



Where the Quality of Life Shines!

BUDGET

FISCAL YEAR

2024

CITY OF STERLING

KANSAS

**The City of Sterling strives to provide a high quality of life for its citizens
by furnishing a variety of efficient services
in a professional, courteous manner.**

City of Sterling, Kansas

List of Principal Officials

Elected Officials

Mayor	Robert "Bob" Boltz
Vice Mayor	Richard "Dicko" Jones
Commissioner	Brian Inwood
Commissioner	Todd Rowland
Commissioner	Stephen Wilson

City Manager

Craig Crossette

City Clerk

Sandra Fankhauser

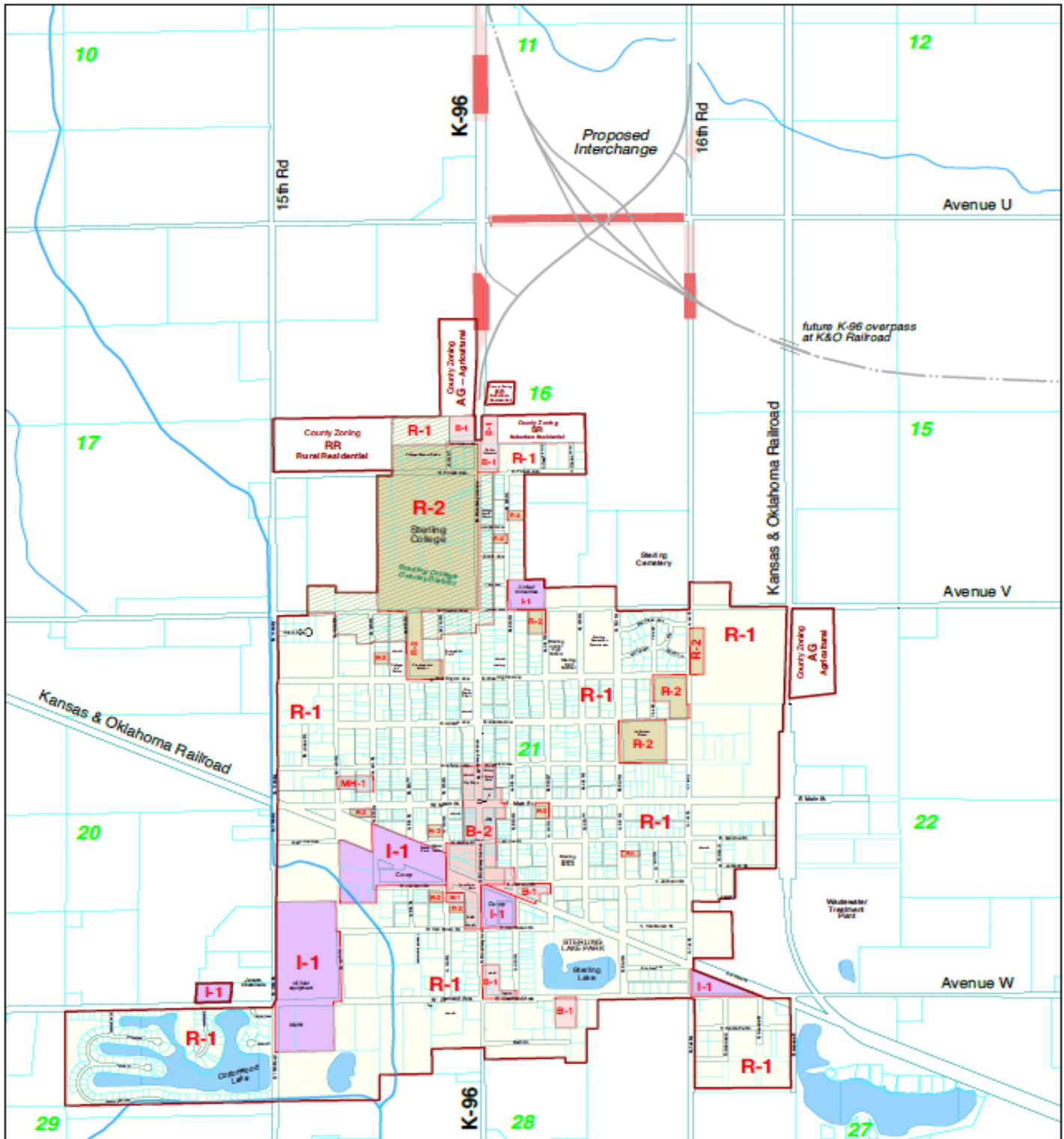
Your City Employees

As our organization continues to adapt to the world around us, City of Sterling employees continue to show commitment to excellence and care for the residents of Sterling. Each department has a special role in providing services to the public. Our employees stand with our Governing Body and Community Members in working toward creating a community focused on progress.



In 2024, the City of Sterling's employees will continue to provide quality public services to make our hometown a great place to live, work and play.

CITY BOUNDARY MAP



KEY

City Limits

Section Number ##

FOSTER DESIGN
Associates, LLC
1000 West 10th Street, Suite 100
Sterling, Kansas 66681

FOSTER & ASSOCIATES
PLANNING & DESIGN, INC.
1000 West 10th Street, Suite 100
Sterling, Kansas 66681

Notes:

- 1. Base Map: Information provided by Google Maps, Inc. at Google Maps, Inc. & the County of Johnson's Office.
- 2. Additions and revisions by the Planning Commission, July 2014.
- 3. During information by the Planning Commission, July 2014.
- 4. Additions and revisions by the Planning Commission, July 2014.

- Zoning Districts**
- R-1 Single Family Residential District
 - R-2 Multiple-Family Residential District
 - MH-1 Manufactured Home Park District
 - B-1 General Business District
 - B-2 Central Business District
 - I-1 Industrial District
 - Sterling College Overlay District

Official copy of Zoning District Map
Images used in Zoning Regulations
by the City of Sterling, Kansas
on the 10th day of May 2014.
Effective Date: September 15, 2014

Mayor: _____

Todd R. Rasmussen

City Clerk: _____

Patricia Rasmussen

Printed on: May 2, 2014

Revised on: May 2, 2014

Revised on: May 2, 2014

Revised on: May 2, 2014

Revised on: May 2, 2014

OFFICIAL ZONING MAP
CITY OF STERLING, KANSAS

0 400' 800' 1600'

North Arrow

Scale: 1" = 400'

General Statistical Information Concerning the City of Sterling, Kansas

REGIONAL, ECONOMIC AND DEMOGRAPHIC INFORMATION

Size and Location

The City of Sterling is located in Rice County, Kansas, approximately 75 miles northwest of Wichita, the largest population center in Kansas. The City encompasses 2 square miles and has a current estimated population of 2,248 persons (2020 Census). It's population has grown each year dating back from present to 2018 with credit due to economic development strategies of the City.

Municipal Services and Utilities

The City owns and operates its own water, electric and sewer systems. The City meets its supply obligations to its electric customers through a combination of resources: (1) purchases of power from EMP3 Kansas Municipal Energy Agency Power Pool and the Grand River Dam Association (GRDA) and (2) the operation of its own power production facilities . Telephone service is provided by CenturyLink, Cox or MTC. Cox Communications operates a cable internet service and television system under franchise with the City. MTC and Century Link also provide internet services, with MTC providing free public Wifi in the City's Park System. The City has 5 sworn police officers and over 20 volunteer firefighters which provide continuous full-time protection to the City. Rice County EMS operates an emergency ambulance service for the residents of the City and surrounding area. A brand new EMS Facility is located near 6th and Van Buren.

Transportation Facilities

The City is served by Highways K-96 and K-14 that intersect. In 2023, an \$80 million dollar KDOT project created a new K-14/K-96 bypassing Sterling, which could have a major impact on the future of the community. Rail service is provided by Kansas and Oklahoma Railroad. There is an Amtrak station located approximately 20 miles away in Hutchinson. Regularly scheduled air service is available at Wichita Mid-Continent Airport, located 75 miles southeast from the City.

Educational Institutions and Facilities

Unified School District No. 376 operates one grade school and one junior high/high school in the City and surrounding area. The District has an enrollment around 450 students. Sterling College, a four-year liberal arts private institution with around 500 students, from several states and foreign countries, celebrating 125 years in 2012.

Hutchinson Community College, at 22 miles; Wichita State University, at 73 miles; Fort Hays State University, at 102 miles; Kansas State University, at 150 miles; and the University of Kansas, at 195 miles, serve the majority of the Sterling High School graduates.

Medical and Health Facilities

Sterling Medical Center with three physicians and one nurse practitioner serve the City. The City owns the Sterling Medical Center facility, and has made around \$200,000 investment in the Sterling Medical Center between 2021-2023. Rice County District Hospital is located 9 miles north in Lyons. Hutchinson Regional Medical Center and Summit Surgical LLC both serve the City with major medical services and are both located in Hutchinson, approximately 20 miles away. One nursing home, Sterling Villages, is located within the City.

Recreational, Cultural and Religious Facilities

There is recreation available in the area including sporting events, theatrical plays, parks, swimming pools, and tennis/pickle-ball courts. Sterling College and Sterling High School are widely known for theater, forensics, and debate and basketball, having won numerous championships. The Sterling Chamber of Commerce became fully funded in 2023. The Chamber now houses Sterling Main Street, and continues to provide "The Old Fashioned Fourth of July Celebration," drawing large crowds especially for the parade, turtle races, and a magnificent fireworks display. The Main Street committee, under the purview of the Sterling Chamber, keeps downtown beautiful while also hosting several events annually, including Pots N Pedals! Additionally, cultural opportunities such as a museum and library are located in the City. Six churches serve the community. Several lakes including Sterling Lake, Quivira National Wildlife Refuge and Cottonwood Lake provide fishing, boating, and camping.

Economic Information

Concerning the City of Sterling, Kansas

Financial and Banking Institutions

There are four banks in Rice County. Bank deposits of the Rice County's banks for the seven-year period are presented in the tables below. This data will be updated as it becomes available.

	<u>Rice County</u>
<u>Year</u>	<u>Total Bank Deposits (\$000)</u>
2021	311,000
2020	307,000
2019	282,000
2018	254,000
2017	254,000
2016	268,000
2015	277,000

Source: Kansas Statistical Abstract

Largest Taxpayers of the City

The following table lists 2023's ten largest taxpayers of the City their taxes paid and their assessed valuations:

Taxpayer	Assessed	Taxes
BLACK FOREST FARMS, LLC	499,650	83,528.00
KMW, LTD	407,158	68,065.82
CENTRAL PRAIRIE CO-OP	375,541	62,780.40
JACAM CHEMICAL COMPANY 2013, LLC	314,737	52,615.56
ADUDELLE DEVELOPMENT GROUP, LLC	275,425	45,951.62
Z WEST INVESTMENTS, LLC	173,624	28,800.62
HOPPER DEVELOPMENT INC	142,358	23,798.42
CASEY'S RETAIL COMPANY	133,495	22,316.76
GENZADA PHARMACEUTICALS, LLC	115,655	19,334.40
P3 REAL ESTATE LLC	110,873	18,534.98

Source: County Clerk

Employment

Some of the major employers in the Sterling Area are Black Forest Farms, a parent company to Hyatt Life Sciences, a producer of health and wellness products, Jacam Chemical, a company working in the oil exploration field; the locally based farmer's Central Prairie CO-OP; Kansas Ethanol, an ethanol production plant from grain; Sterling Services, a customer care center for outside organizations which includes direct mail production, product warehousing and fulfillment, and inbound/outbound call center services; KMW, Inc. a global supplier of modern engineered front end loaders and back hoes; United Industries, a specialized provider for all things aquatic facilities; Imagine IT, a growing IT management company; the Sterling USD 376 and Sterling College, both educational facilities. Further industrial growth is on the horizon for Sterling with the recently announce HYCO1 facility bringing 50 net new jobs to the region. Further, MKC and CHS have partnered to expand their operations and install a rail spur just north of town. Their expansions predicts an additional 12 jobs. Business acquisition expands our tax base and allows for more dollars to go towards community advancement. Our local industry continues to be on the rise!

Labor Force

The following table sets forth labor force figures for Rice County and the State of Kansas:

RICE COUNTY

Rice County

<u>Average for Year</u>	<u>Total Labor Force</u>	<u>Employed</u>	<u>Unemployed</u>	<u>Unemployment Rate</u>
2021	5,315	5,187	128	2.4%
2020	5,082	4,878	204	4.0%
2019	5,247	5,102	145	
2018	5,287	5132	155	2.90%
2017	5,379	5206	173	3.20%
2016	5,345	5123	222	4.20%

STATE OF KANSAS

<u>Average for Year</u>	<u>Total Labor Force</u>	<u>Employed</u>	<u>Unemployed</u>	<u>Unemployment Rate</u>
2021	1,495,665	1,447,323	48,342	3.2%
2020	1,493,706	1,408,965	84,741	5.7%
2019	1,497,517	1,450,705	46,812	3.1%
2018	1,488,027	1,439,329	48,698	3.3%
2017	1,488,346	1,434,516	53,830	3.6%
2016	1,491,961	1,431,533	60,041	4%

Source: Kansas Statistical Abstract

Taxes Levied and Collected

The following table lists the City's taxes levied and collected over an eight-year period:

<u>Year</u>	<u>Taxes Levied</u>	<u>Taxes Collected</u>	<u>Percentage of Taxes Collected</u>
2022	\$ 562,162	\$ 55,829	98.87%
2021	\$ 541,597	\$ 537,567	99.26%
2020	\$ 529,597	\$ 524,558	99.05%
2019	\$ 515,780	\$ 505,132	97.94%
2018	\$ 513,815	\$ 507,717	98.81%
2017	\$ 517,248	\$ 516,203	99.80%
2016	\$ 519,889	\$ 491,782	97.98%
2015	\$ 475,284	\$ 449,372	94.34%

Source: County Clerk

Population Trends

The following table shows the approximate population of Rice County in the years indicated:

<u>RICE COUNTY</u>	
<u>Rice County</u>	
<u>Year</u>	<u>Population</u>
2020	9427
2019	9537
2018	9531
2017	9598
2016	9788
2015	9925
2014	9968
2013	9976

Source: Kansas Statistical Abstract

Housing

The housing and construction industry have been hot over the last few years with added momentum heading into 2024. 18 apartment units were built new and currently sit at full capacity. Over 10 brand new single family homes have been built recently or are currently under construction. In 2024, we expect to add over 25 new places for families to live by way of a brand new 14-unit unit duplex development, an 8-unit second story downtown living loft development, and at least 3 additional single family homes. This boon of residential development is a big deal for the community, and will position it well as we see the economic changes due to the K-14 Bypass project. In 2023 the City has issued 68 building permits year-to-date, 2022: 76 building permits, 2021: 85 building permits, and 2020: 71 building permits.

The Peace Estates mixed-use residential subdivision on the northeast side of town has the potential of creating several hundred new places for families to live at full build-out. The City and development group have finally advanced this project and dirt work will occur in September of 2023. The City was awarded \$1.1 million dollars in Moderate Income Housing (MIH) and Kansas Housing Investor Tax Credits (KHITC) to support the Peace Estates build-out. Estimated median housing price in Sterling is continuing to increase. The cost of living index in Sterling is about 13% below the U.S. average.



Personal Income Trends

Rice County per capita income and the State of Kansas per capita income are listed for the years indicated in the following

<u>Year</u>	<u>Rice County</u>		<u>State of KS Per Capita Income</u>
	<u>Total Personal Income (thousands)</u>	<u>Per Capita Income</u>	
2021	N/A	N/A	N/A
2020	433,225	46,275	56,073
2019	450,552	47,243	53,439
2018	402,262	43,323	50,155
2017	402,262	41,642	48,559
2016	399,872	40,904	47,496

Source: Kansas Statistical Abstract

Budget Management Annual Financial Reporting

The City's budget process is directed by the City Manager with each department head responsible for submitting recommended adjustments. The City Clerk, City Manager and department heads meet several times to discuss how the dollars given to the City for stewardship can deliver the best product for our neighbors.

Budget-to-actual relationships are monitored throughout the year by the respective department, the City Clerk and City Manager. Cash is budgeted as an expense to allow for flexibility in expenditures throughout the budget year. Annual audits are prepared and distributed in accordance with bond covenants and sound financial practices. The City is audited and prepares its financial statements with a GAAP Waiver using accepted Cash Basis standards.

Glossary of Terms

Activity: Specific of distinguishable type of work performed by a component of government for the purpose of accomplishing a function for which the government is responsible.

Administrative: Pertaining to management and carrying out of laws and functions, as opposed to legislative and judicial.

Adopted Budget: The budget that is approved by the City Commission. The adopted budget becomes effective January 1.

Ad Valorem Tax: A tax levied on the assessed value of real and personal property (also referred to as the property tax).

Agency and Trust Funds: Funds established to account for cash and other assets held by a municipality as agent or trustee. Such funds are not assets of the municipality but, through the operation of law or by agreement, the municipality is responsible for their accountability.

Allocation of Funds: To set aside funds for a specific purpose or program.

Amendment: A change or addition which changes the meaning or scope of an original formal document. Often these are laws or regulations. However, plans or specifications can also be amended.

Amortization: The gradual elimination of a liability in regular payments over a specified period of time.

Appraised Value: The market value of real property, personal property, and utilities as determined by the County Appraiser.

Appropriation: Expenditure authority approved by the governing body with specific limitations as to the amount, purpose, and time.

Assessed Value: The official value placed on real estate, personal property, and utilities as a basis for levying taxes. The value is determined by applying a mathematical factor to the appraised value. The value is also determined by the property classification; residential real estate is assessed at 11.5%; commercial real estate is assessed at 25%.

Assessment: The value placed on an item of real or personal property for property tax purposes. The rate of tax times the assessed value equals the amount of tax levied on the property. Also a special tax levied on the property within a special assessment district.

Assets: Property owned by the City which has monetary value.

Audit: An examination of the financial activities of an agency and the report based on such examination.

Balanced Budget: By statute, cities in Kansas are required to submit a balanced budget to the State. The City of Sterling's budget is considered balanced when revenues plus unencumbered cash equals expenditures in all appropriated funds for a fiscal year.

Basis of Accounting: The method used to determine when revenues and expenditures are recognized for accounting purposes.

Bond: Process for the long-term borrowing of funds. Sterling uses bonds to finance large capital projects. Lenders, the purchasers of the bonds, are repaid the principal amount in annual installments and accrued interest semi-annually.

Budget: A plan of financial operation including an estimate of proposed expenditures for a given period and proposed means of financing them. In Kansas, counties, cities, townships, and most special districts use the calendar year as the budget period.

Budget Adoption: A formal process by which the budget is approved by the governing body.

Budget Amendment: The legal means by which an adopted budget may be increased. The budget may only be increased with revenues other than ad valorem taxes. The amendment process follows similar steps as the budget adoption.

Budget Calendar: Schedule of key dates or milestones followed by City departments/ divisions in the preparation, review, and administration of the budget.

Budget Law: Many Kansas statutes relate to municipal budget law. The main statutes, collectively called the budget law, are contained in K.S.A. 79-2925 to 79-2937. The statutes are available on line at <http://www.kslegislature.org/cgi-bin/statutes/index.cgi>.

Budget Message: Opening section of the budget which provides the City Commission and public with a general summary of the most important aspects of the budget, changes from current and previous fiscal years, and recommendations of the City Manager.

Budget Publication: A legal step towards formal budget adoption. To meet legal requirements, the public must be notified of budget proposals via the Sterling Bulletin.

Capital Improvement Plan (CIP): A long-term plan for expenditures which result in the acquisition of land, improvements to existing facilities, and construction of streets, sewers, storm drains, park facilities, and other infrastructure and public facilities.

Capital Improvement Funding: Established to account for resources legally set aside for anticipated capital expenditures, including construction, purchase or replacement of, or addition to, municipal buildings, equipment, machinery, motor vehicles or other capital assets.

Cash Basis Law: A statute, K.S.A. 10-1116, which requires that cash be on hand before incurring an obligation. Most city and county funds fall under this requirement.

Carryover: Established funds have carryover listed as a revenue source. This indicates the balance of unspent funds brought forward from the end of one fiscal year to the beginning of the next. This practice follows principles of sound fiscal management.

Certification: A formal, written declaration that certain facts are true or valid.

Certification of Participation (COP) Certificates of Participation are defined as lease financing agreements in the form of tax exempt securities similar to bonds.

City Manager: The chief executive of the municipality in the commission-manager form of government, appointed by the Commission. Implements policy decisions set by the Commission.

City of the Second Class: Kansas statute provides for three classifications of cities based on population size. Classification of cities originally helped establish the powers and duties of each incorporated city. However, now all cities in Kansas have the same powers as a result of the Constitutional Home Rule Amendment passed in July 1961 (see also Home Rule). Though classifications have remained in statute and in municipal culture as a historical remnant, they serve as a general reference tool for the size of a city.

Comprehensive Plan: A generalized, coordinated land use policy statement of the governing body of a city consisting of maps and descriptive text covering objectives, principles and standards used to develop the plan. A comprehensive plan must include a plan, scheme, or design for (at least) the following elements: land use; housing; capital facilities; utilities; natural resource lands and critical areas.

Commodities: Supplies required by the municipality in order to perform services to its citizens.

Contractual Services: Costs of services provided by external entities.

Commission: Elected officials of a city who set the general policies under which the city operates.

Debt Service: The annual payments required to repay debt issued including interest and principal.

Department: A functionally similar group of city operations.

Depreciation: A non-cash expense that reduces the value of an asset as a result of wear and tear, age, or obsolescence. Most assets lose their value over time (i.e. they depreciate) and must be replaced once the end of their useful life is reached.

Disbursement: The actual payout of fund; expenditure.

Employee Benefits: Social Security, retirement, unemployment compensation, and health/life/dental insurance for eligible employees paid by the City of Sterling through the payroll process.

Encumbrance: Commitment related to unperformed or performed contracts for goods or services but for which payment has not been made.

Enterprise or Business Fund: Governmental activities that can be operated most like a commercial business are referred to as enterprise activities and are accounted for in enterprise funds. Sterling's enterprise activities include water, electric, and sewer utilities. Expenditures are matched with revenue from service charges to ensure the program is self-supporting.

Equipment Reserve Fund: A long-range plan to budget and pay for the acquisition of depreciable items of significant cost (i.e. vehicles, major equipment, information technology, etc.).

Expenditure: An outlay of cash for the purpose of acquiring items or providing a service.

Fees: General term used for any charge levied by local government in connection with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include building permits, fines, and user charges.

Fiscal Year: Period used for accounting year. The City of Sterling has a fiscal year of January 1 through December 31.

FTE: Abbreviation for Full Time Equivalent. Staffing levels are measured in FTE's to give a consistent comparison from year to year. In most cases, an FTE is one full-time position filled for the entire year; however, in some instances an FTE may consist of several part-time positions.

Franchise: A special privilege granted by a government, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation

Fund: An independent fiscal and accounting entity for recording expenditures and revenues, comparable to an individual bank account. Funds are established for specific activities and are subject to special limitations.

Fund Balance: *See Carryover*

General Fund: The fund that accounts for all revenues and expenditures which are not accounted for in specific purpose funds. It finances the ordinary operations of the City.

General Obligation Bond: A financial instrument giving borrowing power to a municipality, based upon pledging of taxing power to retire the debt and pay interest.

Governing Body: The elected officials of the City including the mayor plus Commission members.

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue fund, debt service fund, capital projects funds, and permanent funds.

Grant: A monetary contribution by a government or an organization to financially support a particular function or purpose.

Home Rule: The ability of cities to govern themselves independently from the state government. Cities must still abide by state laws. Kansas passed the Home Rule Amendment to the state constitution in 1961.

Interest: Fee charged by the lender to a borrower for use of borrowed money.

Investment Income: Interest earned on public funds being held until expended. Investments can only be made in instruments specified by state law.

Kansas Municipal Audit and Accounting Guide: a guide mandated by K.S.A. 75-1123 that is annually revised to assist the independent auditor in conducting audits in the state of Kansas. Auditors of Kansas' governmental entities reporting on the regulatory (formerly statutory) basis use this guide.

KDOT- Kansas Department of Transportation.

Levy: A compulsory collection of monies or the imposition of taxes. The total amount of taxes, special assessments, or service charges imposed by a government to support governmental activities.

Line Item: The most detailed unit of budgetary expenditures listed in the City of Sterling's budgets. Line items are tracked by four-digit object codes.

Mill: A monetary unit used to express the property tax rate. One mill is equivalent to one-thousandth of a dollar, or \$1 of tax per \$1,000 of assessed value.

Motor Vehicle Tax: The County Appraiser is required to determine the value of motor vehicles and place them within statutorily prescribed classifications. The value of a motor vehicle is multiplied by the assessment rate of 20% to produce the tax value. The County Treasurer is required to collect the tax and distribute it among all taxing subdivisions including the City of Sterling.

Operating Budget: A one-year budget approved by the City Commission that includes appropriations for direct services to the public including wages and benefits, materials, services, and equipment.

Ordinance: An enforceable law or statute enacted by a city, town or county. See Resolution.

Principal: The amount borrowed or the amount borrowed which remains unpaid.

Public Hearing: A meeting or portion of a meeting set up to give members of the public a chance to speak on a particular subject such as the proposed annual budget. Kansas requires cities to hold at least one public hearing prior to the adoption of the budget or an amended budget.

Recommended Budget: City budget developed by the City Manager and submitted to the City Commission for its deliberation.

Reserved Fund Balance: Those portions of fund balances that are not appropriable for expenditure or that are legally segregated for a specific future use.

Resolution: An act that is typically less formal than an ordinance, expressing the opinion or mind of the governing body, and generally dealing with matters of a special or temporary character or setting policy.

Revenue: A source of income which finances governmental operations.

Revenue Bonds: Bonds issued by a municipality to be paid exclusively from the revenue derived from the operation of a utility. K.S.A. 10-1201.

Revenue Neutral Rate: The tax rate for the current tax year that would generate the same amount of property tax revenue as levied the previous tax year, using the current tax year's total assessed valuation.

Special Assessments: Charges assessed against property in a special district formed to pay for specific capital improvements such as streets, sewers, curbs, and gutters. While charges are normally assessed on the basis of the square footage of the lot, charges alternatively may be assessed against the value of the lot, or on the basis of both lot square footage and value.

Special District: A designated geographic area in which a tax is levied to pay for specific capital improvements such as streets, sewers, curbs and gutters, because of the benefit derived from the improvement.

Special Revenue Funds: Funds used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Tax Year: The calendar year in which ad valorem taxes are levied to finance the following calendar year budget. For example, taxes levied in 2015 finance the 2016 budget.

16/20 Vehicle Tax: The State of Kansas collects tax on larger vehicles and distributes a portion to cities. The revenue is collected in the City's tax levy funds.

Reader's Guide to the Budget Document

Elected leaders and City staff welcome the reader's involvement in City of Sterling government. Aware, engaged citizens are the cornerstone of excellent local government. In reviewing this budget document, readers have the opportunity to educate themselves about and become involved in the organization that most directly affects the quality of life for the Sterling community. Local government has an impact on every citizen's life each and every day. It is our goal to make your interaction with your local government an excellent experience. As we often say, we are the hired help and we are here to serve!

Why We Budget

The budget document is one of the City's most essential policy and operating tools. The budget document describes how the City of Sterling plans to use its resources to meet the needs of the community. It is also a resource for citizens interested in learning more about the operation of their City government. Simply put, it is our road map. The City budget fulfills several functions:

- At its most basic level, the budget is an *accounting document*. The annual budget provides the municipality with expenditure authority and authority to levy taxes to finance those expenditures.
- The budget also serves as an *operational guide*. It identifies work programs and goals to be achieved for each department or unit in the coming fiscal year.
- At the highest level, the budget is an important *policy document*. The annual budget process is the one time during the year when all City operations and processes are reviewed in a comprehensive manner. The City reviews the needs of the community, priorities, and goals and then matches resources against those needs, priorities, and goals. Resources are limited, so choices must be made. The annual budget reflects those choices.
- Finally, throughout all levels, the budget is a *communications tool*. It is one of the means that the City uses to explain the various demands, needs, constraints, resources, and opportunities it faces. It communicates the choices made and the direction in which the City is headed.

As readers review the information in this document, they will see elements of each of these aspects of a budget.

Purpose of the Annual City Budget

The purpose of the budget document is to present to the public and the City Commission (legislative body) a comprehensive picture of proposed operations for the budget year in order to meet the needs of the citizens of Sterling.

The budget is intended to accomplish three things: (1) to provide city management with the opportunity to present its recommendations for the levels of services and methods of financing of services in the coming year; (2) to provide the most effective control possible by the legislative body over city administration; and (3) to provide city administration with the opportunity to point out various needs throughout the community. The Commission has the opportunity to judge the adequacy of the recommended programs and to set the level of City services by comparing the needs of one service over the needs of another. The Commission must also weigh the desirability of the services proposed against the burden of taxes required to finance any proposed changes.

The budget document is the single most important report presented to the City Commission during the year. Although it is primarily intended as a policy tool for the City Commission, it also serves as an aid to the citizens

by providing a better understanding of the City's operating programs. The budget is built on conservative financial principles that reflect staff commitment to maintaining necessary services, improving the quality of the operation of the City, and keeping expenditures and taxpayer obligations to a minimum.

Budget Process

The City's budget (fiscal) year begins on January 1 and ends on December 31 of each year. The City of Sterling follows a calendar process for meeting the budget preparation.

In April, the City Manager and Clerk will meet to consider the revenue projections for the current and upcoming fiscal year. These revenue projections become the basis for building the next fiscal year expenditure budget.

Following the annual projections of revenues, the development of the budget begins. City departments meet with the City Manager in mid-May. Together, a proposed upcoming year budget and update to equipment and capital listings is developed.

Beginning in June through July, the City Manager presents the evolving and finally proposed next year's budget at work sessions. In early August, the City Commission holds a formal public hearing on the proposed City Budget. Or, if property tax revenue receipts are scheduled to be greater than in the prior budget year, the City must hold a revenue neutral rate hearing before the traditional budget hearing in order to exceed the amount of property tax revenue received in the prior year.

In accordance with Kansas law, at least 10 days prior to the formal public hearing and budget approval, a legal notice of the proposed budget is published in the official City newspaper, the *Bulletin*. Once the legal notice is published, the proposed expenditure and ad valorem tax may not be increased. After the Commission holds the public hearing, the Commission adopts the budget by ordinance. In accordance with State law, the budget is certified to the County Clerk on or before August 25, or if exceeding the revenue neutral rate, the deadline is October 1. The Administration Department prepares and distributes the budget document by mid-November.

After the City Commission adopts the budget through an ordinance, the expenditure budget for any fund may not be exceeded, even though there may be available cash, unless the budget for that fund is amended. To amend a budget for a particular fund, the City Administration must publish a legal notice of the proposed amended budget at least 10 days prior to the public hearing and approval, hold the public hearing and the City Commission must then approve the amended budget through an appropriation ordinance. The amended budget is then certified to the County Clerk.

Each month during the fiscal year, the Administration Department prepares a month-to-date and year-to-date summary of revenues and expenditures for each fund. These reports are disseminated to the City Manager's Office and City departments.

At the conclusion of a fiscal year, the City contracts with an independent audit firm to conduct an annual audit of the City's financial statements.

Budget Basis

The budgets of the governmental fund types are prepared on a regulatory cash basis. Briefly, this means that obligations of the City (for example outstanding purchase orders or contracts) are budgeted as expenses when incurred, but revenues are recognized only when they are actually received.

Since the primary objective of a government is to provide services to its constituents within the guidelines of financial constraints, the purpose of the annual budget is to indicate where the money to operate that government comes from and how it will be spent within a specified period of time. An audit by an independent Certified Public Accountant at the end of the budget year is essential to demonstrate the accountability of the governmental use of the public resources.

The use of fund accounting is one of the major differences between governmental and commercial accounting. It requires separate record keeping for each individual fund. Each fund operates as a self-contained entity with its own revenue sources, expenditures, assets, liabilities and fund balance. Even though the actual cash is contained in one bank account, a “separate accounting” is kept of all funds.

Accounting Basis

The City’s funds are grouped into various categories for financial statement presentation purposes.

The City’s audited financial statement, which can be viewed and accessed via the City’s website, are prepared using the regulatory cash basis of accounting. This is the same approach used in the preparation of the business fund financial statements.

The regulatory basis financial statement consists of a single basic financial statement, which is a summary statement containing all funds and related units included in the financial reporting entity and demonstrating compliance with the cash basis law. The remainder of the required financial information to be presented is considered regulatory-required supplemental information which includes: 1) a fund summary schedule containing all funds and showing compliance with the budget law for those funds required to be budgeted, 2) individual fund schedules for all funds except agency funds, with budget comparisons for those funds required to be budgeted and 3) a fund summary schedule for agency funds only showing cash balances and changes therein.

Major Funds

General

Consolidated Street and Highway

Electric

Water

Sewer

Fund Descriptions

For accounting and budget, the accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its equity, receipts, and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

The following is the fund structure contained in the 2023 Budget for the City of Sterling:

1. General - The General Fund is the principal fund of the City which accounts for all financial transactions not accounted for in other funds. The majority of the current operating expenditures of the City are financed through revenues received by the General Fund.
2. Consolidated Street and Highway Fund- This fund is the fund which accounts for all financial transactions relating to street and highway repair, maintenance and construction.
3. Special Purpose Funds - These funds are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designed to finance particular functions or activities of the City. Budgeted funds include:
 - Library

- Special Recreation
 - Equipment Replacement Funds and Capital Improvement Funds
3. Bond and Interest - The Bond and Interest Fund is used to account for the payment of principal and interest on the City's general obligation bonds. Revenues for this purpose include ad valorem property taxes, special assessment taxes, and motor vehicle taxes.
 4. Business - The Water, Sewer, and Electric funds are self-supporting in that the user fees totally support all operational and capital costs. In addition, certain transfers are made from the Water, Electric and Sewer Fund to reimburse the General Fund for salaries and administrative costs as well as other City operational expenses. Transfers in the 2023 budget are set at 5%. The City assesses the same 5% of revenues to other franchises in the City such as telephone and cable/fiber services.

Category Descriptions

For managerial control purposes, budgeted expenditures of each division are accounted for with the use of six categories, those categories being: Personnel Services, Contractual Services, Commodities, Capital Outlay, Debt Service and Transfer Charges.

Statutory Budget Requirements

Kansas statutes require that an annual operating budget be adopted for the general fund, special revenue funds (unless exempted by a specific statute), debt service funds, and business funds. Statute requires the budget to *balance*, meaning that estimated expenditures equal estimated revenues.

All budgets are prepared using the regulatory cash basis further modified by the encumbrance method of accounting – that is, commitments evidenced by documents such as purchase orders and contracts in addition to disbursements and accounts payable are all recorded as expenditures although the actual funds have yet to be released to the billing source.

Furthermore, the statutes provide for the following sequence and timetable in adoption of budgets:

If Exceeding Revenue Neutral Rate:

1. **Notify the County Clerk by July 20 with the City's intent to exceed the revenue neutral rate.**
2. **Beginning in 2021 (for 2022 budget year), publish a notice on the city website and a newspaper of general circulation in the county. Notice must be given 10 days before the hearing. The notice must provide details for both a tax rate hearing and budget hearing.**
3. **By September 20, conduct a tax rate AND budget hearing. A tax rate hearing is defined as a hearing to exceed the RNR. Adopt a resolution or ordinance to exceed the RNR.**
4. **Adopt the proposed budget or any lesser amount. A budget cannot exceed the amount proposed.**
5. **On or before October 1, certify to the County Clerk the amount to be levied.**

If NOT Exceeding Revenue Neutral Rate

1. **On or before August 5, publish the proposed budget and hearing notice (must include the RNR).**
2. **On or before August 15, hold a public hearing on the budget.**
3. **On or before August 25, certify the City budget and tax levies to the County Clerk.**

NOTE: If the City does not hold a hearing to exceed the revenue neutral rate, the City will need to work with the County Clerk to ensure that, when final assessed values are calculated, the City's mill levy does not exceed the revenue neutral rate. If it does, the city will need to amend the budget or refund any property taxes levied in excess of the revenue neutral rate.

Amending the Budget

Supplemental appropriations and transfer among budget categories occasionally modify original appropriations. In order to amend the budget, the proposed amendment must appear in the official City newspaper at least 10 days prior to a public hearing.

Citizens also may address the City Commission at the hearing. After the hearing the Commission may then vote to amend the budget. Approved amendments are then submitted to the State Division of Accounts & Reports for record.

Public Participation

Kansas law requires the opportunity for public input and participation throughout the budget process. All budget meetings and City Commission meetings are open to the public and are advertised as such.

Citizen participation in local government need not be limited to the budget process. It is the right of all citizens to participate in the governing organizations that affect them. Among other avenues, citizens may wish to become involved through their elected representative(s), by attending public meetings, or directly by giving input, serving on an advisory board, committee, or the governing body.

Budget Message

August 17, 2023

Honorable Mayor Boltz and City Commissioners Inwood, Jones, Rowland, Wilson, and Citizens of the City of Sterling:

Enclosed is the Fiscal Year 2024 Recommended Budget. This budget reflects the effort of department heads and the Governing Body to focus on the long term in infrastructure, quality of life, and growth. That desire is and must be balanced against the important reality of maintaining what we already have in place.

There is always a balance with what the community wants, needs, and what it can afford. We must temper our goals somewhat by the realities of our own resources, but also the needs of other jurisdictions including the School District, County, Hospital and Rec Commission. The dynamics in our community are changing. Over just a few years time we have managed a flood, pandemic, polar vortex, inflation, and major changes to our transportation network with the K-14/K-96 highway now bypassing our community. The highway development forever changes the footprint of our community. This is a climacteric point in our community's history. The decisions made now could have great impact on the decades to come, and it is likely that efforts to grow the community may be our greatest hedge against the drawbacks related to the K-14/K-96 bypass. Amidst all of these certain challenges, the Governing Body and City Staff will continue providing excellent public service and amenities for a fair cost.

The City has made great strides in infrastructure and amenity improvements through these many projects:

2022-2023 Projects

SCADA and Well Meter Replacement

Sewer System Jetting/Cleaning

Substation Expansion

College Underground/Blind Alley Electric Distribution Project

Sterling Lake Park Welcome Center

Electric Vehicle Charging Station

Warrior Way Walking Trail

150th Anniversary Celebration

SPD Dash and Body Cam Replacement

E. Cleveland/1st Street Cost Share Street Project

Sterling/Rice County EMS Facility

E. Cleveland Transportation Alternatives Walking Path

Blind Alley Electric Distribution Projects

Sterling Medical Center Revitalization Projects

Power Plant Strategic Plan

Several Residential Developments Requiring Public Infrastructure Improvements

Chamber/Main Street Sterling Merger

Upcoming Projects in the 2024 budget:

Sewer Lagoon Irrigation Project

Roadway Re-surfacing Capital Project

Water Main Improvements

2023 Electric Utility Strategic Plan Projects

Municipal Pool Capital Project Planning

The 2024 budget collects a lower mill levy than 2023 (45.325 mills in 2023 versus 42.325 in 2024).

The mill levy is the rate at which real and personal property are taxed to provide municipal services. Remember, many of our services are funded by a mix of revenues made up of taxes, fees and other charges. For 2024, the City's estimated valuation increased from \$13,644,170 to \$15,854,675.

Under Senate Bill 13's new Revenue Neutral Rate, tax collections are allowed an increase only when the Governing Body votes to exceed the estimated dollar amount of property tax revenue from the prior year. Excluding the NRP Property Tax Rebate, this budget collects an estimated \$52,626 more in property tax dollars than in 2023 spread across the Gen, Street, Library, Cemetery, and Fire/Amb funds. The Revenue Neutral Rate is 39.008 mills, and the City is proposing a mill levy of 42.325. Staff recommends reducing the mill levy to the proposed 42.325 which will allow the incorporation of an additional \$52,626 in property tax dollars. Maintaining the mill levy of 42.325 during this period of rapid expansion will expand cash flow and prepare a strong foundation to meet growth. The funds provide for increasing operational demands and requirements, re-establish a Capital Improvement Program (CIP) in the General Fund, and increase reserve funds for maintaining infrastructure and prudent emergency preparedness.

BUDGET APPROACH

This operations plan works with the resources of the community. With a Governing Body in place that has a vision for the City's future combined with quality personnel and the proper equipment, we will be able to meet the ever-increasing service demands that our growing city requires. Our job is to provide fair and quality service to our neighbors in the most reasonable manner. This budget reflects the priorities of infrastructure improvement and continued economic development aimed at helping the community grow. There is no standing pat, it's grow or shrink.

STERLING'S FINANCIAL POSITION

Revenue Projection Assumptions

- **Property Tax (less NRP rebates).** Property tax revenue in the general fund is expected to increase from \$271,775 in 2023 to \$287,929 in 2024.

In the Consolidated Street and Highway Fund, property taxes increase from \$184,883 to \$192,857

Property tax levels in the Cemetery Fund increases from \$67,397 to 79,275

Property tax levels in the Library Fund increases from \$67,406 to 71,348

Property tax levels in the Fire/Ambulance Equipment Reserve Fund increase from \$26,690 to \$39,638.

Overall property tax revenue is expected to increase from \$618,421 to \$671,047. This budget uses a projected mill levy of 42.325 mills, which is *lesser* than the previous certified mill of 45.325. The assessed valuation as of July, adjusted for estimated appeals, is used as a basis for the forecast of property tax revenue. The valuation for the 2024 budget year (2023 value) is \$15,854,675 an increase from \$13,644,170 for the 2023 budget year.

- **Special Assessments.** There are no budgeted special assessments. We also have not budgeted payments from those who pay back or owed taxes. Sterling's expected delinquency tax rate for 2024 is approximately 1.0%.

- **Neighborhood Revitalization Tax Rebate Program.** This budget continues the bookkeeping function started in 2017 to account for the Neighborhood Revitalization Program Rebates. Prior to 2017, the rebate was realized as a loss when property tax receipts were low. As this program has grown, so too have the costs of rebating those dollars back to the expanded tax base. The total annual estimated cost of the program in rebated taxes is estimated at \$78,443 in 2023.
- **Sales Tax.** Sterling receives sales tax from two different levies: 1) a tax that is levied by the county and shared with the cities as per a formula based on the mill levy and population and 2) the 1% Street Sales Tax which is allocated into the dedicated street improvement fund. Sales Tax collections for the city/county tax remain steady while the 1% Sales Tax continues to perform extremely well. This suggests growth in local purchasing at our community's retail businesses.
- **Fines /Charges/Fees.** Charges for services in the General Fund are expected to see a slight decline with lesser camping fee revenue compared to years past along with a personnel transition whereas one of the City's more proactive police officers, resigned, which could reduce court violations revenue.
- **Franchise Fees.** Staff develops estimates of franchise fees based on trends from current receipts and projected changes to the corresponding utility rates. Total franchise fees are budgeted as a 5% of expected revenues or sales in utilities as well as cable, gas and telephone utilities. Franchise fee revenues have increased in a significant way due to Black Hills energy increasing their sales to customers gross receipts of which the city receives 5% annually.
- **Building Trades Permits.** Building permits are issued to qualified individuals and companies to do repairs, remodels, new construction or demolitions. The cost of permits is based on the estimated cost of the project or a set fee, depending on the type of project. The bulk of permit revenue is from building permits. All construction in the city must be issued a permit based on the cost of construction. Staff has vastly improved the enforcement of these policies and with the update of the Master Fee Schedule, these revenues should increase. License revenue arises from the City's regulation of certain activities (e.g., plumber, electrician). A person or organization pays a license fee to engage in the activity for a specified period. The most common licenses and permits are electrical and plumbing. This fee revenue is growing due to an uptick in economic development.

Expenditures Projection Assumptions

- **Staffing.** The City is currently near full staffing levels and continues to operate at "lean-level" since around 2014 when several employees were laid off under a force reduction due to hard financial times. We have one full time police officer position to fill.
- **Employer Health and Dental Contributions.** The health plan saw a large premium increase in 2020 of 14%, 7% in 2021, and 8% for 2022. Moving forward, partnering with Freedom Claims Inc. has stabilized our health insurance liability. In prior years, the City increased the employee contribution to offset added costs.

The City began a new plan with Freedom Claims Inc. to help cut health insurance costs. This strategy has provided fruitful in that we have saved \$37,593. Our 2023-2024 Health Insurance costs holds steady at an estimated \$286,000, which is the same amount as our current year. 92% is covered by the City and 8% the City Staff.

- **Maintenance and Operations Costs.** The City continues to review the ongoing maintenance costs of City facilities and equipment. Most issues are addressed in-house due to the skills of our City Staff. We use local subcontractors for issues requiring outside assistance. The pool, library, and medical center seem to require the greatest amount of facility maintenance for small issues.
- **Capital Projects.** Like 2023, the 2024 budget continues to focus on the improving infrastructure. The City could assess debt to fund capital projects in 2024.

In the Street Fund, city sales tax dollars for street improvements est. \$317,000. Street projects include resurfacing Garfield St. from 11th to 1st, Monroe St. from 8th to 1st, 6th St. from Jackson to Cleveland, and Main St. from Broadway to the dirt on W. Main. Pending bids, some of this work may leak into the 2025 budget. There is an estimated \$200,000 earmarked for the above resurfacing work. Debt service payments for the 2019 mill and overlay project and 2021 street sweeper purchase total \$51,050 in 2024.

In the General Fund, notably, Staff earmarks \$50,000 to be annually allocated into the Capital Improvement Program (CIP) fund. The CIP will be its own "department" to draw from for capital expenses at the Pool, Parks, Cemetery, City Hall, or other General Fund departments. Most immediately, this funding could be used as a down payment for a debt issuance to finance a Pool Project. A recent facility assessment noted a \$500,000 investment necessary to extend the pools useful life by another 10 to 15 years. The newly added CIP is the primary recipient of the net new \$68,481 in property tax revenue.

The Water Fund capital project contemplates water main improvements in 2024. Engineering fees could be assessed in 2023 as the water fund investments are evaluated. Debt service for Water in 2024 equals \$24,543 which is \$21,000 less than 2023 debt service due to the 2012 Series B maturing. With room on the debt schedule, the City will contemplate borrowing to complete certain projects.

On the Electric fund, the highlight is the increase of wholesale electricity expense and reciprocating increase in sales to customers expense. The \$1.2 million Electric Substation Dual Wound Transformer concluded 2023, doubling our capacity to serve power. Electric Fund cash is in a building phase with the purpose of a Power Plant capital project 2024-26 which would add capacity and resiliency to our power generation operations. The Power Plant is currently in a fragile state and it is important we make these improvements to ensure system reliability and accommodation to our community's growth.

There is \$330,000 budgeted for a new bucket. This purchase was approved, but the truck is on back order for several years. For projects, \$85,000 toward electric distribution projects. Lastly, \$34,056 in debt service for the substation, a reduction of \$60,00 due to the maturation of the catalytic converters lease payments. That catalytic converter debt maturation opens the debt schedule to finance the above-mentioned Power Plant capital project.

The Sewer Fund includes the irrigation project which will cost astronomically less than a lagoon expansion (\$1.5 million) and should provide the results needed to keep our system compliant with KDHE. The irrigation project cost estimate is about \$75,000 which could be partially experienced in 2023. Debt service in 2024 equals \$88,000 for the 2008 Lagoon and 2019 land purchase.

The \$200,000+ investment in Sterling Medical Center capital projects will conclude in 2024 with some odds and ends type projects in the works.

- **Fuel Costs.** Fuel cost in the 2023 budget have somewhat stabilized but remain high in comparison to pre-inflationary fiscal years. We forecast a similar cost for fuel in 2024.
- **Equipment.** For 2024, the City sees a slight respite in equipment purchases. The City acquired the used salt spreader truck, mini-excavator, and used sewer vac truck in 2023. The Smith and Loveless lift station is set for delivery in fall of 2023. This \$150,000 lift station expense will come out of the ARPA fund balance (this draws the balance to \$0). Pending cash availability, a F250 in Public Works may need purchasing in 2024. As mentioned, the electric distribution fleet purchased a new bucket truck scheduled for delivery 2026-27 at an estimated \$330,000. The City inventories its equipment and each item has a life cycle component that predicts the end of useful life, although budget restrictions and arising needs have limited the effectiveness of following the plan.
- **Debt Service.** This budget sees significant to our debt service with the Catalytic Converter debt maturation occurring in 2023 as well as the Series B 2012 water fund debt service.
- **Employee Wages** This budget calls for an inflationary adjustment to wages based on 1-3% with the weight of performance evaluations.
- **KPERS** The City's share of KPERS contributions appears to continue near 10% of earnings for the 2023 year.

Selected Major Funds

The City maintains the following funds used to provide City services:

- General Fund
- Bond and Interest Fund
- Consolidated Street and Highway Fund
- Water Fund
- Sewer Fund
- Electric Fund

General Fund

The General Fund pays for many municipal functions such as Police, Parks, Pool, Cemetery, and City Hall services. The City Commission is asked to approve an \$1,082,561 General Fund budget for 2024 (not including cash carryover budgeted as expense) up from expected expenditures of \$981,169 estimated for 2023. Primarily, the creation of the General Fund Capital Improvement Program (CIP) department accounts for the increased expense. City Staff projects \$1,087,386 in 2024 General fund Revenue. Primarily funded by property and sales tax, the General Fund also collects all other general revenues. This revenue increase is due to added revenue from franchise fees, sales tax, and property tax.

The City projects cash balance to remain stable near \$400,000.

Consolidated Street and Highway Fund

The primary revenue for this fund is from the ad valorem tax, 1% street sales tax and state gasoline tax. These monies are required by statute and by election to be used specifically for construction, maintenance and rehabilitation of City roadways. Total 2024 spending is budgeted at \$1.044 million, less than the \$1.71 million estimated spending in 2023. This fund shares public works employees with the water, sewer and cemetery operations. Revenue projects at \$1.044 million in 2024 with estimated \$200,000 toward roadway re-surfacing projects.

The City projects a cash balance of \$750,000.

Water Fund

This fund is budgeted at \$421,877 spending in 2024 (not including cash carryover budgeted as expense), up from \$384,633 est in 2023. The increase is primarily due to the rate adjustment in summer of 2023 which will increase the sales to customers revenue in 2024. Staff projects 2024 revenue to be \$464,952, up from the estimate revenue of \$385,662 in 2023.

The Water fund continues to have one of the thinnest margins compared to all funds, currently sitting at a cash balance of only \$27,315. It should continue to improve with the series b debt service maturing in 2023 and the rate increase.

Sewer Fund

This fund is budgeted at expenditures of \$433,647 in 2024 (not including cash carryover budgeted as expense), slightly down from the \$434,239 estimated for 2023. Staff projects revenues of \$452,000 in 2024, up from the estimated \$435,000 in 2023.

Staff projects a cash balance of around \$220,000.

Electric Fund

This fund is budgeted for 2024 expenditures at \$3,278,661 (not including cash carryover budgeted as expense), an amount higher than the \$2,864,372 est. in 2023. The primary reason for the relatively large expenditure increase is the cost of wholesale electricity as well as funds set aside for the bucket truck purchase in case we receive an early delivery. The main electric fund expenses include wholesale electricity purchase, electric distribution line projects, bucket truck purchase, and debt service. The fund is supported primarily by fees from the sale of electricity. Total revenue for 2024 is projected at \$3,212,537. This cost center does not balance, as the City plans to use an amount of cash reserve to fund the bucket truck purchase should it be delivered.

The fund is growing significantly with respect to revenues and expenditures due to the cost of wholesale electricity expenditure and reciprocating sales to customers revenue. The City projects a cash balance to remain north over \$1 million.

Sterling power customers are continuing to experience competitive bills compared to other public electric utilities, even in spite of the natural gas market. The Power Plant will require upgrades in 2024-26 so we must keep the reserves strong. The Power Plant is currently in a fragile state and investments are necessary, however planning and budgeting takes time, which is why we are forecasting 2024-26 as the target date for our upgrades.. Staff needs to closely monitor the capacity sales opportunity within the EMP3 group and ensure the City continues to maximize its return on investment through a balance of capacity sales and pushing the engines at the plant.

CONCLUSION

This budget remains aggressive in 2024 in the way of projects. It continues to make generational infrastructure impact through major capital investments. If it were not for the competitive external funding acquired by the City Staff via grant award, it would not be possible to complete projects. Further, we are able to complete projects whilst lowering the mill levy by approximately three (3) mills, which is primarily due to community growth and a credit to our economic development strategies.

As always, we need to thank the citizens of Sterling for the support we receive to perform the services desired and the many volunteers who give up their time to make this a better place to live whether by serving on an advisory board or with a local civic club or other organization.

To the Sterling City Commission—thank you for your confidence. We appreciate your hard work, direction and patience in supporting our efforts to make Sterling a better community, especially amidst this period of rapid growth.

And thank you to our City Teammates who show up ready to serve the public day or night. Their families make sacrifices for them to be part of something so much more than a job.

As required by law, the 2024 budget must be approved and submitted to the Rice County Clerk prior to October 1, 2023.

City of Sterling Organization Chart for Budget Year 2024

Elected Officials

Departments

Appointed Boards

Citizens

Citizens

City Commission

Library Board

Planning Commission

Housing Authority

Park Board

City Manager

Finance

Public Works

Electric Distribution

Electric Production

Police

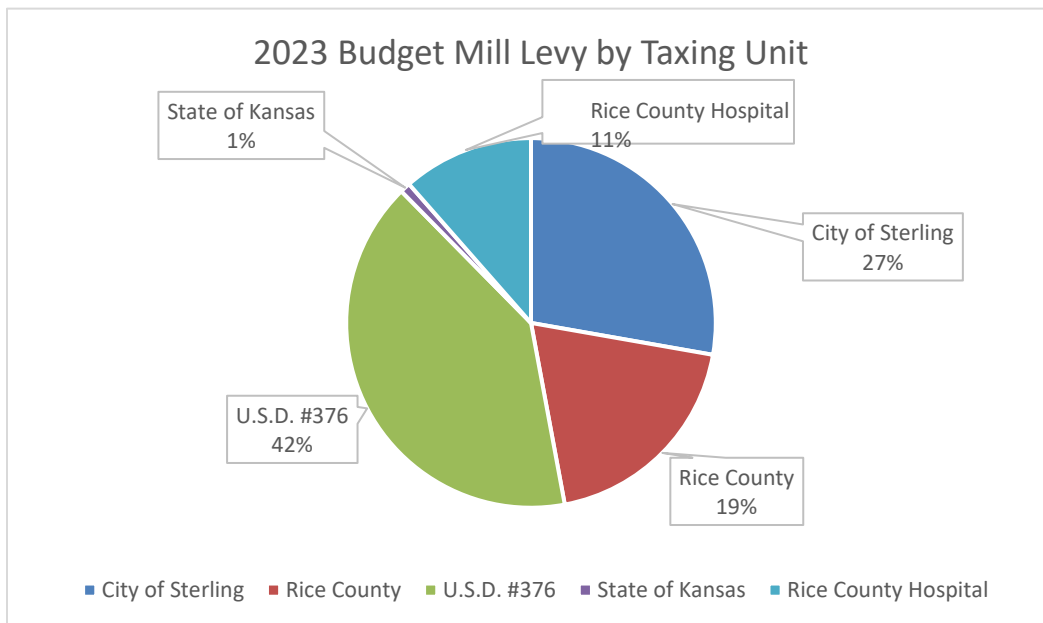
City of Sterling Personnel Total

City of Sterling Personnel Totals					
Function	2020	2021	2022	2023	2024
City Commission	5	5	5	5	5
Admin	4	4	5	5	4
Legal	0.25	0.25	0.25	0.25	0.25
Municipal Court	0.25	0.25	0.25	0.25	0.25
Police	5.5	5.5	5.5	5.5	5
Public Works	4.5	4.5	4.5	4.5	5.5
Electric Production	2.5	2.5	2.5	2.5	3.5
Electric Distribution	3	3	3	3	3
Total	25	25	26	26	26.5

The numbers represented in the graph are full and part-time positions and do not include temporary or seasonal employees.

Budget Year Mill Levy By Taxing Unit

Unit of Government	2019	2020	2021	2022	2023	2024
City of Sterling	50.54	50.08	50.08	50	45.325	42.325
Rice County	37.07	38.53	37.94	36.17	31.903	30
U.S.D. #376	70.4	74.4	67.72	69.3	67	65
State of Kansas	1.5	1.5	1.5	1.5	1.5	1.5
Rice County Hospital	18.35	21.35	21.35	21.35	18.956	18
Total Mill Levies	177.86	185.9	178.59	178.32	164.684	156.825



Calculating the City mill levy requirement.

A mill is \$1 of tax for every \$1,000 of assessed value on real and personal property. The mill levy is recalculated every year and is based on the tax dollars needed for financing the City budget.

First, the City (the taxing district) arrives at a total amount for expenditures in the taxing funds. In Sterling, these funds are the General Fund, Library Fund, Consolidated Street Fund, Cemetery, and the Debt Service Fund. After expenditure totals are known, all other revenue sources (non-property taxes and fees) are subtracted.

The remainder is the amount to be raised from ad valorem (property) taxes.

The tax levy rate is calculated by dividing the total revenue to be obtained from property taxes by the total assessed value for the taxing district. The table above

BREAKING DOWN THE PROPERTY TAX DOLLAR

From police officers who protect and serve to overseeing snow removal on roads and bridges, property taxes are a necessary investment for all Kansas communities. Here's a breakdown of how property taxes are distributed in Sterling.



Maintaining a Qualified Workforce: Local government is a hands-on industry, requiring cities to deal with common concerns of retained qualified employees to serve as code enforcers, engineers, and laborers. Oftentimes, municipal employees earn less than their private sector counterparts. Cities may struggle in retaining needed and qualified employees.

Filling Potholes and Fixing Roads: In recent years, nearly 50% of the funding to maintain the local road system has been generated entirely from local governments' budgets.

Emergency Response: New fire trucks can cost anywhere from \$500,000 to \$1.2 million, which in some communities would be most of the property tax revenue collected by the city. Alternatively, the cost of a new police car could range anywhere, on average, from \$30,000 to \$50,000 depending on the emergency response and communication technology that is incorporated within the vehicle.

History of Mill Levy

	2020		2021		2022		2023		2024	
	Tax \$'s	Levy	Tax \$'s	Levy	Tax \$'s	Levy	Tax \$'s	Mill Levy	Tax \$'s	Mill Levy
Fund										
General	\$ 229,580	21.7	\$ 227,494	21.039	\$ 236,036	21.009	\$ 268,818	19.919	\$ 287,929	18.161
Library	\$ 52,039	4.919	\$ 54,065	5	\$ 56,096	4.993	\$ 66,673	4.94	\$ 71,348	4.5
Fire	\$ 21,825	2.063	\$ 21,626	2	\$ 22,436	1.997	\$ 26,667	1.976	\$ 39,638	2.5
Cemetery	\$ 52,113	4.926	\$ 54,065	5	\$ 56,096	4.993	\$ 66,664	4.94	\$ 79,275	5
Street	\$ 174,229	16.47	\$ 195,055	17.039	\$ 191,163	17.015	\$ 182,879	13.55	\$ 192,857	12.164
Totals	\$ 529,787	50.08	\$ 552,305	50.08	\$ 561,827	50.01	\$ 618,421	45.325	\$ 671,047	42.325

Assessed Valuation			
Year	Valuation		% Change
2010	7,895,869		3%
2011	7,908,226		0%
2012	8,009,415		1%
2013	9,322,698		16%
2014	8,933,887		-4%
2015	9,151,451		2%
2016	9,411,570		3%
2017	9,685,787		3%
2018	10,228,914		6%
2019	10,579,239		3%
2020	10,886,847		3%
2021	11,242,685		3%
2022	13,480,532		17%
2023	15,854,675		15%

Value of Your Sterling City Tax Dollar (42.325mills)

MEDIAN MARKET VALUE OF STERLING CITY HOME: \$107,200

To determine assessed valuation, multiply by 11.5%
 $\$107,200 \times 11.5\% = \$12,328$

ASSESSED VALUATION: \$ 12,328.00

To determine city tax liability, multiply assessed valuation by published mill levy

$\$12,328.00 \times 0.042325 = \522

CITY TAX LIABILITY = \$522



MONTHLY EXPENSE FOR CITY SERVICES

To determine the monthly expense for city services, divide tax liability by 12 months.

$\$522 \text{ divided by } 12 = \43.50 per month
 $\$43.50 \text{ divided by } 30 = \1.45 per day

The following list represents a sampling of the City's services provided:

Police Protection	Street Lighting	Flood Plain Management
Fire Protection	Police Medic I Service Response	Public Library
Community Planning	Cemetery Maintenance	Animal Control Services
Code Enforcement	City Administration	DARE Education
Building Inspection	Snow Removal	Fourth Fireworks Display
Street Maintenance	Traffic Control and Marking	Economic Development
Park Maintenance	Public Parking	Main Street Sterling Activities
Sterling Lake	Right of Way Management	
Sterling Municipal Pool	Municipal Improvements	

For comparison purposes, the following items denote common monthly expenses for an Sterling City family:

A 15 gallon tank of unleaded self-service fuel at \$3/gallon would cost \$45

Basic digital cable television, high speed internet and cell phone service will cost the consumer \$200.00 per month, before taxes.

Groceries for a family of four will cost the consumer \$440.00 per month.

Sales Tax Report

Special Street Fund 1% Sales Tax Revenue

	2018	2019	2020	2021	2022	2023
January	\$ 29,962	\$ 25,610	\$ 24,738	\$ 31,373	\$ 29,796	\$ 26,524
February	\$ 29,685	\$ 22,833	\$ 23,930	\$ 29,288	\$ 35,619	\$ 35,543
March	\$ 24,310	\$ 22,240	\$ 24,255	\$ 32,212	\$ 30,420	\$ 31,033
April	\$ 23,527	\$ 21,194	\$ 19,389	\$ 21,106	\$ 26,947	\$ 24,363
May	\$ 25,343	\$ 20,525	\$ 24,255	\$ 29,029	\$ 34,608	\$ 29,415
June	\$ 27,737	\$ 21,675	\$ 27,053	\$ 23,817	\$ 42,584	\$ 25,202
July	\$ 26,152	\$ 20,482	\$ 25,078	\$ 29,143	\$ 29,648	\$ 29,577
August	\$ 29,981	\$ 24,476	\$ 23,342	\$ 22,777	\$ 30,241	
September	\$ 20,417	\$ 31,098	\$ 24,542	\$ 25,624	\$ 41,852	
October	\$ 22,489	\$ 27,252	\$ 26,331	\$ 23,747	\$ 20,470	
November	\$ 31,411	\$ 20,030	\$ 27,008	\$ 32,489	\$ 35,466	
December	\$ 19,572	\$ 23,282	\$ 26,066	\$ 31,991	\$ 32,787	
Total	\$ 310,586	\$ 280,696	\$ 295,989	\$ 332,600	\$ 390,443	



General Fund Sales Tax 2018-2024						
Month	2018	2019	2020	2021	2022	2023
January	\$ 15,426	\$ 15,190	\$ 22,972	\$ 18,246	\$ 20,245	\$ 19,994
February	\$ 16,607	\$ 17,254	\$ 23,033	\$ 18,524	\$ 21,060	\$ 27,303
March	\$ 14,812	\$ 14,826	\$ 22,408	\$ 20,975	\$ 19,690	\$ 22,307
April	\$ 13,398	\$ 15,513	\$ 14,806	\$ 15,320	\$ 18,940	\$ 20,839
May	\$ 14,550	\$ 16,638	\$ 22,408	\$ 20,447	\$ 22,338	\$ 22,582
June	\$ 15,893	\$ 14,596	\$ 23,733	\$ 17,812	\$ 23,331	\$ 22,491
July	\$ 15,571	\$ 19,827	\$ 31,386	\$ 18,462	\$ 17,537	\$ 23,090
August	\$ 18,217	\$ 20,304	\$ 22,988	\$ 20,694	\$ 21,378	
September	\$ 17,493	\$ 20,167	\$ 17,868	\$ 33,491	\$ 28,816	
October	\$ 16,958	\$ 21,481	\$ 20,331	\$ 24,917	\$ 16,278	
November	\$ 18,049	\$ 22,708	\$ 19,639	\$ 21,186	\$ 24,028	
December	\$ 11,260	\$ 23,284	\$ 18,890	\$ 24,376	\$ 24,893	
Totals	\$ 188,234	\$ 221,787	\$ 260,463	\$ 254,455	\$ 258,539	



CITY OF STERLING
DEBT SCHEDULE

Type of Debt	Date of Issue	Date of Maturity	Interest Rate %
GENERAL OBLIGATION:			
Series B 2012- WATER	11/20/2012	8/1/2023	1.65%
2020 GO Bond- WATER	2/20/2020	10/1/2040	2.67%
2020 GO Bond-SEWER	2/20/2020	10/1/2040	2.67%
2020 GO Bond- ELECTRIC	2/20/2020	10/1/2040	2.67%
2020 GO Bond- STREET	2/20/2020	10/1/2030	3.60%
Total GO Bonds:			
REVENUE BONDS:			
Kansas Water Pollution Control Revolving Loan	8/20/2008	9/1/2029	2.79%
Total Debt:			
Total Leases: Catalytic Converters			

	2020			2021		
Total Debt Service	Interest	Principal	End Balance	Interest	Principal	End Balance
220,000	1,320	25,000	70,000	908	25,000	45,000
518,606	0	0	0	17,661	10,000	490,945
228,823	0	0	0	7,847	5,009	215,976
751,211	0	0	0	25,267	10,000	715,944
377,460	0	0	0	17,510	20,000	339,950
2,096,100	1,320	25,000	70,000	69,193	70,009	1,807,815
1,220,348	18,640	60,104	622,906	16,951	61,793	561,113
3,316,448	19,960	85,104	692,906	86,144	131,802	2,368,928
530,000	5,382	54,864	173,079	3,983	56,263	116,817

2022			2023			2024	
Interest	Principal	End Balance	Interest	Principal	End Balance	Interest	Principal
495	25,000	20,000	124	20,000			
10,543	10,000	470,402	10,143	15,000	445,259	9,543.76	15,000
4,662	5,000	206,314	4,462	5,000	196,852	4,262	5,000
15,256	10,000	690,688	14,856	20,000	655,832	14,056	20,000
10,050	25,000	304,900	9,050	25,000	270,850	8,050	30,000
41,006	75,000	1,692,304	38,635	85,000	1,568,793	35,912	70,000
15,215	63,529	497,584	13,430	65,313	432,271	11,595	67,148
56,221	138,529	2,189,888	52,065	150,313	2,001,064	47,507	137,148
2,566	57,680	59,136	1,111	59,136	-		

2025				2026			
End Balance	Interest	Principal	End Balance	Interest	Principal	End Balance	Interest
420,716	8,943.76	15,000	396,773	8,343	15,000	373,430	7,742
187,590	4,062	5,000	178,528	3,862	10,000	164,666	3,462
621,776	13,256	25,000	583,520	12,256	25,000	546,264	11,256
232,800	6,850	30,000	195,950	5,650	30,000	160,300	4,450
1,462,882	33,112	75,000	1,354,771	30,111	80,000	1,244,660	26,910
365,122	9,709	69,035	296,087	7,769	70,974	225,113	5,775
1,828,004	42,820	144,035	1,650,858	37,880	150,974	1,469,773	32,685

2027		2028			2029			
Principal	End Balance	Interest	Principal	End Balance	Interest	Principal	End Balance	
20,000	345,687	6,942	20,000	318,745	6,342	20,000	292,403	
10,000	151,204	3,062	10,000	138,142	2,762	10,000	125,380	
25,000	510,008	10,256	30,000	469,752	9,356	30,000	430,396	
35,000	120,850	3,050	35,000	82,800	2,000	40,000	40,800	
90,000	1,127,749	23,310	95,000	1,009,439	20,460	100,000	888,979	
72,968	152,144	3,725	75,018	77,126	1,618	77,126	0	
162,968	1,279,893	27,035	170,018	1,086,565	22,078	177,126	888,979	

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed
GENERAL FUND													
REVENUE	\$ -												
01-00-4101 AD VALOREM PROPERTY TAX	\$ 241,322	\$ 195,767	\$ 331,978	\$ 161,403	\$ 185,290	\$ 199,610	\$ 186,304	\$ 189,180	\$ 218,834	\$215,097	\$228,510	\$271,791	\$287,929
01-00-4102 BACK TAXES	\$ 7,530	\$ 8,681	\$ 12,125	\$ 12,191	\$ 10,638	\$ 9,142	\$ 9,042	\$ 3,083	\$ 8,850	\$9,209	\$8,542	\$7,500	\$9,000
01-00-4103 SALES TAX	\$ 213,323	\$ 196,954	\$ 188,752	\$ 185,370	\$ 160,571	\$ 184,133	\$ 188,234	\$ 221,787	\$ 256,643	\$245,418	\$258,540	\$240,000	\$286,380
01-00-4101 NEIGHBORHOOD REV.										\$-25,792	\$-26,373	\$-26,637	-\$25,306
01-00-4105 VEHICLE TAX	\$ 43,953	\$ 70,262	\$ 44,041	\$ 65,233	\$ 34,670	\$ 39,062	\$ 41,846	\$ 29,294	\$ 46,119	\$38,845	\$38,241	\$34,000	\$36,978
01-00-4107 IN-LIEU OF TAXES	\$ 1,804	\$ -	\$ 6,881	\$ -	\$ 2,595	\$ 1,626		\$ 31,170	\$ 7,300	\$9,270	\$10,736	\$8,000	\$10,000
Special Assessments						\$ 1,433	\$ 1,435						
01-00-4110 RV TAX	\$ 674	\$ 1,271	\$ 871	\$ 988	\$ 676	\$ 813	\$ 787	\$ 641	\$ 984	\$779	\$758	\$500	\$727
01-00-4111 CITY SALES TAX	\$ 230,576	\$ 249,049	\$ 252,183										
01-00-4112 HEAVY TRUCK	\$ 953	\$ 896	\$ 878	\$ 470	\$ 443	\$ 197	\$ 205	\$ 172	\$ 90	\$71	\$126	\$86	\$147
01-00-4113 COMMERCIAL TAGS			\$ 6,235	\$ 11,446	\$ 6,129	\$ 6,943	\$ 6,501	\$ 6,802	\$ 2,070	\$4,129	\$5,234	\$5,000	\$5,151
01-00-4114 OIL					\$ 765	\$ 1,205	\$ 244	\$ 149	\$ 146	\$0		\$150	0
01-00-4115 STATE ASSESSED UTILITIES					\$ 8,995	\$ 9,519	\$ 7,887	\$ 5,928	\$ 4,242	\$3,853	\$3,938	\$4,000	\$3,600
01-00-4116 GUEST TAX									\$ 5,500	\$8,734	\$10,123	\$7,000	\$9,000
01-00-4203 CONNECTING LINK	\$ 8,748	\$ 8,736	\$ 8,742		\$ -	\$ -							
01-00-4204 LIQUOR TAX	\$ 690	\$ 459	\$ 348	\$ 305	\$ 573	\$ 291	\$ 562	\$ 1,015	\$ 896	\$1,409	\$1,990	\$1,500	\$2,002
01-00-4302 CABLE FRANCHISE	\$ 20,166	\$ 22,284	\$ 21,826	\$ 21,114	\$ 18,014	\$ 17,144	\$ 17,172	\$ 16,523	\$ 15,788	\$14,564	\$13,449	\$12,500	\$12,500
01-00-4303 TELEPHONE FRANCHISE	\$ 4,037	\$ 4,083	\$ 4,870	\$ 6,047	\$ 5,683	\$ 6,802	\$ 5,006	\$ 6,159	\$ 3,260	\$2,962	\$4,514	\$3,000	\$5,000
01-00-4304 NATURAL GAS FRANCHISE	\$ 35,009	\$ 43,304	\$ 47,936	\$ 43,342	\$ 35,992	\$ 40,810	\$ 43,750	\$ 42,766	\$ 36,012	\$44,352	\$60,923	\$52,000	\$72,000
01-00-4305 DOG TAGS	\$ 621	\$ 759	\$ 622	\$ 796	\$ 1,147	\$ 890	\$ 880	\$ 95	\$ 767	\$954	\$1,855	\$1,500	\$1,500
01-00-4306 CAT TAGS	\$ 86	\$ 68	\$ 78	\$ 80	\$ 66	\$ 70	\$ 42	\$ 54	\$ 68	\$184	\$330	\$300	\$250
01-00-4311 BUILD, PLUMB,ELEC PERMITS	\$ 1,562	\$ 1,026	\$ 1,960	\$ 2,382	\$ 3,170	\$ 3,425	\$ 1,761	\$ 4,915	\$ 2,530	\$4,939	\$5,545	\$5,000	\$6,000
01-00-4399 MISCELLANEOUS LIC/PERMITS	\$ 1,640	\$ 1,945	\$ 1,819	\$ 996	\$ 1,460	\$ 2,610	\$ 3,127	\$ 2,330	\$ 3,355	\$3,550	\$3,750	\$2,000	\$2,500
01-00-4401 SALES TO CUSTOMERS	\$ 17,696	\$ 17,637	\$ 17,697	\$ 17,673	\$ 17,606	\$ 17,679	\$ 18,359	\$ 50,183	\$ 50,346	\$50,274	\$50,267	\$50,400	\$50,400
01-00-4413 SC POLICE CONTRACT			\$ 7,483	\$ 20,000	\$ 24,000	\$ 18,000	\$ 32,000	\$ 24,000	\$ 24,000	\$24,000	\$24,000	\$24,000	\$24,000
01-00-4410 GOLF CART REGISTRATION	\$ 60	\$ 135	\$ 105	\$ 165	\$ 135	\$ 105	\$ 120	\$ 255	\$ 405	\$980	\$1,080	\$1,000	\$500
01-00-4412													

		2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed
POOL USE-REC COMMISSION												\$1,000		
	01-00-4415													
	DOG IMPOUNDMENT	\$ 646	\$ 1,071	\$ 1,304	\$ 382	\$ 473	\$ 261	\$ 739	\$ 234	\$ 769	\$135	\$552	\$300	\$300
	01-00-4417													
	COURT FEES	\$ 14,648	\$ 12,200	\$ 15,031	\$ 14,859	\$ 11,232	\$ 15,106	\$ 15,193	\$ 18,123	\$ 13,000	\$19,058	\$22,792	\$18,000	\$18,000
	01-00-4418													
	LAKE CAMPING FEES	\$ 6,510	\$ 10,630	\$ 11,282	\$ 7,380	\$ 10,983	\$ 19,842	\$ 24,895	\$ 22,229	\$ 19,456	\$36,641	\$24,615	\$20,000	\$18,000
	01-00-4420													
	SWIM TICKET SALES	\$ 9,150	\$ 6,251	\$ 7,495	\$ 7,178	\$ 6,622	\$ 8,023	\$ 7,941	\$ 2,583	\$ 2,634	\$5,143	\$3,644	\$3,000	\$3,600
	01-00-4421													
	POOL CONCESSIONS	\$ 5,231	\$ 5,534	\$ 5,484	\$ 5,171	\$ 4,737	\$ 4,100	\$ 3,870	\$ 3,998	\$ -	\$2,791	\$3,496	\$3,000	\$3,500
	01-00-4423													
	OPIOD SETTLEMENT											\$535		
	01-00-4425													
	REFUSE COLLECTIONS	\$ 91,431	\$ 93,316	\$ 94,205	\$ 94,173	\$ 96,731	\$ 99,275	\$ 102,137	\$ 94,047	\$ 86,767	\$87,766	\$88,841	\$88,000	\$88,000
	01-00-4499													
	MISC. REVENUE CHARGES	\$ 41,612	\$ 26,703	\$ 156,970	\$ 23,078	\$ 13,307	\$ 34,182	\$ 37,255	\$ 54,559	\$ 53,220	\$3,754	\$15,715	\$20,000	\$15,000
	01-00-4501													
	INTEREST - INVESTMENTS	\$ 1,287	\$ 674	\$ 457	\$ 415	\$ 453	\$ 1,755	\$ 5,270	\$ 6,557	\$ 3,714	\$607	\$4,871	\$500	\$4,500
	01-00-4502													
	INTEREST - CHECKING	\$ 52	\$ 60	\$ 43	\$ 60	\$ 312	\$ 68	\$ 164	\$ 387	\$ 696	\$150	\$749	\$150	\$1,000
	01-00-4503													
	INTEREST - MAXIMIZER	\$ 2,187	\$ 1,201	\$ 707	\$ 500	\$ 1,288	\$ 1,935	\$ 2,995	\$ 4,440	\$ 3,197	\$2,167	\$2,205	\$1,000	\$1,000
	01-00-4510													
	VETERANS WAR MEMORIAL	\$ 20,673	\$ 2,454	\$ 2,608	\$ 200	\$ 50	\$ 50	\$ -						
	01-00-4611													
	FIRE DEPARTMENT GRANTS						\$ 385					\$4,273		
	01-00-4602													
	Transfer from Other Funds	\$ 932	\$ 592	\$ 291		\$ -								
	01-00-46													
	Transfer from Sewer				\$ 17,192	\$ 18,292	\$ 18,275	\$ 23,532	\$ 18,275	\$ 18,275	\$18,275	\$18,275	\$18,275	\$18,275
	01-00-4605													
	Transfer from Electric Fund	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 120,000	\$ 95,000	\$95,000	\$95,000	\$95,000	\$95,000
	01-00-4606													
	Transfer From Water Fund	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ 15,800	\$ 15,800	\$ 18,275	\$18,275	\$18,275	\$18,275	\$18,275
	01-00-4699		\$ 16,612					\$ 10,000	\$ 2,908					
	MISCELLANEOUS OTHER	\$ -	\$ 278	\$ -							\$6,641	\$5,000		
	Total GFRevenue less Taxes	\$ 912,986	\$ 934,625	\$ 1,050,828	\$ 688,684	\$ 627,308	\$ 694,658	\$ 743,751	\$ 811,461	\$ 784,374	\$ 739,088	\$ 787,406	\$ 718,299	\$ 796,779
	Total GF W Taxes	\$ 1,154,308	\$ 1,130,393	\$ 1,382,806	\$ 850,087	\$ 812,598	\$ 894,267	\$ 930,055	\$ 1,000,641	\$ 1,003,208	\$ 954,185	\$ 1,015,916	\$ 990,090	\$ 1,084,708
EXPENDITURES														
Administration														
Personnel														
01-00-5101														
REGULAR SALARIES		\$ 41,681	\$ 63,800	\$ 54,701	\$ 58,424	\$ 60,060	\$ 60,559	\$ 63,125	\$ 65,500	\$ 69,369	\$75,420	\$80,239	\$75,500	\$77,545
01-00-5105														
MUNICIPAL JUDGE		\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 3,150	\$ 3,300	\$ 3,300	\$3,300	\$3,300	\$3,300	\$3,300
01-00-5120														
FICA EXPENSE		\$ 3,172	\$ 5,100	\$ 4,338	\$ 5,053	\$ 4,874	\$ 4,813	\$ 5,076	\$ 5,308	\$ 5,681	\$6,143	\$6,568	\$6,400	\$6,700
01-00-5121														
WORKMAN'S COMP		\$ 249	\$ 27	\$ 182	\$ 100	\$ 92	\$ 67	\$ -	\$ 100	\$ 116	\$236	\$147	\$200	\$210
01-00-5122														
UNEMPLOYMENT INSURANCE		\$ 19	\$ 121	\$ 47	\$ 120	\$ 88	\$ 248	\$ 41	\$ 40	\$ 43	\$50	\$65	\$70	\$70
01-00-5123														
RETIREMENT KPERS		\$ 2,137	\$ 4,400	\$ 3,881	\$ 5,108	\$ 4,805	\$ 4,581	\$ 5,358	\$ 5,774	\$ 6,033	\$6,271	\$7,130	\$7,000	\$7,000

		2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed
01-00-5130 HEALTH INSURANCE	\$	12,338	\$ 15,500	\$ 13,265	\$ 13,546	\$ 13,368	\$ 14,422	\$ 14,330	\$ 15,247	\$ 15,673	\$16,512	\$15,878	\$16,000	\$16,000
01-00-5131 ICMA CONTRIBUTION	\$	664	\$ 712	\$ 972	\$ 1,086	\$ 1,247	\$ 1,548	\$ 1,841	\$ 1,461	\$ 1,489	\$1,827	\$2,633	\$2,500	\$2,600
01-00-51 LIFE INSURANCE					\$ 125	\$ 119	\$ 137	\$ 119	\$ 177	\$ 1,434	\$103	\$329	\$300	\$300
Total Personnel	\$	62,661	\$ 92,059	\$ 79,786	\$ 86,042	\$ 87,133	\$ 88,856	\$ 93,121	\$ 96,907	\$ 103,219	\$ 109,861	\$ 116,289	\$ 111,270	\$ 113,725
Commodities														
01-00-5201 OFFICE SUPPLIES	\$	1,787	\$ 1,941	\$ 2,633	\$ 1,999	\$ 1,892	\$ 1,229	\$ 1,135	\$ 2,130	\$ 1,753	\$1,825	\$2,068	\$1,500	\$2,000
01-00-5299 MISC. COMMODITIES	\$	2,217	\$ 951	\$ 2,208	\$ 2,913	\$ 1,427	\$ 999	\$ 1,860	\$ 2,228	\$ 4,897	\$3,123	\$1,954	\$2,500	\$2,500
Total Commodities	\$	4,004	\$ 2,892	\$ 4,841	\$ 4,913	\$ 3,319	\$ 2,228	\$ 2,995	\$ 4,358	\$ 6,650	\$ 4,949	\$ 4,022	\$ 4,000	\$ 4,500
Contractual														
01-00-5302 PRINTING	\$	1,665	\$ 359	\$ 957	\$ 229	\$ -	\$ -	\$ -		\$ -	\$0	\$0	\$0	
01-00-5305 AUDIT	\$	5,766	\$ 3,875	\$ 3,625	\$ 3,188	\$ 969	\$ 3,400	\$ 1,050	\$ 2,640	\$ 3,000	\$4,465	\$1,860	\$4,000	\$4,000
01-00-5306 GAS HEAT	\$	1,200	\$ 1,703	\$ 1,988	\$ 1,675	\$ 2,894	\$ 1,610	\$ 1,806	\$ 1,659	\$ 1,111	\$1,211	\$2,081	\$2,500	\$2,500
01-00-5307 COURT EXPENSE	\$	3,154	\$ 3,817	\$ 5,926	\$ 3,846	\$ 2,955	\$ 4,428	\$ 2,548	\$ 3,796	\$ 2,595	\$3,951	\$3,682	\$3,000	\$4,000
01-00-5310 DUES & MEMBERSHIP	\$	25	\$ 340	\$ 120	\$ 460	\$ 60	\$ 430	\$ 270	\$ 791	\$ 65	\$35	\$250	\$750	\$300
01-00-5311 TRAINING	\$	336	\$ 766	\$ 764	\$ 1,223	\$ 315	\$ 624	\$ 926	\$ 685	\$ 440	\$1,040	\$2,146	\$2,000	\$2,000
01-00-5313 LIBRARY BUILDING MAINTENANCE	\$	4,608	\$ 2,513	\$ 3,532	\$ 4,292	\$ 1,030	\$ 1,365	\$ 2,353	\$ 3,047	\$ 2,516	\$2,782	\$8,174	\$3,000	\$5,000
01-00-5315 BUILDING MAINT.	\$	2,099	\$ 2,067	\$ 3,110	\$ 12,618	\$ 2,654	\$ 1,869	\$ 4,771	\$ 3,459	\$ 2,211	\$3,057	\$3,791	\$3,000	\$3,000
01-00-5332 INSURANCE	\$	2,918	\$ 3,117	\$ 3,309	\$ 8,078	\$ 8,209	\$ 7,928	\$ 9,638	\$ 6,332	\$ 8,677	\$10,986	\$11,982	\$12,000	\$12,000
01-00-5370 LEGAL RETAINER	\$	17,500	\$ 20,000	\$ 20,000	\$ 18,333	\$ 21,000	\$ 21,000	\$ 19,275	\$ 21,000	\$ 21,550	\$21,600	\$21,600	\$21,600	\$22,800
01-00-5395 REFUSE CONTRACT PAYMENTS	\$	80,699	\$ 88,274	87,587.4	\$ 87,440	\$ 89,072	\$ 91,448	\$ 94,324	\$ 86,653	\$ 79,931	\$87,782	\$74,770	\$82,000	\$88,000
01-00-5399 MISC. CONTRACTUAL	\$	3,353	\$ 7,871	\$ 10,151	\$ 12,310	\$ 19,233	\$ 12,237	\$ 25,457	\$ 25,505	\$ 25,330	\$28,188	\$64,682	\$25,000	\$30,000
Total Contractual	\$	123,322	\$ 134,701	\$ 53,482	\$ 153,692	\$ 148,390	\$ 146,340	\$ 162,418	\$ 155,567	\$ 147,426	\$ 165,096	\$ 195,018	\$ 158,850	\$ 173,600
Capital Outlay														
01-00-5402 EQUIPMENT RESERVE EXPENSE	\$	-	\$ -	\$ -										\$50,000
01-00-5497 SIDEWALK PROJECT	\$	-	\$ -	\$ -										
01-00-5499 MISC CAPITAL OUTLAY	\$	13,648	\$ 60,076	\$ 38,907	\$ 38,120	\$ 7,239	\$ 13,281	\$ 21,143	\$ 83,062	\$ 7,210	\$4,226	\$2,000	\$20,000	\$20,000
01-00-5503 MAIN STREET DONATION	\$	-	\$ -	\$ 20,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$15,000	\$15,000	\$45,000	\$45,000
01-00-5508 FIREWORKS DONATION	\$	-	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$5,500	\$5,500	\$5,000	\$5,000
01-00-5997 REAL ESTATE PURCHASES	\$	-	\$ -	\$ 50,000	\$ 699	\$ -	\$ -	\$ -						
01-00-5998 COMPREHENSIVE PLAN	\$	-		\$ 5,355	\$ 19,196	\$ 24,621	\$ -	\$ -						
01-00-5999 PROJECTS	\$	34,464	\$ 14,718	\$ 1,882	\$ 483	\$ 348	\$ -							

		2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed
General Fund Police	Total Capital Outlay	\$ 48,111	\$ 74,794	\$ 121,144	\$ 78,499	\$ 52,208	\$ 33,281	\$ 41,143	\$ 103,062	\$ 27,210	\$ 24,726	\$ 22,500	\$ 70,000	\$ 120,000
	Total Administration	\$ 238,099	\$ 304,447	\$ 259,253	\$ 323,145	\$ 291,050	\$ 270,705	\$ 299,677	\$ 359,894	\$ 284,505	\$ 304,632	\$ 337,829	\$ 344,120	\$ 411,825
	Personnel													
	01-01-5101													
	REGULAR SALARIES	\$ 224,607	\$ 244,364	\$ 248,510	\$ 254,073	\$ 254,325	\$ 269,319	\$ 265,316	\$ 270,169	\$ 278,023	\$301,648	\$293,556	\$296,859	\$304,261
	OVERTIME				\$ -	\$ -								
	01-01-5118													
	ANIMAL CONTROL OFFICER	\$ 3,585	\$ 4,068	\$ 1,882	\$ -	\$ -	\$ -	\$ -						
	01-01-5120													
	FICA EXPENSE	\$ 17,420	\$ 18,713	\$ 19,717	\$ 19,604	\$ 19,614	\$ 20,713	\$ 20,288	\$ 20,633	\$ 21,395	\$23,011	\$22,339	\$22,710	\$23,143
	01-01-5121													
	WORKMAN'S COMP	\$ 2,385	\$ 1,305	\$ 1,252	\$ 2,000	\$ 4,487	\$ 3,653	\$ 1,372	\$ 2,000	\$ 6,464	\$6,742	\$6,220	\$8,000	\$9,000
	01-01-5122													
	UNEMPLOYMENT INSURANCE	\$ 267	\$ 246	\$ 325	\$ 225	\$ 561	\$ 124	\$ 241	\$ 209	\$ 264	\$200	\$239	\$300	\$250
	01-01-5123													
	RETIREMENT-KPERS	\$ 17,382	\$ 19,358	\$ 22,747	\$ 25,829	\$ 23,335	\$ 23,423	\$ 24,070	\$ 25,401	\$ 26,012	\$27,049	\$26,367	\$25,830	\$27,500
	01-01-5130													
	HEALTH INSURANCE	\$ 68,200	\$ 75,602	\$ 74,936	\$ 70,381	\$ 68,782	\$ 65,612	\$ 63,393	\$ 81,227	\$ 86,168	\$76,714	\$74,776	\$78,000	\$79,000
	01-01-5131													
	ER ICMA CONTRIBUTION	\$ 1,797	\$ 1,967	\$ 2,123	\$ 2,186	\$ 2,236	\$ 2,191	\$ 2,260	\$ 2,342	\$ 2,505	\$2,488	\$2,465	\$2,970	\$2,500
	01-01-5132													
	LIFE INSURANCE	\$ 530	\$ 555	\$ 594	\$ 549	\$ 563	\$ 656	\$ 555	\$ 685	\$ 707	\$546	\$1,525	\$1,000	\$750
Total Personnel	\$ 336,172	\$ 366,177	\$ 372,087	\$ 374,846	\$ 373,903	\$ 385,693	\$ 377,495	\$ 402,666	\$ 421,538	\$ 438,398	\$ 427,487	\$ 435,669	\$ 446,404	
Commodities														
01-01-5201														
OFFICE SUPPLIES	\$ 782	\$ 882	\$ 825	\$ 700	\$ 647	\$ 1,431	\$ 569	\$ 1,582	\$ 574	\$761	\$1,084	\$700	\$700	
01-01-5203														
UNIFORM REPLACEMENT	\$ 1,019	\$ 1,512	\$ 1,455	\$ 324	\$ 1,772	\$ 2,304	\$ 1,294	\$ 1,804	\$ -	\$768	\$4,073	\$2,000	\$2,500	
01-01-5205														
VEHICLE GAS & OIL	\$ 9,930	\$ 12,616	\$ 10,886	\$ 7,291	\$ 5,846	\$ 6,809	\$ 9,380	\$ 9,255	\$ 7,523	\$12,038	\$17,671	\$13,000	\$13,500	
01-01-5207														
VEHICLE EXPENSE	\$ 2,888	\$ 2,797	\$ 1,242	\$ 2,516	\$ 1,680	\$ 1,296	\$ 1,591	\$ 2,490	\$ 2,218	\$1,458	\$2,095	\$2,000	\$2,000	
01-01-5208														
CLOTHING ALLOWANCE	\$ 1,970	\$ 2,027	\$ 2,381	\$ 2,037	\$ 1,074	\$ 1,297	\$ 1,861	\$ 1,859	\$ 1,761	\$1,900	\$1,847	\$1,500	\$1,500	
01-01-5211														
EQUIPMENT EXPENSE	\$ 2,000	\$ 2,916	\$ 5,398	\$ 2,578	\$ 1,189	\$ 794	\$ 212	\$ 626	\$ 1,047	\$1,161	\$4,055	\$1,225	\$2,250	
01-01-5299														
MISC. COMMODITIES	\$ 1,518	\$ 835	\$ 1,402	\$ 1,215	\$ 1,443	\$ 2,757	\$ 2,236	\$ 1,894	\$ 2,370	\$4,556	\$4,421	\$2,500	\$4,000	
Total Commodities	\$ 20,106	\$ 23,584	\$ 23,589	\$ 16,661	\$ 13,651	\$ 16,689	\$ 17,143	\$ 19,510	\$ 15,493	\$ 22,641	\$ 35,246	\$ 22,925	\$ 26,450	
Contractual														
01-01-5301														
TELEPHONE EXPENSE	\$ 2,936	\$ 3,244	\$ 3,288	\$ 1,719	\$ 1,778	\$ 2,415	\$ 2,805	\$ 3,459	\$ 4,243	\$4,096	\$3,905	\$3,000	\$3,500	
01-01-5302														
PRINTING	\$ -	\$ -	\$ 208	\$ -	\$ -	\$ -	\$ -				\$0	\$0		
01-01-5303														
D.A.R.E.	\$ 1,268	\$ 1,573	\$ 1,114	\$ 1,289	\$ 1,319	\$ 1,750	\$ 1,699	\$ 1,060	\$ 456	\$1,168	\$188	\$1,500	\$350	
01-01-5304														
EVIDENCE COLLECTION	\$ 84	\$ 357	\$ 668	\$ 280	\$ 368	\$ 266	\$ 291	\$ 542	\$ -	\$75	\$0	\$500	\$500	
01-01-5310														
DUES & MEMBERSHIP	\$ 80	\$ 265	\$ 375	\$ 290	\$ 400	\$ 390	\$ 752	\$ 912	\$ 494	\$85	\$100	\$900	\$1,000	
01-01-5311														
TRAINING	\$ 5,622	\$ 6,123	\$ 3,861	\$ 3,687	\$ 4,582	\$ 5,269	\$ 4,209	\$ 7,373	\$ 5,525	\$6,137	\$5,341	\$6,500	\$5,800	
01-01-5312														
DISPATCHING/LYONS	\$ 33,600	\$ 33,600	\$ 35,200	\$ 36,947	\$ 35,280	\$ 35,280	\$ 35,280	\$ 32,340	\$ 35,280	\$35,280	\$35,280	\$35,280	\$35,280	
01-01-5315														

		2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed
Police Department	BUILDING MAINT.	\$ 724	\$ 1,607	\$ 1,902	\$ 1,293	\$ 2,027	\$ 2,089	\$ 1,898	\$ 8,956	\$ 3,054	\$4,398	\$2,794	\$4,000	\$3,000
	01-01-5316 VEHICLE EXPENSE	\$ 339	\$ 2,391	\$ 1,174	\$ 1,165	\$ 1,238	\$ 782	\$ 1,884	\$ 6,169	\$ 6,948	\$505	\$3,301	\$2,000	\$2,000
	01-01-5317 EQUIPMENT EXPENSE	\$ -	\$ 768	\$ 319	\$ 27	\$ -	\$ 225	\$ 720	\$ 652	\$ 351	\$4,670	\$246	\$500	\$250
	01-01-5319 DOG IMPOUNDMENT FEES	\$ 4,371	\$ 4,219	\$ 3,334	\$ 1,369	\$ 780	\$ 745	\$ 1,241	\$ 999	\$ 950	\$411	\$1,614	\$1,000	\$1,000
	01-01-5320 RANGE UPKEEP	\$ 218	\$ 246	\$ -	\$ -	\$ 719	\$ -	\$ 408	\$ 190	\$ 31	\$215	\$0	\$500	\$500
	01-01-5332 INSURANCE	\$ 2,638	\$ 2,700	\$ 2,781	\$ 500	\$ 3,347	\$ 5,651	\$ -	\$ 3,000	\$ -	\$0	\$0	\$3,000	
	01-01-5399 MISC. CONTRACTUAL	\$ 2,723	\$ 2,445	\$ 3,964	\$ 4,437	\$ 5,727	\$ 11,628	\$ 13,580	\$ 8,862	\$ 13,452	\$10,462	\$10,268	\$7,500	\$10,000
	Total Contractual Capital Outlay	\$ 54,603	\$ 59,539	\$ 58,188	\$ 53,002	\$ 57,565	\$ 66,488	\$ 64,767	\$ 74,514	\$ 70,784	\$ 67,501	\$ 63,037	\$ 66,180	\$ 63,180
	01-01-5403 NEW EQUIPMENT	\$ 17,021	\$ 4,133	\$ 25,786	\$ 4,984	\$ 2,604	\$ 13,707	\$ 14,669	\$ 12,303	\$ 3,000	\$4,491			
	01-01-5404 NEW VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,433	\$ -		\$ 41,058	\$52,335	-\$2,360	\$0	
	01-01-5499 MISCELLANEOUS CAPITAL OUTLAY	\$ -	\$ 7,330	\$ -		\$ -		\$ -		\$ -				
	01-03-5499 MISCELLANEOUS	\$ 6,624	\$ 5,703	\$ -			\$ 1,266							
	Total Capital Outlay	\$ 23,645	\$ 17,167	\$ 25,786	\$ 4,984	\$ 2,604	\$ 38,406	\$ 14,669	\$ 12,303	\$ 44,058	\$ 56,826	\$ (2,360)	\$ -	
	Total Police	\$ 434,527	\$ 466,467	\$ 479,650	\$ 449,493	\$ 447,723	\$ 507,276	\$ 474,074	\$ 508,993	\$ 551,873	\$ 585,366	\$ 523,410	\$ 524,774	\$ 536,034
	Fire Department													
	Personnel													
FIREMEN SALARIES	1/11/5117	\$ 5,882	\$ 5,266	\$ 4,554	\$ 4,076	\$ 4,528	\$ 5,330	\$ 5,670	\$ 6,170	\$ 6,065	\$5,478	\$7,175	\$7,000	\$7,200
FICA EXPENSE	1/11/5120	\$ 450	\$ 403	\$ 348	\$ 312	\$ 346	\$ 408	\$ 434	\$ 481	\$ 464	\$427	\$567	\$600	\$600
WORKMAN'S COMP	1/11/5121	\$ -	\$ -	\$ -										
UNEMPLOYMENT INSURANCE	1/11/5122	\$ -	\$ -	\$ -										
Total Personnel		\$ 6,332	\$ 5,669	\$ 4,902	\$ 4,388	\$ 4,874	\$ 5,738	\$ 6,104	\$ 6,651	\$ 6,529	\$ 5,906	\$ 7,742	\$ 7,600	\$ 7,800
Commodities														
	1/11/5205													
VEHICLE GAS & OIL		\$ 406	\$ 1,107	\$ 237	\$ 186	\$ 736	\$ 199	\$ 287	\$ 353	\$ 216	\$170	\$650	\$1,000	\$500
EQUIPMENT EXPENSE	1/11/5211	\$ 968	\$ 333	\$ 428	\$ 1,036	\$ 198	\$ 415	\$ 250		\$ 1,724	\$1,823	\$1,241	\$2,000	\$2,000
MISC. COMMODITIES	1/11/5299	\$ 1,236	\$ 346	\$ 568	\$ 790	\$ 763	\$ 150	\$ 410	\$ 270	\$ 425	\$210	\$1,063	\$425	\$700
Total Commodities		\$ 2,610	\$ 1,786	\$ 1,233	\$ 2,012	\$ 1,697	\$ 764	\$ 947	\$ 623	\$ 2,365	\$ 2,203	\$ 2,954	\$ 3,425	\$ 3,200
Contractual														
	1/11/5301													
TELEPHONE EXPENSE		\$ 814	\$ 801	\$ 701	\$ -	\$ -	\$ -	\$ -		\$ -				
TRAINING	1/11/5311	\$ 356	\$ -	\$ 50	36.85	\$ -	\$ -	\$ 75		\$ -	\$0	\$0	\$500	\$500
	1/11/5315													
BUILDING MAINT.		\$ 588	\$ 698	\$ 415	\$ 761	\$ 2,649	\$ 2,111	\$ 750	\$ 966	\$ 241	\$1,082	\$521	\$1,000	\$1,000
VEHICLE EXPENSE	1/11/5316	\$ -	\$ 1,068	\$ -	\$ 388	\$ -	\$ 485	\$ 642	\$ 2,010	\$ 586	\$3,488	\$2,785	\$1,000	\$1,000
	1/11/5399													

		2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed
Health and Sanitation Department	MISC. CONTRACTUAL	\$ 3,389	\$ 6,435	\$ 7,358	\$ 5,730	\$ 6,138	\$ 9,453	\$ 8,747	\$ 6,597	\$ 6,381	\$ 6,490	\$ 10,285	\$ 7,000	\$ 7,000
	Total Contractual	\$ 5,147	\$ 9,002	\$ 8,523	\$ 6,879	\$ 8,787	\$ 12,050	\$ 10,214	\$ 9,573	\$ 7,208	\$ 11,060	\$ 13,591	\$ 9,500	\$ 9,500
	Capital Outlay													
	CAPITAL IMPROVEMENT TRANSFER													\$7,927
	1/11/5403													
	NEW EQUIPMENT	\$ 8,691	\$ 16,618	\$ 8,305	\$ 5,077	\$ 2,257	\$ 377	\$ 2,883		\$ -	\$ 3,532	\$ 0	\$ 5,000	\$ 5,000
	Total Capital Outlay	\$ 8,691	\$ 16,618	\$ 8,305	\$ 5,077	\$ 2,257	\$ 377	\$ 2,883		\$ -	\$ 3,532	\$ -	\$ 5,000	\$ 12,927
	Total Fire Department	\$ 22,781	\$ 33,075	\$ 22,963	\$ 18,355	\$ 17,616	\$ 18,929	\$ 20,148	\$ 16,847	\$ 16,102	\$ 22,701	\$ 24,287	\$ 25,525	\$ 33,427
	Personnel													
	1/12/5101													
	REGULAR SALARIES	\$ 15,914	\$ 6,764	\$ -			\$ 895							
	1/12/5120													
	SOCIAL SECURITY	\$ 1,217	\$ 517	\$ -			\$ 68							
	1/12/5121													
	WORKMAN'S COMP	\$ -	\$ -	\$ -										
	1/12/5122													
	UNEMPLOYMENT INSURANCE	\$ -	\$ -	\$ -										
	Total Personnel	\$ 17,131	\$ 7,281	\$ -	\$ -	\$ -	\$ 964	\$ -						
Park Department	Commodities													
	1/12/5213													
	SPRAYING CHEMICALS	\$ 400	\$ -	\$ 1,916	\$ 2,238	\$ 2,045	\$ 2,085	\$ 226	\$ 458	\$ 2,112	\$ 501	\$ 0	\$ 2,250	\$ 2,250
	1/12/5299													
	MISC. COMMODITIES	\$ 173	\$ -	\$ 19	\$ 44	\$ -	\$ 250			\$ 51	\$ 295	\$ 0	\$ 250	\$ 500
	Total Commodities	\$ 573	\$ -	\$ 1,935	\$ 2,282	\$ 2,045	\$ 2,335	\$ 226	\$ 458	\$ 2,163	\$ 796	\$ -	\$ 2,500	\$ 2,750
	Contractual													
	1/12/5399													
	MISC. CONTRACTUAL	\$ -	\$ -	\$ 250	\$ 70	\$ 2,158	\$ 4,500	\$ 1,955	\$ 25,000	\$ -	\$ 0	\$ 0	\$ 6,000	
	Total Contractual	\$ -	\$ -	\$ 250	\$ 70	\$ 2,158	\$ 4,500	\$ 1,955	\$ 25,000	\$ -	\$ -	\$ -	\$ 6,000	
	Capital Outlay													
	1/12/5403													
	NEW EQUIPMENT	\$ -	\$ -	\$ -										
	Total Capital Outlay	\$ -	\$ -	\$ -										
	Total Health and Sanitation	\$ 17,704	\$ 7,281	\$ 2,185	\$ 2,352	\$ 4,203	\$ 7,799	\$ 2,181	\$ 25,458	\$ 2,163	\$ 796	\$ -	\$ 8,500	\$ 2,750
	Commodities													
	1/15/5205													
Fire Department	VEHICLE GAS & OIL	\$ 1,457	\$ 912	\$ 1,357	\$ 400	\$ 1,001	\$ 326	\$ 111	\$ 687	\$ 240	\$ 588	\$ 1,771	\$ 1,350	\$ 1,500
	1/15/5211													
	EQUIPMENT EXPENSE	\$ 2,256	\$ 1,081	\$ 2,019	\$ 825	\$ 2,513	\$ 229	\$ -	\$ 623	\$ 343	\$ 1,023	\$ 6,625	\$ 2,500	\$ 7,000
	1/15/5240													
	CAMPGROUND MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 100	\$ 34	\$ 500	\$ 500
	1/15/5241													
	PARK MAINTENANCE	\$ 7,731	\$ 5,755	\$ 8,801	\$ 7,992	\$ 24,250	\$ 20,012	\$ 18,220	\$ 10,634	\$ 4,194	\$ 12,145	\$ 20,279	\$ 12,000	\$ 13,000
	1/15/5299													
	MISCELLANEOUS	\$ 320	\$ 635	\$ 683	\$ 318	\$ 148	\$ 1,010	\$ 1,525	\$ 536	\$ 694	\$ 4,109	\$ 995	\$ 1,000	\$ 3,000
	Total Commodities	\$ 11,765	\$ 8,382	\$ 12,860	\$ 9,535	\$ 27,912	\$ 21,577	\$ 19,856	\$ 12,480	\$ 5,471	\$ 17,964	\$ 29,704	\$ 17,350	\$ 25,000
	Contractual													
	1/15/5323													
	PARK MAINT. CONTRACTUAL	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 48	\$ -	\$ 1,400	\$ -	\$ 1,600	\$ 3,429	\$ 0	
	1/15/5332													
	INSURANCE	\$ 503	\$ 518	\$ 574	\$ 200	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 0	\$ 0	\$ 0	
	1/15/5399													
	MISC. CONTRACTUAL	\$ 1,289	\$ 1,031	\$ 1,375	\$ 2,593	\$ 514	\$ 881	\$ 1,023	\$ 652	\$ 335	\$ 1,349	\$ 0	\$ 1,000	\$ 1,000
	Total Contractual	\$ 1,793	\$ 1,549	\$ 1,949	\$ 2,793	\$ 664	\$ 929	\$ 1,023	\$ 2,552	\$ 335	\$ 2,949	\$ 3,429	\$ 1,000	\$ 1,000
	Capital Outlay													
	1/15/5403													
	NEW EQUIPMENT	\$ -	\$ 24,456	\$ 3,035	\$ -	\$ 6,803	\$ 5,792	\$ 26,249	\$ 14,346	\$ -	\$ 16,141	\$ 0	\$ 5,000	\$ 5,000
	Total Capital Outlay	\$ -	\$ 24,456	\$ 3,035	\$ -	\$ 6,803	\$ 5,792	\$ 26,249	\$ 14,346	\$ -	\$ 16,141	\$ -	\$ 5,000	\$ 5,000

		2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed
Municipal Pool Personnel	Total Park	\$ 13,557	\$ 34,387	\$ 17,844	\$ 12,328	\$ 35,378	\$ 28,298	\$ 47,128	\$ 29,378	\$ 5,806	\$ 37,054	\$ 33,133	\$ 23,350	\$ 31,000
	1/17/5107													
	POOL MANAGER	\$ 5,716	\$ 3,109	\$ 10,242	\$ 10,652	\$ 4,807	\$ 7,357	\$ 5,803	\$ 6,102	\$ (608)	\$0	\$14,591	\$12,000	\$12,000
	1/17/5108													
	LIFEGAURDS	\$ 38,777	\$ 45,259	\$ 25,452	\$ 21,267	\$ 30,543	\$ 25,075	\$ 26,356	\$ 19,699	\$ 16,640	\$28,618	\$21,443	\$19,150	\$19,150
	1/17/5120													
	FICA EXPENSE	\$ 3,404	\$ 3,700	\$ 2,731	\$ 2,442	\$ 2,704	\$ 2,481	\$ 2,460	\$ 1,973	\$ 1,407	\$2,196	\$2,757	\$2,800	\$2,800
	1/17/5121													
	WORKMAN'S COMP	\$ -	\$ -	\$ -							\$0			
	1/17/5122													
	UNEMPLOYMENT INSURANCE	\$ 57	\$ 36	\$ 50	\$ 32	\$ 88	\$ 32	\$ 33	\$ 23	\$ 27	\$19	\$31	\$50	\$50
	Total Personnel	\$ 47,954	\$ 52,104	\$ 38,475	\$ 34,393	\$ 38,142	\$ 34,945	\$ 34,652	\$ 27,797	\$ 17,466	\$ 30,833	\$ 38,822	\$ 34,000	\$ 34,000
	Commodities													
	1/17/5220													
	POOL CONCESSIONS	\$ 5,592	\$ 5,318	\$ 5,366	\$ 4,731	\$ 2,666	\$ 3,417	\$ 2,854	\$ 3,327	\$ 98	\$1,657	\$2,475	\$2,500	\$3,500
	1/17/5222													
	POOL SUPPLIES	\$ 773	\$ 2,758	\$ 1,466	\$ 2,920	\$ 2,094	\$ 3,424	\$ 3,627	\$ 158	\$ 963	\$1,126	\$753	\$1,000	\$1,000
	1/17/5235													
	BUILDING MAINTENANCE	\$ 358	\$ 73	\$ 24	\$ 175	\$ 1,027	\$ 263	\$ 1,523	\$ 486	\$ 1,631	\$22	\$307	\$500	\$500
	1/17/5250													
	POOL CHEMICALS	\$ 9,025	\$ 6,916	\$ 12,072	\$ 10,488	\$ 11,530	\$ 8,865	\$ 9,068	\$ 11,914	\$ 9,398	\$13,252	\$10,619	\$10,000	\$13,000
	1/17/5299													
	MISC. COMMODITIES	\$ 1,119	\$ 169	\$ 363	\$ 578	\$ 617	\$ 544	\$ 637	\$ 165	\$ 1,879	\$1,710	\$5,922	\$1,000	\$4,000
	Total Commodities	\$ 16,868	\$ 15,234	\$ 19,291	\$ 18,892	\$ 17,933	\$ 16,513	\$ 17,709	\$ 16,050	\$ 13,969	\$ 17,767	\$ 20,076	\$ 15,000	\$ 22,000
Contractual														
	1/17/5315													
	BUILDING MAINT.	\$ 681	\$ 210	\$ 384	\$ 1,036	\$ 980	\$ 560	\$ 638	\$ 221	\$ 382	\$371	\$3,078	\$500	\$2,000
	1/17/5380													
	POOL MAINTENANCE	\$ 1,339	\$ 365	\$ -	\$ 67	\$ 2,163	\$ 1,500	\$ 2,445		\$ 9,094	\$985	\$6,654	\$1,000	\$1,000
	1/17/5399													
	MISC. CONTRACTUAL	\$ 950	\$ 1,036	\$ 693	\$ 397	\$ 1,436	\$ 1,815	\$ 1,023	\$ 1,753	\$ 38,885	\$3,957	\$3,623	\$3,400	\$7,500
Capital Outlay	Total Contractual	\$ 2,970	\$ 1,611	\$ 1,077	\$ 1,499	\$ 4,579	\$ 3,875	\$ 4,106	\$ 1,974	\$ 48,361	\$ 5,313	\$ 13,355	\$ 4,900	\$ 10,500
	01-17-5403													
	NEW EQUIPMENT	\$ 6,117	\$ 5,763	\$ 26,900	\$ 1,887	\$ 15,969	\$ 2,246	\$ -	\$ 2,385	\$ -		\$0	\$1,000	\$1,000
	Total Capital Outlay	\$ 6,117	\$ 5,763	\$ 26,900	\$ 1,887	\$ 15,969	\$ 2,246	\$ -	\$ 2,385	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
	Total Pool	\$ 73,908	\$ 74,711	\$ 85,744	\$ 56,671	\$ 76,623	\$ 57,578	\$ 56,467	\$ 48,206	\$ 79,796	\$ 53,914	\$ 72,253	\$ 54,900	\$ 67,500
	Total General Fund	\$ 800,575	\$ 920,368	\$ 867,639	\$ 862,345	\$ 872,593	\$ 890,584	\$ 899,675	\$ 988,776	\$ 940,245	\$ 1,004,463	\$ 990,912	\$ 981,169	\$ 1,082,536
WATER FUND REVENUE														
	02-00-4401													
	SALES TO CUSTOMERS	\$ 269,767	\$ 234,898	\$ 248,735	\$ 288,552	\$ 280,614	\$ 280,749	\$ 280,146	\$ 339,947	\$ 346,238	\$355,850	\$370,013	\$360,000	\$439,290
	02-00-4402													
	UTILITY DEPOSITS - RECEIVED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
	02-00-4403													
	RECONNECT CHARGES	\$ 933	\$ 785	\$ 1,045	\$ 1,175	\$ 540	\$ 775	\$ 825	\$ 655	\$ 750	\$350	\$545	\$400	\$400
	02-00-4405													
	UTILITY CONNECTION FEE	\$ 2,255	\$ 2,025	\$ 2,115	\$ 1,805	\$ 1,880	\$ 2,040	\$ 1,955	\$ 1,985	\$ 1,825	\$2,560	\$2,735	\$2,500	\$2,500
	02-00-4407													
	TANK WATER SALES	\$ 542	\$ 562	\$ 956	\$ 506	\$ 199	\$ 240	\$ 374	\$ 735	\$ 996	\$1,056	\$453	\$500	\$500
	02-00-4409													
	CAPITAL IMPROVEMENT	\$ 4,125	\$ 4,356	\$ 3,993	\$ 3,276	\$ 3,993	\$ 4,014	\$ 17,235	\$ 14,363	\$ 17,263	\$18,672	\$16,374	\$17,232	\$17,232
	02-00-4411													
	NEW SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350				\$2,000		

		2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed
02-00-4414 CWL SUR-CHARGE		\$ -	\$ -	\$ -	\$ 78	\$ 157	\$ 268	\$ 227	\$ (26)					
02-00-4499 MISC & ARPA FUNDS	\$ 4,592	\$ 5,027	\$ 4,325	\$ 1,937	\$ 4,135	\$ 2,320	\$ 14,831	\$ 14,892	\$ 751	\$6,137	\$5,331	\$5,030	\$5,030	
02-00-4602 TRF FROM OTHER FUNDS			\$ 40,000											
BOND PROCEEDS										\$ 74,184				
			\$ -	\$ -	\$ -	\$ -	\$ -							
Total Revenue	\$ 282,214	\$ 247,654	\$ 301,169	\$ 297,328	\$ 291,518	\$ 290,405	\$ 315,943	\$ 372,551	\$ 442,007	\$ 384,625	\$ 397,451	\$ 385,662	\$ 464,952	
EXPENDITURES														
Water Treatment														
Personnel	\$ -	\$ -	\$ -											
Personnel Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
Commodities														
02-50-5211 EQUIPMENT EXPENSE	\$ 1,748	\$ 544	\$ 692	\$ 154	\$ 477	\$ 3,307	\$ 997	\$ 14,551		\$20,420	\$1,259	\$1,000	\$1,000	
02-50-5223 OPERATING SUPPLIES	\$ 2,044	\$ 1,197	\$ 35	\$ 8	\$ -	\$ -	\$ 118		\$ -		\$67	\$500	500	
02-50-5224 CHLORINE	\$ 7,657	\$ 4,979	\$ 8,054	\$ 7,348	\$ 3,212	\$ 3,224	\$ 5,790	\$ 4,723	\$ 2,497	\$9,359	\$2,502	\$6,000	\$6,000	
02-50-5299 MISC. COMMODITIES	\$ 90	\$ 46	\$ 12	\$ -	\$ -	\$ -	\$ 133	\$ 116	\$ 29		\$0	\$1,000	\$1,000	
Commodities Total	\$ 11,539	\$ 6,766	\$ 8,793	\$ 7,510	\$ 3,688	\$ 6,532	\$ 7,038	\$ 19,390	\$ 2,526	\$ 29,779	\$ 3,828	\$ 8,500	\$ 8,500	
Contractual														
02-50-5306 GAS HEAT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
02-50-5317 EQUIPMENT EXPENSE	\$ 20,703		\$ 1,000		\$ 17,269		\$ -	\$ 2,575	\$ 5,624		\$0			
02-50-5328 POWER FOR PUMPS	\$ 912	\$ 1,275	\$ 1,238	\$ 662	\$ 615	\$ 597	\$ 563	\$ 704	\$ 683	\$1,468	\$949	\$1,300	\$1,300	
02-50-5329 WATER TESTING	\$ 403	\$ 966	\$ 1,192	\$ 1,238	\$ 833	\$ 485	\$ 1,276	\$ 478	\$ 2,578	\$141	\$319	\$500	\$500	
02-50-5399 MISC & ARPA	\$ 1,532	\$ 820	\$ 490	\$ -	\$ 9	\$ -	\$ 2,994		\$ 1,126		\$3,061	\$0	3000	
Contractual Total	\$ 23,550	\$ 3,061	\$ 3,920	\$ 1,900	\$ 18,726	\$ 1,082	\$ 4,833	\$ 3,757	\$ 10,011	\$ 1,609	\$ 4,329	\$ 3,000	\$ 4,800	
Capital Outlay														
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
Capital Outlay Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
Water Treatment Total	\$ 35,089	\$ 9,827	\$ 12,713	\$ 9,409	\$ 22,414	\$ 7,614	\$ 11,871	\$ 23,147	\$ 12,537	\$ 31,387	\$ 8,157	\$ 11,500	\$ 13,300	
Water Distribution														
Personnel														
02-60-5101 REGULAR SALARIES OVERTIE	\$ 59,294	\$ 67,350	\$ 96,496	\$ 62,225	\$ 61,048	\$ 65,550	\$ 71,445	\$ 70,361	\$ 73,643	\$72,168	\$61,952	\$75,500	\$75,500	
02-60-5120 FICA EXPENSE	\$ 4,529	\$ 5,020	\$ 6,260	\$ 4,803	\$ 3,960	\$ 5,120	\$ 5,464	\$ 5,382	\$ 5,661	\$5,533	\$4,731	\$5,300	\$5,300	
02-60-5121 WORKMAN'S COMP	\$ 2,727	\$ 3,700	\$ 1,232	\$ 2,500	\$ 1,682	\$ 1,206	\$ 560	\$ 2,000	\$ 1,781	\$1,636	\$1,714	\$2,000	\$2,000	
02-60-5122 UNEMPLOYMENT INSURANCE	\$ 196	\$ 163	\$ 243	\$ 147	\$ 146	\$ 73	\$ 69	\$ 44	\$ 54	\$41	\$55	\$60	\$60	
02-60-5123 RETIREMENT-KPERS	\$ 4,789	\$ 6,100	\$ 7,335	\$ 5,883	\$ 5,474	\$ 5,292	\$ 5,543	\$ 5,850	\$ 5,991	\$6,181	\$8,339	\$6,250	\$6,250	
02-60-5130 HEALTH INSURANCE	\$ 18,203	\$ 19,758	\$ 26,950	\$ 19,641	\$ 18,259	\$ 16,543	\$ 15,268	\$ 17,784	\$ 19,063	\$19,270	\$20,124	\$26,465	\$20,000	
02-60-5131 ER ICMA CONTRIBUTION	\$ 553	\$ 601	\$ 665	\$ 553	\$ 558	\$ 578	\$ 594	\$ 603	\$ 641	\$653	\$465	\$680	\$680	
02-60-5132														

		2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed
LIFE INSURANCE		\$ 402	\$ 323	\$ 297	\$ 156	\$ 143	\$ 164	\$ 151	\$ 172	\$ 150	\$103	\$329	\$175	\$175
	Total Personnel	\$ 90,692	\$ 103,013	\$ 139,477	\$ 95,908	\$ 91,271	\$ 94,528	\$ 99,094	\$ 102,196	\$ 106,984	\$ 105,585	\$ 97,709	\$ 116,430	\$ 109,965
Commodities														
	02-60-5205													
VEHICLE GAS & OIL		\$ 7,975	\$ 8,032	\$ 7,072	\$ 4,253	\$ 3,741	\$ 4,303	\$ 5,333	\$ 4,665	\$ 3,778	\$5,448	\$7,083	\$5,500	\$5,500
02-60-5206														
	METER EXPENSE	\$ 868	\$ 1,912	\$ 839	\$ 839	\$ 2,475	\$ 860	\$ 2,884	\$ 1,575	\$ 4,823	\$4,419	\$428	\$4,000	\$11,000
02-60-5207														
	VEHICLE EXPENSE	\$ 994	\$ 1,108	\$ 1,425	\$ 42	\$ 1,437	\$ 129	\$ 317	\$ 327	\$ 988	\$717	\$3,322	\$1,000	\$1,000
02-60-5211														
	EQUIPMENT EXPENSE	\$ 568	\$ 948	\$ 71	\$ 272	\$ 1,508	\$ 1,825	\$ 277	\$ 2,119	\$ 83	\$523	\$4,280	\$2,000	\$2,000
02-60-5219														
	TOOLS	\$ 913	\$ 427	\$ 441	\$ 341	\$ 318	\$ 2,783	\$ 1,432	\$ 813	\$ 5,296	\$1,034	\$1,859	\$1,000	\$1,000
02-60-5223														
	OPERATING SUPPLIES	\$ 10,819	\$ 12,064	\$ 13,706	\$ 11,599	\$ 14,382	\$ 11,567	\$ 31,671	\$ 33,593	\$ 25,608	\$64,462	\$30,207	\$30,000	\$30,000
02-60-5235														
	BUILDING MAINTENANCE	\$ 2,247	\$ 1,662	\$ 575	\$ 733	\$ 494	\$ -	\$ 359	\$ 87	\$ 88		\$8	\$100	100
02-60-5299														
	MISC. COMMODITIES	\$ 3,021	\$ 2,194	\$ 2,463	\$ 1,400	\$ 2,689	\$ 2,398	\$ 2,395	\$ 1,436	\$ 7,834	\$2,357	\$13,771	\$2,500	\$2,500
Total Commodities		\$ 27,405	\$ 28,348	\$ 26,591	\$ 19,479	\$ 27,043	\$ 23,865	\$ 44,668	\$ 44,615	\$ 48,498	\$ 78,959	\$ 60,958	\$ 46,100	\$ 53,100
Contractual														
	02-60-5301													
TELEPHONE EXPENSE		\$ 345	\$ 665	\$ 695	\$ 850	\$ 835	\$ 939	\$ 1,003	\$ 1,147	\$ 1,034	\$1,107	\$1,130	\$1,100	\$1,100
02-60-5310		\$ 346	\$ 374	\$ 92	\$ 94	\$ -	\$ 95	\$ 75	\$ 980	\$ 22	\$95	\$0	\$100	\$1,000
02-60-5311		\$ 871	\$ 1,013	\$ 1,465	\$ 580	\$ 664	\$ 758	\$ 1,756	\$ 980	\$ 559	\$330	\$1,878	\$1,500	\$1,500
02-60-5316		\$ 778	\$ 406	\$ -	\$ -	\$ 793	\$ -	\$ -	\$ 500	\$ 103		\$0	\$500	500
02-60-5399														
	MISC. CONTRACTUAL	\$ 9,154	\$ 4,511	\$ 6,731	\$ 3,361	\$ 5,042	\$ 5,480	\$ 8,989	\$ 6,580	\$ 4,450	\$7,576	\$4,808	\$24,000	\$10,000
Total Contractual		\$ 11,494	\$ 6,969	\$ 8,983	\$ 4,884	\$ 7,333	\$ 7,272	\$ 11,823	\$ 10,187	\$ 6,168	\$ 9,108	\$ 7,816	\$ 27,200	\$ 14,100
Capital Outlay														
	02-60-5403													
NEW EQUIPMENT		\$ 12,439	\$ 21,896	\$ -	\$ -	\$ -	\$ -	\$ -						
Total Capital Outlay		\$ 12,439	\$ 21,896	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -				
		\$ 142,031	\$ 160,226	\$ 175,052	\$ 120,271	\$ 125,647	\$ 125,665	\$ 155,585	\$ 156,998	\$ 161,650	\$ 193,652	\$ 166,483	\$ 189,730	\$ 177,165
Total Water Distribution														
Water Administration														
Personnel														
02-70-5101														
	Regular Salaries	\$ -	\$ 27,538	\$ 2,200	\$ 50,119	\$ 50,788	\$ 53,374	\$ 56,704	\$ 58,900	\$ 62,767	\$70,073	\$74,437	\$71,807	\$71,807
02-70-5106														
	CLERICAL	\$ -	\$ 28,433	\$ -	\$ -	\$ -	\$ -	\$ -						
02-70-5109														
	CITY CLERK	\$ 9,249	\$ 1,097	\$ -	\$ -	\$ -	\$ -	\$ -						
02-70-5111														
	CITY MANAGER	\$ 11,064	\$ 1,270	\$ -	\$ -	\$ -	\$ -	\$ -						
02-70-5114														
	FRONT DESK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
02-70-5116														
	CITY TREAS/BILL CLERK	\$ 6,154	\$ 721	\$ -	\$ -	\$ -	\$ -	\$ -			\$9,031			
02-70-5120														
	FICA EXPENSE	\$ 2,054	\$ 3,755	\$ 3,179	\$ 3,917	\$ 3,981	\$ 4,144	\$ 4,344	\$ 4,551	\$ 4,924	\$6,177	\$5,866	\$5,250	\$5,250
02-70-5121														
	WORKMAN'S COMP	\$ 113	\$ 88	\$ 111	\$ 100	\$ 92	\$ 67	\$ 126	\$ 100	\$ 116	\$11	\$147	\$125	\$125
02-70-5122														

		2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed
02-70	UNEMPLOYMENT INSURANCE	\$ 52	\$ -	\$ 38	\$ 28	\$ 128	\$ 89	\$ 58	\$ 41	\$ 58	\$50	\$65	\$61	\$61
	02-70-5123													
	RETIREMENT-KPERS	\$ 2,137	\$ 2,717	\$ 3,881	\$ 5,675	\$ 4,984	\$ 4,704	\$ 5,956	\$ 6,434	\$ 6,698	\$7,325	\$7,249	\$6,750	\$7,500
	02-70-5130													
	HEALTH INSURANCE	\$ 8,777	\$ 17,133	\$ 11,251	\$ 13,546	\$ 13,367	\$ 15,649	\$ 14,330	\$ 16,443	\$ 16,928	\$16,512	\$15,878	\$17,168	\$16,000
	02-70-5131													
	ER ICMA CONTRIBUTION	\$ 664	\$ 712	\$ 972	\$ 1,086	\$ 1,247	\$ 1,548	\$ 1,842	\$ 1,461	\$ 1,541	\$1,888	\$2,616	\$1,850	\$1,850
	02-70													
	LIFE INSURANCE				\$ 103	\$ 119	\$ 137	\$ 120	\$ 128	\$ 151	\$128	\$332	\$150	\$150
	Personnel Total	\$ 40,265	\$ 83,465	\$ 21,632	\$ 74,574	\$ 74,704	\$ 79,712	\$ 83,480	\$ 88,058	\$ 93,183	\$ 111,194	\$ 106,590	\$ 103,161	\$ 102,743
	Commodities													
	02-70-5201													
	OFFICE SUPPLIES	\$ 1,924	\$ 2,122	\$ 1,557	\$ 2,186	\$ 2,045	\$ 1,979	\$ 1,590	\$ 2,859	\$ 2,299	\$2,812	\$2,979	\$2,500	\$3,000
	02-70-5210													
	COLLEGE VIEW ESTATES PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
	02-70-5299													
	MISC. COMMODITIES	\$ 658	\$ 646	\$ 428	\$ 267	\$ 571	\$ 255	\$ 1,204	\$ 540	\$ 168	\$355	\$245	\$500	\$500
	Total Commodities	\$ 2,582	\$ 2,767	\$ 1,985	\$ 2,453	\$ 2,616	\$ 2,234	\$ 2,794	\$ 3,399	\$ 2,467	\$ 3,167	\$ 3,224	\$ 3,000	\$ 3,500
	Contractual													
	02-70-5305													
	AUDIT	\$ 5,766	\$ 3,875	\$ 3,625	\$ 3,188	\$ 969	\$ 3,200	\$ 1,050	\$ 2,640	\$ 3,000	\$4,465	\$3,860	\$4,000	\$3,500
	02-70-5310													
	DUES & MEMBERSHIP	\$ 920	\$ -	\$ -	\$ 213	\$ 920	\$ 380	\$ 905	\$ 333	\$ 905	\$905	\$905	\$900	\$900
	02-70-5311													
	TRAINING	\$ -	\$ 160	\$ -	\$ 948	\$ 200	\$ 920	\$ -	\$ 330	\$ 440	\$840	\$2,096	\$1,500	\$2,000
	02-70-5332													
	INSURANCE	\$ 2,557	\$ 2,748	\$ 2,982	\$ 4,389	\$ 4,104	\$ 3,964	\$ 4,819	\$ 4,905	\$ 4,338	\$5,493	\$6,362	\$6,500	\$6,500
	02-70-5342													
	PRINCIPAL-DUE TO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
	02-70-5343													
	BOND PRINCIPAL	\$ 24,509	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 25,904	\$ 25,000	\$35,000	\$30,272	\$35,000	\$15,000
	02-70-5344													
	INTEREST COUPONS	\$ -	\$ 3,728	\$ 2,958	\$ 2,728	\$ 2,498	\$ 2,268	\$ 2,038	\$ 825	\$ 1,320	\$18,570	\$5,767	\$10,267	\$9,543
	02-70-5345													
	INTEREST-DUE TO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
	02-70-5399													
	MISC. CONTRACTUAL	\$ 6,173	\$ 1,988	\$ 1,131	\$ 5,567	\$ 15,844	\$ 11,033	\$ 15,204	\$ 11,499	\$ 8,451	\$8,785	\$11,006	\$0	
	Total Contractual	\$ 39,925	\$ 22,499	\$ 30,696	\$ 37,032	\$ 44,535	\$ 41,765	\$ 44,016	\$ 46,436	\$ 43,454	\$ 74,057	\$ 60,268	\$ 58,167	\$ 37,443
03-00	Capital Outlay													
	02-70-5499													
	MISC CAPITAL OUTLAY	\$ 9,125	\$ 176	\$ 438	\$ 7,339	\$ -	\$ 5,142	\$ 31,369	\$ 11,156	\$ -				\$10,000
	02-70-5505													
	TRANSFER TO OTHER FUND	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ 15,800	\$ 15,800	\$ 18,275	\$18,275	\$18,275	\$18,275	\$18,275
	TRANSFER TO RESERVE									\$ 74,184				\$60,000
	02-70-5506													
	CLEAN DRINKING WATER FEE	\$ 974	\$ 1,911	\$ 1,920	\$ 2,012	\$ 1,864	\$ 1,758	\$ 1,881	\$ 1,694	\$ 1,641	\$1,705	\$1,688	\$2,000	\$2,000
	02-70-5550													
	UTILITY DEPOSITS-RETURNED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
	Total Capital Outlay	\$ 24,599	\$ 16,587	\$ 16,858	\$ 23,851	\$ 16,364	\$ 21,400	\$ 49,050	\$ 28,650	\$ 94,100	\$ 19,980	\$ 19,963	\$ 20,275	\$ 90,275
03-00	Total Water Administration	\$ 107,372	\$ 125,319	\$ 71,171	\$ 137,910	\$ 138,219	\$ 145,111	\$ 179,340	\$ 166,543	\$ 233,204	\$ 208,398	\$ 190,045	\$ 184,603	\$ 233,961
	Total Water Fund	\$ 284,491	\$ 295,372	\$ 258,936	\$ 267,590	\$ 286,280	\$ 278,390	\$ 346,796	\$ 346,688	\$ 407,391	\$ 433,437	\$ 364,685	\$ 385,833	\$ 424,426
ELECTRIC FUND														
REVENUES														
03-00	4401													
	SALES TO CUSTOMERS	\$ 2,443,552	\$ 2,474,142	\$ 2,584,043	\$ 2,437,391	\$ 2,278,379	\$ 2,277,041	\$ 2,382,244	\$ 2,422,994	\$ 2,277,535	\$2,376,654	\$2,756,118	\$2,650,000	\$2,968,000
03-00	4402													
	UTILITY DEPOSITS	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ (151)		\$80	\$10		

		2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed
Electric Production Personnel	03-00-4403 RECONNECT CHARGES	\$ 903	\$ 515	\$ 720	\$ 900	\$ 615	\$ 600	\$ 600	\$ 395	\$ 575	\$525	\$425	\$600	\$600
	03-00-4404 CPR TCR	\$ 236,931	\$ 202,979	\$ 157,134	\$ 156,600	\$ 156,600	\$ 156,600	\$ 117,450	\$ 143,550	\$ 98,976 \$ 82	\$104,513 \$3,829	\$104,307 \$28,046	\$93,449 \$18,000	\$93,449 \$24,000
	03-00-4405 UTILITY CONNECTION FEE	\$ 2,490	\$ 2,340	\$ 3,310	\$ 2,305	\$ 2,550	\$ 2,595	\$ 2,240	\$ 2,205	\$ 2,010	\$3,150	\$3,230	\$2,500	\$3,200
	03-00-4411 NEW SERVICE	\$ 217	\$ -	\$ 375	\$ 250	\$ 125	\$ 625	\$ 375	\$ 375	\$ -	\$135	\$694		
	03-00-4412 03-00-4414 POLE ATTACHMENTS										\$11,288	\$1,179	\$11,288	\$11,288
	SPR ARR SURPLUS 3RD PARTY REV SHARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$0	\$0	\$0
	03-00-4498 BOND PROCEEDS	\$ -	\$ 530,000	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -				
	03-00-4499 MISC. REVENUE CHARGES TRF IN Temp Note Proceeds FEMA REIMBURSEMENT	\$ 72,562	\$ 88,680 \$ 100,891	\$ 18,930	\$ 29,196	\$ 22,929	\$ 14,363	\$ 49,933	\$ 52,805 \$ 166,000 \$ 92,000	\$ 8,870	\$110,042	\$48,636	\$90,000	\$112,000
	Total Electric Revenue	\$ 2,761,199	\$ 3,399,547	\$ 2,764,511	\$ 2,626,642	\$ 2,461,448	\$ 2,451,823	\$ 2,552,842	\$ 2,880,173	\$ 2,388,048	\$ 2,610,216	\$ 2,942,645	\$ 2,865,837	\$ 3,212,537

		2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed	
Commodities	03-50-5233 LUBE OIL	\$ 330	\$ 1,800	\$ 4,176	\$ 92	\$ 1,987	\$ 2,303	\$ 1,190	\$ 761	\$ 441	\$1,800	\$4,386	\$3,500	\$3,500	
	03-50-5235 BUILDING MAINTENANCE	\$ 2,391	\$ 191	\$ 520	\$ 806	\$ 6,359	\$ 978	\$ 623	\$ 238	\$ 2,578	\$1,471	\$6,957	\$1,000	\$1,000	
	03-50-5242 SAFETY EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60	\$ -		\$ -			\$1,200	600	
	03-50-5243 ENGINE COOLING WAT MAINT	\$ 3,135	\$ 845	\$ 1,334	\$ -	\$ 1,348	\$ 2,833	\$ 87		\$ 2,370	\$0	\$4,927	\$4,000	\$4,000	
	03-50-5244 ENGINE MAINT. PARTS	\$ 34,846	\$ 3,823	\$ 26,330	\$ 2,395	\$ 19,538	\$ 17,176	\$ 46,108	\$ 21,283	\$ 3,542	\$91,759	\$45,100	\$30,000	\$30,000	
	03-50-5245 ENGINE MAINT. FILTERS	\$ -	\$ 11	\$ 1,780	\$ -	\$ 1,464	\$ 4,627	\$ 2,763	\$ 2,740	\$ 1,742	\$3,093	\$2,088	\$3,000	\$3,000	
	03-50-5299 MISC. COMMODITIES	\$ 427	\$ 694	\$ 164	\$ 555	\$ 950	\$ 176	\$ 747	\$ 688	\$ 1,100	\$1,271	\$1,844	\$2,000	\$2,000	
	Total Commodities	\$ 63,873	\$ 44,139	\$ 62,608	\$ 26,767	\$ 44,663	\$ 41,233	\$ 68,288	\$ 34,573	\$ 28,199	\$ 137,732	\$ 109,991	\$ 89,550	\$ 71,650	
	Contractual														
	03-50-5301 TELEPHONE EXPENSE	\$ 1,726	\$ 2,681	\$ 2,820	\$ 1,678	\$ 1,687	\$ 2,036	\$ 2,221	\$ 2,255	\$ 2,216	\$1,744	\$1,737	\$1,750	\$1,750	
03-50-5306 GAS HEAT	\$ 1,640	\$ 2,231	\$ 1,922	\$ 1,796	\$ 1,267	\$ 1,022	\$ 1,720	\$ 1,946	\$ 833	\$1,228	\$2,475	\$1,750	\$3,750		
03-50-5311 TRAINING	\$ 370	\$ -	\$ 1,436	\$ 850	\$ 601	\$ 1,583	\$ 1,870	\$ 1,117	\$ 1,320	\$1,962	\$300	\$1,000	\$1,000		
03-50-5315 BUILDING MAINTENANCE	\$ 604	\$ 1,890	\$ 1,704	\$ 1,192	\$ 1,714	\$ 590	\$ 958	\$ 5,960	\$ 2,531	\$723	\$1,132	\$2,000	\$2,000		
03-50-5316 VEHICLE EXPENSE	\$ 75	\$ 701	\$ -	\$ -	\$ -	\$ 2,580	\$ 147		\$ -	\$0	\$0	\$0			
03-50-5334 ELEC GENERATOR REPAIRS	\$ 406	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$26,689	\$0	\$10,000	\$10,000		
03-50-5335 TRININITY CONSULTANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								
03-50-5336 GAS FOR GENERATORS	\$ 2,102	\$ 4,054	\$ 3,743	\$ 3,355	\$ 3,270	\$ 4,518	\$ 4,233	\$ 3,979	\$ 3,511	\$5,611	\$3,384	\$5,000	\$3,500		
03-50-5357 COOLING TOWER WATER	\$ 1,193	\$ 686	\$ 701	\$ 812	\$ 855	\$ 1,232	\$ 914	\$ 853	\$ 1,206	\$1,154	\$1,325	\$1,000	\$800		
03-50-5358 PURCHASED POWER	\$ 1,363,850	\$ 1,416,625	\$ 1,352,700	\$ 1,165,845	\$ 1,107,970	\$ 1,074,501	\$ 1,187,745	\$ 1,167,908	\$ 1,085,704	\$1,179,181	\$1,630,886	\$1,450,000	\$1,546,000		
03-50-5397 KMEA TRANSPORATION COST	\$ 1,486	\$ 2,701	\$ 1,722	\$ 1,235	\$ 1,249	\$ 2,956	\$ 2,153	\$ 695	\$ 847	\$3,054	\$2,630	\$3,000	\$2,500		
03-50-5399 MISC. CONTRACTUAL	\$ 34,438	\$ 20,316	\$ 12,849	\$ 35,522	\$ 12,203	\$ 10,907	\$ 12,353	\$ 31,381	\$ 17,640	\$6,033	\$19,134	\$17,500	\$15,700		
Total Contractual	\$ 1,407,889	\$ 1,451,884	\$ 1,379,597	\$ 1,212,284	\$ 1,130,816	\$ 1,101,926	\$ 1,214,314	\$ 1,216,094	\$ 1,115,808	\$ 1,227,378	\$ 1,663,003	\$ 1,493,000	\$ 1,587,000		
Capital Outlay															
03-50-5403 NEW EQUIPMENT	\$ 8,154	\$ 148,139	\$ 4,496	\$ 14,916	\$ 16,492	\$ 12,067	\$ 41,810	\$ 104,932	\$ -	\$0	\$0	\$0			
03-50-5496 CATALYTIC CONVERTORS	\$ -	\$ 530,059	\$ -												
Total Capital Outlay	\$ 8,154	\$ 678,198	\$ 4,496	\$ 14,916	\$ 16,492	\$ 12,067	\$ 41,810	\$ 104,932	\$ -	\$ -	\$ -	\$ -			
Total Electric Production	\$ 1,636,424	\$ 2,346,222	\$ 1,634,870	\$ 1,414,477	\$ 1,365,406	\$ 1,335,571	\$ 1,509,375	\$ 1,551,255	\$ 1,300,466	\$ 1,547,147	\$ 1,999,220	\$ 1,831,675	\$ 1,890,427		
Electric Distribution															
Personnel															
03-60-5101 REGULAR SALARIES	\$ 158,688	\$ 164,376	\$ 170,044	\$ 169,804	\$ 173,459	\$ 176,431	\$ 174,177	\$ 192,883	\$ 230,206	\$221,773	\$199,232	\$180,120	\$195,927		
03-60-5120 FICA EXPENSE	\$ 12,121	\$ 12,681	\$ 16,570	\$ 13,105	\$ 13,387	\$ 13,539	\$ 13,322	\$ 14,787	\$ 17,598	\$16,906	\$15,142	\$15,420	\$16,900		
03-60-5121															

		2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed
PERSONNEL	WORKMAN'S COMP	\$ 16,170	\$ 10,500	\$ 10,680	\$ 6,000	\$ 3,276	\$ 2,253	\$ 6,850	\$ 5,000	\$ 1,774	\$1,593	\$1,288	\$2,000	\$2,000
	03-60-5122 UNEMPLOYMENT INSURANCE	\$ 171	\$ 164	\$ 222	\$ 195	\$ 381	\$ 231	\$ 171	\$ 129	\$ 184	\$131	\$160	\$157	\$157
	03-60-5123 RETIREMENT-KPERS	\$ 12,459	\$ 13,865	\$ 16,073	\$ 17,658	\$ 16,409	\$ 15,169	\$ 15,474	\$ 19,550	\$ 21,804	\$20,742	\$18,642	\$19,000	\$20,000
	03-60-5130 HEALTH INSURANCE	\$ 42,094	\$ 43,251	\$ 41,530	\$ 38,320	\$ 38,081	\$ 44,613	\$ 35,154	\$ 41,906	\$ 46,937	\$47,241	\$49,743	\$44,892	\$51,000
	03-60-5131 ER ICMA CONTRIBUTION	\$ 1,313	\$ 1,383	\$ 1,463	\$ 1,505	\$ 1,532	\$ 1,542	\$ 1,387	\$ 1,551	\$ 1,924	\$1,873	\$1,754	\$1,745	\$1,745
	03-60-5132 LIFE INSURANCE	\$ 301	\$ 333	\$ 342	\$ 347	\$ 356	\$ 411	\$ 359	\$ 446	\$ 424	\$334	\$1,114	\$900	\$900
	Total Personnel	\$ 243,317	\$ 246,554	\$ 256,925	\$ 246,932	\$ 246,880	\$ 254,188	\$ 246,894	\$ 276,252	\$ 320,851	\$ 310,592	\$ 287,075	\$ 284,234	\$ 308,629
	Commodities													
	03-60-5205 VEHICLE GAS & OIL	\$ 6,878	\$ 6,780	\$ 6,714	\$ 4,848	\$ 4,981	\$ 5,238	\$ 5,258	\$ 4,861	\$ 3,536	\$5,200	\$8,406	\$6,500	\$6,500
	03-60-5207 VEHICLE EXPENSE	\$ 427	\$ 177	\$ 1,613	\$ 93	\$ 488	\$ 157	\$ 400	\$ 427	\$ 926	\$618	\$593	\$500	\$500
COMMODITIES	03-60-5210 JACAM Line Project	\$ -	\$ -	\$ -										
	03-60-5211 EQUIPMENT EXPENSE	\$ 53	\$ 485	\$ 169	\$ 699	\$ 334	\$ 321	\$ 725	\$ 16,999	\$ 435	\$984	\$403	\$1,000	\$1,000
	03-60-5219 TOOLS	\$ 2,108	\$ 1,307	\$ 1,739	\$ 1,397	\$ 1,659	\$ 1,599	\$ 843	\$ 1,375	\$ 839	\$3,202	\$1,709	\$2,000	\$2,000
	03-60-5223 OPERATING SUPPLIES	\$ 51,217	\$ 18,613	\$ 33,554	\$ 32,165	\$ 19,638	\$ 43,783	\$ 29,344	\$ 11,064	\$ 48,448	\$30,800	\$58,769	\$50,000	\$65,000
	03-60-5234 LINE PROJECTS	\$ -	\$ -	\$ -				\$ 3,060	\$ 56,532	\$ 184,513	\$80,833	\$12,653	\$85,000	\$85,000
	03-60-5234 FEMA RECONDUCTORING PROJECT	\$ 360	\$ -	\$ 12										
	03-60-5235 BUILDING MAINTENANCE	\$ 42	\$ 403	\$ 1,031	\$ 730	\$ 523	\$ 184	\$ 462	\$ 879	\$ -	\$554	\$312	\$750	\$750
	03-60-5236 STREET LIGHTS	\$ 12,849	\$ 3,063	\$ 2,068	\$ 5,214	\$ 16,195	\$ 1,556	\$ 26,462	\$ 8,764	\$ 3,028	\$739	\$1,909	\$1,500	\$1,500
	03-60-5242 SAFETY EQUIPMENT	\$ 417	\$ 231	\$ -	\$ 95	\$ 459	\$ 648	\$ 942	\$ 1,801	\$ 1,745	\$479	\$593	\$1,000	\$1,000
	03-60-5248 NEW TRANSFORMERS	\$ 49,107	\$ 27,792	\$ 4,023	\$ 12,702	\$ 7,270	\$ 33,803	\$ 14,973	\$ 9,317	\$ -	\$9,476	\$11,522	\$20,000	\$40,000
	03-60-5299 MISC. COMMODITIES	\$ 970	\$ 1,490	\$ 1,314	\$ 1,273	\$ 1,734	\$ 7,820	\$ 2,081	\$ 838	\$ 2,127	\$1,178	\$1,400	\$2,000	\$2,500
	Total Commodities	\$ 124,428	\$ 60,341	\$ 52,236	\$ 59,215	\$ 53,281	\$ 95,109	\$ 84,550	\$ 112,857	\$ 245,597	\$ 134,063	\$ 98,269	\$ 170,250	\$ 205,750
	Contractual													
	03-60-5301 TELEPHONE EXPENSE	\$ 2,555	\$ 3,074	\$ 2,724	\$ 908	\$ 912	\$ 939	\$ 1,003	\$ 1,006	\$ 1,034	\$1,106	\$1,131	\$1,200	\$1,200
	03-60-5306 GAS HEAT	\$ 2,559	\$ 3,738	\$ 4,150	\$ 3,503	\$ 2,686	\$ 3,426	\$ 4,033	\$ 4,134	\$ 3,760	\$3,610	\$5,427	\$5,000	\$6,500
	03-60-5311 TRAINING	\$ 1,660	\$ 2,341	\$ 4,334	\$ 1,710	\$ 2,920	\$ 2,209	\$ 2,948	\$ 2,951	\$ 3,361	\$2,625	\$1,607	\$4,000	\$2,500
03-60-5314 TREE TRIMMING MAINT.	\$ 16,533	\$ 15,540	\$ 15,575	\$ 15,840	\$ 15,444	\$ 16,200	\$ 16,044	\$ 16,798	\$ 9,758	\$16,710	\$19,822	\$17,000	\$20,000	
03-60-5315 BUILDING MAINT.	\$ 812	\$ 542	\$ 2,504	\$ 1,916	\$ 190	\$ 316	\$ 433	\$ 853	\$ 1,186	\$1,378	\$741	\$1,500	\$1,500	
03-60-5316 VEHICLE EXPENSE	\$ 108	\$ 932	\$ 471	\$ -	\$ 2,235	\$ 22	\$ 33	\$ 2,229	\$ -	\$8,398	\$6,709	\$2,000	\$2,000	
03-60-5317														

		2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed	
EQUIPMENT EXPENSE		\$ 1,623	\$ 3,437	\$ 1,828	\$ 2,859	\$ 2,545	\$ 3,245	\$ 6,670	\$ 3,814	\$ 13,473	\$ 2,980	\$14,250	\$6,000	\$3,000	
	03-60-5340														
	METER TESTING AND REPAIR	\$ -	\$ -	\$ -	\$ -	\$ 2,321	\$ 2,311	\$ -		\$ -	\$196	\$0	\$500	\$500	
	03-60-5346														
	TRANSFORMER OIL TESTING	\$ 380	\$ 127	\$ 827	\$ 852	\$ 253	\$ 380	\$ -		\$ 253		\$268	\$2,000	2500	
	03-60-5355														
	TRANSFORMER REPAIR	\$ -	\$ 1,282	\$ -	\$ 732	\$ -	\$ 602	\$ 703		\$ -	\$548	\$0	\$2,000	\$2,000	
	03-60-5399														
	MISC. CONTRACTUAL	\$ 9,115	\$ 3,835	\$ 16,469	\$ 4,000	\$ 23,089	\$ 9,880	\$ 18,797	\$ 20,628	\$ 11,432	\$8,974	\$8,055	\$7,500	\$7,500	
	Total Contractual	\$ 35,344	\$ 34,847	\$ 48,882	\$ 32,319	\$ 52,595	\$ 39,530	\$ 50,664	\$ 52,413	\$ 44,257	\$ 46,525	\$ 58,010	\$ 48,700	\$ 49,200	
	Capital Outlay														
	03-60-5403														
	NEW EQUIPMENT	\$ 150,000	\$ 42,889	\$ -					\$ 1,813						
	Total Capital Outlay	\$ 150,000	\$ 42,889	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,813						
Total Electric Distribution	\$ 553,089	\$ 384,631	\$ 358,042	\$ 338,467	\$ 352,755	\$ 388,826	\$ 382,108	\$ 443,335	\$ 610,705	\$ 491,180	\$ 443,354	\$ 503,184	\$ 563,579		
Electric Administration															
	Personnel														
	03-70-5101														
	REGULAR SALARIES	\$ 88,637	\$ 112,898	\$ 117,356	\$ 49,113	\$ 53,528	\$ 53,374	\$ 56,704	\$ 58,900	\$ 62,768	\$73,065	\$74,437	\$75,500	\$70,645	
	03-70-5106														
	CLERICAL	\$ 29,257	\$ 5,729	\$ -											
	03-70-5109														
	CITY CLERK	\$ 27,743	\$ 3,290	\$ -											
	03-70-5111														
	CITY MANAGER	\$ 33,186	\$ 3,810	\$ -											
	03-70-5114														
	FRONT DESK	\$ -	\$ -	\$ -											
	03-70-5116														
	CITY TREAS/BILL CLERK	\$ 18,460	\$ 2,164	\$ 610			\$ 2,595								
03-70-5120															
FICA EXPENSE	\$ 15,395	\$ 16,634	\$ 13,889	\$ 3,840	\$ 4,191	\$ 4,343	\$ 4,344	\$ 4,551	\$ 4,924	\$5,712	\$5,866	\$5,400	\$5,400		
03-70-5121															
WORKMAN'S COMP	\$ 200	\$ 94	\$ 127	\$ -	\$ 92	\$ 67	\$ 126		\$ 122	\$11	\$147	\$300	\$300		
03-70-5122															
UNEMPLOYMENT INSURANCE	\$ 154	\$ 100	\$ 239	\$ 132	\$ 128	\$ 89	\$ 58	\$ 41	\$ 59	\$50	\$65	\$65	\$65		
03-70-5123															
RETIREMENT-KPERS	\$ 16,173	\$ 13,152	\$ 17,196	\$ 5,108	\$ 4,805	\$ 4,851	\$ 5,296	\$ 5,825	\$ 6,033	\$6,450	\$7,030	\$6,200	\$6,200		
03-70-5130															
HEALTH INSURANCE	\$ 64,345	\$ 35,000	\$ 28,324	\$ 15,119	\$ 13,368	\$ 15,423	\$ 14,330	\$ 14,992	\$ 16,905	\$16,512	\$15,878	\$17,168	\$17,168		
03-70-5131															
ER/ICMA CONTRIBUTION	\$ 3,136	\$ 3,116	\$ 3,300	\$ 1,086	\$ 1,247	\$ 1,548	\$ 1,841	\$ 1,461	\$ 1,489	\$1,855	\$2,616	\$2,200	\$2,200		
03-70-5132															
LIFE INSURANCE	\$ 593	\$ 521	\$ 370	\$ 124	\$ 119	\$ 137	\$ 120	\$ 142	\$ 192	\$116	\$335	\$120	\$120		
Total Personnel	\$ 297,278	\$ 196,508	\$ 181,410	\$ 74,523	\$ 77,476	\$ 82,426	\$ 82,819	\$ 85,912	\$ 92,492	\$ 103,770	\$ 106,374	\$ 106,953	\$ 102,098		
Commodities															
	03-70-5201														
	OFFICE SUPPLIES	\$ 4,912	\$ 4,683	\$ 2,847	\$ 4,885	\$ 4,412	\$ 4,150	\$ 4,742	\$ 5,680	\$ 4,762	\$5,357	\$5,826	\$4,900	\$4,900	
	03-70-5299														
MISC. COMMODITIES	\$ 3,652	\$ 895	\$ 743	\$ 1,362	\$ 1,836	\$ 2,578	\$ 3,022	\$ 5,242	\$ 190	\$820	\$1,182	\$700	\$2,000		
Total Commodities	\$ 8,564	\$ 5,579	\$ 3,590	\$ 6,248	\$ 6,248	\$ 6,729	\$ 7,764	\$ 10,922	\$ 4,952	\$ 6,177	\$ 7,008	\$ 5,600	\$ 6,900		
Contractual															
	03-70-5301														
	TELEPHONE EXPENSE	\$ 6,595	\$ 6,774	\$ 6,291	\$ 3,098	\$ 2,317	\$ 2,528	\$ 2,939	\$ 2,665	\$ 2,832	\$3,559	\$3,504	\$3,000	\$3,600	
	03-70-5305														
AUDIT	\$ 5,766	\$ 3,875	\$ 3,625	\$ 3,188	\$ 969	\$ 6,200	\$ 1,050	\$ 2,640	\$ 3,500	\$4,465	\$3,860	\$3,860	\$3,860		
03-70-5309															

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed
K-96 Re-Route			\$ -	\$ -	\$ -	\$ -	\$ -						
03-70-5310													
DUES & MEMBERSHIP	\$ 1,109	\$ 2,252	\$ 6,239	\$ 5,755	\$ 3,291	\$ 6,117	\$ 6,782	\$ 8,692	\$ 7,708	\$7,555	\$9,002	\$8,500	\$8,500
03-70-5311													
TRAINING	\$ 957	\$ 1,284	\$ 569	\$ 1,286	\$ 5,420	\$ 3,375	\$ 3,008	\$ 4,070	\$ 1,119	\$1,975	\$3,118	\$1,500	\$1,500
03-70-5332													
INSURANCE	\$ 109,512	\$ 116,738	\$ 120,912	\$ 69,223	\$ 66,384	\$ 63,428	\$ 77,112	\$ 78,654	\$ 88,295	\$87,880	\$90,659	\$88,000	\$88,000
03-70-5343													
BOND PRINCIPAL	\$ 95,000	\$ 120,000	\$ 176,752	\$ 170,580	\$ 165,246	\$ 111,752	\$ 58,840	\$ 30,123	\$ 56,370	\$70,246	\$67,874	\$79,136	\$20,000
03-70-5344													
INTEREST COUPONS	\$ 42,468	\$ 1,989	\$ 3,258	\$ 2,453	\$ 1,573	\$ 575	\$ -		\$ 5,382	\$25,267	\$27,628	\$15,967	\$14,056
03-70-5399													
MISC. CONTRACTUAL	\$ 33,161	\$ 32,633	\$ 42,765	\$ 37,048	\$ 44,643	\$ 45,959	\$ 56,274	\$ 146,229	\$ 58,632	\$34,894	\$47,107	\$39,000	\$50,000
Total Contractual	\$ 294,567	\$ 285,545	\$ 360,410	\$ 292,631	\$ 289,842	\$ 239,934	\$ 206,005	\$ 273,073	\$ 223,838	\$ 235,840	\$ 252,752	\$ 238,963	\$ 189,516
Capital Outlay													
03-70-5499													
MISC CAPITAL OUTLAY	\$ 70,242	\$ 41,496	\$ 99	\$ 4,985	\$ -	\$ 12,528	\$ 12,219	\$ 14,123	\$ -	\$0	\$13,571	\$0	
03-70-5496													
SPLASHPAD								\$ 65,522					
Total Capital Outlay	\$ 70,242	\$ 41,496	\$ 99	\$ 4,985	\$ -	\$ 12,528	\$ 12,219	\$ 79,645	\$ -	\$ -	\$ 13,571	\$ -	
Projects													
03-70-5501													
KS STATE SALES TAX	\$ 71,157	\$ 69,615	\$ 84,173	\$ 76,556	\$ 71,227	\$ 73,014	\$ 77,813	\$ 78,154	\$ 60,033	\$80,011	\$86,926	\$80,000	\$94,749
03-70-5502													
COMPENSATING USE TAX	\$ 3,667	\$ 5,257	\$ 3,321	\$ 1,331	\$ 1,379	\$ 2,859	\$ 1,498	\$ 2,133	\$ 10,920	\$1,388	\$3,286	\$3,000	\$3,000
03-70-5503													
PAYMENT TO MAIN STREET	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -						
03-70-5504													
TRANSFER - REVENUE BOND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 450,000				
03-70-5505													
TRANSFER TO OTHER FUNDS	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 281,000	\$ 120,000	\$ 95,000	\$95,000	\$95,000	\$95,000	\$95,000
EQUIPMENT RESERVE										\$0	\$102,000		
03-70-5508													
DONATION FOR FIREWORKS	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -						
03-70-5550													
TRANSFER TO EQUIP RESERVE													\$333,392
03-70-5551													
SET-OFF PROGRAM COLLECT	\$ 455	\$ 520	\$ 884	\$ 740	\$ 38	\$ 867	\$ 395	\$ 642	\$ 476	\$533	\$575		
Total Projects	\$ 215,279	\$ 215,392	\$ 203,378	\$ 193,627	\$ 187,645	\$ 191,740	\$ 360,706	\$ 200,929	\$ 616,429	\$ 176,932	\$ 185,787	\$ 280,000	\$ 526,141
Total Electric Admin.	\$ 885,931	\$ 744,520	\$ 748,886	\$ 572,014	\$ 561,211	\$ 533,356	\$ 669,513	\$ 650,481	\$ 937,710	\$ 522,720	\$ 565,492	\$ 631,516	\$ 824,655
Total Electric Fund	\$ 3,075,444	\$ 3,475,373	\$ 2,741,798	\$ 2,324,958	\$ 2,279,372	\$ 2,257,754	\$ 2,560,996	\$ 2,645,071	\$ 2,848,881	\$ 2,561,047	\$ 3,008,066	\$ 2,966,375	\$ 3,278,661
ELECTRIC CAPITAL IMPROVEMENTS FUND													
REVENUES													
04-00-4602													
TRANSFER FROM OTHER FUNDS	\$ 474,827	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
Total Revenues	\$ 474,827	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
EXPENDITURES													
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
Personnel Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
Commodities													
04-00-5210													
JACAM LINE PROJECT	\$ -	\$ 156,355	\$ -	\$ -	\$ -	\$ -	\$ -						
04-00-5230													
POWER PLANT ENGINE REPAIRS	\$ 13,898	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
04-00-5234													
FEMA EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
Commodities Total	\$ 13,898	\$ 156,355	\$ -	\$ -	\$ -	\$ -	\$ -						
Contractual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
Contractual Total	\$ 27,796	\$ 312,710	\$ -	\$ -	\$ -	\$ -	\$ -						

[illegible]

		2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed
OIL							\$ 237	\$ 52	\$ 33	\$ 33	-\$1,647	\$0	\$0	
	WATERCRAFT													\$74
	10-00-4115													
	STATE ASSESSED UTILITIES						\$ 2,671	\$ 1,697	\$ 1,320	\$ 961	\$916	\$938	\$0	\$0
Total Revenues		\$ 43,502	\$ 51,455	\$ 55,921	\$ 49,474	\$ 50,403	\$ 52,902	\$ 53,329	\$ 51,468	\$ 57,090	\$ 57,824	\$ 60,586	\$ 70,828	\$ 76,610
EXPENDITURES														
Personnel		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -				
Personnel Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -				
Commodities		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -				
Commodities Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -				
Contractual														
BUILDING MAINT.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -				
10-00-5359														
PAYMENT TO LIBRARY TREAS		\$ 43,502	\$ 51,456	\$ 55,886	\$ 51,004	\$ 52,426	\$ 52,902	\$ 51,675	\$ 53,120	\$ 57,092	\$57,824	\$60,530	\$71,590	\$77,485
Contractual Total		\$ 43,502	\$ 51,456	\$ 55,886	\$ 51,004	\$ 52,426	\$ 52,902	\$ 51,675	\$ 53,120	\$ 57,092	\$ 57,824	\$ 60,530	\$ 71,590	\$ 77,485
Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -				
Capital Outlay Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -				
Library Fund Total		\$ 43,502	\$ 51,456	\$ 55,886	\$ 51,004	\$ 52,426	\$ 52,902	\$ 51,675	\$ 53,120	\$ 57,092	\$ 57,824	\$ 60,530	\$ 71,590	\$ 77,485
CEMETERY FUND														
REVENUES														
15-00-4101														
AD VALOREM PROPERTY TAX		\$ 35,131	\$ 39,199	\$ 46,615	\$ 38,666	\$ 38,409	\$ 39,328	\$ 40,358	\$ 41,562	\$ 43,467	\$44,990	\$53,433	\$67,397	\$79,275
15-00-4102														
BACK TAXES		\$ 1,334	\$ 1,428	\$ -	\$ 1,774	\$ 2,028	\$ 1,707	\$ 1,762	\$ 635	\$ 1,918	\$1,993	\$1,974	\$1,325	
15-00-4104														
NEIGHBORHOOD REVIT.												-\$6,283	-\$8,549	-\$5,477
15-00-4105														
VEHICLE TAX		\$ 6,786	\$ 10,329	\$ 7,950	\$ 8,720	\$ 8,244	\$ 8,097	\$ 8,244	\$ 6,338	\$ 10,097	\$8,812	\$9,084	\$9,016	\$9,170
15-00-4110														
RV TAX		\$ 104	\$ 187	\$ 129	\$ 161	\$ 155	\$ 169	\$ 107	\$ 126	\$ 216	\$177	\$180	\$183	\$180
15-00-4112														
HEAVY TRUCK		\$ 146	\$ 138	\$ 154	\$ 138	\$ 83	\$ 47	\$ 43	\$ 30	\$ 19	\$16	\$29	\$28	\$36
15-00-4113														
COMMERCIAL TAGS				\$ 5,017	\$ 1,530	\$ 1,457	\$ 1,439	\$ 1,281	\$ 1,472	\$ 454	\$937	\$1,244	\$1,342	\$1,278
10-00-4114														
OIL						\$ 159	\$ 237	\$ 53	\$ 33	\$ 33	\$0	\$0	\$0	\$0
10-00-4115														
STATE ASSESSED UTILITIES						\$ 1,865	\$ 1,875	\$ 1,706	\$ 1,301	\$ 963	\$916	\$938	\$0	\$0
Total Revenues		\$ 43,502	\$ 51,282	\$ 59,865	\$ 49,459	\$ 52,400	\$ 52,901	\$ 53,554	\$ 51,497	\$ 57,167	\$ 57,841	\$ 60,599	\$ 70,742	\$ 84,462
EXPENDITURES														
Personnel														
Personnnel Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -				
Commodities														
Commodities Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -				
Contractual														
Contractual Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -				
Capital Outlay														
Capital Outlay Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -				
Projects														
15-00-5509														
PAYMENT TO STERLING CEM		\$ 43,502	\$ 51,282	\$ 59,865	\$ 50,916	\$ 56,546	\$ 52,901	\$ 51,675	\$ 53,156	\$ 57,167	\$57,813	\$60,535	\$71,450	\$85,410

		2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed
CEMETERY	REVENUES													
	Total Projects	\$ 43,502	\$ 51,282	\$ 59,865	\$ 50,916	\$ 56,546	\$ 52,901	\$ 51,675	\$ 53,156	\$ 57,167	\$ 57,813	\$ 60,535	\$ 71,450	\$ 85,410
	Total Cemetery Fund 15	\$ 43,502	\$ 51,282	\$ 59,865	\$ 50,916	\$ 56,546	\$ 52,901	\$ 51,675	\$ 53,156	\$ 57,167	\$ 57,813	\$ 60,535	\$ 71,450	\$ 85,410
	16-00-4106													
	TOWNSHIP DISTRIBUTION	\$ -	\$ 4,000	\$ -	\$ 1,733	\$ 4,000	\$ 4,000	\$ 4,217	\$ 4,000	\$ 4,000	\$4,000	\$1,793	\$4,000	\$4,000
	16-00-4406													
	LOT SALES	\$ 900	\$ 1,900	\$ 1,125	\$ 700	\$ 900	\$ 1,950	\$ 1,860	\$ 560	\$ 1,260	\$1,710	\$1,270	\$2,000	\$2,000
	16-00-4408													
	DEEDS	\$ 84	\$ 144	\$ 144	\$ 132	\$ 274	\$ 223	\$ 536	\$ 126	\$ 147	\$168	\$189	\$144	\$200
	16-00-4416													
	STONE SETTING	\$ 415	\$ 200	\$ 380	\$ 180	\$ 230	\$ 285	\$ 295	\$ 180	\$ 195	\$120	\$215	\$200	\$450
	16-00-4419													
	GRAVE OPENING/CLOSING	\$ 10,000	\$ 7,500	\$ 8,350	\$ 7,075	\$ 7,000	\$ 11,000	\$ 10,150	\$ 11,550	\$ 8,900	\$10,460	\$12,500	\$7,500	\$10,000
	16-00-4428													
	TRANSFER FROM LEVY	\$ 47,502	\$ 51,282	\$ 59,865	\$ 53,183	\$ 50,647	\$ 52,901	\$ 51,675	\$ 57,156	\$ 57,157	\$56,019	\$60,535	\$60,535	\$85,410
	16-00-4499													
	Cemetery Misc.Revenue	\$ 2,356	\$ 982	\$ -	\$ 101	\$ -	\$ 530	\$ -	\$ 22,600	\$ 982	\$75	\$2,760	\$1,000	\$0
	16-00-4501													
	INTEREST ON INVESTMENTS	\$ 2,303	\$ 3,044	\$ 3,981	\$ 2,805	\$ 1,649	\$ 1,701	\$ 1,712	\$ 1,749	\$ 171	\$26,277	\$1,405	\$3,000	\$1,000
	16-00-4503													
	INTEREST - MAXIMIZER	\$ 175	\$ 100	\$ 127	\$ 198	\$ 178	\$ 229	\$ 322	\$ 308	\$ 155	\$95	\$139	\$100	\$300
	16-00-4504													
	Interest on Unemploy.Escrow	\$ 29	\$ 8	\$ 4	\$ -	\$ -	\$ -	\$ -		\$ -	\$0	\$0	\$0	
	16-00-4603													
	TRANSFER FROM STEVENSON	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -				
	16-00-4625													
	INSURANCE PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -				
	Total Revenues	\$ 63,765	\$ 69,160	\$ 73,976	\$ 66,106	\$ 64,878	\$ 72,819	\$ 70,767	\$ 98,229	\$ 72,967	\$ 98,924	\$ 80,806	\$ 78,479	\$ 103,360
EXPENDITURES	Personnel													
	16-00-5101													
	REGULAR SALARIES	\$ 59,642	\$ 5,912	\$ -	\$ 59,732	\$ 39,549	\$ 47,149	\$ 52,775	\$ 52,493	\$ 51,937	\$54,615	\$50,277	\$46,301	\$74,113
	16-00-5120													
	FICA EXPENSE	\$ 4,567	\$ 1,122	\$ -	\$ 4,610	\$ 2,440	\$ 3,693	\$ 4,037	\$ 4,015	\$ 3,992	\$4,168	\$3,831	\$3,400	\$4,000
	WORK COMP				\$ 2,000	\$ 1,629	\$ 1,431	\$ -	\$ 700	\$ 1,862	\$1,869	\$902	\$2,600	\$2,600
	16-00-5122													
	UNEMPLOYMENT INSURANCE	\$ 37	\$ -	\$ -	\$ 33	\$ 76	\$ 57	\$ 12	\$ 44	\$ 37	\$41	\$36	\$50	\$50
	16-00-5123													
	RETIREMENT-KPERS-EMPLOYER	\$ 4,619	\$ 1,299	\$ -	\$ 6,201	\$ 4,216	\$ 3,898	\$ 4,490	\$ 4,724	\$ 4,863	\$4,848	\$7,578	\$4,300	\$4,500
	16-00-5130													
	HEALTH INSURANCE	\$ 15,704	\$ 1,287	\$ 4,418	\$ 12,370	\$ 13,300	\$ 12,469	\$ 10,600	\$ 12,180	\$ 16,657	\$19,270	\$20,131	\$11,000	\$20,000
	16-00-5131													
	ER I.C.M.A. CONTRIBUTION	\$ 534	\$ 135	\$ -	\$ 529	\$ 418	\$ 420	\$ 432	\$ 440	\$ 468	\$469	\$373	\$463	\$450
	16-00-51**													
	16-00-5132													
	LIFE INSURANCE	\$ 110	\$ -	\$ 19	\$ 103	\$ 102	\$ 121	\$ 105	\$ 1,329	\$ 142	\$122	\$318	\$104	\$300
	Personnel Total	\$ 85,213	\$ 9,755	\$ 4,437	\$ 85,578	\$ 61,730	\$ 69,238	\$ 72,451	\$ 75,925	\$ 79,958	\$ 85,401	\$ 83,446	\$ 68,218	\$ 103,413
Commodities														
	16-00-5205													
	VEHICLE GAS & OIL	\$ 1,779	\$ 803	\$ 1,710	\$ 822	\$ 167	\$ 410	\$ 138	\$ 444	\$ 548	\$217	\$179	\$1,000	\$200
	16-00-5207													
	VEHICLE EXPENSE	\$ 125	\$ 90	\$ 51	\$ 1,609	\$ 106	\$ -	\$ 10	\$ 15	\$ 8	\$154	\$1,942	\$1,000	\$1,000
	16-00-5211													
	EQUIPMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 233	\$ -	\$ 109	\$ 15	\$ 228	\$0	\$655	\$1,000	\$700

		2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed
SEWER FUND	16-00-5260 CEMETERY MAINTENANCE	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ -					
	16-00-5299 MISC. COMMODITIES	\$ 1,631	\$ 589	\$ 1,257	\$ 730	\$ 3,002	\$ 1,143	\$ 754	\$ 268	\$ -	\$ 620	\$ 5,103	\$ 1,000	\$ 6,000
	Total Commodities	\$ 3,535	\$ 1,481	\$ 3,018	\$ 3,170	\$ 3,508	\$ 1,553	\$ 1,011	\$ 742	\$ 784	\$ 991	\$ 7,879	\$ 4,000	\$ 7,900
	Contractual													
	16-00-5332 INSURANCE	\$ -	\$ 973	\$ 976	\$ 1,498	\$ 1,012	\$ 1,025	\$ -	\$ 1,077	\$ -	\$ 1,121	\$ 1,182	\$ 1,200	\$ 1,500
	16-00-5399 MISC. CONTRACTUAL	\$ 4,885	\$ 6,722	\$ 599	\$ 5,495	\$ 2,921	\$ 3,013	\$ 4,863	\$ 3,403	\$ 6,333	\$ 2,921	\$ 10,022	\$ 5,000	\$ 5,000
	Total Contractual	\$ 4,885	\$ 7,695	\$ 1,575	\$ 6,993	\$ 3,933	\$ 4,038	\$ 4,863	\$ 4,480	\$ 6,333	\$ 4,042	\$ 11,204	\$ 6,200	\$ 6,500
	Capital Outlay													
	16-00-5403 NEW EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,978		\$ 27,600	\$ -				
	Total Capital Outlay	\$ -	\$ -	\$ -			\$ 9,978	\$ -	\$ 27,600	\$ -				
	Total Cemetery 2							\$ -	\$ 108,747	\$ 87,075	\$ 90,434	\$ 102,529	\$ 78,418	\$ 117,813
SEWER FUND														
REVENUES														
SEWER FUND	18-00-4401 SALES TO CUSTOMERS	\$ 209,185	\$ 355,194	\$ 392,053	\$ 385,454	\$ 372,686	\$ 360,319	\$ 369,369	\$ 370,755	\$ 383,483	\$ 405,071	\$ 415,665	\$ 405,000	\$ 416,000
	18-00-4499 Sewer Miscellaneous	\$ 484	\$ 848	\$ 424,123	\$ 3,781	\$ 1,493	\$ 53	\$ 64	\$ 5,063	\$ 4,309	\$ 3,570	\$ 7,631	\$ 30,000	\$ 36,000
	18-00-4605 TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ 35,450	\$ -	\$ -	\$ -	\$ 166,000						
	18-00-4999 ST OF KS WASTEWATER LOAN	\$ 215,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
	TEMP NOTE PROCEEDS								\$ 5,000					
	BOND PROCEEDS									\$ -				
	Total Revenues	\$ 425,516	\$ 356,042	\$ 851,626	\$ 389,235	\$ 374,179	\$ 360,373	\$ 535,433	\$ 380,818	\$ 387,792	\$ 408,642	\$ 423,296	\$ 435,000	\$ 452,000
EXPENDITURES														
SEWER FUND	Sewer Collection													
	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
	Personnel Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
	Commodities													
	18-40-5211 EQUIPMENT EXPENSE	\$ 111	\$ 91	\$ -	\$ -	\$ 1,716	\$ 462	\$ 1,763	\$ 34	\$ 2,670	\$ 1,034	\$ 1,842	\$ 1,500	\$ 1,500
	18-40-5223 OPERATING SUPPLIES	\$ 213	\$ 1,567	\$ 2,200	\$ 2,168	\$ 1,312	\$ 2,366	\$ 1,619	\$ 1,716	\$ 407	\$ 1,747	\$ 1,662	\$ 2,000	\$ 6,000
	18-40-5299 MISC. COMMODITIES	\$ 16	\$ -	\$ -	\$ -	\$ 308	\$ 178	\$ -	\$ 5	\$ 242	\$ 266	\$ 805	\$ 250	\$ 800
	Commodities Total	\$ 340	\$ 1,658	\$ 2,200	\$ 2,168	\$ 3,337	\$ 3,007	\$ 3,382	\$ 1,755	\$ 3,319	\$ 3,048	\$ 4,309	\$ 3,750	\$ 8,300
	Contractual													
	18-40-5327 MAINTENANCE EXPENSE	\$ 13,680	\$ 16,787	\$ 11,500	\$ 445	\$ 13,270	\$ 13,869	\$ 10,565	\$ 12,201	\$ 20,649	\$ 13,822	\$ 32,346	\$ 20,000	\$ 20,000
	18-40-5399 MISC. CONTRACTUAL	\$ 1,226	\$ 707	\$ 500	\$ 14,725	\$ 1,235	\$ 2,076	\$ 806	\$ 766	\$ 1,611	\$ 1,692	\$ 1,959	\$ 1,500	\$ 1,500
	Total Contractual	\$ 14,906	\$ 17,495	\$ 12,000	\$ 15,170	\$ 14,505	\$ 15,946	\$ 11,371	\$ 12,967	\$ 22,260	\$ 15,513	\$ 34,305	\$ 21,500	\$ 21,500
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
	Total Sewer Collection	\$ 15,247	\$ 19,153	\$ 14,200	\$ 17,338	\$ 17,842	\$ 18,952	\$ 14,753	\$ 14,722	\$ 25,579	\$ 18,561	\$ 38,614	\$ 25,250	\$ 29,800
SEWER TREATMENT														
	Personnel													
	18-41-5101 REGULAR SALARIES	\$ 59,294	\$ 72,257	\$ 116,580	\$ 63,124	\$ 62,837	\$ 56,591	\$ 67,529	\$ 65,476	\$ 65,276	\$ 75,628	\$ 105,672	\$ 75,500	\$ 74,113
	18-41-5120 FICA EXPENSE	\$ 4,529	\$ 5,579	\$ 7,753	\$ 4,871	\$ 4,714	\$ 5,123	\$ 5,164	\$ 5,008	\$ 5,020	\$ 5,798	\$ 8,066	\$ 6,000	\$ 6,000
	18-41-5121 WORKMAN'S COMP	\$ 1,850	\$ 870	\$ 1,222	\$ 2,000	\$ 1,280	\$ 1,047	\$ 560	\$ 2,000	\$ 1,405	\$ 1,385	\$ 1,313	\$ 2,000	\$ 2,000

		2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed
18-41-5122 UNEMPLOYMENT INSURANCE		\$ -	\$ 66	\$ 27	\$ 58	\$ 145	\$ 73	\$ 70	\$ 44	\$ 53	\$41	\$55	\$64	\$64
	18-41-5123 RETIREMENT-KPERS	\$ 4,789	\$ 6,222	\$ 9,209	\$ 5,870	\$ 5,474	\$ 5,292	\$ 5,542	\$ 5,732	\$ 5,386	\$6,516	\$12,217	\$8,000	\$10,000
	18-41-5130 HEALTH INSURANCE	\$ 7,145	\$ 19,525	\$ 22,155	\$ 14,808	\$ 18,238	\$ 16,643	\$ 15,241	\$ 16,326	\$ 19,000	\$19,270	\$20,129	\$20,000	\$20,000
	18-41-5131 ER ICMA CONTRIBUTION	\$ 552	\$ 670	\$ 837	\$ 551	\$ 558	\$ 577	\$ 594	\$ 590	\$ 599	\$655	\$790	\$640	\$640
	18-41-5132 LIFE INSURANCE	\$ -	\$ 204	\$ 326	\$ 132	\$ 143	\$ 164	\$ 151	\$ 1,605	\$ 150	\$114	\$151	\$154	\$154
	Personnel Total	\$ 78,159	\$ 105,392	\$ 158,107	\$ 91,414	\$ 93,389	\$ 85,511	\$ 94,851	\$ 96,781	\$ 96,889	\$ 109,407	\$ 148,393	\$ 112,358	\$ 112,971
Commodities														
18-41-5211 EQUIPMENT EXPENSE		\$ 555	\$ 1,387	\$ 872	\$ 2,708	\$ 90	\$ 2,651	\$ 281	\$ 2,019	\$ -	\$8,669	\$0	\$10,000	\$10,000
18-41-5223 OPERATING SUPPLIES		\$ 2,743	\$ 876	\$ 5,453	\$ 1,692	\$ 3,708	\$ 214	\$ 3,209	\$ 3,575	\$ 1,305	\$1,953	\$4,345	\$5,000	\$5,000
18-41-5299 MISC. COMMODITIES		\$ 486	\$ 682	\$ 421	\$ 678	\$ 697	\$ 170	\$ 1,082	\$ 1,094	\$ 927	\$803	\$6,702	\$7,500	\$7,500
Total Commodities		\$ 3,784	\$ 2,945	\$ 6,746	\$ 5,078	\$ 4,495	\$ 3,035	\$ 4,572	\$ 6,688	\$ 2,232	\$ 11,425	\$ 11,047	\$ 22,500	\$ 22,500
Contractual														
18-41-5301 TELEPHONE EXPENSE		\$ 551	\$ 587	\$ 493	\$ 143	\$ -	\$ -	\$ -		\$ -	\$324	\$110	\$250	\$250
18-41-5306 GAS HEAT		\$ 642	\$ 1,424	\$ 832	\$ 1,625	\$ 909	\$ 514	\$ 1,057	\$ 934	\$ 1,003	\$1,934	\$1,129	\$2,250	\$6,000
18-41-5311 TRAINING		\$ -	\$ -	\$ 219	\$ 275	\$ 200	\$ 345	\$ 250	\$ 330	\$ 440	\$330	\$663	\$1,000	\$1,000
18-41-5361 POWER LIGHTS		\$ 4,987	\$ 6,611	\$ 5,080	\$ 5,287	\$ 3,790	\$ 4,653	\$ 3,800	\$ 9,222	\$ 5,618	\$4,641	\$5,293	\$6,500	\$6,500
18-41-5399 MISC. CONTRACTUAL		\$ 1,998	\$ 1,320	\$ 4,257	\$ 2,987	\$ 2,916	\$ 516	\$ 3,607	\$ 4,465	\$ 3,235	\$5,230	\$14,278	\$10,000	\$10,000
Total Contractual		\$ 8,179	\$ 9,941	\$ 10,881	\$ 10,318	\$ 7,816	\$ 6,028	\$ 8,714	\$ 14,951	\$ 10,296	\$ 12,459	\$ 21,473	\$ 20,000	\$ 23,750
Capital Outlay														
18-41-5403 NEW EQUIPMENT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
Total Sewer Treatment		\$ 90,122	\$ 118,278	\$ 175,735	\$ 106,810	\$ 105,700	\$ 94,575	\$ 108,137	\$ 118,420	\$ 109,417	\$ 133,292	\$ 180,913	\$ 154,858	\$ 159,221
Sewer Administration														
Personnel														
18-42-5101 REGULAR SALARIES		\$ -	\$ 15,257	\$ 34,412	\$ 49,114	\$ 50,787	\$ 53,374	\$ 56,704	\$ 58,900	\$ 62,769	\$70,643	\$74,436	\$71,807	\$70,645
18-42-5106 CLERICAL		\$ -	\$ 30,848	\$ -										
18-42-5109 CITY CLERK		\$ 9,244	\$ 1,096	\$ -										
18-42-5111 CITY MANAGER		\$ 11,057	\$ 1,270	\$ -										
18-42-5114 FRONT DESK		\$ -	\$ -	\$ -										
18-42-5116 CITY TREAS/BILL CLERK		\$ 6,150	\$ 721	\$ -										
18-42-5120 FICA EXPENSE		\$ 2,052	\$ 3,800	\$ 2,718	\$ 3,840	\$ 3,979	\$ 4,143	\$ 4,343	\$ 4,551	\$ 4,923	\$5,524	\$5,865	\$5,250	\$5,250
18-42-5121 WORKMAN'S COMP		\$ 113	\$ 449	\$ 121	\$ -	\$ 92	\$ 67	\$ 126	\$ 100	\$ 116	\$11	\$147	\$125	\$150
18-42-5122 UNEMPLOYMENT INSURANCE		\$ -	\$ -	\$ 50	\$ 28	\$ 130	\$ 89	\$ 58	\$ 41	\$ 58	\$50	\$65	\$61	\$61

		2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed
18-42-5123 RETIREMENT-KPERS 18-42-5130 HEALTH INSURANCE 18-42-5131 ER ICMA CONTRIBUTION LIFE INSURANCE Total Personnel		\$ 2,136	\$ 4,350	\$ 3,324	\$ 5,672	\$ 4,983	\$ 4,704	\$ 5,955	\$ 6,420	\$ 6,654	\$6,552	\$7,391	\$6,850	\$6,850
		\$ 4,045	\$ 15,274	\$ 11,063	\$ 14,224	\$ 13,368	\$ 15,422	\$ 14,330	\$ 15,247	\$ 15,997	\$16,357	\$15,878	\$17,168	\$15,000
		\$ 664	\$ 734	\$ 707	\$ 1,086	\$ 1,247	\$ 1,547	\$ 1,840	\$ 1,460	\$ 1,541	\$1,820	\$2,616	\$1,750	\$1,750
					\$ 119	\$ 119	\$ 137	\$ 120	\$ 1,335	\$ 140	\$128	\$530	\$140	\$140
		\$ 35,461	\$ 73,799	\$ 52,395	\$ 74,084	\$ 74,705	\$ 79,482	\$ 83,476	\$ 88,054	\$ 92,198	\$ 101,085	\$ 106,928	\$ 103,151	\$ 99,846
Commodities														
18-42-5299														
MISC. COMMODITIES		\$ 450	\$ 1,746	\$ 725	\$ 1,418	\$ 1,807	\$ 1,587	\$ 2,297	\$ 2,785	\$ 2,725	\$3,168	\$3,319	\$3,000	\$3,500
Total Commodities		\$ 450	\$ 1,746	\$ 725	\$ 1,418	\$ 1,807	\$ 1,587	\$ 2,297	\$ 2,785	\$ 3,500	\$ 3,168	\$ 3,319	\$ 3,000	\$ 3,500
Contractual														
18-42-5305														
AUDIT		\$ 5,766	\$ 3,875	\$ 3,625	\$ 3,188	\$ 969	\$ 3,200	\$ 1,050	\$ 2,640	\$ 3,500	\$4,465	\$3,860	\$5,000	\$3,500
18-42-5332														
INSURANCE		\$ 2,557	\$ 2,748	\$ 2,982	\$ 4,389	\$ 4,104	\$ 5,220	\$ 4,819	\$ 4,926	\$ 4,337	\$5,493	\$6,362	\$6,500	\$6,500
18-42-5342														
INTEREST COUPONS		\$ -	\$ 40,465	\$ -	\$ 11,859	\$ 23,844	\$ 23,434	\$ 10,139	\$ 19,355	\$ 16,969	\$23,280	\$14,719	\$17,892	\$15,857
18-42-5343														
BOND PRINCIPLE		\$ -	\$ 40,465	\$ -	\$ 65,717	\$ 53,798	\$ 55,310	\$ 67,607	\$ 88,585	\$ 60,104	\$66,793	\$73,687	\$70,313	\$72,148
18-42-5344														
INTERST COUPONS		\$ 40,465	\$ -	\$ -										
18-42-5399														
MISC. CONTRACTUAL		\$ 912	\$ 1,835	\$ 2,226	\$ 7,811	\$ 44,178	\$ 21,044	\$ 17,562	\$ 26,638	\$ 26,320	\$27,443	\$15,900	\$25,000	\$25,000
Total Contractual		\$ 49,701	\$ 89,388	\$ 8,833	\$ 92,964	\$ 126,893	\$ 108,208	\$ 101,177	\$ 142,144	\$ 111,230	\$ 127,473	\$ 114,528	\$ 124,705	\$ 123,005
Capital Outlay														
18-42-5497														
EDA PROJECT								\$ 43,334						
18-42-5499														
MISC CAPITAL OUTLAY		\$ 5,625	\$ 1,048	\$ -	\$ -	\$ 7,595	\$ 11,253	\$ 213,928	\$ 9,392	\$ -	\$0	\$0	\$5,000	\$0
Total Capital Outlay		\$ 5,625	\$ 1,048	\$ -	\$ -	\$ 7,595	\$ 11,253	\$ 213,928	\$ 52,726	\$ -	\$ -	\$ -	\$ 5,000	\$ -
Projects														
18-42-5505														
TRANSFER TO OTHER FUNDS		\$ -	\$ -	\$ 40,000	\$ 17,000	\$ 18,275	\$ 18,275	\$ 18,275	\$ 18,275	\$ 18,275	\$18,275	\$18,275	\$18,275	\$18,275
18-42-5999														
SEWER LAGOON PROJECT		\$ 289,405	\$ 84,164	\$ 122,381	\$ -	\$ -	\$ -	\$ -						
Total Projects		\$ 289,405	\$ 84,164	\$ 162,381	\$ 17,000	\$ 18,275	\$ 18,275	\$ 18,275	\$ 18,275	\$ 18,275	\$ 18,275	\$ 18,275	\$ 18,275	\$ 18,275
Total Sewer Administration		\$ 380,642	\$ 250,145	\$ 224,334	\$ 185,465	\$ 229,275	\$ 218,805	\$ 419,153	\$ 303,984	\$ 225,203	\$ 250,001	\$ 243,050	\$ 254,131	\$ 244,626
Total Sewer Fund		\$ 486,010	\$ 387,576	\$ 414,269	\$ 309,613	\$ 352,816	\$ 332,332	\$ 542,043	\$ 437,126	\$ 360,199	\$ 401,854	\$ 462,577	\$ 434,239	\$ 433,647
CONSOLIDATED STREET AND HIGHWAY FUND														
REVENUES														
19-00-4101														
AD VALOREM PROPERTY TAX		\$ 22,691	\$ 93,814	\$ 10,933	\$ 154,896	\$ 121,333	\$ 130,252	\$ 144,552	\$ 142,916	\$ 145,323	\$164,575	\$181,820	\$198,357	\$192,857
NEIGHBORHOOD REVI												-\$21,381	-\$23,452	-\$16,524
19-00-4111														
CITY SALES TAX					\$ 261,228	\$ 240,366	\$ 268,770	\$ 310,585	\$ 280,696	\$ 293,947	\$341,639	\$390,443	\$240,000	\$317,000
19-00-4102														
BACK TAXES		\$ 2,271	\$ 1,881	\$ 4,193	\$ 1,374	\$ 5,176	\$ 4,334	\$ 5,318	\$ 2,120	\$ 6,598	\$6,815	\$6,666	\$7,000	\$7,500
19-00-4105														
VEHICLE TAX		\$ 6,452	\$ 7,191	\$ 13,821	\$ 2,147	\$ 32,729	\$ 25,579	\$ 27,306	\$ 22,723	\$ 34,967	\$29,478	\$30,998	\$22,000	\$25,155
19-00-4110														
RV TAX		\$ 100	\$ 133	\$ 256	\$ 32	\$ 638	\$ 434	\$ 513	\$ 509	\$ 745	\$591	\$613	\$500	\$494
19-00-4112														
HEAVY TRUCK		\$ 168	\$ 130	\$ 83	\$ 225	\$ 21	\$ 186	\$ 133	\$ 112	\$ 70	\$53	\$96	\$60	\$99
19-00-4113														
COMMERCIAL TAGS				\$ 2,983	\$ 377	\$ 5,786	\$ 4,645	\$ 4,242	\$ 5,276	\$ 1,563	\$3,134	\$4,239	\$3,200	\$3,505

		2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed
10-00-4114	OIL					\$ 501	\$ 787	\$ 189	\$ 113	\$ 111	\$0	\$0	\$150	\$0
10-00-4115	STATE ASSESSED UTILITIES					\$ 5,890	\$ 6,211	\$ 6,117	\$ 4,473	\$ 3,219	\$3,120	\$3,192	\$4,000	\$3,000
19-00-4203	CONNECTING LINK				\$ 8,742	\$ 8,748	\$ 4,353	\$ 6,538	\$ 4,359	\$ 7,245	\$14,560	\$14,570	\$7,250	\$0
19-00-4205	SPEC CITY/COUNTY HIGHWAY	\$ -	\$ -	\$ -	\$ 60,447	\$ 60,972	\$ 60,741	\$ 61,123	\$ 60,800	\$ 57,483	\$63,647	\$60,807	\$58,000	\$58,000
19-00-4499	MISC. REVENUE CHARGES	\$ 80,493	\$ -	\$ -	\$ 128	\$ -	\$ 7,654	\$ -	\$ 17,816	\$ 1,613	\$116,309	\$16,708	\$907,837	
19-00-4	SPECIAL HIGHWAY TRF				\$ 299,505	\$ -	\$ -	\$ -		\$ -	\$0	\$0	\$0	
ECO DEVO BROADWAY COST SHARE									\$ 670,000					\$ 425,712
Total Revenues		\$ 112,174	\$ 103,149	\$ 32,268	\$ 943,996	\$ 603,494	\$ 644,198	\$ 711,168	\$ 1,211,913	\$ 567,561	\$ 743,922	\$ 688,771	\$ 1,424,902	\$ 1,016,798
EXPENDITURES														
Personnel														
19	REGULAR SALARIES				\$ 70,560	\$ 79,144	\$ 65,550	\$ 71,416	\$ 71,406	\$ 77,177	\$87,641	\$118,055	\$71,807	\$74,113
19	FICA EXPENSE				\$ 5,123	\$ 6,814	\$ 5,120	\$ 5,462	\$ 5,481	\$ 5,931	\$6,719	\$9,500	\$7,000	\$8,000
19	WORKMAN'S COMP				\$ 1,878	\$ 2,784	\$ 2,504	\$ -	\$ 2,000	\$ 2,948	\$2,951	\$2,491	\$2,950	\$2,950
19	UNEMPLOYMENT INSURANCE				\$ 63	\$ 147	\$ 73	\$ 70	\$ 44	\$ 53	\$41	\$55	\$64	\$64
19	RETIREMENT-KPERS				\$ 6,406	\$ 5,653	\$ 5,415	\$ 6,204	\$ 6,643	\$ 7,092	\$7,837	\$12,893	\$8,500	\$11,000
19	HEALTH INSURANCE				\$ 18,788	\$ 18,259	\$ 16,668	\$ 15,249	\$ 16,352	\$ 18,599	\$19,188	\$20,129	\$26,645	\$26,645
19	ER ICMA CONTRIBUTION				\$ 548	\$ 558	\$ 578	\$ 594	\$ 615	\$ 685	\$750	\$790	\$684	\$700
19	LIFE INSURANCE				\$ 95	\$ 143	\$ 164	\$ 150	\$ 1,616	\$ 150	\$123	\$338	\$660	\$660
	Personnel Total	\$ -	\$ -	\$ -	\$ 103,461	\$ 113,503	\$ 96,073	\$ 99,145	\$ 104,157	\$ 112,635	\$ 125,249	\$ 164,251	\$ 118,310	\$ 124,132
Commodities														
19-00-5205	VEHICLE GAS AND OIL				\$ 9,201	\$ 11,427	\$ 10,197	\$ 11,384	\$ 9,605	\$ 7,302	\$12,581	\$18,721	\$17,000	\$18,500
19-00-5207	VEHICLE EXPENSE				\$ 2,072	\$ 1,277	\$ 1,154	\$ 989	\$ 3,942	\$ 1,363	\$3,086	\$5,698	\$5,000	\$10,000
19-00-5209	CRACKFILLING MATERIAL	\$ 6,109	\$ 1,137	\$ 10,000	\$ -	\$ -	\$ -	\$ -		\$ -	\$0	\$0	\$0	
19-00-5211	EQUIP EXPENSE				\$ 12,031	\$ 7,551	\$ 15,023	\$ 10,258	\$ 9,345	\$ 17,535	\$28,232	\$18,295	\$17,500	\$18,500
19-00-5215	STREET MATERIALS	\$ 39,305	\$ 14,980	\$ 45,000	\$ 14,469	\$ 39,885	\$ 46,289	\$ 35,086	\$ 26,882	\$ 19,102	\$16,166	\$23,280	\$25,000	\$25,000
19-00-5216	WEED CONTROL				\$ 127	\$ 320	\$ 90	\$ 644	\$ 105	\$ 18	\$1,200	\$1,599	\$2,000	\$2,000
19-00-5217	STREET SIGNS	\$ -	\$ 488	\$ 3,000	\$ 867	\$ 572	\$ 26,724	\$ 4,993	\$ 1,643	\$ 3,764	\$761	\$5,774	\$7,500	\$2,500
19-00-5219	TOOLS				\$ 51	\$ 1,162	\$ 3,748	\$ 2,490	\$ 2,739	\$ 1,694	\$1,117	\$4,962	\$3,000	\$3,000
19-00-5218	STREET PAINT	\$ 384	\$ 740	\$ 1,000	\$ 50	\$ 911	\$ 13	\$ 819	\$ 540	\$ 154	\$1,654	\$3,940	\$500	\$500
19-00-5246														

		2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed	
RE	SNOW REMOVAL	\$ 130	\$ 196	\$ 1,000	\$ 141	\$ 245	\$ 704	\$ 846	\$ 429	\$ 553	\$1,169	\$156	\$1,000	\$1,000	
	19-00-5299														
	MISC COMMODITIES				\$ 7,032	\$ 4,162	\$ 4,442	\$ 6,628	\$ 2,296	\$ 1,472	\$3,253	\$16,873	\$5,000	\$7,500	
	Total Commodities	\$ 45,927	\$ 17,542	\$ 60,000	\$ 34,768	\$ 54,808	\$ 97,031	\$ 74,137	\$ 57,526	\$ 52,957	\$ 69,218	\$ 99,298	\$ 83,500	\$ 88,500	
	Contractual														
	19-00-5316														
	VEHICLE EXPENSE				\$ 1,200	\$ 112	\$ 1,004	\$ 2,711	\$ 6,430	\$ -	\$2,252	\$723	\$5,000	\$5,000	
	19-00-5321														
	STREET REPAIRS	\$ 36,025	\$ 40,536	\$ 30,000	\$ -	\$ 356,208	\$ -	\$ 167,560	\$ 710,676	\$ 185,836	\$174,112	\$1,357	\$1,294,772	\$679,138	
	19-00-5385														
	WARRIORWAY TRAIL				\$ 500	\$ -	\$ -	\$ -		\$ -	\$0	\$30,000	\$0		
	19-00-5343														
	BOND PAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 20,000	\$20,000	\$30,025	\$34,050	\$38,050	
	19-00-5344										\$17,511				
	INTEREST COUPONS														
	LEASE PAYMENT										\$0	\$18,008	\$13,000	\$13,000	
	19-00-5399														
	MISC. CONTRACTUAL	\$ 14,666	\$ 15,462	\$ 10,000	\$ 27,846	\$ 4,927	\$ 8,222	\$ 1,922	\$ 10,609	\$ 26,316	\$76,084	\$85,723	\$125,000	\$55,000	
	Total Contractual	\$ 50,691	\$ 55,997	\$ 40,000	\$ 29,546	\$ 361,247	\$ 9,226	\$ 172,193	\$ 727,715	\$ 232,152	\$ 289,959	\$ 165,836	\$ 1,471,822	\$ 790,188	
	Capital Outlay														
	19-00-5403														
	NEW EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 3,550	\$ 28,982	\$ -	\$ 11,500	\$ 19,500	\$40,000	\$19,800	\$30,000	\$10,000	
	19-00-5498														
CLEVELAND PATH PROJECT												\$89,000			
19-00-5499															
MISC CAPITAL OUTLAY	\$ -	\$ 16,810	\$ -	\$ 207,305	\$ 74,185	\$ 20,260	\$ 40,181		\$ -	\$0	\$19,373	\$5,000	\$10,000		
CDBG Jackson Street							\$ 55,567	\$ 231,750	\$ 9,427						
CCUIP							\$ 9,500	\$ 17,100							
TRANSFER TO BOND FUND			\$ -						\$ 356,000						
Total Capital Outlay	\$ -	\$ 16,810	\$ -	\$ 207,305	\$ 77,734	\$ 49,243	\$ 105,248	\$ 260,350	\$ 384,927	\$ 40,000	\$ 128,173	\$ 35,000	\$ 20,000		
Total Special Street Fund	\$ 96,618	\$ 90,349	\$ 100,000	\$ 375,079	\$ 607,292	\$ 251,574	\$ 450,723	\$ 1,149,748	\$ 782,671	\$ 524,426	\$ 557,558	\$ 1,708,632	\$ 1,022,820		
REVENUES															
20-00-4499															
RESCUE PROJECTS REVENUE				\$ -	\$ -	\$ -	\$ -	\$ -				\$168,557			
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 168,557				
EXPENDITURES															
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
Personnel Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
Commodities															
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
20-00-5499															
STREET MATERIALS	\$ 10,803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
20-00-5321															
STREET REPAIRS	\$ 99,197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
Total Commodities	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
Contractual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
Total Contractual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$0	\$200,759				
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 200,759				
Other															
			\$ -	\$ -	\$ -	\$ -	\$ -								

		2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed
	LIQUOR TAX	\$ 690	\$ 459	\$ 348	\$ 305	\$ 573	\$ 291	\$ 562	\$ 1,015	\$ 896	\$1,409	\$1,990	\$1,688	\$2,002
	Total Revenues	\$ 690	\$ 459	\$ 348	\$ 305	\$ 573	\$ 291	\$ 562	\$ 1,015	\$ 896	\$ 1,409	\$ 1,990	\$ 1,688	\$ 2,002
EXPENDITURES														
	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Personnel Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Commodities		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
	Commodities Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Contractual		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
	Contractual Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Capital Outlay														
	26-00-5403													
NEW EQUIPMENT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,320	\$ -	\$ -	\$ -	\$0	\$0	\$0	\$12,205
				\$ -										
	Capital Outlay Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,320	\$ -	\$ -	\$ -				\$ 12,205
Total Special Parks Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,320	\$ -	\$ -	\$ -				\$ 12,205
MEDICAL SERVICES FUND														
REVENUES														
31-00-4609														
RENT ON MEDICAL ARTS BLDG		\$ 10,932	\$ 28,338	\$ 33,096	\$ 31,896	\$ 31,896	\$ 31,296	\$ 31,896	\$ 31,596	\$ 31,696	\$31,896	\$31,596	\$31,696	\$31,696
31-00-4699														
MISCELLANEOUS		\$ 20,364	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$6,509		\$43,655
Total Revenues		\$ 31,296	\$ 28,338	\$ 33,096	\$ 31,896	\$ 31,896	\$ 31,296	\$ 31,896	\$ 31,596	\$ 31,696	\$ 31,896	\$ 38,105	\$ 31,696	\$ 75,351
EXPENDITURES														
Personnel		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Personnel Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Commodities		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Commodities Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Contractual														
31-00-5315														
BUILDING MAINT.		\$ 1,035	\$ 487	\$ 1,313	\$ 11,412	\$ 695	\$ 677	\$ 7,734	\$ 2,556	\$ 7,702	\$114,915	\$33,526	\$35,525	\$75,351
31-00-5343														
LEASE PAYMENT		\$ 24,192	\$ 24,282	\$ 24,192	\$ 24,192	\$ 24,192	\$ 20,159	\$ 11,608	\$ -	\$ -				
31-00-5399														
MISC. CONTRACTUAL		\$ 1,123	\$ 1,104	\$ 933	\$ 7,610	\$ 918	\$ 3,527	\$ 897	\$ 1,127	\$ 1,144	\$1,454	\$1,180		
Contractual Total		\$ 26,350	\$ 25,873	\$ 26,438	\$ 43,214	\$ 25,805	\$ 24,363	\$ 20,239	\$ 3,683	\$ 8,846	\$ 116,369	\$ 34,706	\$ 35,525	\$ 75,351
Capital Outlay														
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0	\$0	\$0	
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0	\$0	\$0	
Total Medical Services		\$ 26,350	\$ 25,873	\$ 26,438	\$ 43,214	\$ 25,805	\$ 24,363	\$ 20,239	\$ 3,683	\$ 8,846	\$ 116,369	\$ 34,706	\$ 35,525	\$ 75,351
AMBULANCE FIRE EQUIPMENT FUND														
REVENUES														
34-00-4101														
AD VALOREM PROPERTY TAX		\$ 14,054	\$ 15,683	\$ 17,755	\$ 16,048	\$ 15,365	\$ 15,731	\$ 16,130	\$ 16,618	\$ 18,204	\$17,994	\$21,373	\$26,960	\$39,638
NRP												-\$2,513	-\$3,420	-\$2,191
34-00-4102														
BACK TAXES		\$ 534	\$ 571	\$ 879	\$ 710	\$ 822	\$ 686	\$ 709	\$ 255	\$ 770	\$806	\$797	\$600	\$0
34-00-4105														
VEHICLE TAX		\$ 2,714	\$ 4,132	\$ 3,114	\$ 3,489	\$ 3,420	\$ 2,458	\$ 3,298	\$ 2,536	\$ 4,038	\$3,687	\$3,635	\$3,607	\$3,668
34-00-4110														
RV TAX		\$ 42	\$ 75	\$ 61	\$ 55	\$ 76	\$ 67	\$ 62	\$ 55	\$ 86	\$74	\$72	\$73	\$72
34-00-4112														
HEAVY TRUCK		\$ 58	\$ 55	\$ 51	\$ 64	\$ 33	\$ 19	\$ 17	\$ 6	\$ 8	\$6	\$12	\$11	\$14
34-00-4113														
COMMERCIAL TAGS				\$ 499	\$ 622	\$ 593	\$ 576	\$ 512	\$ 425	\$ 182	\$393	\$497	\$537	\$511
34-00-4114														
OIL								\$ 21	\$ 177		\$0	\$0	\$0	
34-00-4115														
STATE ASSESSED								\$ 682	\$ 527	\$ 403	\$366	\$375	\$0	

		2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed
34-00-4498 FROM COUNTY											\$4,450	\$39,615		\$30
	Total Revenues	\$ 17,401	\$ 20,516	\$ 22,359	\$ 20,988	\$ 20,310	\$ 19,539	\$ 21,431	\$ 20,599	\$ 23,691	\$ 27,776	\$ 63,863	\$ 28,368	\$ 41,742
EXPENDITURES														
Personnel		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Personnel Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Commodities		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Commodities Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Contractual														
34-00-4498		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
FIRE TRUCK LEASE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
34-00-5343														
LEASE PAYMENT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Total Contractual		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Capital Outlay														
34-00-5499														
MISC CAPITAL OUTLAY		\$ -	\$ -	\$ 37,896	\$ -	\$ -	\$ -	\$ 167,914	\$ -	\$ -	\$26,443	\$103,552	\$28,675	\$169,257
Total Capital Outlay		\$ -	\$ -	\$ 37,896	\$ -	\$ -	\$ -	\$ 167,914	\$ -	\$ -	\$ 26,443	\$ 103,552	\$ 28,675	\$ 169,257
Total Ambulance and Fire Equipment		\$ -	\$ -	\$ 37,896	\$ -	\$ -	\$ -	\$ 167,914	\$ -	\$ -	\$ 26,443	\$ 103,552	\$ 28,675	\$ 169,257
Total Sterling Operations		\$ 5,428,521	\$ 6,373,928	\$ 4,901,158	\$ 4,529,241	\$ 4,545,772	\$ 4,177,025	\$ 5,040,061	\$ 5,732,959	\$ 5,492,400	\$ 5,216,297	\$ 5,998,781	\$ 6,690,456	\$ 6,694,201

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
STERLING
will meet on August 21, 2023 at 7:00 PM at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	990,914	20.986	981,169	19.919	1,501,630	287,929	18.161
Debt Service							
Library	60,525	4.999	70,891	4.940	77,485	71,348	4.500
Consolidated Street	557,558	17.014	1,703,632	13.550	1,733,444	192,857	12.164
Cemetery	60,535	5.000	70,834	4.940	85,410	79,275	5.000
Ambulance/Fire Reserve	103,552	2.000	28,675	1.976	169,257	39,638	2.500
Medical Services	34,706		35,252		143,064		
Special Parks					12,205		
Water	364,685		384,633		535,328		
Sewer	462,581		434,239		646,882		
Electric	3,008,066		2,864,372		4,482,482		
Totals	5,643,122	49.999	6,573,697	45.325	9,387,187	671,047	42.325
Revenue Neutral Rate**							39.008
Less: Transfers	131,550		131,550		131,550		
Net Expenditure	5,511,572		6,442,147		9,255,637		
Total Tax Levied	50		618,421		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	11,242,685		13,644,170		15,854,675		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	1,535,000		1,435,000		1,360,000		
Revenue Bonds	622,906		0		0		
Other	0		561,113		497,584		
Lease Purchase Principal	173,079		173,233		101,484		
Total	2,330,985		2,169,346		1,959,068		

*Tax rates are expressed in mills

** Revenue Neutral Rate as defined by KSA 79-2988

SD Fankhauser

Official Title: City Clerk

CPA Summary for Assumptions

2024

CERTIFICATE

To the Clerk of RICE, State of Kansas

We, the undersigned, officers of

STERLING

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

			2024 Adopted Budget		
		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:					
Allocation of MVT, RVT, and 16/20M Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	7	1,501,630	287,929	
Debt Service	10-113	8			
Library	12-1220	8	77,485	71,348	
Consolidated Street		9	1,733,444	192,857	
Cemetery		9	85,410	79,275	
Ambulance/Fire Reserve		10	169,257	39,638	
		10			
Medical Services		11	143,064		
Special Parks		11	12,205		
Water		12	535,328		
Sewer		13	646,882		
Electric		14	4,482,482		
Totals		xxxxx	9,387,187	671,047	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			
RNR Hearing Notice					
Neighborhood Revitalization		15			Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 39.008

Assisted by:

Address:

Email:

Attest: 2023

County Clerk

Governing Body

CPA Summary

STERLING

2024

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	271,775	36,978	727	147	5,151	297
Debt Service						
Library	67,406	9,171	180	36	1,278	74
Consolidated Street	184,883	25,155	494	99	3,505	203
Cemetery	67,397	9,170	180	36	1,278	74
Ambulance/Fire Reserve	26,960	3,668	72	14	511	30
TOTAL	618,421	84,142	1,653	332	11,723	678

County Treas Motor Vehicle Estimate	<u>84,142</u>					
County Treas Recreational Vehicle Estimate		<u>1,653</u>				
County Treas 16/20M Vehicle Estimate			<u>332</u>			
County Treas Commercial Vehicle Tax Estimate				<u>11,723</u>		
County Treas Watercraft Tax Estimate						<u>678</u>

Motor Vehicle Factor	<u>0.13606</u>					
Recreational Vehicle Factor		<u>0.00267</u>				
16/20M Vehicle Factor			<u>0.00054</u>			
Commercial Vehicle Factor				<u>0.01896</u>		
Watercraft Factor						<u>0.00110</u>

STERLING

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series B 2012 Water	11/20/2012	8/1/2023	1.48	220,000	10,000	2-1,8-1	2-1,8-1	124	10,000	0	0
Series 2020 - Water	2/20/2020	10/1/2040	2.93	395,000	375,000	4-1,10-1	10/1	10,144	15,000	9,544	15,000
Series 2020 - Electric	2/20/2020	10/1/2040	2.93	570,000	550,000	4-1,10-1	10/1	14,856	20,000	14,856	20,000
Series 2020 - Street	2/20/2020	10/1/2030	2.93	310,000	260,000	4-1,10-1	10/1	9,050	25,000	6,850	30,000
Series 2020- Sewer	2/20/2020	10/1/2040	2.93	175,000	165,000	4-1,10-1	10/1	4,463	5,000	4,465	5,000
Total G.O. Bonds					1,360,000			38,637	75,000	35,715	70,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Sewer Revolving Loan	3/1/2010	9/1/2029	2.79	1,220,348	497,584	3-1, 9-1	3-1,9-1	12,227	65,314	10,556	67,148
Total Other					497,584			12,227	65,314	10,556	67,148
Total Indebtedness					1,857,584			50,864	140,314	46,271	137,148

STERLING

2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2023	Payments Due 2023	Payments Due 2024
Catalytic Convertors	10/7/2013	120	2.47	530,000	52,587	59,316	
Street Sweeper	4/16/2021	60	2.68	60,400	48,897	12,983	12,983
Totals					101,484	72,299	12,983

*****If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2024

Library found in: STERLING
RICE

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2023</u>	<u>2024</u>
Ad Valorem Tax	\$67,406	\$71,348
Delinquent Tax	\$1,400	\$0
Motor Vehicle Tax	\$9,017	\$9,171
Recreational Vehicle Tax	\$183	\$180
16/20M Vehicle Tax	\$28	\$36
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$78,034	\$80,735
Difference in Total Taxes:	\$2,701	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$13,644,170	\$15,854,675
Did Assessed Valuation Decrease?	No	
Levy Rate	4.94	4.500
Difference in Levy Rate:	(0.440)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	376,720	401,719	414,244
Receipts:			
Ad Valorem Tax	228,510	271,775	xxxxxxxxxxxxxxx
Delinquent Tax	8,542	7,500	9,000
Motor Vehicle Tax	38,241	37,849	36,978
Recreational Vehicle Tax	758	770	727
16/20M Vehicle Tax	126	119	147
Commercial Vehicle Tax	5,234	5,635	5,15
State Assessed Utilities	3,938	3,619	3,600
Guest Tax	10,123	7,000	9,000
Water Craft			678
			0
Local Alcoholic Liquor	1,990	1,658	2,002
Local Sales Tax	258,540	240,000	286,380
Franchise Tax	78,886	67,500	89,500
Licenses and Permits	10,375	8,000	9,000
Dog and Cat Fees	2,737	2,150	2,050
Burn Site	50,267	50,400	50,400
Camping	24,615	20,000	18,000
Refuse Collection	88,841	88,000	88,000
Swimming Pool and Concessions	8,140	6,000	7,100
Sterling College Police Contract	24,000	24,000	24,000
Court Fines	22,792	18,000	18,000
Transfers In:			
Electric	95,000	95,000	95,000
Water	18,275	18,275	18,275
Sewer	18,275	18,275	18,275
Grants	4,808		
In Lieu of Taxes (IRB)	10,736	8,000	10,000
Interest on Idle Funds	7,825	1,650	8,500
Neighborhood Revitalization Rebate	-26,373	-26,637	-25,306
Miscellaneous	20,715	19,156	15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,015,913	993,694	799,457
Resources Available:	1,392,633	1,395,413	1,213,701

STERLING

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	1,392,633	1,395,413	1,213,701
Expenditures:			
Administration	337,830	344,120	361,825
Police	523,412	524,774	536,034
Fire	24,287	25,525	33,452
Health and Sanitation	0	8,500	2,750
Parks	33,133	23,350	31,000
Swimming Pool	72,252	54,900	67,500
0	0	0	0
0	0	0	0
Sub-Total detail page	990,914	981,169	1,032,561
Transfer to Capital Improvement Fund			50,000
Cash Forward (2024 column)			419,069
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	990,914	981,169	1,501,630
Unencumbered Cash Balance Dec 31	401,719	414,244	xxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	1,267,524	1,340,435	1,501,630
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,501,630
Tax Required			287,929
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			287,929

CPA Summary

STERLING

2024

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Administration			
Salaries	116,289	111,270	113,725
Commodities	4,023	4,000	4,500
Contractuals	195,018	158,850	173,600
Capital Outlay	2,000	20,000	20,000
Main Street Donation	15,000	45,000	45,000
Fireworks Donation	5,500	5,000	5,000
Total	337,830	344,120	361,825
Police			
Salaries	427,488	435,669	446,404
Commodities	35,245	22,925	26,450
Contractuals	63,038	66,180	63,180
Capital Outlay	(2,360)	0	
Total	523,412	524,774	536,034
Fire			
Salaries	7,743	7,600	7,800
Commodities	2,954	3,425	3,200
Contractuals	13,590	9,500	9,500
Capital Outlay & CIP Transfer		5,000	12,952
Total	24,287	25,525	33,452
Health and Sanitation			
Commodities	0	2,500	2,750
Contractual	0	6,000	
Capital Outlay	0		
Total	0	8,500	2,750
Parks			
Commodities	29,704	17,350	25,000
Contractual	3,429	1,000	1,000
Capital Outlay	0	5,000	5,000
Total	33,133	23,350	31,000
Swimming Pool			
Salaries	38,821	34,000	34,000
/Commodities	20,076	15,000	22,000
Contractuals	13,355	4,900	10,500
Capital Outlay	0	1,000	1,000
Total	72,252	54,900	67,500
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page Total	990,914	981,169	1,032,561

(Note: Should agree with general sub-totals.)

STERLING

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	63	875
Receipts:			
Ad Valorem Tax	53,422	67,406	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,973	1,400	
Motor Vehicle Tax	9,084	9,017	9,171
Recreational Vehicle Tax	180	183	180
16/20M Vehicle Tax	29	28	36
Commercial Vehicle Tax	1,244	1,343	1,278
Watercraft Tax			74
State Assessed Utilities	938	875	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(6,282)	-8,549	-5,477
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	60,588	71,703	5,262
Resources Available:	60,588	71,766	6,137
Expenditures:			
Payment to Library Board	60,525	70,891	77,485
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	60,525	70,891	77,485
Unencumbered Cash Balance Dec 31	63	875	xxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	60,525	71,590	77,485
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			77,485
Tax Required			71,348
Delinquent Comp Rate:	0.0%		0
Amount of 2023 Ad Valorem Tax			71,348

CPA Summary

STERLING

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Consolidated Street	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	834,715	965,928	716,646
Receipts:			
Ad Valorem Tax	181,820	184,883	xxxxxxxxxxxxxxxxxx
Delinquent Tax	6,666	7,000	7,500
Motor Vehicle Tax	30,998	30,684	25,155
Recreational Vehicle Tax	613	623	494
16/20M Vehicle Tax	96	96	99
Commercial Vehicle Tax	4,239	4,569	3,505
State Assessed Utilities	3,192		3,000
City Sales Tax	390,443	276,860	317,000
Highway Tax	60,807	58,000	58,000
Connecting Link	14,570	7,250	
Grants/Eco Devo Roadway Cost Share	0	907,837	425,712
Neighborhood Revitalization Rebate	-21,381	-23,452	-16,524
Miscellaneous	16,708	0	
Does miscellaneous exceed 10% Total Rev			
Total Receipts	688,771	1,454,350	823,941
Resources Available:	1,523,486	2,420,278	1,540,587
Expenditures:			
Personal Services	164,251	118,310	124,132
Commodities	99,298	83,500	88,500
Contractuals	224,810	1,307,772	55,000
Capital Outlay-Eco Devo Roadway	19,800	35,000	726,072
Bond and Interest Payments	30,025	34,050	51,050
Construction Engineering			
Cash Forward (2024 column)			688,690
Miscellaneous	19,374	125,000	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	557,558	1,703,632	1,733,444
Unencumbered Cash Balance Dec 31	965,928	716,646	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	2,111,659	2,537,282	1,733,444
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,733,444
Tax Required			192,857
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			192,857

Adopted Budget Cemetery	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	28	92	874
Receipts:			
Ad Valorem Tax	53,433	67,397	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,974	1,325	
Motor Vehicle Tax	9,084	9,016	9,170
Recreational Vehicle Tax	180	183	180
16/20M Vehicle Tax	29	28	36
Commercial Vehicle Tax	1,244	1,342	1,278
Watercraft Tax			74
State Assessed Utilities	938	874	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-6,283	-8,549	-5,477
Miscellaneous			
Does miscellaneous exceed 10% Total Rev			
Total Receipts	60,599	71,616	5,261
Resources Available:	60,627	71,708	6,135
Expenditures:			
Payment to Cemetery Board	60,535	70,834	85,410
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	60,535	70,834	85,410
Unencumbered Cash Balance Dec 31	92	874	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	60,535	71,450	85,410
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			85,410
Tax Required			79,275
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			79,275

CPA Summary

STERLING

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Ambulance/Fire Reserve	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	206,776	127,472	127,515
Receipts:			
Ad Valorem Tax	21,373	26,960	XXXXXXXXXXXXXXXXXX
Delinquent Tax	797	600	
Motor Vehicle Tax	3,635	3,607	3,668
Recreational Vehicle Tax	72	73	72
16/20M Vehicle Tax	12	11	14
Commercial Vehicle Tax	497	537	511
Watercraft Tax			30
State Assessed Utilities	375	350	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(2,513)	(3,420)	-2,191
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	24,248	28,718	2,104
Resources Available:	231,024	156,190	129,619
Expenditures:			
Capital Outlay	103,552	28,675	169,257
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	103,552	28,675	169,257
Unencumbered Cash Balance Dec 31	127,472	127,515	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	254,050	28,675	169,257
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		169,257
		Tax Required	39,638
Delinquent Comp Rate:	0.0%		0
	Amount of 2023 Ad Valorem Tax		39,638

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
		Tax Required	0
Delinquent Comp Rate:	0.0%		0
	Amount of 2023 Ad Valorem Tax		0

CPA Summary

STERLING

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Medical Services	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	10,993	14,392	67,713
Receipts:			
Rent on Medical Center	31,596	31,696	31,696
		0	0
Reimbursements	6,509	56,877	43,655
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	38,105	88,573	75,351
Resources Available:	49,098	102,965	143,064
Expenditures:			
Building Maintenance	33,526	35,252	143,064
Cash Forward (2024 column)			
Miscellaneous	1,180		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	34,706	35,252	143,064
Unencumbered Cash Balance Dec 31	14,392	67,713	0
2022/2023/2024 Budget Authority Amount	148,859	35,525	143,064

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Special Parks	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	6,525	8,515	10,203
Receipts:			
Local Alcohol Liquor Tax	1,990	1,688	2,002
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,990	1,688	2,002
Resources Available:	8,515	10,203	12,205
Expenditures:			
New Equipment	0	0	12,205
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	12,205
Unencumbered Cash Balance Dec 31	8,515	10,203	0
2022/2023/2024 Budget Authority Amount	7,306	9,308	12,205

CPA Summary

STERLING

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	36,583	69,348	70,377
Receipts:			
Sales to Customers	370,013	360,000	439,290
Connection Fees	5,280	2,680	2,900
Tank Water Sales	453	750	500
Water Tower Rent	16,374	17,232	17,232
Interest on Idle Funds			
Miscellaneous	5,331	5,000	5,030
Does miscellaneous exceed 10% Total Rec			
Total Receipts	397,450	385,662	464,952
Resources Available:	434,033	455,010	535,329
Expenditures:			
PRODUCTION			
Commodities	3,828	8,500	8,500
Contractuals	4,329	1,800	4,800
DISTRIBUTION			
Salaries	97,708	116,430	108,578
Commodities	60,958	46,100	53,100
Contractuals	7,817	27,200	14,100
ADMINISTRATION			
Salaries	106,591	103,161	101,581
Commodities	3,224	3,000	3,500
Contractuals	24,229	12,900	12,900
Capital Outlay			
Revolving Loan Principal & Interest	36,038	45,267	24,543
Transfer to General Fund	18,275	18,275	18,275
transfer to Capital Improvements			60,000
Cash Forward (2024 column)			113,451
Miscellaneous	1,688	2,000	12,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	364,685	384,633	535,328
Unencumbered Cash Balance Dec 31	69,348	70,377	1
2022/2023/2024 Budget Authority Amount	484,623	423,282	535,328

CPA Summary

STERLING

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	233,405	194,121	194,882
Receipts:			
Sales to Customers	415,666	405,000	416,000
Interest on Idle Funds			
Miscellaneous	7,631	30,000	36,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	423,297	435,000	452,000
Resources Available:	656,702	629,121	646,882
Expenditures:			
Collection			
Commodities	4,308	3,750	8,300
Contractual Services	34,306	21,500	21,500
Treatment			
Personal Services	148,396	112,358	112,971
Commodities	11,047	22,500	22,500
Contractual Services	21,473	20,000	23,750
Administration			
Personal Services	106,928	103,151	99,846
Commodities	3,319	3,000	3,400
Contractual Services	26,124	36,500	35,000
Capital Outlay		5,000	
Principal and Interest Payments	88,405	88,205	88,105
Transfer to General Fund	18,275	18,275	18,275
Cash Forward (2024 column)			213,235
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	462,581	434,239	646,882
Unencumbered Cash Balance Dec 31	194,121	194,882	0
2022/2023/2024 Budget Authority Amount	622,962	630,601	646,882

CPA Summary

STERLING

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,333,902	1,268,481	1,269,946
Receipts:			
Sales to Customers	2,756,118	2,650,000	2,968,000
Connect Fees	3,655	3,100	3,800
New Service	694		
Capacity Purchase Reserve	104,307	93,449	93,449
TCR	28,046	18,000	24,000
Pole Attachment	1,179	11,288	11,288
Interest on Idle Funds			
Miscellaneous	48,646	90,000	112,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,942,645	2,865,837	3,212,537
Resources Available:	4,276,547	4,134,318	4,482,483
Expenditures:			
Production			
Personal Services	226,225	249,125	231,777
Commodities	109,991	89,550	71,650
Contractuals	1,663,003	1,493,000	1,587,000
Capital Outlay			
Distribution			
Personal Services	287,074	284,234	308,629
Commodities	98,270	170,250	205,750
Contractuals	58,010	48,700	49,200
Capital Outlay			
Administration			
Personal Services	106,374	106,953	102,098
Commodities	7,008	5,600	6,900
Contractuals	157,249	143,860	81,516
Capital Outlay	13,571		
Bond and Interest Payments	95,502	95,100	108,000
Transfer for Bucket Truck			333,392
Transfer to General Fund	95,000	95,000	95,000
Cash Forward (2024 column)			1,203,821
Miscellaneous	90,789	83,000	97,749
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,008,066	2,864,372	4,482,482
Unencumbered Cash Balance Dec 31	1,268,481	1,269,946	1
2022/2023/2024 Budget Authority Amount	3,514,765	4,026,822	4,482,482

CPA Summary

2024

NOTICE OF BUDGET HEARING

The governing body of
STERLING
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	990,914	20.986	981,169	19.919	1,501,630	287,929	18.161
Debt Service							
Library	60,525	4.999	70,891	4.940	77,485	71,348	4.500
Consolidated Street	557,558	17.014	1,703,632	13.550	1,733,444	192,857	12.164
Cemetery	60,535	5.000	70,834	4.940	85,410	79,275	5.000
Ambulance/Fire Reserve	103,552	2.000	28,675	1.976	169,257	39,638	2.500
Medical Services	34,706		35,252		143,064		
Special Parks					12,205		
Water	364,685		384,633		535,328		
Sewer	462,581		434,239		646,882		
Electric	3,008,066		2,864,372		4,482,482		
Totals	5,643,122	49.999	6,573,697	45.325	9,387,187	671,047	42.325
Revenue Neutral Rate**							39.008
Less: Transfers	131,550		131,550		131,550		
Net Expenditure	5,511,572		6,442,147		9,255,637		
Total Tax Levied	50		618,421		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	11,242,685		13,644,170		15,854,675		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	1,535,000		1,435,000		1,360,000		
Revenue Bonds	622,906		0		0		
Other	0		561,113		497,584		
Lease Purchase Principal	173,079		173,233		101,484		
Total	2,330,985		2,169,346		1,959,068		

*Tax rates are expressed in mills

** Revenue Neutral Rate as defined by KSA 79-2988

0
Official Title: 0

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
STERLING
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

RICE

Revenue Neutral Rate*	39.008	Proposed Tax Rate	42.325
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Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

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STERLING

2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	319,653	20.161	25,306
Debt Service			0
Library	69,180	4.363	5,477
Consolidated Street	208,715	13.164	16,524
Cemetery	69,180	4.363	5,477
Ambulance/Fire Resc	27,672	1.745	2,191
			0
			0
			0
			0
			0
			0
			0
TOTAL	694,400	43.798	54,975

2023 July 1 Valuation: 15,854,675

Valuation Factor: 15,854.675

Neighborhood Revitalization Subj to Rebate: 1,255,183

Neighborhood Revitalization factor: 1255.183

**This information comes from the 2024 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.