 20.70	\$ 27.94
	Equipment Technician I	Overtime	\$ 26.28	\$ 27.85	\$ 27.87	\$ 29.54	\$ 29.56	\$ 31.03	\$ 31.05	\$ 41.91
	Office Support Assistant									
L06	Community Service Liaison	Annual	\$ 39,199.68	\$ 41,551.66	\$ 41,572.46	\$ 44,066.81	\$ 44,087.61	\$ 46,291.99	\$ 46,312.79	\$ 62,522.26
	Clerk II	Biweekly	\$ 1,507.68	\$ 1,598.14	\$ 1,598.94	\$ 1,694.88	\$ 1,695.68	\$ 1,780.46	\$ 1,781.26	\$ 2,404.70
	Concrete Finisher II	Hourly	\$ 18.85	\$ 19.98	\$ 19.99	\$ 21.19	\$ 21.20	\$ 22.26	\$ 22.27	\$ 30.06
	Customer Service Representative	Overtime	\$ 28.27	\$ 29.97	\$ 29.98	\$ 31.78	\$ 31.79	\$ 33.38	\$ 33.40	\$ 45.09
	Equipment Operator II									
	Equipment Technician II									
L07	Security Officer I									
	Clerk III	Annual	\$ 42,142.46	\$ 44,671.01	\$ 44,691.81	\$ 47,373.32	\$ 47,394.12	\$ 49,763.83	\$ 49,784.63	\$ 67,209.25
	Concrete Finisher III	Biweekly	\$ 1,620.86	\$ 1,718.12	\$ 1,718.92	\$ 1,822.05	\$ 1,822.85	\$ 1,913.99	\$ 1,914.79	\$ 2,584.97
	Equipment Operator III	Hourly	\$ 20.26	\$ 21.48	\$ 21.49	\$ 22.78	\$ 22.79	\$ 23.92	\$ 23.93	\$ 32.31
	Equipment Technician III	Overtime	\$ 30.39	\$ 32.21	\$ 32.23	\$ 34.16	\$ 34.18	\$ 35.89	\$ 35.90	\$ 48.47
	Human Resource Coordinator									
	Inspector I									
L08	Inventory Specialist									
	Maintenance/Operations Worker V									
	Police Officer I									
	Promotion Event Coordinator									
	System Analyst									
L09	Accounting Technician I	Annual	\$ 45,287.42	\$ 48,004.67	\$ 48,025.47	\$ 50,907.00	\$ 50,927.80	\$ 53,474.19	\$ 53,494.99	\$ 72,218.23
	Assistant Parks Director	Biweekly	\$ 1,741.82	\$ 1,846.33	\$ 1,847.13	\$ 1,957.96	\$ 1,958.76	\$ 2,056.70	\$ 2,057.50	\$ 2,777.62
	Clerk IV	Hourly	\$ 21.77	\$ 23.08	\$ 23.09	\$ 24.47	\$ 24.48	\$ 25.71	\$ 25.72	\$ 34.72
	Concrete Finisher IV	Overtime	\$ 32.66	\$ 34.62	\$ 34.63	\$ 36.71	\$ 36.73	\$ 38.56	\$ 38.58	\$ 52.08
	Equipment Operator IV									
	Equipment Technician IV									
	Inspector II									
L10	Police Officer II									
	System Administrator									
L09	Equipment Operator V									
	Equipment Technician V									
	Inspector III									
	Police Sergeant I									
	Purchasing Agent									
L10	Accounting Technician III	Annual	\$ 52,318.66	\$ 55,457.78	\$ 55,478.58	\$ 58,807.29	\$ 58,828.09	\$ 61,769.49	\$ 61,790.29	\$ 83,416.90
	Airport Supervisor	Biweekly	\$ 2,012.26	\$ 2,132.99	\$ 2,133.79	\$ 2,261.82	\$ 2,262.62	\$ 2,375.75	\$ 2,376.55	\$ 3,208.34
	Apprentice Lineman II	Hourly	\$ 25.15	\$ 26.66	\$ 26.67	\$ 28.27	\$ 28.28	\$ 29.70	\$ 29.71	\$ 40.10
	Chief Communications Officer	Overtime	\$ 37.73	\$ 39.99	\$ 40.01	\$ 42.41	\$ 42.42	\$ 44.55	\$ 44.56	\$ 60.16
	Deputy City Clerk									
	Inspector III									
	Police Sergeant II									
L11	Public Information Officer									
	Utility Operations Supervisor									

Fiscal Year 2024 Salary

Schedule

Grade	Position	Rates	Level I (Entry) Min/Max		Level II (Junior) Min/Max		Level III (Mid) Min/Max		Level IV (Senior) Min/Max	
L11	Accounting Technician IV	Annual	\$ 56,249.86	\$ 59,624.85	\$ 59,645.65	\$ 63,224.39	\$ 63,245.19	\$ 66,407.45	\$ 66,428.25	\$ 89,678.13
	Apprentice Lineman III	Biweekly	\$ 2,163.46	\$ 2,293.26	\$ 2,294.06	\$ 2,431.71	\$ 2,432.51	\$ 2,554.13	\$ 2,554.93	\$ 3,449.16
	Human Resource Manager	Hourly	\$ 27.04	\$ 28.67	\$ 28.68	\$ 30.40	\$ 30.41	\$ 31.93	\$ 31.94	\$ 43.11
	Network Manager	Overtime	\$ 40.56	\$ 43.00	\$ 43.01	\$ 45.59	\$ 45.61	\$ 47.89	\$ 47.90	\$ 64.67
	Police Lieutenant									
L12	Planning and Zoning Manager									
	Apprentice Lineman IV	Annual	\$ 60,450.62	\$ 64,077.66	\$ 64,098.46	\$ 67,944.37	\$ 67,965.17	\$ 71,363.43	\$ 71,384.23	\$ 96,368.71
	Operations Manager	Biweekly	\$ 2,325.02	\$ 2,464.53	\$ 2,465.33	\$ 2,613.24	\$ 2,614.04	\$ 2,744.75	\$ 2,745.55	\$ 3,706.49
		Hourly	\$ 29.06	\$ 30.81	\$ 30.82	\$ 32.67	\$ 32.68	\$ 34.31	\$ 34.32	\$ 46.33
L13		Overtime	\$ 43.59	\$ 46.21	\$ 46.22	\$ 49.00	\$ 49.01	\$ 51.46	\$ 51.48	\$ 69.50
	Journeyman Lineman I	Annual	\$ 65,010.82	\$ 68,911.46	\$ 68,932.26	\$ 73,068.20	\$ 73,089.00	\$ 76,743.45	\$ 76,764.25	\$ 103,631.74
	Tourism Director	Biweekly	\$ 2,500.42	\$ 2,650.44	\$ 2,651.24	\$ 2,810.32	\$ 2,811.12	\$ 2,951.67	\$ 2,952.47	\$ 3,985.84
		Hourly	\$ 31.26	\$ 33.13	\$ 33.14	\$ 35.13	\$ 35.14	\$ 36.90	\$ 36.91	\$ 49.82
L14		Overtime	\$ 46.88	\$ 49.70	\$ 49.71	\$ 52.69	\$ 52.71	\$ 55.34	\$ 55.36	\$ 74.73
	Code Administrator	Annual	\$ 69,885.50	\$ 74,078.63	\$ 74,099.43	\$ 78,545.40	\$ 78,566.20	\$ 82,494.51	\$ 82,515.31	\$ 111,395.67
	Deputy Fire Chief	Biweekly	\$ 2,687.90	\$ 2,849.18	\$ 2,849.98	\$ 3,020.98	\$ 3,021.78	\$ 3,172.87	\$ 3,173.67	\$ 4,284.45
	Environmental Services Superintendent	Hourly	\$ 33.60	\$ 35.61	\$ 35.62	\$ 37.76	\$ 37.77	\$ 39.66	\$ 39.67	\$ 53.56
L15	Journeyman Lineman II	Overtime	\$ 50.40	\$ 53.42	\$ 53.44	\$ 56.64	\$ 56.66	\$ 59.49	\$ 59.51	\$ 80.33
	Operations Specialist									
	Street Superintendent									
L16	City Clerk	Annual	\$ 75,097.15	\$ 79,602.98	\$ 79,623.78	\$ 84,401.21	\$ 84,422.01	\$ 88,643.11	\$ 88,663.91	\$ 119,696.28
	Electric Superintendent	Biweekly	\$ 2,888.35	\$ 3,061.65	\$ 3,062.45	\$ 3,246.20	\$ 3,247.00	\$ 3,409.35	\$ 3,410.15	\$ 4,603.70
	Human Resource Director	Hourly	\$ 36.10	\$ 38.27	\$ 38.28	\$ 40.58	\$ 40.59	\$ 42.62	\$ 42.63	\$ 57.55
	IT Director	Overtime	\$ 54.16	\$ 57.41	\$ 57.42	\$ 60.87	\$ 60.88	\$ 63.93	\$ 63.94	\$ 86.32
	Parks Director									
L17	Director of Finance	Annual	\$ 80,758.08	\$ 85,603.56	\$ 85,624.36	\$ 90,761.83	\$ 90,782.63	\$ 95,321.76	\$ 95,342.56	\$ 128,712.45
	Fire Chief	Biweekly	\$ 3,106.08	\$ 3,292.44	\$ 3,293.24	\$ 3,490.84	\$ 3,491.64	\$ 3,666.22	\$ 3,667.02	\$ 4,950.48
	Police Chief	Hourly	\$ 38.83	\$ 41.16	\$ 41.17	\$ 43.64	\$ 43.65	\$ 45.83	\$ 45.84	\$ 61.88
	Public Works Director	Overtime	\$ 58.24	\$ 61.73	\$ 61.75	\$ 65.45	\$ 65.47	\$ 68.74	\$ 68.76	\$ 92.82
L18										
		Annual	\$ 86,823.36	\$ 92,032.76	\$ 92,053.56	\$ 97,576.78	\$ 97,597.58	\$ 102,477.45	\$ 102,498.25	\$ 138,372.64
		Biweekly	\$ 3,339.36	\$ 3,539.72	\$ 3,540.52	\$ 3,752.95	\$ 3,753.75	\$ 3,941.44	\$ 3,942.24	\$ 5,322.02
		Hourly	\$ 41.74	\$ 44.25	\$ 44.26	\$ 46.91	\$ 46.92	\$ 49.27	\$ 49.28	\$ 66.53
L19		Overtime	\$ 62.61	\$ 66.37	\$ 66.38	\$ 70.37	\$ 70.38	\$ 73.90	\$ 73.92	\$ 99.79
		Annual	\$ 93,248.06	\$ 98,842.95	\$ 98,863.75	\$ 104,795.57	\$ 104,816.37	\$ 110,057.19	\$ 110,077.99	\$ 148,605.29
		Biweekly	\$ 3,586.46	\$ 3,801.65	\$ 3,802.45	\$ 4,030.60	\$ 4,031.40	\$ 4,232.97	\$ 4,233.77	\$ 5,715.59
L20		Hourly	\$ 44.83	\$ 47.52	\$ 47.53	\$ 50.38	\$ 50.39	\$ 52.91	\$ 52.92	\$ 71.44
		Overtime	\$ 67.25	\$ 71.28	\$ 71.30	\$ 75.57	\$ 75.59	\$ 79.37	\$ 79.38	\$ 107.17
		Annual	\$ 100,324.22	\$ 106,343.68	\$ 106,364.48	\$ 112,746.35	\$ 112,767.15	\$ 118,405.50	\$ 118,426.30	\$ 159,875.51
L20		Biweekly	\$ 3,858.62	\$ 4,090.14	\$ 4,090.94	\$ 4,336.40	\$ 4,337.20	\$ 4,554.06	\$ 4,554.86	\$ 6,149.06
		Hourly	\$ 48.23	\$ 51.13	\$ 51.14	\$ 54.20	\$ 54.21	\$ 56.93	\$ 56.94	\$ 76.86
		Overtime	\$ 72.35	\$ 76.69	\$ 76.71	\$ 81.31	\$ 81.32	\$ 85.39	\$ 85.40	\$ 115.29
L20		Annual	\$ 107,849.66	\$ 114,320.64	\$ 114,341.44	\$ 121,201.93	\$ 121,222.73	\$ 127,283.87	\$ 127,304.67	\$ 171,861.30
		Biweekly	\$ 4,148.06	\$ 4,396.95	\$ 4,397.75	\$ 4,661.61	\$ 4,662.41	\$ 4,895.53	\$ 4,896.33	\$ 6,610.05
		Hourly	\$ 51.85	\$ 54.96	\$ 54.97	\$ 58.27	\$ 58.28	\$ 61.19	\$ 61.20	\$ 82.63
		Overtime	\$ 77.78	\$ 82.44	\$ 82.46	\$ 87.41	\$ 87.42	\$ 91.79	\$ 91.81	\$ 123.94

Fiscal Year 2024 Fire Salary

Schedule

Grade	Position	Rates	Level I (Entry) Min/Max		Level II (Junior) Min/Max		Level III (Mid) Min/Max		Level IV (Senior) Min/Max	
F00	Fire Candidate I (FF 1 & 2 and MFR)	Annual	\$ 36,168.00	\$ 38,338.08	\$ 38,368.22	\$ 40,670.31	\$ 40,700.45	\$ 42,735.48	\$ 42,765.62	\$ 57,733.58
		Biweekly	\$ 1,391.08	\$ 1,474.54	\$ 1,475.70	\$ 1,564.24	\$ 1,565.40	\$ 1,643.67	\$ 1,644.83	\$ 2,220.52
		Hourly	\$ 12.00	\$ 12.72	\$ 12.73	\$ 13.49	\$ 13.50	\$ 14.18	\$ 14.19	\$ 19.16
		Overtime	\$ 18.00	\$ 19.08	\$ 19.10	\$ 20.24	\$ 20.26	\$ 21.27	\$ 21.28	\$ 28.73
F01	Fire Candidate II (EMT but no FF 1 or 2)	Annual	\$ 39,549.71	\$ 41,922.69	\$ 41,952.83	\$ 44,470.00	\$ 44,500.14	\$ 46,725.15	\$ 46,755.29	\$ 63,119.64
		Biweekly	\$ 1,521.14	\$ 1,612.41	\$ 1,613.57	\$ 1,710.38	\$ 1,711.54	\$ 1,797.12	\$ 1,798.28	\$ 2,427.68
		Hourly	\$ 13.12	\$ 13.91	\$ 13.92	\$ 14.75	\$ 14.76	\$ 15.50	\$ 15.51	\$ 20.94
		Overtime	\$ 19.68	\$ 20.86	\$ 20.88	\$ 22.13	\$ 22.15	\$ 23.25	\$ 23.27	\$ 31.41
F02	Firefighter/EMT	Annual	\$ 42,511.87	\$ 45,062.58	\$ 45,092.72	\$ 47,798.28	\$ 47,828.42	\$ 50,219.84	\$ 50,249.98	\$ 67,837.48
		Biweekly	\$ 1,635.07	\$ 1,733.18	\$ 1,734.34	\$ 1,838.40	\$ 1,839.55	\$ 1,931.53	\$ 1,932.69	\$ 2,609.13
		Hourly	\$ 14.10	\$ 14.95	\$ 14.96	\$ 15.86	\$ 15.87	\$ 16.66	\$ 16.67	\$ 22.51
		Overtime	\$ 21.16	\$ 22.43	\$ 22.44	\$ 23.79	\$ 23.80	\$ 24.99	\$ 25.01	\$ 33.76
F03	Firefighter/Paramedic	Annual	\$ 45,734.44	\$ 48,478.50	\$ 48,508.64	\$ 51,419.16	\$ 51,449.30	\$ 54,021.77	\$ 54,051.91	\$ 72,970.07
		Biweekly	\$ 1,759.02	\$ 1,864.56	\$ 1,865.72	\$ 1,977.66	\$ 1,978.82	\$ 2,077.76	\$ 2,078.92	\$ 2,806.54
		Hourly	\$ 15.17	\$ 16.08	\$ 16.09	\$ 17.06	\$ 17.07	\$ 17.92	\$ 17.93	\$ 24.21
		Overtime	\$ 22.76	\$ 24.13	\$ 24.14	\$ 25.59	\$ 25.61	\$ 26.89	\$ 26.90	\$ 36.32
F04	Fire Lieutenant/EMT	Annual	\$ 49,119.76	\$ 52,066.95	\$ 52,097.09	\$ 55,222.91	\$ 55,253.05	\$ 58,015.70	\$ 58,045.84	\$ 78,361.89
		Biweekly	\$ 1,889.22	\$ 2,002.57	\$ 2,003.73	\$ 2,123.96	\$ 2,125.12	\$ 2,231.37	\$ 2,232.53	\$ 3,013.92
		Hourly	\$ 16.30	\$ 17.28	\$ 17.29	\$ 18.32	\$ 18.33	\$ 19.25	\$ 19.26	\$ 26.00
		Overtime	\$ 24.45	\$ 25.91	\$ 25.93	\$ 27.48	\$ 27.50	\$ 28.87	\$ 28.89	\$ 39.00
F05	Fire Lieutenant/Paramedic	Annual	\$ 52,798.05	\$ 55,965.93	\$ 55,996.07	\$ 59,355.83	\$ 59,385.97	\$ 62,355.27	\$ 62,385.41	\$ 84,220.31
		Biweekly	\$ 2,030.69	\$ 2,152.54	\$ 2,153.69	\$ 2,282.92	\$ 2,284.08	\$ 2,398.28	\$ 2,399.44	\$ 3,239.24
		Hourly	\$ 17.52	\$ 18.57	\$ 18.58	\$ 19.69	\$ 19.70	\$ 20.69	\$ 20.70	\$ 27.94
		Overtime	\$ 26.28	\$ 27.85	\$ 27.87	\$ 29.54	\$ 29.56	\$ 31.03	\$ 31.05	\$ 41.91
F06	Fire Captain/EMT	Annual	\$ 56,801.84	\$ 60,209.95	\$ 60,240.09	\$ 63,854.50	\$ 66,898.64	\$ 70,243.57	\$ 70,273.71	\$ 94,869.51
		Biweekly	\$ 2,184.69	\$ 2,315.77	\$ 2,316.93	\$ 2,455.94	\$ 2,573.02	\$ 2,701.68	\$ 2,702.84	\$ 3,648.83
		Hourly	\$ 18.85	\$ 19.98	\$ 19.99	\$ 21.19	\$ 22.20	\$ 23.31	\$ 23.32	\$ 31.48
		Overtime	\$ 28.27	\$ 29.97	\$ 29.98	\$ 31.78	\$ 33.29	\$ 34.96	\$ 34.97	\$ 47.21
F07	Fire Captain/Paramedic	Annual	\$ 61,066.05	\$ 64,730.01	\$ 64,760.15	\$ 68,645.76	\$ 68,675.90	\$ 72,109.70	\$ 72,139.84	\$ 97,388.78
		Biweekly	\$ 2,348.69	\$ 2,489.62	\$ 2,490.78	\$ 2,640.22	\$ 2,641.38	\$ 2,773.45	\$ 2,774.61	\$ 3,745.72
		Hourly	\$ 20.26	\$ 21.48	\$ 21.49	\$ 22.78	\$ 22.79	\$ 23.92	\$ 23.93	\$ 32.31
		Overtime	\$ 30.39	\$ 32.21	\$ 32.23	\$ 34.16	\$ 34.18	\$ 35.89	\$ 35.90	\$ 48.47
F08		Annual	\$ 65,623.22	\$ 69,560.61	\$ 69,590.75	\$ 73,766.20	\$ 73,796.34	\$ 77,486.15	\$ 77,516.29	\$ 104,647.00
		Biweekly	\$ 2,523.97	\$ 2,675.41	\$ 2,676.57	\$ 2,837.16	\$ 2,838.32	\$ 2,980.24	\$ 2,981.40	\$ 4,024.88
		Hourly	\$ 21.77	\$ 23.08	\$ 23.09	\$ 24.47	\$ 24.48	\$ 25.71	\$ 25.72	\$ 34.72
		Overtime	\$ 32.66	\$ 34.62	\$ 34.63	\$ 36.71	\$ 36.73	\$ 38.56	\$ 38.58	\$ 52.08
F09		Annual	\$ 70,538.45	\$ 74,770.76	\$ 74,800.90	\$ 79,288.95	\$ 79,319.09	\$ 83,285.05	\$ 83,315.19	\$ 112,475.50
		Biweekly	\$ 2,713.02	\$ 2,875.80	\$ 2,876.96	\$ 3,049.58	\$ 3,050.73	\$ 3,203.27	\$ 3,204.43	\$ 4,325.98
		Hourly	\$ 23.40	\$ 24.81	\$ 24.82	\$ 26.31	\$ 26.32	\$ 27.63	\$ 27.64	\$ 37.32
		Overtime	\$ 35.11	\$ 37.21	\$ 37.23	\$ 39.46	\$ 39.48	\$ 41.45	\$ 41.46	\$ 55.98
F10		Annual	\$ 75,811.74	\$ 80,360.45	\$ 80,390.59	\$ 85,214.02	\$ 85,244.16	\$ 89,506.37	\$ 89,536.51	\$ 120,874.29
		Biweekly	\$ 2,915.84	\$ 3,090.79	\$ 3,091.95	\$ 3,277.46	\$ 3,278.62	\$ 3,442.55	\$ 3,443.71	\$ 4,649.01
		Hourly	\$ 25.15	\$ 26.66	\$ 26.67	\$ 28.27	\$ 28.28	\$ 29.70	\$ 29.71	\$ 40.10
		Overtime	\$ 37.73	\$ 39.99	\$ 40.01	\$ 42.41	\$ 42.42	\$ 44.55	\$ 44.56	\$ 60.16

Capital Improvement Program Summary FY2025-FY2029						
Capital Project ID	Project Name	FY2025	FY2026	FY2027	FY2028	FY2029
01-CAO-001-24	Fire Line Inspection		6,000	6,000		3,500
01-CAO-001-25	ADA door closures			18,000		
01-CAO-001-26	Water Heater Police					
01-CAO-002-24	VAV Boxes	5,500	5,500	5,500	5,500	
22-CAO-002-23	City Hall Roof Inspection and minor repair	4,000		4,000		4,000
22-CAO-003-23	Paint Stuco and Sealing Brick				6,500	6,500
22-CAO-004-23	LED Lights - City Hall		3,000	3,000		
22-CCC-004-21	HVAC - City Hall, CCC	5,000	5,000			
Total City Hall		20,500	37,500	12,500	12,000	14,000
01-CBN-002-24	HVAC unit Mills Center		18,000		18,000	
01-CBN-003-24	Fair Grounds Track Lights			8,800		
01-CBN-003-25	Equipment Building LED lights	3,500		3,500		3,500
01-CBN-005-25	Ag Barn water line replacement	4,500				
01-CBN-006-25	Wallace Roof	3,000				3,000
01-CBN-007-24	HVAC Unit for EMS Building		7,000		7,000	
01-CBN-008-24	Mills Center Maintanence					5,000
01-CBN-012-24	Paint exterior of Old Garage					4,000
Total Community Buildings		11,000	25,000	12,300	25,000	15,500
01-CCC-001-21	Exhibition Hall Chairs	12,000	12,000	12,000	12,000	12,000
01-CCC-001-25	Civic Center HVAC	50,000	50,000			
01-CCC-003-24	Civic Center Paint and Seal outside					7,000
01-CCC-004-24	Access hatch and Tv's at the Civic Center					3,000
22-CCC-001-22	Replacement of Gas Fired Pool Heater	30,000				
22-CCC-002-21	Replace Multi Purpose Flooring	100,000				
22-CCC-002-22	Upgrade of UV System of CCC Pool	15,000				
22-CCC-003-22	Rebuild Paddock Water Filter for CCC Pool	40,000				
Total Civic Center		247,000	62,000	12,000	12,000	22,000
01-FIN-001-19	Replace Existing Computer Systems	2,500				
Total Finance Department		2,500				
01-FDE-001-20	Update Computers		10,000			
01-FDE-001-21	Confined Space Rescue Breathing System		21,600			
01-FDE-001-22	Battery Powered PPV Fans			6,000	6,000	
01-FDE-001-23	Seal Fire Stations 1 & 2 parking lots	10,000				
01-FDE-002-18	Mobile Tablets	8,000		15,000	15,000	
01-FDE-007-16	HVAC - Fire Stations			20,000	20,000	
01-FDX-001-23	Replace Nozzles			30,000	20,000	
03-FDE-001-24	Lexipol Policy & Procedures	8,900	8,900	8,900	8,900	8,900
03-FDE-001-26	Replacement of 2006 Heavy Rescue		600,000			
03-FDE-001-28	100 Ft. Platform Ladder Truck				2,000,000	
03-FDE-001-29	SCBA					84,000
22-FDE-001-17	Bunker Gear	15,000	15,000	15,000	44,000	15,000
22-FDE-002-17	Mobile Traffic Light Controll			18,000	18,000	18,000
22-FDE-003-14	Staff Vehicle	35,000				
Total Fire Public Safety		76,900	655,500	61,900	2,141,900	166,900
01-PDA-002-19	911 Hardware	4,000	4,000	4,000	4,000	4,000
01-PDA-003-18	Replace Existing Computer Systems	16,000	16,000	16,000	16,000	16,000
03-PDA-001-23	Vest Replacement (Soft Body Armor)	5,000	5,000	5,000	5,000	5,000
03-PDA-002-24	Point and shoot cameras				4,800	
03-PDA-003-24	Individual First Aid Kits				3,500	
03-PDA-004-23	Taser X2 Replacement with T7	18,800	18,800	18,800	18,800	18,800
03-PDA-004-24	MORPHO Fingerprint Scanner					4,000
03-PDA-005-24	24/7 Chairs					5,800
03-PDA-006-24	Outer Vest Project	1,800	1,800	1,800	1,800	1,800

Capital Improvement Program Summary FY2025-FY2029						
Capital Project ID	Project Name	FY2025	FY2026	FY2027	FY2028	FY2029
03-PDX-007-24	Update CAD Consoles	225,000				
22-PDA-003-15	Patrol Cars	204,000			270,000	
Total Police Public Safety		474,600	45,600	45,600	323,900	55,400
08-STR-001-27	Timberwood Lane				58,299	58,299
08-STR-001-29	Shepard Hills Improvements					15,624
08-STR-002-28	Bland Avenue Improvements				77,279	
08-STR-002-29	Socket Street Improvements					28,514
08-STR-003-28	Cambridge Court Improvements				4,579	
08-STR-003-29	Durham Road Improvements					60,892
08-STR-004-24	Jefferson Avenue Sidewalk Improvements	330,000				
08-STR-004-25	Jefferson Avenue Sidewalk Improvements		491,400			
08-STR-004-28	Lenz Drive Improvements			11,543		
08-STR-004-29	Three quarter ton 4X4 Pickup Truck				45,000	
08-STR-005-25	Fourth Street				655,000	
08-STR-005-27	Allison Lane	59,442				
08-STR-005-28	Minkler Avenue Improvements			16,160		
08-STR-006-25	Street Sweeper			60,000	60,000	
08-STR-006-26	West Fremont Sidewalk	90,000				
08-STR-006-27	Foxwood Court	24,691			24,691	24,691
08-STR-006-28	Parkhurst Drive Improvements			10,611		
08-STR-007-25	Skid Steer Loader		70,000	70,000	70,000	
08-STR-007-27	Timberwood Court	25,148				
08-STR-007-28	North Street Improvements			16,128		
08-STR-008-27	Zachary Drive			32,464	32,464	
08-STR-008-28	Morris Avenue Improvements			17,798		
08-STR-009-26	Rolling Hills Road Improvements	147,600				
08-STR-009-28	Spiller Street Improvements			53,118		
08-STR-010-27	Washington Avenue Improvements		250,000			
08-STR-011-27	Harwood Avenue Improvements			120,000		
08-STR-012-27	Tuscumbiah Street Improvements			65,000		
08-STR-013-27	Backhoe Loader			100,000		
08-STR-015-25	East Fremont Improvements	379,500				
08-STR-016-22	Jefferson Avenue Sidewalk Improvements		310,000			
08-STR-016-25	Commercial Street Improvements	85,000				
08-STR-017-17	Single Axle Dump Truck		120,000			
08-STR-019-28	Tandem Axle Dumptruck			200,000		
08-STR-020-28	Morton Road Improvements			65,018		
08-STR-021-28	Sherman Avenue Improvements			55,153		
08-STR-022-28	Northview Street Improvements			39,406		
08-STR-023-28	Second Street Improvements			49,718		
08-STR-024-22	ADA Sidewalk Ramp Replacements	10,000	10,000	10,000	10,000	10,000
08-STR-024-28	Street Sweeper				300,000	
08-STR-025-22	Computer Systems	5,000	5,000	5,000	5,000	5,000
08-STR-23-21	Computer Systems	5,000				
99-PWKS-003-24	Glass Window repair	1,250	1,250			
99-PWKS-005-23	PWK heaters	1,250	1,250			
99-PWKS-007-23	HVAC units at PWKS	3,500				
Total Street Operations		837,381	1,027,500	861,400	1,176,965	1,065,484
01-SWC-001-19	Stormwater: Mountrose Beacon Branch	500,000				
01-SWC-001-20	Stormwater: Washington and North Park Manor		50,000	50,000	50,000	50,000
01-SWC-001-23	Stormwater: West Fremont Improvements	10,000				
01-SWC-001-24	Stormwater: Kansas			25,000	25,000	25,000
01-SWC-001-26	Stormwater: Magnetic Addition		200,000	200,000		

Capital Improvement Program Summary FY2025-FY2029						
Capital Project ID	Project Name	FY2025	FY2026	FY2027	FY2028	FY2029
01-SWC-001-27	Stormwater: Old Town				575,000	575,000
01-SWC-002-19	Stormwater: Springfield and Jackson		35,000			
01-SWC-002-21	Stormwater: Springfield and Jackson		25,000			
01-SWC-002-22	Stormwater: Highway YY and Raef Road Improvements	10,000				
01-SWC-002-23	Stormwater: Evergreen Improvements		25,000			
01-SWC-002-26	Stormwater: Rolling Hills Road	75,000				
01-SWC-002-27	Stormwater: Tuscmibia	100,000	100,000			
01-SWC-003-18	Stormwater: Waterman Drive and Windsor Drive		25,000			
01-SWC-003-22	Stormwater: Washington and Park Manor			100,000		
01-SWC-004-23	Stormwater: Bland Rd.	200,000				
01-SWC-006-19	Stormwater: Hydraulic Engineering Study			50,000	50,000	50,000
16-SWC-004-26	Stormwater: Northview		100,000	100,000		
16-SWC-001-25	Stormwater: East Fremont Road	50,000				
Total Stormwater		945,000	560,000	525,000	700,000	700,000
45-COP-001-24	Copeland HVAC unit	20,000	20,000	20,000		
45-COP-002-24	Copeland Maintenance	50,000				
45-DTM-001-25	DTMP HVAC	50,000	100,000			
Total Economic Development		120,000	120,000	20,000		
22-CDC-001-22	Replacement of Cannon Plotter/Scanner	12,500				
22-CDC-002-21	Replacement of Network System	3,000	3,000	3,000	3,000	3,000
50-CDC-001-23	Replacement of Inspectors I-Pads		6,000			
Total Code Administration		15,500	9,000	3,000	3,000	3,000
60-GFM-001-19	Service Truck	75,000				
60-GFM-001-21	Enclose Existing Garage Space	6,000				
60-GFX-001-21	Garage Roll-Up Doors		38,000	38,000	38,000	38,000
60-GFX-003-21	New Compressor in New Enclosed Room	3,000				
60-GFX-004-21	Floor Drain System		10,000			
Total Garage		84,000	48,000	38,000	38,000	38,000
60-PRW-001-24	Warehouse Gates	10,000				
Total Warehouse		10,000				
01-ITS-001-20	Replace Existing Computer Systems	2,500				
99-ITS-001-24	Off site storage	30,000				
99-ITS-001-25	Core Switches	24,000	24,000			
Total Information Technology		56,500	24,000			
01-FMS-002-16	Half Ton Pickup		24,000			
01-FMS-002-19	60" Zero Turn Mower	12,500	12,500	12,500	12,500	12,500
22-FMS-005-20	Elm Street Christmas Decorations	6,000	6,000	6,000	6,000	6,000
Total Facilities Management		18,500	42,500	18,500	18,500	18,500
73-APT-001-23	Taxiway Rehabilitation	615,150	615,150	615,150	615,150	615,150
73-APT-001-23	Taxiway Rehabilitation	68,350	68,350	68,350	68,350	68,350
73-APT-001-25	Airport Gate Controls	5,000				
Total Airport		688,500	683,500	683,500	683,500	683,500
79-PKX-001-24	Replace computer system	8,000				
79-PKX-001-25	Replacement of playground fall protection		125,000	125,000	125,000	
79-PKX-001-27	Replacement of Boswell shelter 1 and 3			85,000		
79-PKX-001-28	Atchley Park Concession Stand/ Restroom, shelter 1 and 2, and splash pad		500,000			
79-PKX-001-29	Pitching Mounds				30,000	
79-PKX-002-22	Purchase of new mower	16,500	17,000	17,500	18,000	18,500
79-PKX-002-25	Resurface Atchley Parking lot, walking trails, redo entrance		500,000			
79-PKX-002-26	Purchase of truck with dump bed			65,000		
79-PKX-002-27	Harke Park Improvements			150,000		
79-PKX-002-28	Winfrey Property- Memorial Garden and Pond				100,000	
79-PKX-004-22	Purchase of new park utility vehicle			16,000		

Capital Improvement Program Summary FY2025-FY2029						
Capital Project ID	Project Name	FY2025	FY2026	FY2027	FY2028	FY2029
79-PKX-004-24	Purchase of new vehicle	40,000	41,000			
79-PKX-006-24	Additional sidewalks and lights	25,000	25,000	25,000	25,000	
22-PKD-001-19	Skate Park Improvements	75,000		150,000		
Total Parks Operation and Administration		789,500	708,000	633,500	43,000	148,500
79-BXX-001-21	Boswell Aquatic Center Improvements				500,000	500,000
Total Boswell Aquatic Center					500,000	500,000
80-ELF-001-26	Material Handler Bucket Truck		250,000			
80-ELF-001-27	Skid Steer			100,000		
80-ELF-002-21	Line Reconductor/Extensions-Michigan/Monroe	450,000				
80-ELF-002-27	Bucket Truck			250,000		
80-ELF-003-17	Department Pickups	40,000	45,000			
80-ELF-004-22	Transformers	250,000	250,000	250,000	250,000	250,000
80-ELF-006-21	Overhead Aerial Cable Project - Stanwood Drive and Belwood Road	30,000				
80-ELF-010-21	Overhead Aerial Cable Project - Osage Street, Parkway and Highland Street	30,000				
80-ELF-011-21	Overhead Aerial Cable Project - Holly Street, Pine Street and Zachary Drive	30,000				
80-ELF-012-21	Overhead Aerial Cable Project - Polk Avenue, Taylor Street and 5th Street	30,000				
80-ELF-014-21	Substation Recloser Upgrades		300,000			
80-ELF-015-21	Material Handler Bucket Truck	250,000				
80-ELF-016-21	80 Ft. Bucket Truck			350,000		
80-ELF-017-21	Update Substation Bays		350,000			
80-ELF-018-21	Insulator Upgrades	15,000		30,000		
80-ELX-003-22	Small Bucket Truck	220,000				
80-ELX-004-21	Primary System Improvements - Substation #5			371,000		
80-ELX-005-21	Substation Improvements - Substation #2			153,000		
80-ELX-006-21	Primary System Improvements - Substation #2				623,700	623,700
80-ELX-008-21	Sectionalizing Improvements			290,000		
80-ELX-010-21	Substation #3 Improvements	800,000				
80-ELX-011-21	Primary System Improvements - Substation #6			201,000		
80-ELX-012-21	Primary System Improvements - Substation #1		558,300			
80-ELX-013-21	Substation Improvements - Substation #7				600,000	600,000
80-ELX-014-21	Substation Improvements - Substation #1			140,000		
80-ELX-015-21	Substation Improvements - Substation #5			100,000		
99-PWKS-003-24	Glass Window repair	1,250	1,250			
99-PWKS-005-23	PWK heaters	1,250	1,250			
99-PWKS-007-23	HVAC units at PWKS	3,500				
Total Electric Operating		2,151,000	1,755,800	1,885,000	1,823,700	1,473,700
85-WWO-001-14	Collection Improvements- Goodwin HollowWatershed	500,000	500,000	500,000	750,000	750,000

Capital Improvement Program Summary FY2025-FY2029						
Capital Project ID	Project Name	FY2025	FY2026	FY2027	FY2028	FY2029
85-WWO-001-16	Oxidation Ditch Rehabilitation (North and South)	120,000	20,000			
85-WWO-001-19	Lift Station Improvements	15,000	15,000	10,000	10,000	10,000
85-WWO-002-19	Benctop Spectrophotometer		7,500			
85-WWO-003-18	Replace Existing Wastewater ComputerSystems	7,500	7,500	7,500	7,500	7,500
85-WWO-004-21	Sewer Main: Perry Street			55,000		
85-WWO-006-20	Equipment and Material Trailer		15,000			
85-WWO-006-23	UV System Parts	50,000	50,000	50,000	50,000	50,000
85-WWO-007-15	Lift Station SCADA	20,000	20,000	20,000	20,000	20,000
85-WWO-007-16	Pickup Trucks	50,000			60,000	
85-WWO-008-16	Portable Trash Pump				4,000	
85-WWO-008-19	Portable Flow Meters		20,000			
85-WWO-008-21	Wastewater Equipment Repairs	125,000	125,000	125,000	125,000	125,000
85-WWO-009-19	Liftstation Critical Parts	20,000	20,000	20,000	10,000	10,000
85-WWX-001-21	Trunk Sewer Replacement from South 5 to Evergreen North Side of Manors					120,000
85-WWX-003-21	Samplers		11,000	11,000		
99-PWKS-003-24	Glass Window repair	1,250	1,250			
99-PWKS-005-23	PWK heaters	1,250	1,250			
99-PWKS-007-23	HVAC units at PWKS	3,500				
Total WWTP and Operation		913,500	813,500	798,500	1,036,500	1,092,500
87-WTR-001-21	Water Tie Line: Twin Oaks & Tower	40,000				
87-WTR-001-24	Utah Tower Improvements				500,000	
87-WTR-001-26	Osage Water Line Replacement		90,000			
87-WTR-001-27	Backhoe (replacement)			120,000		
87-WTR-001-28	Install 6 inch PVC water Main across Elm St at Monroe.					70,000
87-WTR-002-17	Park Manor Water Line Replacement			150,000		
87-WTR-002-23	Water Main: Hunters Creek		60,000			
87-WTR-002-25	Water Main: Gateway Road	130,000				
87-WTR-002-27	Connect water main from Raspberry to the east				40,000	
87-WTR-003-18	Pickup Trucks	45,000		50,000		
87-WTR-003-23	Water Main: Manors and South Highway 5		53,000			
87-WTR-003-26	Evergreen Parkway From Southdale to Harley Davidson					425,000
87-WTR-003-27	Connect along Elm St between Owens Dr. and Jackson Ave			30,000		
87-WTR-004-19	Water Wells: Chlorine Analyzer Replacements	27,000				
87-WTR-004-25	Water Main: Sunrise Drive Tie Line	50,000				
87-WTR-004-27	Connect water main at Glenridge and Elm St					25,000
87-WTR-005-25	Security Fence at all Well Sites		30,000	30,000	30,000	30,000
87-WTR-006-25	Well House Improvements	50,000	50,000	50,000	50,000	50,000
87-WTR-006-27	Connect water main from Woody Dr to the WWTP					75,000
87-WTR-007-18	Replace Existing Water Computer Systems	7,500	7,500	7,500	7,500	7,500
87-WTR-007-27	Connection at Jefferson and Elm St			87,000		
87-WTR-008-27	Connection at Lynn St between Sunset Dr and Kuhn St			60,000		
87-WTR-009-27	Zachary (replace water services)				15,000	
87-WTR-011-15	Portable Trash Pump				4,000	4,000
99-PWKS-003-24	Glass Window repair	1,250	1,250			
99-PWKS-005-23	PWK heaters	1,250	1,250			
99-PWKS-007-23	HVAC units at PWKS	3,500				
Total Water Operations		355,500	293,000	584,500	646,500	686,500
Total City of Lebanon		7,817,381	6,910,400	6,195,200	9,184,465	6,683,484

Proposed 2024 Code Administration Fee Schedule

Building Permit Fees		Fee to include: inspections, street cut, driveway/curb cut, and sidewalk cut
<u>Residential New Construction</u>		
Main Floor (Including Garage)	\$0.25 per sq ft	
2nd Floor and/or Basement	\$0.13 per sq ft	
<u>Commercial Building</u>		\$0.25 per sq ft (minimum fee of \$100)
Remodel Permit Fees		Fee to include: inspections
Residential Remodel to Remove & Replace	\$0.13 per sq ft (minimum fee of \$50)	
Commercial Remodel	\$0.25 per sq ft (minimum fee of \$100)	
Installation Permit Fees		
Deck or Porch	\$0.13 per sq ft (minimum fee of \$25)	
Accessory Building with a Foundation	\$0.13 per sq ft (minimum fee of \$50)	
Fence	\$25	
Above-Ground Pool, Spa, or Hot Tub	\$25	
Underground Pool	\$100	
Sidewalk Cut	\$25	
Driveway/Curb Cut	\$50	
Street Cut	\$100	
Indoor Weapon Range Fee	\$100	
<u>Tents & Canopies: Must Register</u>		
700 sq ft or less	No Cost	
701 or more sq ft	\$25	
<u>Portable Storage Building on Skids w/No Foundation: Must Register</u>		
120 sq ft or less	No Cost	
Over 120 sq ft	\$25	
Application Fees		Fee to include: publication costs
Site Plan Approval with Planning & Zoning Commission	\$50	
Appeal Application Fee	\$50	
Zoning Change	\$175	
Conditional Use	\$175	
Variance Request	\$175	
Vacation	\$175	
Contractor Registration Fees		
All homeowners doing their own work must register.	Fee waived at time of registration	
All contractors must register, including home inspectors.	\$25	
Plat Fees		Fee to include: site plan approval and any rezoning or vacations that may be required
<u>Preliminary Plat</u>		
Small Plat (5 lots or less)	\$100 + \$5 per lot (if variance is required +\$50)	
Large Plat (6 lots or more)	\$200 + \$5 per lot (if variance is required +\$50)	
<u>Final Plat</u>		
Small Plat (5 lots or less)	\$100 + \$5 per lot (if variance is required +\$50)	
Large Plat (6 lots or more)	\$200 + \$5 per lot (if variance is required +\$50)	
Inspection Fees		
Commercial Building Use Group Change Inspection Fee	\$25	
Fee to Replace Inspection Card	\$25	
All Re-Inspections (After 2 failed inspections)	\$30	
<u>Occupancy Inspection Fees - Good for 2 years after issuance</u>		
Residential Occupancy Inspection - Vacant	\$10	
Residential Occupancy Inspection - Occupied	\$50	
Commercial Building Occupancy Inspection	\$25	
Planning & Zoning Recommendations		

Proposed 2024 Code Administration Fee Schedule

Permit for Demolition

999 sq ft or less	\$25
1,000 sq ft to 2,000 sq ft	\$50
2,001 sq ft or more	\$100

Permit for Sign

Temporary	No Cost
Small (Less than 10')	\$50
Large (10' or larger)	\$100

Electrical Fees

All Electric Services

The first 200 Amps	\$500
Additional 200 Amps	\$250 Each
Upgrade from 60 Amp to 100 Amp	No Cost
Upgrade from 100 Amp to a larger electric service - Underground	No Cost
Upgrade from 100 Amp to a larger electric service - Overhead	\$100

The customer will supply electric service wire from the pole to the meter base overhead and underground

Meter Base Cost

1-PH 100-Amp Meter Base # 1011792 (100Amp 1-PH SKT/BKR)	\$150
1-PH 200-Amp Meter Base # 1011793 (200Amp 1-PH SKT/BKR)	\$265
1-PH 200-Amp Meter Base # 1004977B (200Amp external breakers)	\$300
1-PH 400-Amp Meter Base # UHC344N3T (400 Amp 1-PH HO SKT/BKR)	\$580
1-PH *600 to 1200 Amp Meter Base # 1012437 1-PH (600 Amp – 1200 Amp 6T TRAN/SKT)	\$825
3-PH 100-amp Meter Base # 1009048A (100Amp 3-PH HO SKT/BKR)	Do Not Stock
3-PH 200-amp Meter Base # 1010721A (200Amp 3-PH 480v HO SKT/BKR)	\$645
3-PH *400 to 1200 Amp Meter Base # 1012437 3-PH (400 Amp – 1200 Amp 13T TRAN/SKT w/CT's)	\$1,040

Pedestal (Single) # PD79-1 (Single Meter Pedestal 1- POS DS)	\$210
Pedestal (Single) # PD79-2 (Double Meter Pedestal 2- POS DS)	\$225

Transformer Mounted Meter Base #1008400 (SKT/SW 20A 13T FW HO)	\$235
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Meter base cost will change if supplier has a cost increase

Residential Temporary Electric Meter	\$100
Commercial Temporary Electric Meter	\$150
Security Light Hookup Fee	\$100 plus the monthly rate

Knox Boxes

Surface Mounted Knox Box #3262	\$475
Recess Mounted Knox Box #3271	\$540

Knox Box cost will change if supplier has a cost increase

Proposed 2024 Code Administration Fee Schedule

Water Fees		Proposed		Existing	
Water Meter Hookup Fee			Water Meter Hookup Fee		
Water Meter Size	Hookup Fee	Impact Fee	Hookup Fee	Impact Fee	
5/8"	\$885	\$0	\$750	\$0	
1"	\$1,200	\$900	\$900	\$900	
1 1/2"	\$4,350	\$2,250	\$2,000	\$2,250	
2"	\$4,580	\$3,000	\$2,500	\$3,000	
3"	\$4,800	\$4,000	\$4,500	\$4,000	
4"	\$6,300	\$5,000	\$6,000	\$5,000	
6"	\$9,400	\$6,000	\$9,000	\$6,000	
Residential \$150 + Impact Fee					
Commercial \$300 + Impact Fee					

Temporary Water Meter Fee		
F. H. Meter Size	Deposit	Hookup Fee
5/8"	\$50	\$100
1"	\$50	\$100
2"	\$100	\$100
Application stating if temporary water meter is damaged or missing, the cost billed is:		
5/8" water meter = \$140	water meter = \$3	1" water meter = \$800

Fire Sprinkler Hookup Fee	
Fire Sprinkler Size	Hookup Fee
2"	\$750
4"	\$1,250
6"	\$1,500
8"	\$2,000
Bulk Water Sales \$2.21 per 1,000 gallons	

Sewer Fees		
Sewer Hookup Fee		
Water Meter Size	Hookup Fee	Impact Fee
5/8"	\$750	\$0
1"	\$750	\$900
1 1/2"	\$750	\$2,250
2"	\$750	\$3,000
3"	\$750	\$4,000
4"	\$750	\$5,000
6"	\$750	\$6,000
Residential \$150 + Impact Fee		
Commercial \$300 + Impact Fee		

Proposed 2024 Park Fee Schedule

Shelter Rental Rates

Shelter Rental	\$40 for 4 hours OR \$75 for all day
Atchley Park Playground Shelter Rental	\$10/hour

Boswell Aquatic Center Rates

Daily Rate	\$4
10 Visit Punch Card	\$35
25 Visit Punch Card	\$75

Season Passes

Individual Season Pass	\$80
Family of 4 Season Pass	\$175
Additional Members	\$25/person

Pool Party

1 Hour	\$175
2 Hours	\$300

Private Pool Party -Sunday 4 Hour Rentals

200 Patrons or less	\$650
201-300 Patrons	\$800
301-400 Patrons	\$1,000

Sports Registration Fees

Baseball	\$60/Player OR \$600/Team
Softball	\$60/Player OR \$600/Team
T-Ball Coach Pitch	\$50/Player OR \$500/Team

Proposed 2024 Airport Fee Schedule

Rates/Leases

Civil Air Patrol #6 (Larger)	N/C
South DT Hanger	\$150
T-Hangers #1-5 & #8-12	\$195
T-Hanger #7 (Larger)	\$215
North DT Hanger	\$500
Ground Space Leases	\$500

Proposed 2024 Electric Rates

	Proposed	Existing
RESIDENTIAL	SERVICE AVAILABILITY CHARGE \$14.00	SERVICE AVAILABILITY CHARGE \$12.00
FIRST 1000 KWH	\$0.0979	\$0.0978
REMAINING	\$0.0979	\$0.0889
SOLAR AVOIDED COST	\$0.0188 (Effective February 2023)	\$0.0188 (Effective February 2023)
COMMERCIAL 1	SERVICE AVAILABILITY CHARGE \$ 21.00	SERVICE AVAILABILITY CHARGE \$ 18.00
ENERGY CHARGE (KWH)	\$0.0998	\$0.0988
COMMERCIAL 2	SERVICE AVAILABILITY CHARGE \$ 40.00	SERVICE AVAILABILITY CHARGE \$ 40.00
DEMAND (KWD)	\$7.90	\$7.60
ENERGY CHARGE (KWH)	\$0.0743	\$0.0733
COMMERCIAL -INDUSTRIAL	SERVICE AVAILABILITY CHARGE \$ 120.00	SERVICE AVAILABILITY CHARGE \$ 120.00
DEMAND (KWD)	\$8.30	\$8.00
ENERGY CHARGE (KWH)	\$0.0716	\$0.0706
INDUSTRIAL 1	SERVICE AVAILABILITY CHARGE \$ 240.00	SERVICE AVAILABILITY CHARGE \$ 240.00
DEMAND (KWD)	\$9.65	\$9.35
ENERGY CHARGE	\$0.0716	\$0.0706
INDUSTRIAL 2	SERVICE AVAILABILITY CHARGE \$ 480.00	SERVICE AVAILABILITY CHARGE \$ 480.00
DEMAND (KWD)	\$10.23	\$9.93
FIRST 1,400,000 KWH	\$0.0696	\$0.0686
REMAINING	\$0.0551	\$0.0541
City Use		
All KWH	\$0.0735	\$0.0735
Lighting		
Service Availability	\$9.84	\$9.84

Proposed 2024 Wastewater Rates

Meter Size Usage Fee

5/8" Meter	\$25.21
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Usage Rate

First 7,000 Gallons	\$2.13
7,001 to 25,000	\$5.12
25,001 and above	\$6.74

Meter Size Usage Fee

Greater Than 5/8"	\$45.69
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Usage Rate

First 7,000 Gallons	\$2.13
7,001 to 25,000	\$5.12
25,001 to 200,000	\$6.74
200,001 and above	\$2.13

Proposed 2024 Water Rates

Residential	Proposed	Existing
User Fee	\$6.14	\$5.14
First 7,000 Gallons	\$2.21 (per thousand)	\$2.21 (per thousand)
Next 93,000	\$3.65 (per thousand)	\$3.45 (per thousand)
Over 100,000	\$3.65 (per thousand)	\$3.45 (per thousand)
Commercial/Industrial		
User Fee	\$6.14	\$6.14
First 7,000 Gallons	\$2.21 (per thousand)	\$2.21 (per thousand)
Next 93,000	\$3.65 (per thousand)	\$3.45 (per thousand)
Over 100,000	\$1.09 (per thousand)	\$1.03 (per thousand)
City Usage		
All Usage	\$1.50 (per thousand)	\$1.50 (per thousand)
Monthly Meter Fees Based on Meter Size		
5/8-inch (most residential and small commercial)	No Charge	No Charge
1-inch meter	\$16.49	\$15.49
Greater than 1-inch up to 2 inch	\$40.64	\$39.64
Greater than 2-inch	\$40.64	\$39.64

Glossary of Frequently Used Terms

A

Accrual Basis of Accounting – The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

Appropriation – A legal authorization granted by the City Council which permits the City to incur obligations and make expenditures of resources.

Assessed Valuation – The valuation set upon real estate and certain personal property by Assessor as a basis for levying property taxes.

B

Bond – A written promise to pay a sum of money on a specific date(s) at a specific interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance.

Budget - An estimate of revenues and expenditures anticipated during a fiscal year and a summary of anticipate use of those revenues and expenditures.

Budget Calendar - The schedule of key dates which the City follows in the preparation of adopting the annual budget.

Budget Document – The compilation of the individual departmental spending plans for the various funds, along with supporting schedules, tables and graphs which, in total, comprises the annual revenue and expenditure plan.

Budgetary Control – The control or management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

C

Capital Assets: An asset with a life anticipated life of greater than three years that is of major importance and/or cost.

Capital Budget: The City's systematic plan for addressing new construction, major maintenance greater than \$1,000 in a given fiscal year. Additional expenses can include the purchase and improvement of land and the acquisition of new buildings and facilities, or acquisition of longer lived, yet depreciable assets.

Capital Improvements Project: Is a project that may include the construction of new facilities, renovation of existing structures or facilities to extend useful life, and major repair of infrastructure such as streets or utility lines that is of a comprehensive and non-routine nature.

Capital Improvement Plan (CIP): A presentation of the City's long and short-term projected capital improvement needs. The planning document is used by staff and the governing body to guide the discussion of current and intermediate term capital requirements.

Capital Leased Property-Leased real or personal property, for which ownership of the asset substantially transfers to the lessee and therefore meets the criteria for capitalizing as an asset.

Capitalized-To record a cost as a long term asset. The amount recorded is the cost to acquire or construct the asset, plus all cost necessary to get the asset ready for its intended use.

Cash Basis- A basis of accounting in which transactions are recognized when cash is received or spent.

City Council – The Mayor and eight council members that collectively act as the legislative and policy making body of the City.

C.O.P. – Certificate of Participation. This is a type of lease purchase security funding for major capital projects. The city leases these capital projects for the life of the bonds with ownership passing to the City upon final payment. The funds to make the payments are subject to annual appropriations by the City. Normally, this type of lease purchase issue is for projects that are considered “necessary facilities” so the City is unlikely to walk away from the project.

D

Debt Service – The annual payment of principal and interest on the City’s bond indebtedness.

Department – A management unit of closely associated City activities headed by a Director or Chief. Each department may have one or more divisions.

Division – A section or unit within the City having a specialized function or activity.

E

Encumbrances – Obligations in the form of requisitions, purchase orders, and contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved because the goods or services have not been received. When paid the encumbrance is eliminated, and an actual expense is recorded.

Enterprise Fund: A fund in which operations are expected to run operations in a manner similar to a private business enterprise. The costs of operating are expected to be financed on a continuing basis through user charges (rates) rather than through taxes.

Expenditures/Expense – Decreases in net financial resources that include current operating expenses which require the current or future use of net current assets, debt services, and capital outlays.

F

Fiscal Policy – A government’s policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of governmental budgets and their funding.

Fiscal Year – A 12- month period to which the annual budget applies. The City of Lebanon has specified July 1 to June 30 as its fiscal year.

Fixed Asset – Assets of long-term nature that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Franchise Fee – An ongoing fee charged to a franchisee (utility company) for operating and providing service within the City of Lebanon. The fee is based on a percentage of gross receipts, and utility companies often pass these fees along to their customers in the form of a gross receipts tax which is collected by the utility company and paid to the City on a monthly or quarterly basis.

Full Time Equivalents (FTEs) – Employee positions, which are authorized in the adopted budget, to be filled during the year. One FTE is equivalent to a 40-hour per week position.

Fund – An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. Each fund is treated as a distinct fiscal entity with a self-balancing set of accounts.

Fund Balance – The excess of a fund's current assets over its current liabilities. A negative fund balance is often referred to as a deficit.

G

General Fund – A fund set up to account for the ordinary operations of a governmental unit that are financed from taxes and other general revenues. All transactions not accounted for in some other fund are accounted for in this fund.

General Obligation Bond (GO)-Bonds which are secured by the full faith and credit of the issuer. General Obligation Bonds issued by local units of government are secured by a pledge of the issuer's advalorem taxing power.

Generally Accepted Accounting Principles (GAAP) – conventions, rules, and procedures that define accepted accounting practice, including broad guidelines as well as detailed procedures.

Grant – A contribution by a governmental or other organization to support a particular function. Typically, these contributions are made to local governments from state or federal governments.

Governmental funds - Funds through which most governmental functions are financed.

I

Internal Service Fund – Funds set up to account for goods and services provided by designated departments on a (cost reimbursement) fee basis to other governmental units.

Infrastructure: The facilities, systems and equipment, needed for the efficient continual operations of a city. Examples of these assets include roads, sidewalks, curbs and gutters, public parking lots, utility lines, traffic signal and street lighting.

L

LAGERS – The Missouri Local Government Employees Retirement System, a State pension plan to which the City as a whole, participated for the benefit of its employees.

Liquid Asset – cash or easily convertible into cash. Some examples are money market shares, U.S. Treasury bills, and bank deposits.

M

Mission – A broad statement of the goals, in terms of meeting public service needs, that a department or organization is formed to meet.

Modified Accrual Accounting – A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability when a purchase is authorized while revenues are not recorded until they are received.

O

Operating Annual Expenditures: Items required for the operation of the City departments in the provision of City services. Small tools and equipment less than or equal to \$1,000, the purchase of lower value Capital Assets and minor maintenance to existing buildings and facilities.

Operating Budget: The financial plan adopted for a single fiscal year. The “proposed budget” designates the financial plan initially developed by departments and presented by the City Administrator to the Council for approval. The “adopted budget” is the plan as modified and finally approved by the Council. The adopted budget is authorized by ordinance and thus establishes the legal spending limits for the fiscal year.

Organization Chart – A flowchart or picture representation of the employee positions within a department and the hierarchy related to those positions.

P

Projected Revenues – The amount of estimated revenues to be collected during the fiscal year.

Q

Quasi Funds – Also known as special funds. Generally has a governing body in addition to the City Council.

R

Resources – Total dollars available for appropriation including estimated revenues, transfers, and beginning fund balance.

Revenues – Amounts the City receives and/or earns as income including, but not limited, such items as taxes, user fees, licenses, permits, rents, grants, fines, and interest earnings.

S

Special Revenue Funds – Funds set up to account for revenues from specific taxes or other earmarked sources that (by law) are designated to finance particular activities of government.

T

Transfers In/Out – Amounts transferred from one fund to another to assist in financing the services for the recipient of the fund.