

GENERAL FUND REVENUES	FY22 ACTUAL	FY23 BUDGET	FY23 EST	BUD/ EST DIFF	FY24 BUDGET	EST/ FY24 DIFF	
1 AD VALOREM TAXES	3,336,694	3,700,561	3,700,561	0	4,427,903	727,342	SG Est. (total AV ÷ 1,000 X 43.565)
2 DELINQUENT TAXES	17,466	11,179	11,179	0	20,000	8,821	low delinquency rate (historical trend)
3 CITY SERVICE FEE (CATHOLIC CARE)	0	25,806	25,806	0	26,588	782	92 units x \$289
4 MOTOR VEHICLE TAXES	457,237	450,000	450,000	0	450,000	0	SG Est. was \$408K (\$450K is historical trend)
5 RV TAX	3,750	4,284	4,284	0	3,606	-679	SG est.
6 16/20 M TRUCKS	597	483	483	0	612	129	SG est.
7 WATERCRAFT TAX	1,773	1,734	1,734	0	1,500	-234	SG est.
8 COMMERCIAL VEHICLE TAX	11,123	10,569	10,569	0	10,016	-553	SG est.
9 SALES TAX - SEDGWICK CO.	1,805,999	1,509,994	1,886,088	376,094	1,904,949	18,861	est. +1%
10 TAXES TOTAL	5,634,638	5,714,611	5,714,611	376,094	6,845,174	1,130,563	
11 WATER FRANCHISE FEE	100,000	100,000	100,000	0	100,000	0	historical precedent
12 ELECTRIC FRANCHISE FEE	381,847	341,958	420,301	78,343	462,331	42,030	est. +10% (weather/price variability)
13 SEWER FRANCHISE FEE	100,000	100,000	100,000	0	100,000	0	historical precedent
14 GAS SERVICE FRANCHISE FEE	161,228	122,470	201,243	78,773	221,368	20,125	est. +5% (weather/price variability)
15 TELEPHONE FRANCHISE FEE	2,709	0	1,000	1,000	1,000	0	
16 CABLE FRANCHISE FEE	62,961	70,000	50,361	-19,639	40,000	-10,361	est. -20% year over year (tv viewing trends)
17 FRANCHISE TOTAL	808,745	734,428	872,905	138,477	924,699	51,794	
18 COURT FINES	87,426	100,243	100,243	0	110,000	9,757	(full staff/ population growth)
19 COURT COSTS	33,510	37,569	37,569	0	35,000	-2,569	(full staff/ population growth)
20 POLICE TRAINING FEE	3,424	3,897	3,897	0	3,500	-397	~10% of court costs
21 COURT SYS ENHANCEMENT FEE	2,079	2,356	2,356	0	2,100	-256	~6% of court costs
22 COURT SVCS ASSESSED FEE	2,043	2,338	2,338	0	2,100	-238	~6% of court costs
23 JAIL FEE REIMBURSEMENTS	1,476	1,000	1,000	0	1,000	0	est. based on historical trend
24 FINGERPRINTING FEE	0	0	0	0	0	0	no longer provide service
25 POLICE REPORT FEES	4,247	2,000	2,000	0	2,000	0	
26 FALSE ALARM FEES	0	100	100	0	100	0	
27 FINES & FEES TOTAL	134,203	149,504	149,504	0	155,800	6,296	
28 BUILDING PERMITS	616,472	205,000	205,000	0	200,000	-5,000	2022 was abnormal. 2024 est. based on 2023 ytd
29 ZONING,PLATTING,VARIANCE	6,730	5,000	5,000	0	5,000	0	need based variability
30 CONTRACTORS LICENSES	28,175	23,000	23,000	0	23,000	0	look to fee schedule for increases
31 ADMINISTRATIVE FEES	161,115	150,000	150,000	0	375,000	225,000	est. 5% admin fee on \$7.5M/ \$25K in IRB fees
32 IRB ORIGATION FEES	180,000	0	0	0	0	0	need based variability
33 BUSINESS LICENSES	3,115	3,000	3,000	0	3,000	0	
34 COMMUNITY ROOM RENTAL	2,730	2,500	0	-2,500	0	0	no longer provide service
35 ANIMAL LICENSES	0	0	0	0	0	0	no longer provide service
36 GARAGE SALES	186	100	100	0	150	50	
37 FIREWORKS PERMITS	14,000	14,000	18,184	4,184	18,184	0	fee by square footage
38 PERMITS & LICENSES TOTAL	1,012,523	402,600	404,284	1,684	624,334	220,050	
39 RECREATION PROGRAM FEES	73,832	53,750	55,000	1,250	55,000	0	
40 RECREATION DAY FEES/PASS	7,070	7,000	7,000	0	7,000	0	
41 RECREATION DAY CAMP FEES			10,000	10,000	10,000	0	
42 RECREATION FAC RENTAL INC	2,002	1,000	2,000	1,000	3,000	1,000	
43 RECREATION CONCESSIONS	1,383	1,500	1,500	0	2,000	500	
45 RECREATION TOTAL	86,787	63,250	75,500	12,250	77,000	1,500	
46 CP POOL - DAY FEES	12,214	10,000	15,000	5,000	15,000	0	
47 CP POOL - PROGRAMS/LESSONS	6,370	7,000	8,000	1,000	8,000	0	
48 CP POOL - MEMBERSHIPS	9,786	10,000	10,000	0	10,000	0	
49 CP POOL - CONCESSIONS	1,106	500	500	0	500	0	
50 CP POOL - FACILITY RENTALS	3,655	3,000	4,000	1,000	4,000	0	
52 POOL TOTAL	33,131	30,500	37,500	7,000	37,500	0	
54 GRANTS - DOJ BULLETPROOF VEST	0	10,000	2,145	-7,855	2,000	-145	fed program for replacement vests
55 GRANTS - KDHE WASTE TIRE	0	0	1,600	1,600	0	-1,600	park benches for disc golf course
56 GRANTS - SG CO DEPT AGING	18,000	18,000	18,000	0	18,000	0	county program for seniors
57 GRANTS - STEP PD OVERTIME	3,307	1,500	3,000	1,500	3,000	0	state program for PD overtime
58 GRANTS - USD259/SRO PD	42,898	42,694	45,936	3,242	48,232	2,296	USD259 reimbursement for PD officer
59 GRANTS - OPIOID SETTLEMENT	0	0	19,628	19,628	0	-19,628	
60 GRANTS TOTAL	64,205	72,194	90,309	18,115	71,232	-19,077	
62 INTEREST ON INVESTMENTS	25,596	18,000	66,000	48,000	60,000	-6,000	
63 LEASE PYMT/OLD CITY HALL BLD	35,941	36,000	36,000	0	36,000	0	ends 2028
64 LEASE PYMTS/SPRINT TOWER	8,874	10,503	6,371	-4,132	0	-6,371	ends 2023
65 CREDIT CARD FEES	10,433	5,000	11,000	6,000	11,000	0	2.5% charge on transactions over \$1K
66 MISC. INCOME	2,892	0	20,000	20,000	10,000	-10,000	
67 MISC. REIMBURSEMENTS	10,330	10,000	0	-10,000	10,000	10,000	
68 MISC. TOTAL	94,576	80,003	139,871	59,868	127,000	-12,871	
69 GENERAL FUND REVENUES	7,868,808	7,247,090	7,484,484	613,488	8,862,739	1,378,255	

LAND	FY22 ACTUAL	FY23 BUDGET	FY23 EST	BUD/ EST DIFF	FY24 BUDGET	EST/ FY24 DIFF	
1 CONTRACTUAL SERVICES	51,496	15,000	15,000		15,000	0	Engineering, due diligence
2 LIABILITY INSURANCE	127	0	0		0	0	
3 UTILITIES	0	0	0		0	0	
4 REIMBURSEMENTS	5,460	0	0		0	0	Home Incentive Program
5 CONTRACTUAL TOTAL	57,084	15,000	15,000		15,000	0	
6 PUBLICATIONS/PRINTING	243	0	0		0	0	
7 ADVERTISING & MARKETING	3,868	0	0		0	0	
8 REAL ESTATE TAXES	933	0	0		0	0	
9 SPECIAL ASSESSMENTS	76,383	78,000	78,000		78,000	0	city hall, remaining PBC land, other specials
10 COMMODITIES TOTAL	81,427	78,000	78,000		78,000	0	
11 PUBLIC GROUNDS IMPROVEMENT	0	0	0		0	0	
12 CAPITAL OUTLAY TOTAL	0	0	0		0	0	
13 TRANSFER OUT							
14 2021A Land Debt (Ends 2034)	999,877	1,155,160	1,155,160		1,156,660	1,500	
30 2014A City Hall (Ends 2031)	265,650	268,800	268,800		265,700		
17 Edgemoor, Gunnison, 45th (2017A)	100,851	100,949	100,949		101,013	64	
18 37th Street (2019A)	56,564	59,287	59,287		53,516	-5,771	
19 Eco Devo Projects (2019B)	161,165	163,465	163,465		160,595	-2,870	
20 Woodlawn Engineering (2020B)	40,500	36,251	36,251		40,469	4,218	
21 Refi 2012A and 2013D (2021A)	0	78,262	78,262		69,047	-9,215	
22 Woodlawn Construction (2021C)	156,926	155,956	155,956		158,256	2,300	
23 Woodlawn Construction (2023A)	0	0	0		150,000	150,000	
24 KDOT Rail	0	46,525	46,525		46,525	0	
25 Land Bank	135,000	135,000	135,000		0	-135,000	land across from city hall
26 TRANSFERS OUT TOTAL	1,993,922	2,199,655	2,199,655		2,201,781	5,226	
27 LAND DEPARTMENT TOTAL	2,132,433	2,292,655	2,292,655		2,294,781		
28 GENERAL FUND EXPENDITURES	7,591,755	8,001,703	8,941,281	936,053	8,935,071	634,113	

ADMINISTRATION	FY22 ACTUAL	FY23 BUDGET	FY23 EST	BUD/ EST DIFF	FY24 BUDGET	EST/ FY24 DIFF	
1 SALARIES	529,122	587,135	595,724	8,589	620,105	24,381	Manager, Assist Manager, Attorney, Engineer Treasurer, Clerk (6 FT) 7.65% 10.26% (fy23 was 9.43%) est +12%
2 OVERTIME CONTINGENCY	11,349	2,500	500	-2,000	500	0	
3 FICA	37,308	45,107	45,592	485	47,476	1,884	
4 KPERS	55,901	55,603	56,200	597	63,674	7,474	
5 457 EXPENSE	27,009	29,999	22,457	-7,542	23,250	793	
6 HEALTH & DENTAL	93,117	108,413	115,334	6,921	126,293	10,959	
7 WORKMANS COMP EXPENSE	516	6,788	663	-6,125	6,500	5,837	
8 UNEMPLOYMENT EXPENSE	991	1,761	1,761	0	1,860	99	
9 PERSONNEL TOTAL	755,315	837,306	838,231	925	889,658	51,427	
10 ACCOUNTING & AUDITING	32,975	35,000	35,000	0	25,000	-10,000	audit & arbitrage analysis (move to KMAG)
11 COMPUTER SUPPORT	0	0	0	0	4,380	4,380	adobe and Microsoft 365 (market is moving per user)
12 CONTRACTUAL SERVICES	2,257	5,000	5,000	0	3,500	-1,500	
13 LIABILITY INSURANCE	5,485	6,600	8,000	1,400	8,800	800	est. +10% liability insurance; cyber increase
14 LEGAL SERVICES	0	0	0	0	0	0	
15 COMMUNICATION SERVICES	5,641	6,500	6,500	0	6,500	0	internet/VoIP phones/ cell phones
16 UTILITIES	4,378	6,695	5,500	-1,195	5,500	0	est. (weather/price variability)
17 CONTRACTUAL TOTAL	50,735	59,795	60,000	205	53,680	-6,320	
18 PROFESSIONAL DUES/MEMBER	3,500	4,000	4,000	0	4,000	0	KACM/ ICMA/ GFOA/ NSPE/ ASCE/ ATTY
19 OFFICE SUPPLIES	2,811	4,500	4,500	0	5,000	500	
20 OFFICE EQUIP/FURNISHINGS	4,492	7,500	10,000	2,500	10,000	0	fy23 reorg, computer replace (x2),
21 POSTAGE	1,191	1,500	1,500	0	1,500	0	
22 PUBLICATIONS/PRINTING	1,328	1,500	1,500	0	1,500	0	paper checks, legal notices
23 ADVERTISING & MARKETING	0	20,000	20,000	0	20,000	0	eco devo project
24 MERCHANDISE TSF OR DIST	464	1,000	1,000	0	1,000	0	awards, staff recognition
25 UNIFORMS/CLOTHING	0	0	0	0	1,200	1,200	\$200/staff X6
26 TRAINING & CONFERENCES	12,557	13,500	13,500	0	13,500	0	
27 COMMODITIES TOTAL	26,343	53,500	56,000	2,500	57,700	1,700	
28 DEVELOPMENT RESOURCES	0	10,000	10,000	0	10,000	0	facility study in fy23
29 CAPITAL OUTLAY TOTAL	0	10,000	10,000	0	10,000	0	
30 ADMINISTRATION DEPT TOTAL	832,393	960,601	964,231	3,630	1,011,038	46,807	

PLANNING & ZONING	FY22 ACTUAL	FY23 BUDGET	FY23 EST	BUD/ EST DIFF	FY24 BUDGET	EST/ FY24 DIFF	
31 SALARIES	174,011	231,747	231,747	0	281,899	50,152	Supervising Director/ Build Inspector, Build Inspector, P&Z Clerk, Admin. Asst., Code Enforcement (5 FT) 7.65% 10.26% (fy23 was 9.43%) est +12%
32 OVERTIME CONTINGENCY	8,157	3,000	9,000	6,000	4,000	-5,000	
33 FICA	13,466	17,958	18,425	467	21,871	3,446	
34 KPERS	11,951	22,137	22,712	575	29,333	6,621	
35 HEALTH & DENTAL	31,568	49,538	49,538	0	66,003	16,465	
36 WORKMANS COMP EXPENSE	4,002	7,122	7,122	0	7,500	378	
37 UNEMPLOYMENT EXPENSE	640	695	695	0	846	151	
38 PERSONNEL TOTAL	243,794	332,197	339,239	7,042	411,452	72,213	
39 COMPUTER SUPPORT	0	0	0	0	4,000	4,000	adobe, esri, Microsoft 365 (market is moving per user) contracted building inspections (will need increased *if integra) iWorq w/backflow (\$14K) est. +10% liability insurance, fy23 reorg, (+) vehicle internet/VoIP phones/ cell phones/ field tablets est. +3% (weather/price variability)
39 CE COMPLIANCE EXPENSES	101	5,000	5,000	0	5,000	0	
39 CONTRACTED BUILDING INSP		25,000	25,000	0	5,000	-20,000	
39 CONTRACTUAL SERVICES	19,826	18,000	18,000	0	5,000	-13,000	
39 LIABILITY INSURANCE	7,856	8,642	11,658	3,016	14,500	2,842	
39 COMMUNICATION SERVICES	3,289	3,500	7,500	4,000	8,500	1,000	
39 UTILITIES	1,571	2,060	2,060	0	2,200	140	
39 CONTRACTUAL TOTAL	32,643	62,202	69,218	7,016	44,200	-25,018	
40 PROFESSIONAL DUES/MEMBER	610	1,500	1,500	0	1,800	300	IAPMO, NEEC CE 2023 fy23 reorg, computer replace (x2), certified mail (legal) fy23 reorg, (+) vehicle
41 OFFICE SUPPLIES	2,013	2,000	2,000	0	2,000	0	
42 OFFICE EQUIP/FURNISHINGS	13,089	7,500	7,500	0	5,000	-2,500	
43 POSTAGE	2,682	3,000	3,000	0	3,000	0	
44 PUBLICATIONS/PRINTINGS	3,756	2,500	4,000	1,500	4,000	0	
45 SAFETY EQUIP & SUPPLIES	0	600	600	0	600	0	
46 UNIFORMS/CLOTHING	339	400	1,000	600	1,000	0	
47 TRAINING & CONFERENCES	512	4,000	3,000	-1,000	3,000	0	
48 VEHICLE/EQUIP MAINT/REP	492	1,500	1,500	0	1,500	0	
49 PETROLEUM PRODUCTS	1,750	2,000	2,200	200	4,000	1,800	
50 COMMODITIES TOTAL	25,243	25,000	26,300	1,300	25,900	-400	
51 VEH/EQUIP LEASE/PURCHASE	5,710	0	0	0	0	0	
52 CAPITAL OUTLAY TOTAL	5,710	0	0	0	0	0	
53 PLANNING & ZONING TOTAL	307,390	419,399	434,757	15,358	481,552	46,795	

COMMUNICATIONS & HR	FY22 ACTUAL	FY23 BUDGET	FY23 EST	BUD/ EST DIFF	FY24 BUDGET	EST/ FY24 DIFF	
1 SALARIES	130,981	147,744	174,472	26,728	226,171	51,699	Director, City Clerk, (+) Marketing Specialist* Admin. Asst. (PT) (3 FT/ 1 PT)
2 OVERTIME	0	1,000	0	-1,000	1,000	1,000	
3 FICA	9,562	11,379	13,347	1,968	17,379	4,032	
4 KPERS	11,968	12,332	14,838	2,506	19,589	4,751	
5 HEALTH/DENTAL/LIFE EXPENSE	31,474	34,621	44,659	10,038	50,018	5,359	
6 WORKMANS COMP	154	173	173	0	200	27	
7 UNEMPLOYMENT EXPENSE	312	443	443	0	679	236	
8 PERSONNEL TOTAL	184,451	207,692	247,932	40,240	315,036	67,104	
9 COMPUTER SUPPORTS/SOFTWARE	0	500	500	0	1,200	700	adobe and microsoft 365 (market is moving per user) benefit insurance broker (\$10K); laserfiche support est. +10% liability insurance
10 CONTRACTUAL SVCS	10,738	11,500	11,500	0	12,000	500	
11 LIABILITY INSURANCE	2,164	2,281	2,979	698	4,600	1,621	
12 COMMUNICATION SERVICES	1,187	1,000	1,000	0	1,250	250	
13 UTILITIES	860	1,500	1,500	0	1,500	0	
14 REIMBURSEMENTS	0	0	0	0	0	0	
15 CONTRACTUAL TOTAL	14,948	16,281	17,479	698	20,550	3,071	
16 PROF DUES/MEMBERSHIPS	824	2,000	2,000	0	2,000	0	IPMA, 3CMA, IIMC, GSMO employee events 23 higher due to filing projects office furniture, computer replace (x2)
17 EMPLOYEE RELATIONS/EVENTS	1,894	1,500	4,000	2,500	4,000	0	
18 OFFICE SUPPLIES	482	1,000	1,500	500	1,200	-300	
19 OFFICE EQUIP/FURNISHINGS	2,347	1,500	6,500	5,000	6,500	0	
20 POSTAGE	389	200	200	0	200	0	
21 PRINTING & PUBLICATIONS	6,072	7,000	7,000	0	7,000	0	BA Breeze/ other BA website (\$10k) , all job postings, social media tools (\$600)
22 ADVERTISING & MARKETING	12,794	12,000	12,000	0	15,000	3,000	
23 MERCH FOR TRANS/DISTRIB	2,292	2,000	500	-1,500	500	0	3CMA (city-county communications & marketing association) HR, laserfiche training.
24 UNIFORMS/CLOTHING					700	700	
25 TRAINING & CONFERENCES	1,272	2,500	2,500	0	4,000	1,500	
26 SIGNS MATERIALS & SUPPLIES	5	500	0	-500	0	0	
27 COMMODITIES TOTAL	28,371	30,200	36,200	6,000	41,100	4,900	
28 VEH/EQUIP LEASE/PURCHASE	0	0	0	0	0	0	
29 CAPITAL OUTLAY TOTAL	0	0	0	0	0	0	
30 COMMUNICATIONS & HR TOTAL	227,770	254,173	301,611	46,938	376,686	75,075	

MAYOR & COUNCIL	FY22 ACTUAL	FY23 BUDGET	FY23 EST	BUD/ EST DIFF	FY24 BUDGET	EST/ FY24 DIFF	
1 SALARIES	20,500	21,000	21,000	0	26,400	5,400	(+) \$50 per month, (+) \$50 per month CCUA
2 FICA	1,502	1,606	1,606	0	2,020	414	
3 WORKMANS COMP	24	25	25	0	25	0	
4 UNEMPLOYMENT EXPENSE	0	0	0	0	0	0	
5 PERSONNEL TOTAL	22,026	22,631	22,631	0	28,445	5,814	
6 CONTRACTUAL SERVICES	16,837	19,000	19,000	0	10,000	-9,000	Video Tape Meetings (\$9K) Agenda Database (\$6K) Code Database (\$4K)
7 LIABILITY INSURANCE	4,079	4,079	7,149	3,070	7,864	715	
8 COMMUNICATION SERVICES	2,181	1,200	1,200	0	1,200	0	
9 UTILITIES	1,571	2,000	2,000	0	2,000	0	
10 CONTRACTUAL TOTAL	24,669	26,279	29,349	3,070	21,064	-8,285	
11 PROFESSIONAL DUES/MEMBERSHIPS	30,770	30,000	30,000	0	30,000	0	WAMPO (\$800) LKM (\$4,300) REAP (\$2,400) Sedg Co Assoc of Cities (\$150) Wichita Regional Chamber (\$900) K-254 Corridor (\$500) Bel Aire Chamber (\$20,000) LKM Conference
12 COMM RELATIONS/EVENTS	752	500	500	0	500	0	
13 OFFICE SUPPLIES	1,006	1,000	1,000	0	1,000	0	
14 OFFICE EQUIP/FURNISHINGS	2,009	1,000	1,000	0	1,000	0	
15 POSTAGE	196	100	100	0	100	0	
16 PRINTING & PUBLICATIONS	1,354	1,200	1,200	0	1,200	0	
17 MERCH FOR TSF OR DIST	863	1,000	1,000	0	1,000	0	
18 TRAINING & CONFERENCES	5,325	4,000	4,000	0	5,000	1,000	
19 COMMODITIES TOTAL	42,275	38,800	38,800	0	39,800	1,000	
20 MAYOR & COUNCIL DEPT TOTAL	88,970	87,710	90,780	3,070	89,309	-1,471	

POLICE DEPARTMENT	FY22 ACTUAL	FY23 BUDGET	FY23 EST	BUD/ EST DIFF	FY24 BUDGET	EST/ FY24 DIFF	
1 SALARIES	769,859	875,460	875,460	0	960,268	84,808	Chief, Lieutenant, Sergeant, Detective Police Officer (+1 for '24) (15 FT / 2PT)
2 OVERTIME CONTINGENCY	28,035	25,000	25,000	0	35,000	10,000	
3 FICA	58,057	68,885	68,885	0	76,138	7,253	10.26% for KPERS / (23.10% for KP&F or +\$112k) est +12%
4 KPERS	72,552	82,556	82,556	0	100,063	17,507	
5 HEALTH/DENTAL/LIFE EXPENSE	200,279	245,443	245,443	0	302,037	56,594	
6 WORKMANS COMP	17,451	22,777	22,777	0	24,000	1,223	
7 UNEMPLOYMENT EXPENSE	2,547	2,626	2,626	0	3,000	374	
8 PERSONNEL TOTAL	1,148,780	1,322,747	1,322,747	0	1,500,506	177,759	
9 COMPUTER SUPPORT SERVICES	2,288	1,500	1,500	0	5,100	3,600	adobe, microsoft 365 (market is moving per user)
10 VIDEO MANAGEMENT AND STORAGE	0	0	0	0	31,000	31,000	body cam and dash cam storage (\$31k)
11 CONTRACTUAL SERVICES	39,407	44,000	44,000	0	32,000	-12,000	digital ticket (\$14k), BEAST software (\$3k) cintas, fist aid, copier, other (\$15K)
12 LIABILITY INSURANCE	36,045	39,252	41,330	2,078	60,000	18,670	
13 MEDICAL SERVICES	0	1,000	1,000	0	1,000	0	est. +10% liability insurance; cyber, (+) staff, (+) fleet
14 COMMUNICATION SERVICES	12,359	11,500	11,500	0	12,000	500	
15 UTILITIES	10,475	13,000	13,000	0	13,000	0	
16 CONTRACTUAL TOTAL	100,573	110,252	112,330	2,078	154,100	41,770	
17 PROFESSIONAL DUES/MEMBER	2,938	2,600	3,000	400	3,200	200	IACP, MOCIC, FBI-NAA, FOP \$70/person
18 COMMUNITY RELATIONS/EVENT	1,297	2,500	2,000	-500	2,000	0	National Night Out BA PD Patches/ Candy (for kids)
19 OFFICE SUPPLIES	1,453	2,500	2,000	-500	2,000	0	
20 OFFICE EQUIP/FURNISHINGS	1,170	7,500	7,500	0	7,500	0	laptop add/ desktop replace
21 POSTAGE	141	500	200	-300	200	0	
22 PRINTING & PUBLICATIONS	1,468	2,000	1,500	-500	1,500	0	
23 SAFETY EQUIP & SUPPLIES	5,278	6,000	6,000	0	6,000	0	body armor x4
24 MERCHANDISE TSF OR DIST	103	500	500	0	500	0	
25 UNIFORMS/CLOTHING	10,528	8,000	12,000	4,000	12,000	0	\$700/officer plus turnover
26 OPIOD SETTLEMENT EXPENSES			19,628	19,628		-19,628	grant receipts \$19,628
27 TRAINING & CONFERENCES	17,467	19,000	19,000	0	19,000	0	Lexipol Software (\$8K) Verbal De-escalation, Early Intervention, Sexual Assault Investigation, Critical Incident mgmt. additional tasers, body cams, ammunition (\$5k)
28 VEH/EQUIP REPAIRS & MAINT	13,103	15,000	15,000	0	15,000	0	
29 PETROLEUM PRODUCTS	31,552	40,000	40,000	0	45,000	5,000	
30 POLICE SUPPLIES	2,182	18,000	14,000	-4,000	24,000	10,000	
31 COMMODITIES TOTAL	88,680	124,100	142,328	18,228	137,900	-4,428	
32 VEH/EQUIP LEASE/PURCHASE	16,249	0	0	0	30,000	30,000	radio encryption (\$20k)
33 CAPITAL OUTLAY TOTAL	16,249	0	0	0	0	0	
34 POLICE DEPT TOTAL	1,354,283	1,557,099	1,577,405	20,306	1,792,506	260,179	

MUNICIPAL COURT	FY22 ACTUAL	FY23 BUDGET	FY23 EST	BUD/ EST DIFF	FY24 BUDGET	EST/ FY24 DIFF	
1 SALARIES	50,254	64,602	64,602		68,027	3,425	Court Administrator/ Police Clerk (1FT) Assist. Court Clerk (1PT) 7.65% 10.26% (fy23 was 9.43%) est +12%
2 OVERTIME CONTINGENCY	1,101	1,000	1,000		1,000	0	
3 FICA	3,732	5,019	5,019		5,281	262	
4 KPERS	4,345	4,455	4,455		5,248	793	
5 HEALTH/DENTAL/LIFE EXPENSE	15,906	17,497	17,497		20,387	2,890	
6 WORKMANS COMP	49	76	76		80	4	
7 UNEMPLOYMENT EXPENSE	188	194	194		200	6	
8 PERSONNEL TOTAL	75,574	92,843	92,843		100,223	7,380	
9 COMPUTER SUPPORT	0	0	0		700	700	adobe, microsoft 365 (market is moving per user) court interpreter new contract (rate per case) est. +10% liability insurance; cyber increase Judge (\$15K) Prosecutor (\$10K) Court Probation Officer (\$5K)
10 CONTRACTUAL SERVICES	2,208	2,500	2,500	0	2,500	0	
11 COURT APPT ATTY/INVESTIG	5,004	4,500	7,000	2,500	10,000	3,000	
12 LIABILITY INSURANCE	1,037	1,141	1,787	646	1,966	179	
13 LEGAL SERVICES	27,632	29,800	29,800	0	31,000	1,200	
14 COMMUNICATION SERVICES	1,010	700	700	0	700	0	
15 UTILITIES	1,571	1,600	1,600	0	1,600	0	
16 REFUNDS	0	250	250	0	250	0	fy23 YTD \$2K, fy22 \$10k,
17 INMATE HOUSING FEES	9,928	20,000	20,000	0	15,000	-5,000	
18 CONTRACTUAL TOTAL	48,391	60,491	63,637	3,146	63,016	-621	
19 PROFESSIONAL DUES/MEMBER	93	200	200		200	0	computer replace
20 OFFICE SUPPLIES	877	1,000	1,000		1,000	0	
21 OFFICE EQUIP/FURNISHINGS	1,579	3,000	3,000		3,000	0	
22 POSTAGE	456	1,000	1,000		1,000	0	
23 PUBLICATIONS/PRINTING	206	500	500		500	0	
24 TRAINING & CONFERENCES	643	1,500	1,500		1,500	0	
25 COMMODITIES TOTAL	3,853	7,200	7,200		7,200	0	
26 MUNICIPAL COURT DEPT TOTAL	127,819	160,534	163,680	3,146	170,439	6,759	

PARKS & GROUNDS	FY22 ACTUAL	FY23 BUDGET	FY23 EST	BUD/ EST DIFF	FY24 BUDGET	EST/ FY24 DIFF	
1 SALARIES	88,102	87,188	99,167	11,979	99,872	705	City Arborist Equipment Operator II (2 FT) 7.65% 10.26% (fy23 was 9.43%) est +12% (fy23 pw reorg)
2 OVERTIME CONTINGENCY	2,831	3,000	2,000	-1,000	2,000	0	
3 FICA	6,926	6,899	7,739	840	7,793	54	
4 KPERS	8,569	8,505	9,540	1,035	10,452	912	
5 HEALTH/DENTAL/LIFE EXPENSE	267	0	0	0	20,094	20,094	
6 WORKMANS COMP	2,045	2,247	2,206	-41	2,500	294	
7 UNEMPLOYMENT EXPENSE	301	262	262	0	300	38	
8 PERSONNEL TOTAL	109,042	108,101	120,914	12,813	143,011	22,097	
9 COMPUTER SERVICES	0	0	0	0	600	600	microsoft 365 (market is moving per user)
10 MOWING SERVICES	19,253	17,280	17,280	0	3,000	-14,280	23 parks mowed by staff; increased repairs, fuel, other for '24
11 CONTRACTUAL SERVICES	22,267	3,500	3,500	0	5,000	1,500	first aid, shop towels, pest control, bldg. repairs, cleaning
12 LIABILITY INSURANCE	7,073	8,489	8,981	492	9,879	898	est. +10% liability insurance; cyber increase
13 COMMUNICATION SERVICES	1,618	2,000	1,500	-500	1,500	0	reduced cell phones
14 UTILITIES	8,250	9,500	9,500	0	9,500	0	
15 CONTRACTUAL TOTAL	58,462	40,769	40,761	-8	29,479	-11,282	
16 AGRICULT/HORTICULT SUPPLY	903	2,000	5,000	3,000	5,000	0	grass seed, mulch
17 TREES	10,690	10,000	10,000	0	10,000	0	
18 CHEMICALS	4,595	5,000	5,000	0	5,000	0	pre emergent
19 IRRIGATION SYSTEMS	2,704	2,000	2,000	0	2,000	0	start up/ repair/ winterize
20 PROFESSIONAL DUES/MEMBER	0	150	150	0	150	0	
21 COMMUNITY RELATIONS/EVENT	0	100	100	0	100	0	
22 OFFICE SUPPLIES	354	500	500	0	500	0	
23 OFFICE EQUIP/FURNISHINGS	631	1,000	1,000	0	1,000	0	
24 POSTAGE	0	0	0	0	0	0	
25 PUBLICATIONS	39	50	50	0	100	50	
26 CLEANING SUPPLIES	268	300	300	0	300	0	
27 SAFETY EQUIP & SUPPLIES	350	1,000	1,000	0	1,000	0	
28 UNIFORMS/CLOTHING	587	500	2,300	1,800	3,650	1,350	uniform rental, boot allowance
29 TRAINING & CONFERENCES	185	500	500	0	500	0	
30 MINOR EQUIP: TOOLS,ELECT	725	2,000	2,000	0	2,000	0	
31 VEH/EQUIP REPAIRS & MAINT	4,599	6,000	6,000	0	9,000	3,000	
32 PETROLEUM PRODUCTS	4,876	6,000	6,000	0	8,000	2,000	
33 CONSTRUCTION MATERIAL/SUP	4,448	1,000	1,000	0	5,000	4,000	
34 SIGNS, MATERIAL/SUPPLIES	1,751	1,500	1,500	0	1,500	0	
35 RECREATIONAL EQUIP/SUPPLY	780	1,000	1,000	0	1,000	0	
36 COMMODITIES TOTAL	38,485	40,600	45,400	4,800	55,800	10,400	
37 VEH/EQUIP LEASE/PURCHASES	0	0	0	0	0	0	
38 PARK EQUIPMENT	5,905	5,000	5,000	0	120,000	115,000	Eagle Lake Park equip and surface
39 PUBLIC PARKS IMPROVEMENTS	8,153	10,000	10,000	0	30,000	20,000	benches, park sand, other improvments
40 CAPITAL OUTLAY TOTAL	14,058	15,000	15,000	0	150,000	135,000	
41 PARKS & GROUNDS DEPT TOTAL	220,047	204,470	222,075	17,605	378,290	156,215	

RECREATION DEPARTMENT	FY22 ACTUAL	FY23 BUDGET	FY23 EST	BUD/ EST DIFF	FY24 BUDGET	EST/ FY24 DIFF	
1 SALARIES	202,516	206,857	206,857	0	235,736	28,879	Director, Assistant Director, Program Coordinator (2 FT), Rec. Asst. (4 PT), Camp Asst. (\$20k) (4 FT / 4PT) 7.65% 10.26% (fy23 was 9.43%) est +12%
2 OVERTIME CONTINGENCY	0	1,000	1,000	0	1,000	0	
3 FICA	16,624	17,278	17,278	0	19,487	2,209	
4 KPERS	16,092	18,469	18,469	0	22,032	3,563	
5 HEALTH/DENTAL/LIFE EXPENSE	21,670	36,679	36,679	0	41,080	4,401	
6 WORKMANS COMP	1,476	1,633	1,633	0	1,700	67	
7 UNEMPLOYMENT EXPENSE	673	675	675	0	707	32	
8 PERSONNEL TOTAL	259,051	282,591	282,591	0	321,743	39,152	
9 COMPUTER SUPPORT	0	0	0	0	1,500	1,500	adobe, esri, microsoft 365 (market is moving per user) copier, pest, background checks, facility, irrigation repairs est. +10% liability insurance day camp instructors paid out of salaries est. +10%
10 CONTRACTUAL SERVICES	11,905	8,000	8,000	0	8,000	0	
11 LIABILITY INSURANCE	12,782	14,060	15,071	1,011	16,578	1,507	
12 RECREATION INSTRUCTORS	12,140	13,000	13,000	0	13,000	0	
13 JANITORIAL SERVICES	8,190	7,700	7,700	0	7,700	0	
14 COMMUNICATIONS SERVICES	4,116	3,700	3,700	0	3,700	0	
15 UTILITIES	10,743	13,000	13,000	0	13,000	0	
16 CONTRACTUAL TOTAL	59,876	59,460	59,460	0	64,042	4,582	
17 AGRICULT/HORTICULT SUPPLY	3,491	3,000	3,000	0	4,000	1,000	infield dirt, grass seed
18 CHEMICALS	4,193	4,000	4,000	0	4,400	400	
19 PROFESSIONAL DUES/MEMBER	780	700	700	0	700	0	pre emergent
20 COMMUNITY RELATIONS/EVENT	3,482	12,000	5,000	-7,000	5,000	0	
21 DAY CAMP	2,032	5,000	5,000	0	5,000	0	dog pool party, bel of the ball, volunteer appreciation
22 OFFICE SUPPLIES	1,116	1,000	1,000	0	1,000	0	
23 OFFICE EQUIP/FURNISHINGS	2,576	7,500	7,500	0	7,500	0	computer replace (x2)
24 REC CONCESSIONS	1,122	500	500	0	500	0	
25 POSTAGE	29	100	100	0	100	0	
26 PUBLICATIONS	450	400	400	0	400	0	
27 CLEANING SUPPLIES	1,376	1,100	1,100	0	1,100	0	youth sports uniforms
28 MERCHANDISE TSF OR DIST	6,019	6,000	6,000	0	6,500	500	
29 UNIFORMS/CLOTHING	1,297	500	500	0	500	0	
30 TRAINING & CONFERENCES	2,477	2,500	2,500	0	2,500	0	
31 MINOR EQUIP: TOOLS,ELECT	231	1,500	1,500	0	1,500	0	
32 VEH/EQUIP REPAIRS & MAINT	2,783	2,000	2,000	0	2,000	0	
33 PETROLEUM PRODUCTS	2,072	1,200	1,200	0	1,200	0	
34 CONSTRUCTION MATERIAL/SUP	1,027	1,500	1,500	0	1,500	0	
35 SIGNS & MATERIALS	722	100	100	0	100	0	game balls, field paint, pickleball nets
36 RECREATIONAL EQUIP/SUPPLY	4,480	3,000	3,000	0	3,000	0	
37 COMMODITIES TOTAL	41,756	53,600	46,600	-7,000	48,500	1,900	
38 BUILDINGS/FIXED EQUIPMENT	0	0	3,025	0	0	-3,025	2023 Heater repair
39 RECREATION EQUIPMENT	0	0	0	0	0	0	
40 PUBLIC GROUNDS IMPROVEMENT	5,000	0	0	0	0	0	
41 CAPITAL OUTLAY TOTAL	5,000	0	3,025	0	0	-3,025	
42 RECREATION DEPT TOTAL	365,683	395,651	391,676	(7,000)	434,285	42,608	

SENIOR CENTER	FY22 ACTUAL	FY23 BUDGET	FY23 EST	BUD/ EST DIFF	FY24 BUDGET	EST/ FY24 DIFF	
1 SALARIES	18,000	18,000	18,000	0	18,000	0	senior director
2 OVERTIME CONTINGENCY	0	0	0	0	0	0	
3 FICA	0	0	0	0	0	0	
4 KPERS	0	0	0	0	0	0	
5 HEALTH/DENTAL/LIFE EXPENSE	0	0	0	0	0	0	
6 WORKMANS COMP	0	0	0	0	0	0	
7 UNEMPLOYMENT EXPENSE	0	0	0	0	0	0	
8 PERSONNEL TOTAL	18,000	18,000	18,000	0	18,000	0	
9 LIABILITY INSURANCE	1,037	1,119	1,119	0	1,231	112	est. +10% liability insurance
10 INSTRUCTORS	70	500	500	0	500	0	
11 COMMUNICATIONS SVCS	980	1,000	1,000	0	1,000	0	
12 UTILITIES	2,619	2,800	2,800	0	3,080	280	est. +10%
13 CONTRACTUAL TOTAL	4,706	5,419	5,419	0	5,811	392	
14 DUES & MEMBERSHIPS	0	200	200	0	200	0	
15 SENIOR PROGRAMS/EVENTS	2,601	4,000	0	-4,000	0	0	
16 SENIOR GRANTS/DONATIONS	0	0	0	0	0	0	
17 OFFICE SUPPLIES	127	250	250	0	250	0	
18 OFFICE EQUIP/FURNISHINGS	635	250	250	0	250	0	
19 POSTAGE	281	300	300	0	300	0	
20 PUBLICATIONS	0	50	50	0	50	0	
21 TRAINING & CONFERENCES	0	500	500	0	500	0	
22 COMMODITIES TOTAL	3,644	5,550	1,550	-4,000	1,550	0	
23 SENIOR CENTER TOTAL	26,349	28,969	24,969	-4,000	25,361	392	

CENTRAL PARK POOL	FY22 ACTUAL	FY23 BUDGET	FY23 EST	BUD/ EST DIFF	FY24 BUDGET	EST/ FY24 DIFF
1 POOL SALARIES	22,837	25,000	25,000		25,000	0
2 FICA	1,747	1,913	1,913		1,913	0
3 WORKMANS COMP	616	644	644		644	0
4 UNEMPLOYMENT EXPENSE	14	75	75		75	0
5 PERSONNEL TOTAL	25,214	27,632	27,632		27,632	0
6 CONTRACTUAL SERVICES	3,861	5,000	5,000		5,000	0
7 LIABILITY INSURANCE	1,387	1,400	1,400		1,400	0
8 MEDICAL SERVICES	378	500	500		500	0
9 COMMUNICATION SERVICES	894	500	500		500	0
10 UTILITIES	3,384	3,500	3,500		3,500	0
11 CONTRACTUAL TOTAL	9,904	10,900	10,900		10,900	0
12 AG/HORTICULTURE SUPPLY	0	500	500		500	0
13 CHEMICALS	6,399	8,000	8,000		8,000	0
14 OFFICE SUPPLIES	1,150	1,000	1,000		1,000	0
15 POOL CONCESSIONS	590	700	700		700	0
16 CLEANING SUPPLIES	269	400	400		400	0
17 UNIFORMS/CLOTHING	464	500	500		500	0
18 TRAINING/CONFERENCES	0	0	0		0	0
19 MINOR EQUIP/TOOLS	116	1,500	1,500		1,500	0
20 EQUIPMENT REPAIRS/MAINT	26	1,000	1,000		1,000	0
21 RECREATIONAL EQUIP/SUPPLY	0	400	400		400	0
22 COMMODITIES TOTAL	9,013	14,000	14,000		14,000	0
23 POOL IMPROVEMENTS	0	0	0		0	0
CAPITAL OUTLAY TOTAL	0	0			0	0
24 TRANSFER OUT						
25 2014B Pool Debt (Ends 2031)	53,989	52,539	52,539		53,293	754
TRANSFERS OUT TOTAL	53,989	52,539	52,539		53,293	754
26 CENTRAL PARK POOL DEPT TOTAL	98,121	105,071	105,071		105,825	754

NON-DEPARTMENTAL	FY22 ACTUAL	FY23 BUDGET	FY23 EST	BUD/ EST DIFF	FY24 BUDGET	EST/ FY24 DIFF	
1 SALARIES	260	0	0		0		
2 HEALTH/DENTAL/LIFE EXPENSES	833	0	0		0		
3 PERSONNEL TOTAL	1,093	0	0		0	0	
4 CREDIT CARD PROCESSING FEE	48,784	38,000	50,000	12,000	15,000	-35,000	cc fees moved to utilities (\$10K in revenue to support)
5 ACCOUNTING & AUDITING	0	0	0	0	0	0	service contract (\$64K)
6 COMPUTER SUPPORT SVCS	117,203	75,000	100,000	25,000	100,000	0	fee based projects (\$15K)
7 CONTRACTUAL SVCS	50,550	59,000	59,000	0	59,000	0	(+) security shield (\$20K)
8 LIABILITY INSURANCE	3,464	0	0	0	0	0	mowing of public lands (\$10K)
9 JANITORIAL SVCS	23,140	26,000	26,000	0	26,000	0	accounting software (\$20K)
10 COMMUNICATIONS SVCS	1,497	1,200	1,200	0	1,200	0	document storage software (\$4K)
11 UTILITIES	962	500	500	0	1,000	500	copier, HVAC maintenance/repair,
12 CONTRACTUAL TOTAL	245,600	199,700	236,700	37,000	202,200	-34,500	storage unit
13 PROF DUES/MEMBERSHIP	279	300	300	0	300	0	
14 COMM RELATIONS/EVENTS	788	500	500	0	500	0	
15 OFFICE SUPPLIES	3,026	2,000	2,000	0	2,000	0	
16 OFFICE EQUIP/FURNISHINGS	7,403	10,000	10,000	0	10,000	0	
17 POSTAGE	1,028	300	300	0	300	0	
18 CLEANING SUPPLIES	2,824	2,000	2,000	0	2,000	0	
19 SAFETY EQUIP & SUPPLIES (COVID)	189	0	0	0	0	0	
20 MERCHANDISE TSF OR DIST	5,453	3,000	3,000	0	3,000	0	
21 VEHICLE MAINTENANCE/REPAIR	5,648	1,500	1,500	0	1,500	0	
22 PETROLEUM PRODUCTS	1,527	1,200	1,200	0	1,200	0	
23 CONSTRUCTION MATERIAL/SUP	2,866	2,000	2,000	0	2,000	0	door handles, light bulbs
24 COMMODITIES TOTAL	31,030	22,800	22,800	0	22,800	0	
25 SIDEWALK IMPROVEMENTS	27,121	15,000	15,000	0	0	-15,000	sidewalk policy (moved to CIP)
26 BUILDINGS/FIXED EQUIPMENT	3,370	20,000	20,000	0	20,000	0	ex: bathroom heaters, door replacements
27 PUBLIC GROUNDS IMPROVE	2,284	20,000	20,000	0	20,000	0	ex: awning replacement, parking lot repair
28 CAPITAL OUTLAY TOTAL	32,775	55,000	55,000	0	40,000	-15,000	
29 TRANSFER OUT							
31 TO CIP (Street Preservation Program)	1,400,000	1,157,871	1,957,871	800,000	995,000		
32 TO CIP (Other Non-Street Projects)					400,000		
33 TO CIP (Sidewalk Improvements)					15,000		
34 TO Equipment Reserve	100,000	100,000	100,000	0	100,000		large equipment replacement
35 TRANSFERS OUT TOTAL	1,500,000	1,257,871	2,057,871	800,000	1,510,000		
36 NON-DEPARTMENTAL TOTAL	1,810,499	1,535,371	2,372,371	837,000	1,775,000		

GENERAL FUND SUMMARY	FY22 ACTUAL	FY23 BUDGET	FY23 EST	BUD/ EST DIFF	FY24 BUDGET	EST/ FY24 DIFF	
Property Tax:	3,336,694	3,700,561	3,700,561	0	4,427,903	727,342	
Sales Tax	1,805,999	1,509,994	1,886,088	376,094	1,904,949	18,861	
Motor Vehicle Tax:	457,237	450,000	450,000	0	450,000	0	
Other Taxes:	34,709	54,056	54,056	0	62,322	8,267	
Franchise Fees:	808,745	734,428	872,905	138,477	924,699	51,794	
Fines and Fees:	134,203	149,504	149,504	0	155,800	6,296	
Permits, Fees & Licenses:	671,408	252,600	254,284	1,684	249,334	(4,950)	
IRB Origination & 5% Admin Fees:	341,115	150,000	150,000	0	375,000	225,000	
Recreation and Pool:	119,918	93,750	113,000	19,250	114,500	1,500	
Grants:	64,205	72,194	90,309	18,115	71,232	(19,077)	
Other Revenues:	94,576	80,003	139,871	59,868	127,000	(12,871)	
Total Revenue	7,868,808	7,247,090	7,860,578	613,488	8,862,739	1,002,161	
Salaries & Benefits:	2,842,340	3,251,740	3,312,760	61,020	3,755,705	442,945	
Contractual Services:	707,591	666,548	720,253	53,205	684,041	(36,212)	cc fees, record meetings, mowing, building inspections
Commodities/Supplies:	420,120	493,350	515,178	21,828	530,250	15,072	
Capital Outlay:	73,793	80,000	83,025	0	200,000	116,975	
Transfers Out:						0	
Land Debt:	999,877	1,155,160	1,155,160	0	1,156,660	1,500	
Debt Service:	913,034	962,034	962,034	0	1,098,414	136,380	
Land Bank:	135,000	135,000	135,000	0	0	(135,000)	
CIP:	1,400,000	1,157,871	1,957,871	800,000	1,410,000	(547,871)	
Equipment Reserve:	100,000	100,000	100,000	0	100,000	0	
Total Expenditures	7,591,755	8,001,703	8,941,281	936,053	8,935,071	(6,211)	
Fund balance, beginning of year	3,527,815	3,804,868	3,804,868		2,724,164		
Net Change in Fund Balance	277,053	(754,613)	(1,080,704)		(72,331)		
Fund Balance - ending	3,804,868	3,050,254	2,724,164		2,651,832		
% of Revenues	48%	42%	35%		30%		