

2025 Budget Review



General Fund Revenues

<u>Revenues</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2025 Requested</u>
Property Taxes	\$2,666,848	\$3,171,638	
Motor Vehicle Taxes	\$326,954	\$275,586	\$307,237
Local Alcoholic Liquor Tax	\$19,047	\$24,716	\$16,969
Local Sales and Use Tax	\$1,477,706	\$1,480,000	\$1,445,000
County Sales and Use Tax	\$1,338,472	\$1,350,000	\$1,344,000
Franchise Fees	\$767,216	\$732,800	\$741,800
Business/Occupational Licenses	\$58,960	\$54,000	\$55,000
Permits/Fees	\$89,023	\$82,500	\$91,000
Court Fees	\$45,227	\$40,000	\$40,000
Police Fines & Forfeitures	\$303,781	\$429,500	\$336,300
Animal Control	\$12,350	\$12,500	\$15,000
Other Fees/Grants	\$127,767	\$161,000	\$159,000
Federal Grants	\$0	\$0	\$0
Total Revenues	\$7,233,351	\$7,814,240	\$4,551,306

Department	2023 Actual	2024 Budget	2025 Requested	Difference	Increases
Administration	\$133,998	\$155,272	\$163,031	\$7,759	Salaries/benefits
Police	\$2,195,206	\$2,476,655	\$2,550,011	\$73,356	Salaries/benefits, body armor video storage, animal control fees
Municipal Court	\$281,808	\$291,488	\$301,790	\$10,302	Salaries/benefits, contract employees
Streets	\$187,983	\$243,805	\$201,780	(\$42,025)	Decrease due to C&S hotbox purchase in 2024
Street Lighting	\$177,054	\$250,000	\$200,000	(\$50,000)	New lights on Centre Dr should decrease maint.
Building Maintenance	\$95,926	\$99,491	\$102,675	\$3,184	Salaries/benefits
CED	\$539,138	\$602,584	\$640,768	\$38,184	Salaries/benefits, vehicle maintenance, postage
Finance	\$305,605	\$333,844	\$352,878	\$19,034	Salaries/benefits, software licenses
Public Works	\$303,892	\$323,028	\$339,848	\$16,820	Salaries/benefits, engineering svcs, training
City Administrator	\$178,257	\$188,384	\$201,119	\$12,735	Salaries/benefits
Community Center	\$4,842	\$7,563	\$7,563	\$0	
Parks & Recreation	\$724,320	\$796,298	\$841,636	\$45,338	Salaries/benefits, utilities, grounds maintenance, fuel
Activity Center	\$144,938	\$156,387	\$176,406	\$20,019	Utilities, building & grounds maintenance
IT	\$172,845	\$177,000	\$313,307	\$136,307	Computers, licenses, software for fire and pool, replace outdated firewalls, cloud backup services
Council	\$45,397	\$50,757	\$50,760	\$3	
Non-Departmental	\$438,201	\$558,745	\$597,700	\$38,955	Insurance
Transfers	\$1,945,000	\$1,775,000	\$1,875,000	\$100,000	Add transfer to Spec Parks to cover aquatic facility expenses
Total	\$7,874,510	\$8,486,301	\$8,916,272	\$429,971	

General Fund Expenses

Transfer to	2025 Requested
Capital Improvements	\$1,400,000
Equipment Reserve	\$100,000
Special Parks	\$100,000
Special Highway	\$275,000

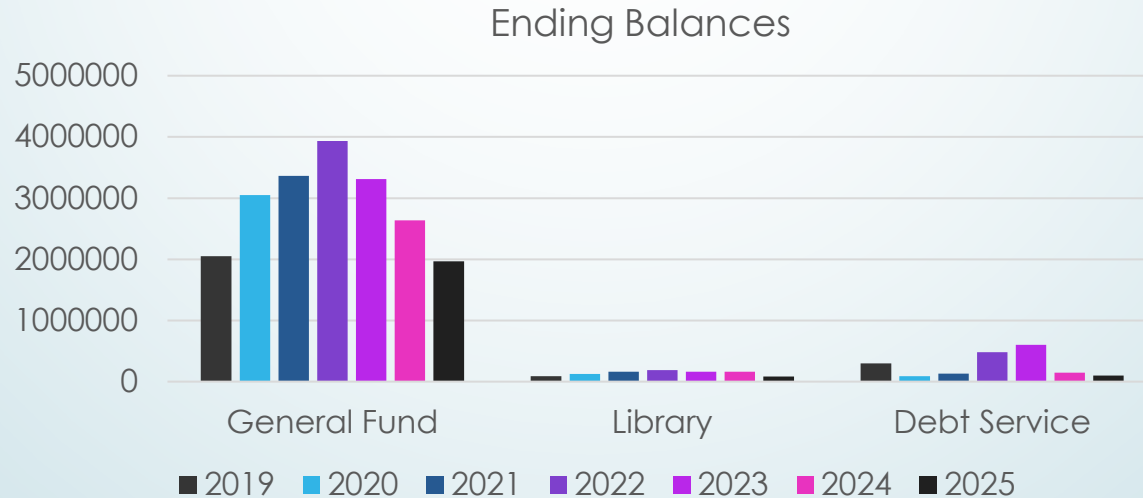


Tax Levy Funds

2025 PROJECTED BUDGET	GENERAL	LIBRARY	DEBT SERVICE	FIRE
Beginning Balance	\$2,636,326	\$165,278	\$146,937	\$502,000
Revenues	\$4,553,070	\$47,745	\$1,517,373	\$317,238
2025 Ad Valorem Tax (est.)	\$3,697,170	\$332,529	\$771,497	\$1,078,543
Total Receipts	\$10,886,566	\$545,552	\$2,435,807	\$1,897,781
Expenses	\$8,919,272	\$462,398	\$2,331,969	\$1,393,616
Ending Balance	\$1,967,294	\$83,154	\$103,838	\$504,165

Tax Levy Funds Historical Ending Balances

	2019	2020	2021	2022	2023	2024 Projected	2025 Projected
General Fund	\$2,049,868	\$3,048,303	\$3,361,508	\$3,933,436	\$3,311,391	\$2,636,326	\$1,967,294
Library Fund	\$93,315	\$127,135	\$165,366	\$192,762	\$165,386	\$165,278	\$83,154
Debt Service	\$301,632	\$91,434	\$135,290	\$483,980	\$601,862	\$146,937	\$103,838



Special Revenue Funds

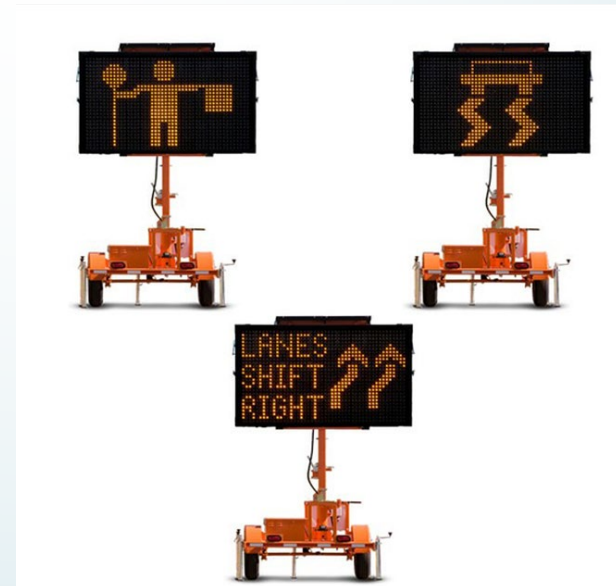
2025 Projected Budget	Special Highway	Special Alcohol Liquor	Transient Guest	Sales Tax (\$.45)	CIP	Special Parks	Equipment Reserve
Beginning Balance	\$171,457	\$55,956	\$188,614	\$505,758	\$530,824	\$222,887	\$103,768
Revenues	\$637,520	\$18,969	\$92,000	\$671,000	\$1,495,000	\$314,269	\$112,000
Total Receipts	\$808,977	\$74,925	\$280,614	\$1,176,758	\$2,025,824	\$537,156	\$215,768
Expenses	\$754,643	\$50,750	\$107,400	\$719,244	\$1,500,000	\$364,900	\$125,000
Ending Balance	\$54,334	\$24,175	\$173,214	\$457,514	\$525,824	\$172,256	\$90,768

Enterprise Funds

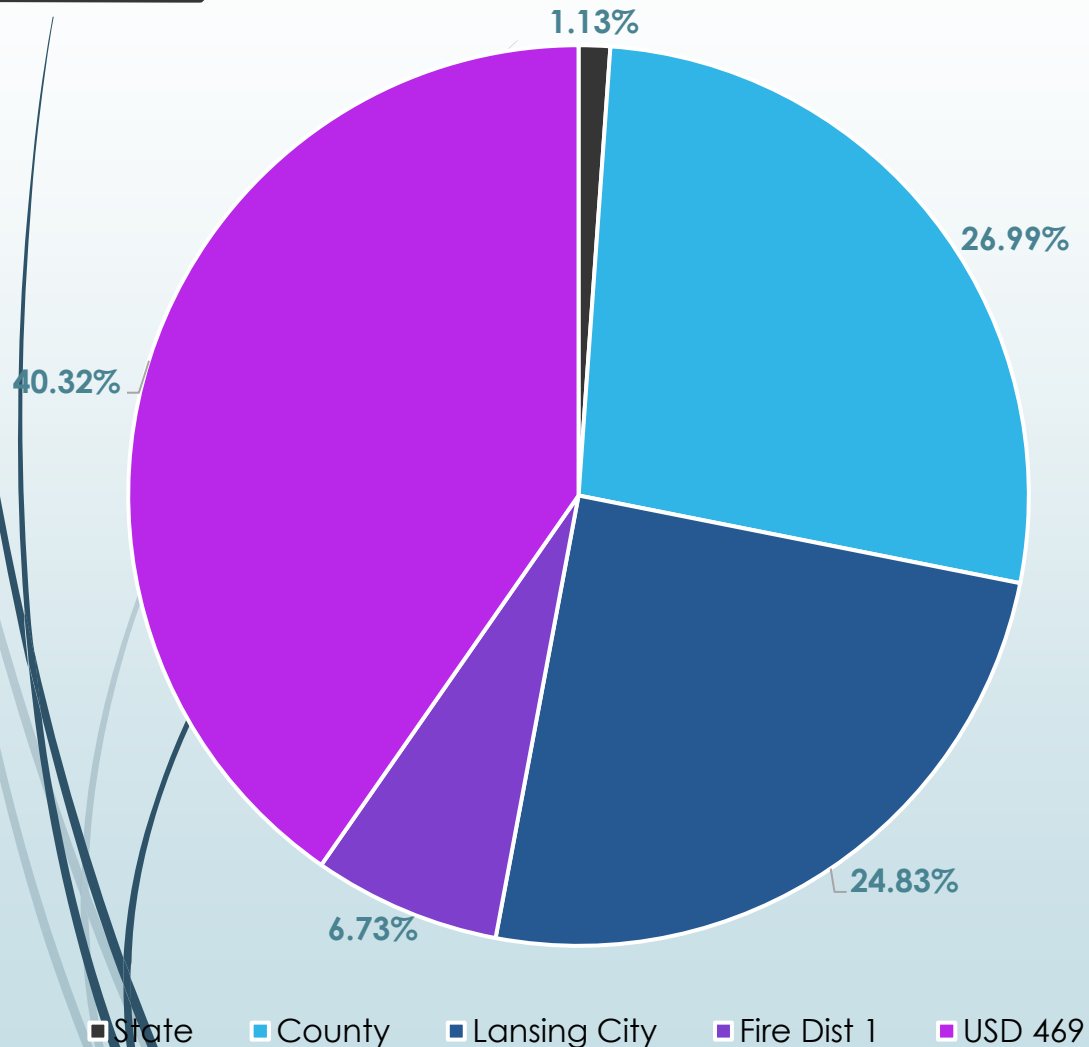
2024 Projected Budget	Wastewater	Solid Waste
Beginning Balance	\$2,157,679	\$101,053
Revenues	\$3,218,000	\$593,100
Total Receipts	\$4,989,639	\$694,153
Expenses	\$3,141,405	\$601,500
Ending Balance	\$1,848,234	\$92,653

2025 C&S Requests

Department	Item	Amount
PW/Streets	Mobile Message Board	\$28,000
PW/Streets	2 Salt Brine Tanks with Sprayers	\$50,000
Parks	Aquatic Ctr Supervisor/Parks Asst	\$75,000
	Total C&S	\$153,000
	Storm Sewer Project	
PW CIP	147 th Street box culvert replacement	\$400,000



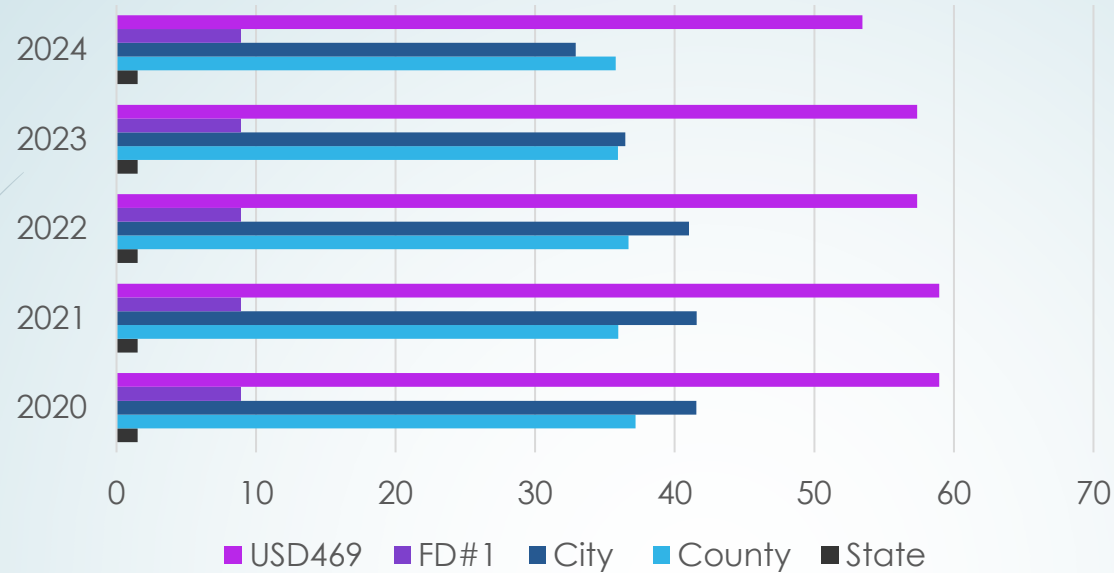
Mill Levy Breakdown



Taxing Entity	\$100,000 Home	\$200,000 Home	\$300,000 Home
State – 1.5	\$17.25	\$34.50	\$51.75
County – 35.779	\$411.46	\$822.92	\$1,234.38
Lansing City – 32.912	\$378.49	\$756.98	\$1,135.46
Fire Dist 1 - \$8.922	\$102.60	\$205.21	\$307.81
USD 469 – 53.443	\$614.59	\$1,229.19	\$1,843.78
Total Levy – 132.556	\$1,524.39	\$3,048.79	\$4,573.18
2023 T Levy – 140.174	\$1,612.00	\$3,224.00	\$4,836.00
Homeowners Savings	\$87.61	\$175.21	\$262.83

	\$100,000 Home	\$200,000 Home	\$300,000 Home
1 mill	\$11.50	\$23.00	\$34.50
2 mills	\$23.00	\$46.00	\$69.00
3 mills	\$34.50	\$69.00	\$103.50
4 mills	\$46.00	\$92.00	\$138.00

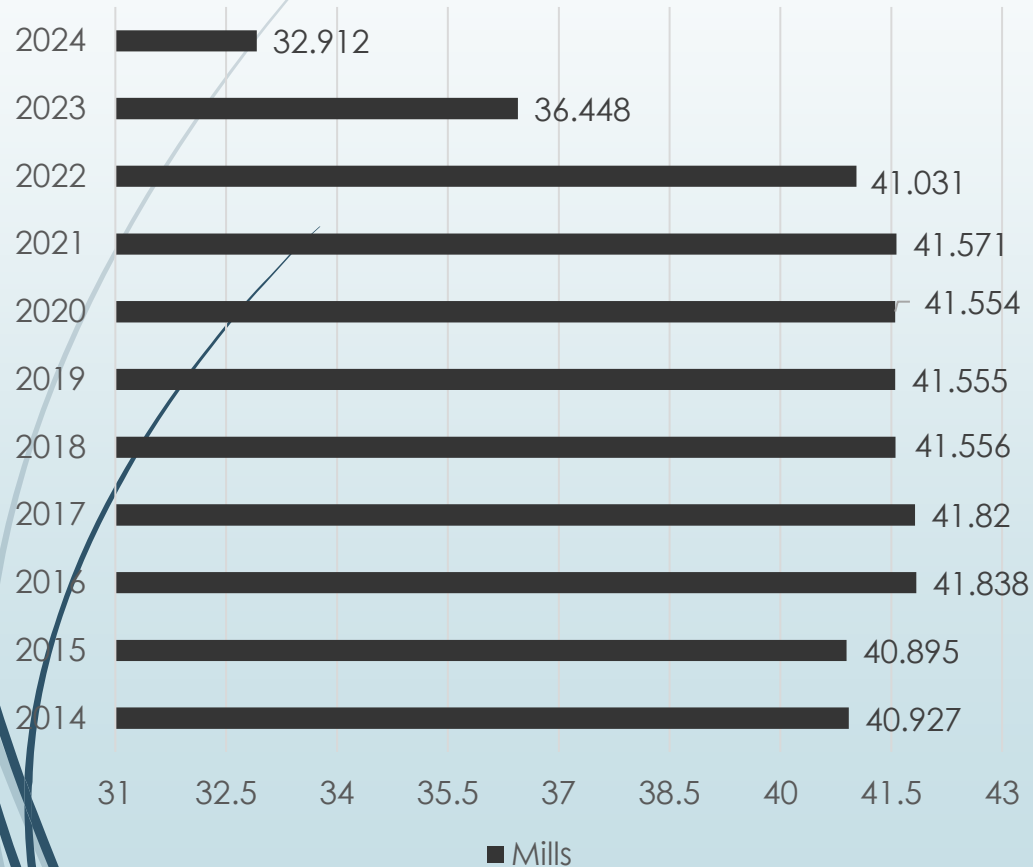
Mill Levy Historical Data



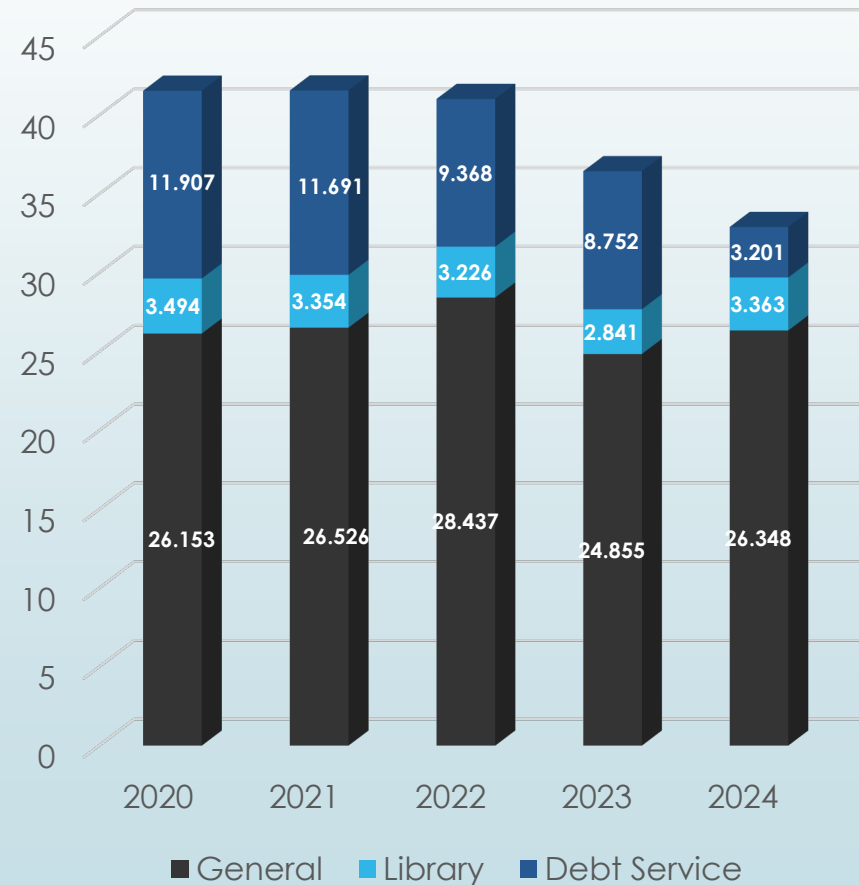
Taxing Entity	2020	2021	2022	2023	2024
State	1.5	1.5	1.5	1.5	1.5
County	37.184	35.946	36.691	35.924	35.779
City	41.554	41.571	41.031	36.448	32.912
FD#1	8.920	8.923	8.923	8.925	8.922
USD 469	58.945	58.958	57.371	57.377	53.443
Total Levy	148.104	147.898	145.516	140.174	132.556

Historical City Mill Levy

Mills



Mills by Tax Levy Fund





*Tax Dollars
needed to
fund 2025
budget*

Tax Levy Funds	2024	2025 (Projected)	Difference
Base Budget	\$3,978,963	\$5,879,739	\$1,900,776
C&S Requests		\$153,000	\$153,000
Total Tax Dollars	\$3,978,963	\$6,032,739	\$2,053,776

2024 Budget

32.912 mills generates \$3,978,963 tax dollars

1 mill = \$120,897

FD1 levied 8.922 mills



Future Expenses with Potential Impact to the Mill Levy

- ▶ Microtransit - \$30-\$45k
- ▶ Debt issuances
 - ▶ Permanent financing of 2020-1 temp note
- ▶ City Park Playground Improvements
- ▶ Trail Grant match - \$750k
- ▶ MARC/KDOT Project match - \$1 million



QUESTIONS?