

CITY OF NORMANDY, MISSOURI
AN ORDINANCE

1st READING 08/08/2023
2nd READING 09/28/2023

BILL NO. 23-18
ORDINANCE NO. 793

AN ORDINANCE OF THE CITY OF NORMANDY, MISSOURI, ADOPTING THE FISCAL YEAR 2024 BUDGET.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORMANDY, MISSOURI, AS FOLLOWS:


Section 1

The City of Normandy hereby adopts Exhibit A attached hereto and incorporated by reference herein as the budget for the City of Normandy for the fiscal year beginning October 1, 2023, and ending September 30, 2024.

Section 2 – Effective Date

This Ordinance shall be in full force and effect from and after the date of its passage and approval.

PASSED by the Council of the City of Normandy and **APPROVED** by the Mayor this 28th day of September, 2023.



Honorable Mark Beckmann, Mayor


(SEAL)

Attest:



Khianna C. DeGarmo, City Clerk

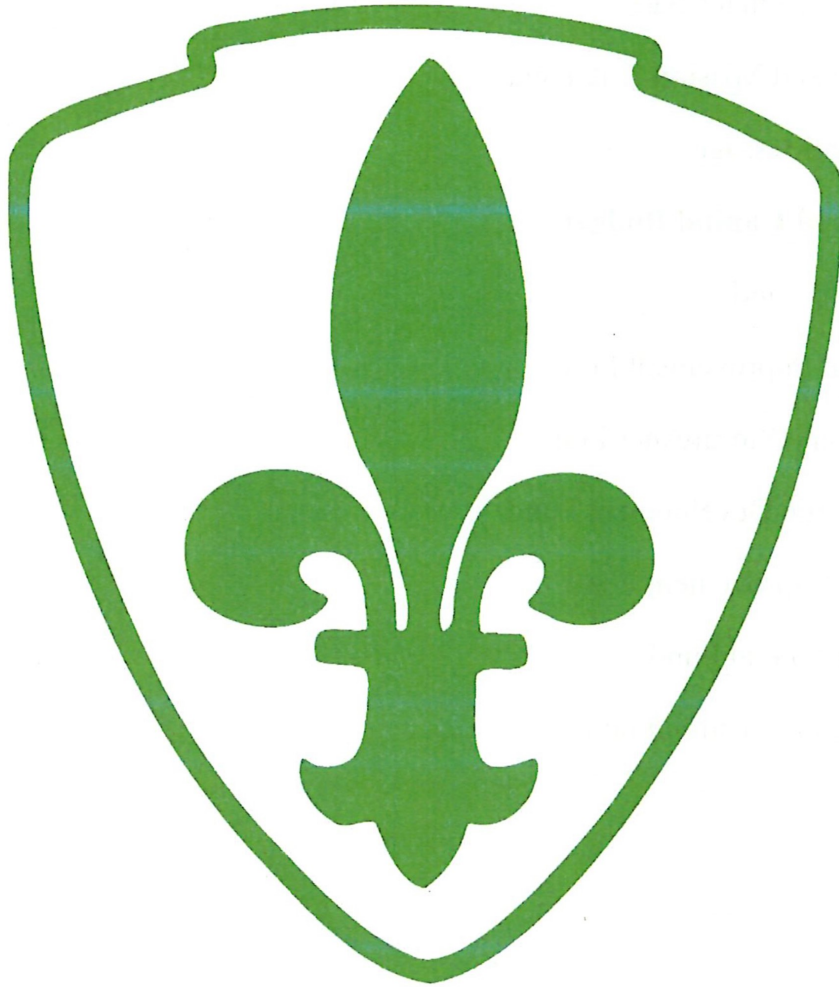
APPROVED AS TO FORM:



Andrew R. Bramman - City Attorney
City of Normandy, Missouri

EXHIBIT A

**City of Normandy, Missouri
Fiscal Year 2024
Operating and Capital Budget**



For the period beginning October 1, 2023 and ending September 30, 2024



**City of Normandy, Missouri
2024 Operating and Capital Budget
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City of Normandy, Missouri Elected Officials

Mayor

Mark Beckmann

City Council

Steven Sachsenheimer, Ward I

Karen Cleveland, Ward I

Tony Evans, Ward II

Kevin Jackson, Ward II

Rick Nelson, Ward III

David Hoang, Ward III

Yolanda Campbell, Ward IV

Debbie Rosso, Ward IV

Victoria Valle – Ex Officio (Village of Glen Echo)

Staff

Samuel Johnson, MPA – City Administrator

Khianna C. DeGarmo – City Clerk

Colonel Tameika Sanders – Chief of Police

Dennis Yarbrough, MPA – Director of Public Works

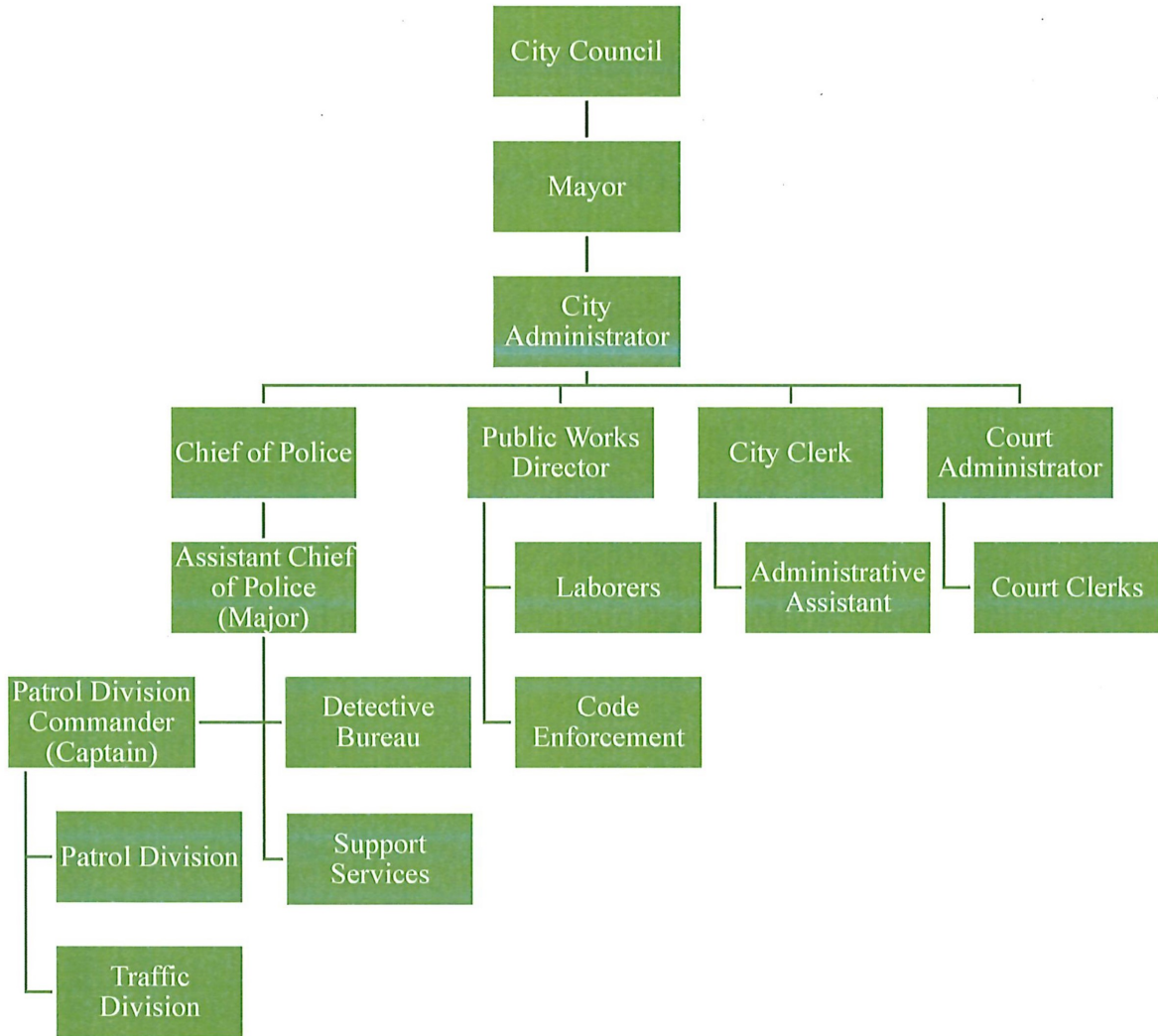
Yolanda Cooksey – Court Administrator

Charles Ellis – Treasurer

Andrew R. Bramman – City Attorney



**City of Normandy
Organizational Chart
10-01-2023**





Vision

The City of Normandy will be a safe and family friendly community that is the historic heart of North St. Louis County with a business corridor that attracts visitors from the entire region.

Mission

The mission of the City of Normandy is to provide a high level of public service and to grow the community through transparent, accountable, and professional governance.

Values

- Professionalism
- Integrity
- Transparency

Values Statement – We uphold our values by being an example of effective municipal government through building a professional team of city officials and staff dedicated to serving the residents of Normandy with integrity and transparency.

Budget Message

DATE: September 28th, 2023
TO: Normandy City Council, Mayor Mark Beckmann
FROM: Samuel Johnson, City Administrator
RE: Fiscal Year 2024 Budget

Dear City Council and Mayor Beckmann,

Please accept the following as the final submission from Staff for the operating and capital budget for the fiscal year ending September 30th, 2024 for your review and approval. This budget message is meant to accompany the budget and provide context to the City's financial state and budgetary decision making.

Key Budget Decision & Processes

The preparation of this budget document has been an effort of collaboration between department heads, staff, and elected officials for the past several months. There was significant improvement from previous years in trying to maximize both department head and elected officials input in the budgeting process. From this perspective, this is one of the best and most thorough budgets that the City has put together in some time, with significant thought given to each line-item and how it will impact the resident over the next year. This budget will allow the City to begin to make key changes across all departments that will ultimately result in better service delivery for the residents of Normandy. Some of these improvements include the consolidation of the City of Normandy and the Village of Glen Echo Park, much needed capital investment in our streets, a restructure of the Public Works Department, a better staffed Police Department, and a new Pay Plan to attract and retain professional staff. However, despite the planned improvements to service delivery, the budgeting process had to adjust to significant financial setbacks, primarily stemming from high insurance premiums. Unfortunately, due to these setbacks the budget submitted for approval has a deficit \$50,722. It should be noted this deficit is significantly less than the budgeted surplus of \$508,134 from Fiscal Year 2023.

Revenue Assumptions

The revenue assumptions for the 2024 Fiscal Year project an overall increase in operational (meaning relatively consistent year) revenue due to inflation and the consolidation of the Village of Glen Echo Park and the City of Normandy. This includes a projected \$101,256 increase in tax revenues, a \$107,318 increase in revenues from contracted services for police and courts Normandy provides to other nearby municipalities, and a \$258,201 projected increase in fines and forfeiture revenue resulting from a police department and municipal court which has up until now struggled to recover from the COVID-19 pandemic. Despite these significant increases, the City is projected to receive much less revenue from one-time windfalls compared to the last fiscal year. This is due to programs like State and Local Fiscal Recovery Funds, also known as ARPA, coming to an end.

For the ½ cent sales tax funds including Capital Improvement, Parks and Stormwater, Economic Development, significant increases in revenues are assumed due to the dissolution of the Natural Bridge Road Redevelopment Tax Increment Financing District. In addition, the Parks and Stormwater Fund is anticipating the award of grant from the Municipal Park Grant Commission for revitalization of Hoelzel Park. The other non-major fund revenues are expected to remain substantially similar to last year.

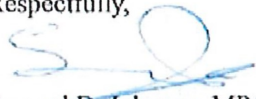
Expenditure Assumptions

Personnel and Operating expenditures overall are budgeted to be \$579,970 higher than previous years, primarily due to increased insurance premiums. The liability and property coverage for the City increased \$388,312 with the carrier, MOPERM, citing loss history as the reason for the increase. The City's Worker's Compensation coverage increased \$73,574 due to loss history and having to move to the residual market for coverage. These increases were offset in part by the many budgeted request being denied or withdrawn, tightening of expenditures generally where available and freezing 3 unfilled positions in the Police Department. Outside of the General Fund, significant capital investment is budget for in both the Parks and Stormwater Fund and the Street Improvement Fund.

Future Budget Trends

The City as a whole will need to put an intentional focus on reducing insurance cost if it is to have favorable financial direction in future budget years. Staff and Council will need to continue to work together to develop policies and procedures to reduce risk and make the City attractive to alternative insurance carriers and more competitive premiums.

Respectfully,



Samuel D. Johnson, MPA
City Administrator
City of Normandy

General Fund
FY Ending September 30th, 2024

Account Number		Projected September 30 2022	Amended Budget 2023	9/19/2023 Proposal 2024
REVENUES				
Property Taxes				
10-400	Real estate	\$ 78,504	\$ 76,000	\$ 84,668
10-401	Personal property	\$ 17,721	\$ 17,000	\$ 27,475
10-402	Road & Bridge Tax		\$ 5,600	
	Total Property Taxes	<u>\$ 96,225</u>	<u>\$ 98,600</u>	<u>\$ 112,142</u>
Utility Taxes				
10-415	Electric	\$ 343,810	\$ 355,321	\$ 360,000
10-416	Telephone	\$ 52,853	\$ 57,530	\$ 62,348
10-417	Gas	\$ 141,282	\$ 195,000	\$ 205,000
10-418	Cable	\$ 26,431	\$ 34,000	\$ 34,000
10-419	Water	\$ 98,275	\$ 112,834	\$ 115,000
	Total Utility Taxes	<u>\$ 662,652</u>	<u>\$ 754,685</u>	<u>\$ 776,348</u>
10-405	Sales Taxes	<u>\$ 711,314</u>	<u>\$ 750,000</u>	<u>\$ 785,000</u>
10-405.1	Prop P Sales Tax	<u>\$ 283,598</u>	<u>\$ 295,455</u>	<u>\$ 314,967</u>
10-425	Local Use Tax	<u>\$ 56,387</u>	<u>\$ 63,000</u>	<u>\$ 64,260</u>
Licenses				
10-406	Merchants and manufacturers	\$ 18,852	\$ 25,000	\$ 23,000
10-407	Liquor	\$ 8,850	\$ 4,000	\$ 2,850
10-408	Other	\$ (92)	\$ 20	\$ 20
	Total Licenses	<u>\$ 27,610</u>	<u>\$ 29,020</u>	<u>\$ 25,870</u>
Permits				
10-409	Building	\$ 15,436	\$ 72,553	\$ 72,553
10-410	Occupancy	\$ 11,512	\$ 10,000	\$ 10,000
10-410A	Inspections	\$ 26,317	\$ 27,000	\$ 27,000
10-411	Park	\$ 1,900	\$ 2,400	\$ 1,500
10-412	Other	\$ 1,011	\$ 750	\$ 750
	Total Permits	<u>\$ 56,176</u>	<u>\$ 112,703</u>	<u>\$ 111,803</u>
Fines and Court Costs				
10-421	Fines, forfeitures, and penalties	\$ 172,406	\$ 94,987	\$ 350,000
10-423	Police training	\$ -	\$ 1,712	\$ 4,900
	Total Fines And Court Costs	<u>\$ 172,406</u>	<u>\$ 96,699</u>	<u>\$ 354,900</u>

General Fund
FY Ending September 30th, 2024

REVENUES CONT...

Account Number		Projected September 30 2022	Amended Budget 2023	9/19/2023 Proposal 2024
10-403	Cigarette tax	\$ 38,197	\$ 38,500	\$ 38,500
10-404	Motor vehicle sales tax	\$ 225,034	\$ 235,000	\$ 245,279
10-420	Grant - police capital	\$ -	\$ -	\$ -
10-420D	Drug Asset Forfeitures	\$ -	\$ -	\$ 141,638
10-420E	DEA Reimbursement			\$ 19,000
10-420	Grant Funds			\$ 14,500
	ARPA	\$ 494,898	\$ 463,471	\$ 23,780
	Total Intergovernmental	<u>\$ 758,130</u>	<u>\$ 736,971</u>	<u>\$ 482,697</u>
	Contract Revenue			
40-435	Police Services Contract Revenue			\$ 1,260,483
40-435a	Court Services Contract Revenue			\$ 131,395
	Total Contract Revenue	<u>\$ 1,336,728</u>	<u>\$ 1,284,559</u>	<u>\$ 1,391,878</u>
	Other			
10-413	Nuisance abatement	\$ 9,381	\$ 5,000	\$ 5,000
10-450	Investment Income	\$ 579	\$ 500	\$ 500
10-443	Miscellaneous income - police (tow r	\$ 16,812	\$ 8,000	\$ 8,000
10-444	Miscellaneous income - office	\$ 3,748	\$ 354,658	\$ 2,500
10-446	Miscellaneous income - court	\$ 308	\$ -	\$ -
10-469	Transfer in - parks	\$ 50,929	\$ 62,194	\$ 72,183
	Transfer in - Economic Development	\$ -	\$ 20,000	\$ 21,750
	Insurance proceeds	\$ 77,135	\$ 3,487	\$ -
10-471	Transfer in - capital improvement	\$ 67,000	\$ -	\$ -
	Transfer out - Street Improvement	\$ -	\$ (20,000)	\$ -
	Principle and interest payments	\$ (62,326)	\$ -	\$ -
	Transfer out sanitation	\$ (135,055)	\$ -	\$ -
	Sale of Assets	\$ 63,441	\$ 220,000	\$ 35,000
	Total Other	<u>\$ 91,951</u>	<u>\$ 653,840</u>	<u>\$ 144,933</u>
	Total Revenues	<u>\$ 4,253,175</u>	<u>\$ 4,875,532</u>	<u>\$ 4,564,799</u>

REVENUE SOURCE SUMMARY

Grant Revenue	494,898	463,471	23,780
Transfer In	117,929	82,194	93,933
Transfer Out	-	(20,000)	-
One-Time Revenues		352,158	
Operational Revenue	3,640,348	3,997,709	4,447,085
Total	<u>\$ 4,253,175</u>	<u>\$ 4,875,532</u>	<u>\$ 4,564,799</u>

General Fund
FY Ending September 30th, 2024

Account Number		Projected September 30 2022	Amended Budget 2023	9/19/2023 Proposal 2024
Administration				
10-501	Salaries	\$ 151,967	\$ 142,000	\$ 145,262
10-502	Payroll taxes	\$ 17,741	\$ 10,863	\$ 11,113
10-501a	* Elected Official Salaries	\$ 37,857	\$ 35,800	\$ 37,800
10-502a	* Elected Official Payroll Taxes	\$ 15,211	\$ 2,739	\$ 2,892
10-503	Health insurance	\$ 16,741	\$ 16,396	\$ 17,856
10-504	Pension	\$ 5,285	\$ 6,390	\$ 436
10-505	Worker's compensation	\$ 1,863	\$ 1,876	\$ 133
10-509	Suppl insurance	\$ 2,854	\$ 1,793	\$ 2,596
10-506	Unemployment insurance	\$ -	\$ 11,000	\$ -
10-510	* Dues and subscriptions	\$ 7,370	\$ 5,332	\$ 5,337
10-511	Training	\$ 1,189	\$ 5,500	\$ 2,500
10-512	Elected officials	\$ 175		\$ -
10-513	* Professional fees	\$ 13,976	\$ 68,000	\$ 47,500
10-514	* Legal Fees	\$ 110,949	\$ 78,000	\$ 84,000
10-514a	* Accounting Fees	\$ 83,275	\$ 67,000	\$ 61,000
10-515	* Travel	\$ 2,667	\$ 2,200	\$ 2,700
10-521	* Uniforms	\$ 365	\$ 200	\$ 200
10-516	Contractual Services	\$ 69,457	\$ 13,000	\$ -
10-535	* Utilities	\$ 17,212	\$ 39,000	\$ 17,000
10-540	* Recruitment	\$ 1,905	\$ 2,500	\$ 1,000
10-541	* Supplies & Equipment	\$ 19,736	\$ 15,000	\$ 9,050
10-542	* Printing	\$ 1,605	\$ 15,250	\$ 11,850
10-544	* Postage	\$ 588	\$ 100	\$ 500
10-545	* Election Fees	\$ 1,501	\$ 5,000	\$ 1,850
10-549	* Insurance	\$ 117,811	\$ 172,202	\$ 72,091
10-559	* Public relations	\$ 1,441	\$ -	\$ -
10-560	* Miscellaneous	\$ 4,188	\$ 5,000	\$ 5,000
10-561	Credit card and banking fees	\$ 21,944	\$ 5,000	\$ 5,000
10-565	Over & short	\$ -		\$ -
10-580	* Equipment maintenance	\$ 4,136	\$ 700	\$ 5,000
10-581	* Computer Software/support	\$ 31,659	\$ 40,000	\$ 31,980
10-582	* Rental Equipment	\$ 3,721	\$ -	\$ 4,500
10-583	* Building maintenance	\$ 3,898	\$ 10,500	\$ 5,000
10-590	Equipment	\$ 22,165		\$ -
	Total Administration	<u>\$ 792,453</u>	<u>\$ 778,341</u>	<u>\$ 591,144</u>

ADMINISTRATION EXPENDITURE SUMMARY

Personnel Expense	\$ 249,519	\$ 228,857	218,087
Operating Expense	\$ 513,150	\$ 538,984	368,057
Capital Expense	\$ 29,784	\$ 10,500	5,000
Total	<u>\$ 792,453</u>	<u>\$ 778,341</u>	<u>591,144</u>

General Fund
FY Ending September 30th, 2024

Account Number		Projected September 30 2022	Amended Budget 2023	9/19/2023 Proposal 2024
Public Safety				
10-601	* Wages	\$ 1,471,476	\$ 1,511,052	\$ 1,511,256
10-607	* Overtime	\$ 80,902	\$ 85,555	\$ 35,000
10-608	* Holiday pay	\$ 27,431	\$ 39,034	\$ 29,793
10-602	* Payroll taxes	\$ 109,742	\$ 120,124	\$ 107,612
10-603	* Health insurance	\$ 290,693	\$ 289,670	\$ 278,636
10-604	* Pension	\$ 107,096	\$ 71,248	\$ 85,205
10-605	* Worker's compensation	\$ 92,607	\$ 92,345	\$ 180,611
10-609	* Suppl insurance	\$ 16,533	\$ 21,042	\$ 25,273
10-610	Dues and subscriptions	\$ 13,876	\$ 9,000	\$ 7,378
10-611	Training	\$ 9,822	\$ 7,500	\$ 5,192
10-613	Professional services	\$ 10,643	\$ 8,700	\$ 14,600
10-615	Travel	\$ 160	\$ 1,500	\$ 2,500
10-616	* Contractual services	\$ 115,291	\$ 125,000	\$ 124,341
10-620	Uniforms	\$ 28,478	\$ 34,200	\$ 20,500
10-623	Drug Asset Forfeiture	\$ -	\$ -	\$ 164,985
10-625	Vehicle	\$ 60,040	\$ 54,527	\$ 70,000
10-627	Fuel	\$ 82,503	\$ 62,752	\$ 94,500
10-635	Utilities	\$ 15,981	\$ 13,750	\$ 13,750
10-640	Recruitment	\$ -	\$ 2,500	\$ 3,000
10-641	* Supplies	\$ 4,995	\$ 16,000	\$ 10,000
10-649	Insurance	\$ -	\$ -	\$ 411,510
10-659	Public relations	\$ -	\$ 7,500	\$ 2,000
10-660	Miscellaneous	\$ 5,729	\$ 1,150	\$ 3,000
10-680	Equip Maintenance	\$ 3,524	\$ 3,000	\$ 3,000
10-690	Equipment	\$ 21,776	\$ 5,000	\$ -
10-695	Capital outlay - police capital equipm	\$ 357,943	\$ 130,000	\$ -
	Total Public Safety	<u>\$ 2,927,240</u>	<u>\$ 2,712,149</u>	<u>\$ 3,203,643</u>

POLICE EXPENDITURE SUMMARY

Personnel Expense	\$ 2,196,479	\$ 2,230,069	\$ 2,253,386
Operating Expense	\$ 351,042	\$ 347,080	\$ 950,257
Capital Expense	\$ 379,719	\$ 135,000	\$ -
Total	<u>\$ 2,927,240</u>	<u>\$ 2,712,149</u>	<u>\$ 3,203,643</u>

General Fund
FY Ending September 30th, 2024

Account Number		Projected September 30 2022	Amended Budget 2023	9/19/2023 Proposal 2024
Courts				
10-601A	* Salaries	\$ 89,313	\$ 142,893	\$ 119,600
10-602A	* Payroll taxes	\$ 11,705	\$ 10,931	\$ 9,149
10-603A	* Health insurance	\$ 33,189	\$ 29,550	\$ 30,100
10-604A	* Pension	\$ 2,421	\$ 5,691	\$ 359
10-605A	* Worker's compensation	\$ 6,038	\$ 1,295	\$ 1,631
10-609A	* Suppl insurance	\$ 3,563	\$ 3,269	\$ 3,269
10-610A	Dues and subscriptions	\$ 300	\$ 800	\$ 800
10-611A	Training	\$ 525	\$ 500	\$ 500
10-613A	Legal/Professional fees	\$ 44,292	\$ 40,000	\$ 22,500
10-615A	Travel & expense	\$ 417	\$ 500	\$ 500
10-616A	Contractual services	\$ 17,921	\$ 4,000	\$ 1,750
10-620A	Uniforms	\$ -	\$ 200	\$ 200
10-641A	Supplies	\$ -	\$ 4,000	\$ 3,000
10-644A	Postage	\$ -	\$ 1,000	\$ 250
10-699A	Miscellaneous	\$ -	\$ 400	\$ 400
10-695A	Capital Outlay	\$ 12,949	\$ -	\$ -
	Total Judicial (Legal)	\$ 222,633	\$ 245,029	\$ 194,009

COURT EXPENDITURE SUMMARY

Personnel Expense	\$ 146,230	\$ 193,629	164,109
Operating Expense	\$ 63,454	\$ 51,400	29,900
Capital Expense	\$ 12,949	\$ -	0
Total	\$ 222,633	\$ 245,029	194,009

Account Number		Projected September 30 2022	Amended Budget 2023	9/19/2023 Proposal 2024
Prosecuting Attorney				
10-601A	* Salaries	\$ -	\$ -	\$ 13,728
10-602A	* Payroll taxes	\$ -	\$ -	\$ 1,050
10-611A	Training	\$ -	\$ -	\$ 250
10-613A	Legal Fees	\$ -	\$ -	\$ 21,600
10-616A	Software and Subscriptions	\$ -	\$ -	\$ 4,750
10-641B	Supplies	\$ -	\$ -	\$ 200
	Total Judicial (Legal)	\$ -	\$ -	\$ 41,578

PROSECUTING ATTORNEY SUMMARY

Personnel Expense	\$ -	\$ -	\$ 14,778.19
Operating Expense	\$ -	\$ -	\$ 26,800.00
Capital Expense	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 41,578.19

General Fund
FY Ending September 30th, 2024

Account Number		Projected September 30 2022	Amended Budget 2023	9/19/2023 Proposal 2024
Public Works				
10-701	* Salaries	\$ 136,328	\$ 172,532	\$ 196,660
10-702	* Payroll taxes	\$ 9,971	\$ 12,685	\$ 15,044
10-703	* Health insurance	\$ 30,963	\$ 50,991	\$ 75,508
10-704	* Pension	\$ 10,523	\$ 5,595	\$ 699
10-705	* Worker's compensation	\$ 15,226	\$ 20,970	\$ 34,724
10-706	* Overtime	\$ 1,190	\$ 575	\$ 3,600
10-707	* Unemployment	\$ -	\$ -	\$ -
10-709	* Suppl insurance	\$ 1,087	\$ 2,847	\$ 3,269
10-710	Dues and subscriptions	\$ 250	\$ 500	\$ 500
10-711	Training	\$ -	\$ 1,500	\$ 1,500
10-713	* Professional fees	\$ 23,640	\$ 10,000	\$ 15,500
10-715	Travel	\$ -	\$ -	\$ -
10-716	* Contractual services	\$ 16,172	\$ 8,000	\$ 11,300
10-720	Uniforms	\$ 767	\$ 2,500	\$ 2,500
10-725	Vehicle	\$ 28,465	\$ 15,677	\$ 12,000
10-727	Fuel	\$ 11,277	\$ 18,584	\$ 16,000
10-733	Weed and pest control	\$ -	\$ 300	\$ -
10-734	Snow removal	\$ 4,817	\$ 10,270	\$ 6,000
10-735	Utilities	\$ 12,728	\$ 8,750	\$ 9,000
10-736	Street lighting	\$ -	\$ -	\$ 36,000
10-741	* Supplies	\$ 6,566	\$ 4,200	\$ 3,000
10-747	Cleaning supplies	\$ -	\$ 130	\$ -
10-749	Insurance	\$ -	\$ -	\$ 29,160
10-758	* Nuisance Abatement	\$ -	\$ -	\$ 5,000
10-759	Public relations	\$ -	\$ -	\$ -
10-760	Miscellaneous	\$ -	\$ 5,500	\$ 500
10-770	Small tools	\$ 1,410	\$ 1,000	\$ -
10-780	Equipment maintenance	\$ 12,919	\$ 2,000	\$ 7,000
10-782	Rental equipment	\$ -	\$ 5,000	\$ -
10-783	Building maintenance	\$ 6,106	\$ 1,400	\$ 5,500
10-784	Street repairs - street	\$ 1,800	\$ 2,000	\$ 5,000
10-790	Tools and Equipment	\$ -	\$ 3,500	\$ 3,000
10-795	Capital outlay	\$ 54,239	\$ 187,679	\$ -
10-792	Hazardous Tree	\$ 16,500	\$ 15,000	\$ 15,000
Total Public Works - Stre		<u>\$ 402,943</u>	<u>\$ 569,685</u>	<u>\$ 512,964</u>

PUBLIC WORKS EXPENDITURE SUMMARY

Personnel Expense	\$ 205,287	\$ 266,195	\$ 329,504
Operating Expense	\$ 123,679	\$ 104,759	175,460
Capital Expense	\$ 91,564	\$ 201,579	8,000
Total	<u>\$ 420,530</u>	<u>\$ 572,532</u>	<u>\$ 512,964</u>

General Fund
FY Ending September 30th, 2024

Account Number	Projected September 30 2022	Amended Budget 2023	9/19/2023 Proposal 2024
Public Works - Parks			\$ -
10-901 Salaries	\$ 21,832	\$ 31,200	\$ 32,660
10-902 Payroll taxes	\$ 1,629	\$ 2,387	\$ 2,498
10-903 Health Insurance	\$ 5,590	\$ 4,000	\$ -
10-905 Worker's compensation	\$ 2,695	\$ 1,807	\$ -
10-906 Parks overtime	\$ -	\$ -	\$ -
10-909 Supplemental Insurance - Parks	\$ 351	\$ -	\$ -
10-916 Contracted services	\$ 8,298	\$ 7,500	\$ -
10-935 Utilities	\$ 2,901	\$ 6,000	\$ 6,000
10-949 Insurance	\$ -	\$ -	\$ 1,725
10-960 Miscellaneous	\$ -	\$ 200	\$ 200
10-980 Equipment Maintenance	\$ 3,903	\$ 6,100	\$ 6,100
10-983 Facility Maintenance	\$ 3,730	\$ 3,000	\$ 3,000
10-995 Capital Equipment	\$ -	\$ -	\$ 20,000
Total Public Works - Park	<u>\$ 50,929</u>	<u>\$ 62,194</u>	<u>\$ 72,183</u>

PARKS EXPENDITURE SUMMARY

Personnel Expense	\$ 32,097	35,158
Operating Expense	\$ 18,832	17,025
Capital Expense	\$ -	20,000
Total	<u>\$ 50,929</u>	<u>\$ -</u>
		<u>72,183</u>

General Fund
FY Ending September 30th, 2024

Account Number	Projected September 30 2022	Amended Budget 2023	9/19/2023 Proposal 2024
REVENUES SUMMARY			
Property Taxes	\$ 96,225	98,600	112,142
Utility Taxes	\$ 662,652	754,685	776,348
Sales Tax (1% Pool)	\$ 711,314	750,000	785,000
Prop P Sales Tax	\$ 283,598	295,455	314,967
Local Use Tax	\$ 56,387	63,000	64,260
Licenses	\$ 27,610	29,020	25,870
Permits	\$ 56,176	112,703	111,803
Fines and Court Cost	\$ 172,406	96,699	354,900
Intergovernmental	\$ 758,130	736,971	482,697
Contract Revenue	\$ 1,336,728	1,284,559	1,391,878
Other	\$ 91,951	653,840	144,933
Total Revenues	<u>\$ 4,253,175</u>	<u>4,875,532</u>	<u>4,564,799</u>
EXPENDITURES SUMMARY			
Administration	\$ 792,453	778,341	591,144
Police	\$ 2,927,240	2,712,149	3,203,643
Courts	\$ 222,633	245,029	194,009
Prosecuting Attorney	\$ -	\$ -	41,578
Public Works	\$ 402,943	569,685	512,964
Parks	\$ 50,929	62,194	72,183
Total Expenditures	<u>\$ 4,396,199</u>	<u>4,367,398</u>	<u>4,615,521</u>
REVENUES (OVER) UNDER EXPENDITURES	<u>\$ (143,024)</u>	<u>508,134</u>	<u>\$ (50,722)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (143,024)</u>	<u>508,134</u>	<u>\$ (50,722)</u>
FUND BALANCE, OCTOBER 1	<u>\$ 1,359,186</u>	<u>1,216,162</u>	<u>1,724,296</u>
FUND BALANCE, SEPTEMBER 30	<u>\$ 1,216,162</u>	<u>1,724,296</u>	<u>1,673,574</u>
TOTAL SUMMARY			
Personnel Expense	\$ 2,829,613	2,918,751	3,000,244
Operating Expense	\$ 1,070,157	1,042,222	1,540,699
Capital Expense	\$ 514,016	347,079	33,000
Total	<u>\$ 4,413,786</u>	<u>\$ 4,308,051</u>	<u>4,573,943</u>

Capital Improvement Fund
FY Ending September 30th, 2024

Account Number	September 30 2022 Actual	September 30 2023 Estimated	Proposed 2024 Budget
REVENUES			
20-405 Sales tax	67,527	68,000	87,000
20-450 Investment income		-	
Total Revenues	<u>67,527</u>	<u>68,000</u>	<u>87,000</u>
EXPENDITURES			
Capital outlay			
20-1200 Admin		-	15,000
20-1201 Admin-Capital Construction		-	
20-1210 Police	-	-	60,000.00
20-1220 Public Works		-	10,000.00
20-1225 Parks & Recreation	-	-	-
20-1231 Sanitation	-	-	-
20-1299 Banking Fees		-	-
Transfer to General Fund			
Total Expenditures	<u>-</u>	<u>-</u>	<u>85,000</u>
REVENUES OVER (UNDER) EXPENDITURES	67,527	68,000	2,000
OTHER FINANCING SOURCES (USES)			
Transfer in		-	-
Transfer out	(67,000)		
Principal payments		(33,870)	(9,349)
Interest expense		(34,121)	(7,649)
Debt issue costs		-	
Sale of Capital Assets			
Total Other Financing Sources (Uses)	<u>(67,000)</u>	<u>(67,991)</u>	<u>(16,998)</u>
NET CHANGE IN FUND BALANCE	527	9	(14,998)
FUND BALANCE, OCTOBER 1	<u>29,811</u>	<u>30,338</u>	<u>30,347</u>
FUND BALANCE, SEPTEMBER 30	<u><u>30,338</u></u>	<u><u>30,347</u></u>	<u><u>15,349</u></u>

Parks and Stormwater Fund
FY Ending September 30th, 2024

Account Number	September 30 2022 Actual	September 30 2023 Estimated	Proposed 2024 Budget
REVENUES			
40-405 Sales Tax	45,465	55,000	87,000
40-420 Grant income	-	-	350,000
40-450 Investment income	-	-	
Total Revenues	45,465	55,000	437,000
EXPENDITURES			
40-1501 Parks expenses	11,574	8,500	10,000
40-1595 Parks capital construction Parks Capital Equipment		-	369,050
40-1599 Bank fees	-	-	
Total Expenditures	11,574	8,500	379,050
NET CHANGE IN FUND BALANCE	33,891	46,500	57,950
OTHER FINANCING USES			
10-471 Transfer out - general fund	(50,929)	(62,194)	(72,183)
NET CHANGE IN FUND BALANCE	(17,038)	(15,694)	(14,233)
FUND BALANCE, OCTOBER 1	91,722	64,664	65,066
FUND BALANCE, SEPTEMBER 30	74,684	48,970	50,833

Economic Development Fund
FY Ending September 30th, 2024

Account Number	September 30 2022 Actual	September 30 2023 Estimated	Proposed 2024 Budget
REVENUES			
50-405 Economic development tax	45,465	52,263	87,000
50-450 Investment income		-	20
50-460 Econoic Develop-Misc Income			
Grant Income		16,352	
Total Revenues	45,465	68,615	87,020
EXPENDITURES			
Great Streets			
50-716A Contracted services	9,600	22,688	15,000
50-733A Weed & pest control		-	-
50-735A Utilities	2,159	24,693	25,000
50-736A Street lighting	324	2,550	5,000
50-760A Miscellaneous		-	-
50-791A Special events		-	-
50-790A Capital outlay	4,135	4,888	5,000
Total Great Streets	16,217	54,819	50,000
50-1601 Economic Development Expense		1,010	1,500
Transfer to General Fund for Admin Salary	-	20,000	21,750
Legal and Accounting Expense	-	7,000	7,000
Total Expenditures	16,217	82,829	73,250
NET CHANGE IN FUND BALANCE	29,248	(14,214)	13,770
FUND BALANCE, OCTOBER 1	80,615	58,246	44,032
FUND BALANCE, SEPTEMBER 30	109,863	44,032	57,802

Street Improvement Fund
FY Ending September 30th, 2024

Account Number	September 30 2022 Actual	September 30 2023 Estimated	Proposed 2024 Budget
REVENUES			
80-405 Road and bridge tax	28,172	29,571	30,000
CDBG income	-	-	132,000
80-450 Investment income	17	22	50
Transfer in General Fund		20,000	
Total Revenues	<u>28,189</u>	<u>49,593</u>	<u>162,050</u>
EXPENDITURES			
80-1501 Street expenditures	\$ -	\$ -	
80-1502 Construction-street	\$ -	\$ -	\$ 400,000
80-1599 Bank fees	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 400,000</u>
 NET CHANGE IN FUND BALANCE	 \$ 28,189	 \$ 49,593	 \$ (237,950)
 FUND BALANCE, OCTOBER 1	 <u>\$ 173,776</u>	 <u>\$ 201,965</u>	 <u>\$ 251,558</u>
 FUND BALANCE, SEPTEMBER 30	 <u>\$ 201,965</u>	 <u>\$ 251,558</u>	 <u>\$ 13,608</u>

Sewer Lateral Fund
FY Ending September 30th, 2024

Account Number	September 30 2021 Actual	September 30 2022 Estimated	Proposed 2024 Budget
REVENUES			
30-405 Sewer lateral fees	31,174	29,196	30,000
30-450 Investment income	-	-	
Total Revenues	<u>31,174</u>	<u>29,196</u>	<u>30,000</u>
EXPENDITURES			
30-1300 Payment to contractor	33,147	30,000	45,000
30-1310 Reimbursement to homeowner	-		-
30-1330 Bank fees	\$ -		\$ -
Total Expenditures	<u>\$ 33,147</u>	<u>\$ 30,000</u>	<u>\$ 45,000</u>
 NET CHANGE IN FUND BALANCE	 \$ (1,973)	 \$ (804)	 \$ (15,000)
 FUND BALANCE, OCTOBER 1	 <u>\$ 60,804</u>	 <u>\$ 58,831</u>	 <u>\$ 58,027</u>
 FUND BALANCE, SEPTEMBER 30	 <u><u>\$ 58,831</u></u>	 <u><u>\$ 58,027</u></u>	 <u><u>\$ 43,027</u></u>

Judicial Education Fund
FY Ending September 30th, 2024

Account Number	September 30 2020 Actual	September 30 2021 Estimated	Proposed 2022 Budget
REVENUES			
90-401 Judicial training income	1,272	1,000	3,000
90-450 Investment Income	-	-	-
Total Revenues	1,272	1,000	3,000
EXPENDITURES			
90-913 Bank charges	-	-	-
90-923 Training expenditures	-	7,283	5,000
90-941 Supplies	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 7,283	\$ 5,000
NET CHANGE IN FUND BALANCE	\$ 1,272	\$ (6,283)	\$ (2,000)
FUND BALANCE, OCTOBER 1	\$ 7,846	\$ 9,118	\$ 2,835
FUND BALANCE, SEPTEMBER 30	\$ 9,118	\$ 2,835	\$ 835