



Where the Quality of Life Shines!

BUDGET

FISCAL YEAR

2025

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

City Manager

Ian Hutcheson

City Clerk

Jessi Dobson

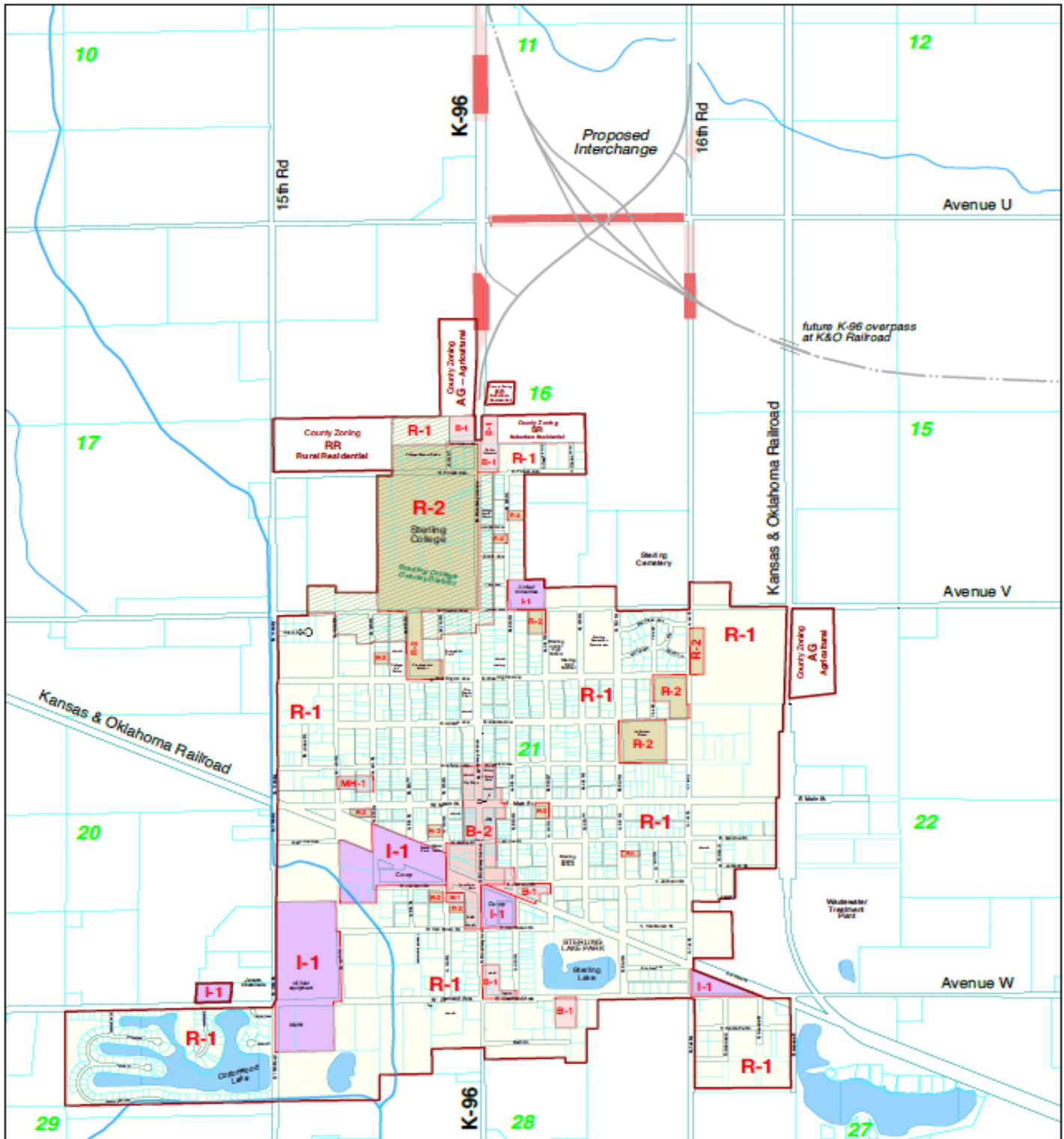
Your City Employees

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 2025, 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 W. 15th St., Suite 100
Sterling, KS 66782
Phone: 781-234-1234
Fax: 781-234-1235
www.fosterdesignllc.com

FOSTER & ASSOCIATES
PLANNING & DESIGN, INC.
1000 W. 15th St., Suite 100
Sterling, KS 66782
Phone: 781-234-1234
Fax: 781-234-1235
www.fosterandassociates.com

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
 - SC Sterling College Overlay District

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

Mayor: _____

Town Clerk: _____

City Engineer: _____

Planning Commission: _____

Planning Commission Meeting: May 4, 2014

Planning Commission Minutes: May 4, 2014

Planning Commission Agenda: May 4, 2014

Planning Commission Minutes: May 4, 2014

Planning Commission Agenda: May 4, 2014

OFFICIAL ZONING MAP
CITY OF STERLING, KANSAS

0 400' 800' 1600'

Graphic 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 Brightspeed, Cox or MTC. Cox Communications operates a cable internet service and television system under franchise with the City. MTC and Brightspeed 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. An 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 will 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 of 492 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 four physicians and two nurse practitioners serve the City. The City owns the Sterling Medical Center facility, and has made around \$260,000 investment in the Sterling Medical Center between 2021-2024. 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 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

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>Year</u>	<u>Rice County Total Bank Deposits</u>
2022	322,000
2021	311,000
2020	307,000
2019	282,000
2018	254,000
2017	254,000
2016	268,000

Source: Kansas Statistical Abstract

Largest Taxpayers of the City

The following table lists the 2024 ten largest property taxpayers to the City:

<u>Taxpayer</u>
1- BLACK FOREST FARMS, LLC
2- KMW, LTD
3- CENTRAL PRAIRIE CO-OP
4- BLACK HILLS CORP
5- JACAM CHEMICAL COMPANY 2013, LLC
6- ADUDDLELL DEVELOPMENT GROUP, LLC
7- HOPPER DEVELOPMENT INC
8- CASEY'S RETAIL COMPANY
9- P3 REAL ESTATE LLC
10- STERLING SDI RE, LLC

Source: Rice 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 KMW expansion project that was announced in 2024 which will see a brand new manufacturing and North American headquarters facility for the company constructed in Sterling, netting the city 251 new jobs over several years. Additionally, HYCO1 announced in 2023 that it will construct the world's largest biogenic carbon dioxide utilization facility between Sterling and Lyons which will bring another 50 net new jobs to the region. Business acquisition expands our tax base and allows for more dollars to go towards community advancement.

Labor Force

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

RICE COUNTY

<u>Average for Year</u>	<u>Total Labor Force</u>	<u>Employed</u>	<u>Unemployed</u>	<u>Unemployment Rate</u>
2022	5,335	5,212	123	2.3%
2021	5,315	5,187	128	2.4%
2020	5,082	4,878	204	4.0%
2019	5,208	5,063	145	2.8%
2018	5,272	5,121	151	2.9%
2017	5,379	5,206	173	3.2%
2016	5,345	5,123	222	4.2%

STATE OF KANSAS

<u>Average for Year</u>	<u>Total Labor Force</u>	<u>Employed</u>	<u>Unemployed</u>	<u>Unemployment Rate</u>
2022	1,504,932	1,464,834	40,098	2.7%
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	4.0%

Source: Kansas Statistical Abstract

Taxes Levied and Collected

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

<u>Year</u>	<u>Taxes Levied</u>	<u>Taxes Collected</u>	<u>Percentage of Taxes Collected</u>
2023	\$ 614,982	\$ 604,334	98.3%
2022	\$ 562,162	\$ 557,486	99.2%
2021	\$ 541,597	\$ 537,567	99.3%
2020	\$ 529,597	\$ 524,558	99.0%
2019	\$ 515,780	\$ 505,132	97.9%
2018	\$ 513,815	\$ 507,717	98.8%
2017	\$ 517,248	\$ 516,203	99.8%

Source: Rice County Clerk

Population Trends

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

RICE COUNTY

<u>Year</u>	<u>Population</u>
2022	9,407
2021	9,406
2020	9,427
2019	9,537
2018	9,531
2017	9,598
2016	9,788

Source: Kansas Statistical Abstract

Housing

The construction of new housing in Sterling has continued in 2024 as this issue remains one of primary concern in our community. The Corwin's Corner project is around 75% complete, and will add eight loft-style apartments to the downtown housing stock when finished. Progress continues on another downtown apartment project at the historic Shay Building, which will add another six one- and two-bedroom units. The construction of new houses continues in the College View Estates addition on the northwest side of the city. The five-year history in the number of building permits issued is: 2024 year-to-date, 38 permits; 2023, 69 permits; 2022, 76 permits; 2021, 85 permits; and 2020, 71 permits.

The Peace Estates mixed-use residential subdivision on the northeast side of the city has the potential of creating several hundred new places for families to live at full build-out. Phase 1 of the development, which consists of 14 three-bedroom duplex units in seven buildings will be completed in the fall of 2024. 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. In 2022, the median property value Sterling is 54% lower than the national 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 tables.

<u>Year</u>	<u>Rice County</u>		<u>State of KS</u>
	<u>Total Personal Income</u> <u>(thousands)</u>	<u>Per Capita Income</u> <u>(thousands)</u>	<u>Per Capita Income</u> <u>(thousands)</u>
2021	449,720	47,894	58,924
2020	433,225	46,852	55,974
2019	450,552	43,831	52,876
2018	407,816	41,774	50,663
2017	402,262	40,959	48,651
2016	399,872	40,857	47,326
2015	433,152	45,376	47,332

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
Special Street
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 2025 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. Special Street 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:

June 15: Assessed property valuation estimates distributed from County Clerk.

July 20: Last day to notify County Clerk of intent to levy above RNR.

Aug. 20 – Sep. 20: Hold RNR hearing prior to or in conjunction with your budget hearing.

Aug. 20 – Sep. 20: Hold budget hearing.

Aug. 20 – Oct. 1: Governing body passes resolution to exceed RNR (if applicable), and then formally adopts budget.

Aug. 30 – Oct. 1: Governing body certifies budget to County Clerk.

If NOT Exceeding Revenue Neutral Rate

June 15: Assessed property valuation estimates distributed from County Clerk.

By Aug. 4: Publish Notice of budget bearing in newspaper.

By Aug. 15: Hold budget hearing at least 10 days after published notice of budget hearing.

Aug. 15 – 25: Governing body formally adopts budget.

Aug. 25: Governing body electronically submits budget to County Clerk.

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.

City Manager's Budget Message

September 13, 2024

Honorable Mayor Jones, Vice-Mayor Wilson, City Commissioners Boltz, Inwood, and Rowland, and residents of Sterling:

Enclosed in this document is the Fiscal Year 2025 Proposed Budget. This budget reflects the focus of City staff in proposing changes, the guidance of the City Commission in setting priorities for investment, and the aspirations that the residents of Sterling have for their community.

While the process of developing the budget is an exercise in looking towards the future, it is also an opportunity to examine the recent past and how the community may be changing. In Sterling, there have been a couple critical developments in recent years which may be transformative for the community. In March, an agreement was reached with KMW, Ltd. to construct a new manufacturing and North American headquarters facility in Sterling, creating 251 new jobs. In securing the new facility, Sterling competed and won out against other communities from across the country, which is a testament to the exceptionality of our city and the prosperous future it has ahead of it. KMW's expansion holds the promise of appreciable growth in Sterling's population, tax base and for our local businesses, but will require the development of additional quality housing for those wishing to call our community home.

No less transformative for Sterling was the opening in June 2023 of the new K-14/K-96 bypass which rerouted the state highway away from downtown Sterling and around the city. Along with the gain of a faster and more efficient connection with neighboring communities came the fear that less traffic would mean less opportunity for our downtown businesses to prosper and grow. So far that fear has not materialized – sales tax collection in the eleven months after the bypass opened increased on average 5.1% year-over-year and there has been just one closure of a downtown business. Less heavy traffic through the center of town also means a longer lifespan for Broadway Avenue and a greater quality of life for our neighbors living along this street. To capitalize on the benefits that the bypass provides, a greater awareness of Sterling and all it has to offer will need to be communicated to motorists as they approach the city. Both the KMW expansion and the new bypass are landmark events in our city's history which could bring new growth and activity to our community as long as there are committed groups of local leaders carefully charting a course through these changes.

Turning towards the year ahead, the Proposed Budget signals a sense of cautious optimism about the future. The proposed mill levy rate of 40.700 mills is a decrease of 1.597 mills from the 2024 rate and is 1.925 mills above the revenue neutral rate (RNR). The RNR is the mill levy rate for the current year that would generate the same property tax revenue as levied the previous year using the current year's total assessed valuation. Therefore, a mill levy rate above RNR will generate more property tax revenue than was raised in the previous year. The proposed mill levy rate would raise \$704,318 in property tax revenue, which would be an increase of \$33,271 from 2024. The proposed mill levy rate reflects the needs of a growing community that is also wary about the burden borne by property owners. The Proposed Budget makes significant allocations towards the financing of a new fire truck, a new police cruiser, a new service bucket truck for the Electrical Distribution Department and maintenance on the Sterling Municipal Pool and Bathhouse. These additions are coordinated with reductions in spending on commodities and contractual services that will require fiscal discipline on the part of City staff throughout the year.

Sterling's Financial Position

Revenue projection assumptions

- Property tax (less NRP rebates). Projections for property taxes are calculations based on the value of one mill multiplied by the number of mills levied. The value of a mill is determined based on a report issued by the County with the city's most recent assessed valuation. The value of one mill in 2025 is \$17,305 based on an assessed valuation for Sterling of \$17,305,100. Overall property tax revenue is expected to grow to \$704,318, an increase of \$33,271 from 2024.
 - The General Fund is allocated 16.500 mills and revenue is expected to decrease -\$2,395.
 - The Special Street Fund is allocated 11.000 mills and revenue is expected to decrease -\$2,501.
 - The Ambulance & Fire Equipment Fund is allocated 4.700 mills and revenue is expected to increase \$41,696.
 - The Cemetery Fund is allocated 4.650 mills and revenue is expected to increase \$1,194.
 - The Library Fund is allocated 3.850 mills and revenue is expected to decrease by -\$4,723.
- Sales tax. The City receives two different distributions of sales tax: the 1% County sales tax that is distributed to cities based on a formula comprised of the mill levy and population, and the 1% City sales tax that is deposited into the Special Street Fund and is dedicated to street maintenance and improvement. This revenue source is projected to increase based on average historical performance and the persistence of price inflation in consumer goods.
- Sales to customers for business-type activities. Charges to the City's water, sewer, and electrical customers. Charges are assessed through the City's monthly utility billing process and are calculated by usage at set rates. The rates for the water utility are scheduled to increase each year on July 1 until 2026. Revenue across the three utilities is expected to increase based on average historical performance, general growth in the number of customers, and rate increases in the case of the water utility.
- Charges, fees and fines. A grouping of revenue sources that includes charges for solid waste services, the Charge for Service (CS) fee assessed on each utility billing account, the Sterling College policing contract, and court fees. Overall revenue is expected to increase based on increases in rates and on average historical performance.
- Franchise fees. A set percentage, generally 5%, is charged on the revenues received by the providers of telephone, cable, and gas services within the city. Franchise fees are projected to increase based on average historical performance and general growth in the community.
- Vehicle tax. Property taxes paid on motor vehicles. Includes taxes paid on the purchase of new vehicles, when a vehicle is registered, and when registrations are renewed. Distributions are made from the County to municipalities on a semi-quarterly basis. Overall revenue is expected to decrease slightly based on the County's projections.
- Neighborhood Revitalization Program (NRP) tax rebate. The Neighborhood Revitalization Program (NRP) offers property tax rebates to property owners as a tool to promote growth and economic development. Overall rebates are expected to decrease due to an overall reduction in the mill levy rate.

Expense projection assumptions

- Salaries and wages. The salaries and wages paid to the City's full-time, part-time, and seasonal employees. The number of full-time equivalent employees is expected to remain the same in 2025 at 26.5. Salaries and wages for full-time employees are projected to increase 3% over current year levels for an across-the-board cost-of-living adjustment (COLA). COLAs are implemented to help workers keep pace with inflation in general living expenses.
- Health insurance. The City's employer share of providing health and dental benefits to qualified employees. The City contracts with Blue Cross Blue Shield (BCBS) of Kansas for primary coverage and Freedom Claims Management for secondary coverage. The City's partnership with Freedom Claims allows the City to build reserves based on the difference between the budgeted and actual claims costs. In 2025, the City will utilize a portion of its reserves to help defray increases in the contract with BCBS. Expenses are projected to increase 15% over current year levels with the application of reserves.
- Facility maintenance. Maintenance of City-owned facilities. A significant investment of \$80,000 in the Sterling Municipal Pool and Bathhouse is budgeted from the General Fund cash balance to repair critical items. The entirety of the Medical Services Fund budget of \$31,896 is dedicated towards maintenance and improvement projects for the Sterling Medical Center building.
- New equipment. The maintenance of existing equipment and the procurement of new equipment that is used in the provision of City services. The purchase of a new police cruiser is budgeted for in 2025.
- Capital projects. Infrastructure-related projects and the procurement of heavy vehicles and equipment. Capital projects include street resurfacing and grant funding from the Kansas Department of Transportation for roadway improvements for the KMW expansion project. Financing payments towards the procurement of a fire engine, a skid steer, and a service bucket truck for the Electric Distribution Department are funded for 2025.
- Debt service. Principal and interest payments towards the City's outstanding loans and debt. The City has five outstanding issuances, which include the 2020 water, sewer, electrical, and street General Obligation (GO) Bond issuances and the 2010 sewer revolving loan. Total City indebtedness is projected to be \$1,346,666 by the end of 2025, after a total of \$185,986 is spent during the year on servicing these five issuances.

Overview of Major Funds

The following selected funds represent the major groupings of accounts into which revenue is received and from which expenditures are made. The projected cash balance in a fund as of the beginning of the fiscal year is listed separately and not included in the revenue totals and cash carryover is excluded from the expense budgets to more clearly present activity anticipated within the year. The City maintains other funds not mentioned here due to their relative size, which include, but are not limited to, the Ambulance & Fire Equipment, Cemetery, Community Cemetery, Medical Services and Library funds.

General Fund

2025 Revenue: \$1,124,706

2025 Expenses: \$1,120,380

2025 Cash Balance (Jan. 1): \$412,943

The General Fund is the primary fund for general purpose government operations. Total projected revenue for 2025 is 3% higher than the 2024 budget, due to growth in sales tax and natural gas franchise revenues. The General Fund is allocated 16.500 mills in property tax revenue for 2025, which is a decrease of -1.649 mills from 2024, which corresponds to a -\$2,395 decrease. The total proposed expense budget for 2025 represents an increase of 16% from the current year's budget. This increase is attributable to the purchase of a new police cruiser, maintenance on the Sterling Municipal Pool and Bathhouse, COLA adjustments for salaries, and increases in health insurance costs. Expenses for 2025 are higher than revenue and it is recommended that some portion of cash balance be used towards pool maintenance projects.

Special Street Fund

2025 Revenue: \$1,104,627

2025 Expenses: \$1,111,762

2025 Cash Balance (Jan. 1): \$855,576

The Special Street Fund is dedicated to the maintenance and improvement of the City's streets. Revenue for 2025 is projected to increase 9% from the 2024 budget, due primarily to growth in sales tax and grant proceeds. Aside from grant funds, the major revenue sources in this fund are property tax and sales tax. The Special Street Fund is allocated 11.000 mills in property tax revenue for 2025, which is a decrease of -1.156 mills and -\$2,501 from 2024. The City's 1% sales tax is received in this fund and is projected to grow 14% in line with historical average growth rates. Expenditures for 2025 are 9% higher than the 2024 budget, due to salary increases and the use of increased grant proceeds towards street projects.

Electric Fund

2025 Revenue: \$3,168,433

2025 Expenses: \$3,139,399

2025 Cash Balance (Jan. 1): \$900,678

The Electric Fund is an enterprise fund dedicated to the operation of the City's electric utility. Enterprise funds represent business-type activities that governments undertake, such as utility systems. Electricity sales are the predominate revenue source in this fund, making up 93% of total revenue. Revenue for 2025 is expected to decrease -1%, as electricity sales are budgeted more in line with average historical growth rates. The expenditures budgeted for 2025 are a -4% decrease from the 2024 budget, attributable in part to the reduced cost of a new smaller service bucket truck compared to the large truck budgeted for in the current year.

Sewer Fund

2025 Revenue: \$455,936

2025 Expenses: \$455,600

2025 Cash Balance (Jan. 1): \$75,575

The Sewer Fund is an enterprise fund dedicated to the operation of the City's wastewater utility. Enterprise funds represent business-type activities that governments undertake, such as utility systems. Wastewater charges paid by the system's customers are the only significant revenue source in the fund, comprising 96% of total revenue. Revenue in 2025 is projected to increase 1% from 2024 in alignment with average historical growth rates. Expenditures are budgeted to grow 5% due primarily to increases in salaries and health insurance costs.

Water Fund

2025 Revenue: \$472,082

2025 Expenses: \$720,883

2025 Cash Balance (Jan. 1): \$437,692

The Water Fund is an enterprise fund dedicated to the operation of the City's water utility. Enterprise funds represent business-type activities that governments undertake, such as utility systems. Nearly all the regular revenue in this fund comes from the sale of water to the utility's customers, which accounts for 98% of the revenue budget. In 2025, revenue is projected to increase 2% over the prior year, due primarily to a scheduled rate increase which goes into effect on July 1, 2025. Expenses are anticipated to increase 70%, and this large jump is attributable to the allocation of cash balance to water system improvement projects. The large cash balance is due to a change in how water tower rent revenue is received. The City charges rent to the telecommunications companies which mount their equipment on the City's water tower. In 2024, the City negotiated a new 15-year rental agreement with Verizon and the entire payment for the contract term was made up front. This lump sum payment from Verizon is not anticipated to be utilized during the current year and will therefore be carried over to 2025 and spent towards water capital projects.

Conclusion

The 2025 Proposed Budget enables the City to continue to make progress on important community goals while at the same time limiting growth in expenditures to ease the burden placed on taxpayers. The proposed mill levy rate of 40.700 represents a fiscally responsible middle-ground that does not hamper the ability of the City to provide excellent municipal services and does not unduly encumber the pocketbooks of our residents. In the forthcoming year, a clearer picture of Sterling's future will emerge as progress is made on the KMW expansion and discussions continue about the future of the municipal pool. In budgeting for growth, the City must also take care not to shortchange the maintenance of our existing infrastructure. Striking this balance will be the task for future budgets, so long as the community is able to leverage the opportunities presented to it for growth. I am confident that the wisdom of our local leaders and the energy of our residents will preserve what is unique about Sterling and help propel our city to embrace what the future holds. The City organization is ready to play its role in securing this future for our community and will always endeavor to serve its residents with integrity, efficiency and a zeal for making the quality of life shine in Sterling.

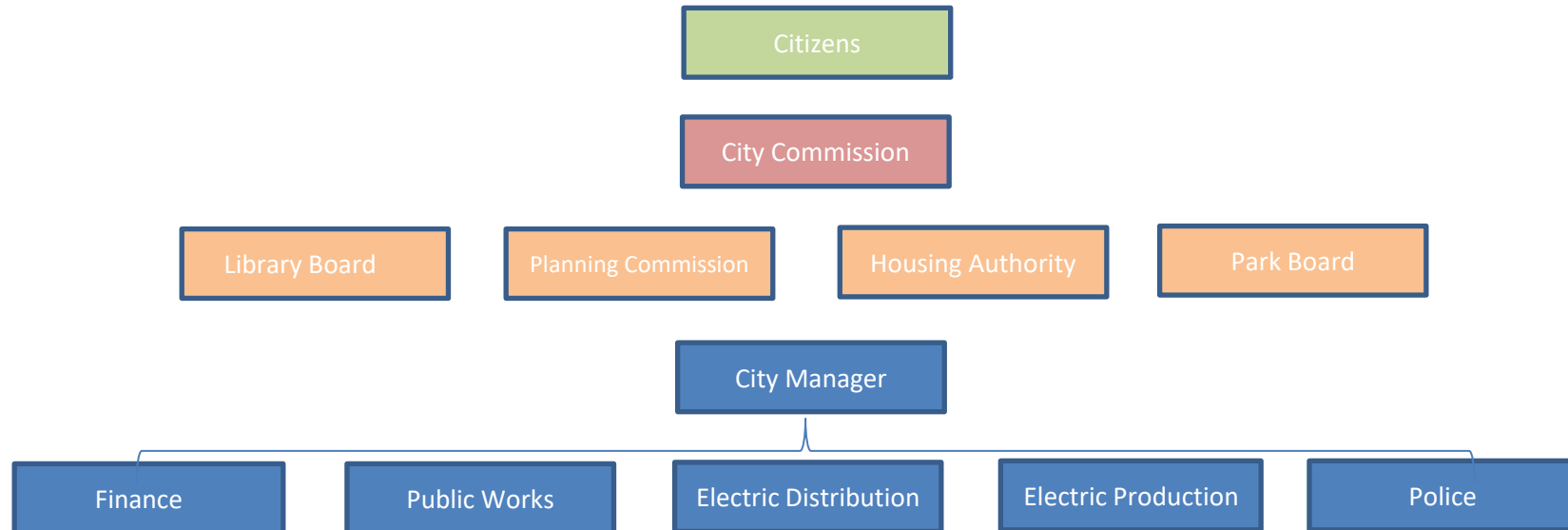
Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Ian Hutcheson', with a stylized, flowing script.

Ian Hutcheson
City Manager

**City of Sterling
Organization Chart for
Budget Year 2025**

Elected Officials	Departments
Appointed Boards	Citizens



City Position Totals

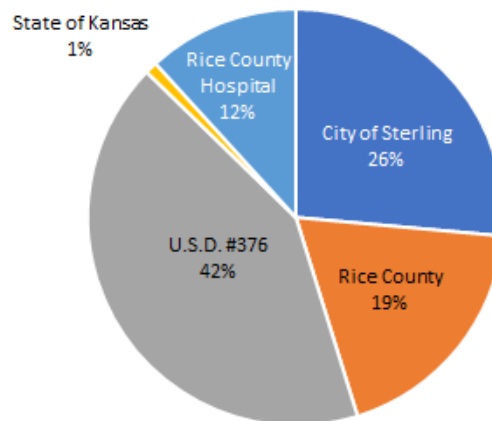
City of Sterling Personnel Totals*					
Function	2021	2022	2023	2024	2025
City Commission	5	5	5	5	5
Admin	4	5	5	4	4
Legal	0.25	0.25	0.25	0.25	0.25
Municipal Court	0.25	0.25	0.25	0.25	0.25
Police	5.5	5.5	5.5	5	5
Public Works	4.5	4.5	4.5	5.5	5.5
Electric Production	2.5	2.5	2.5	3.5	3.5
Electric Distribution	3	3	3	3	3
Total	25	26	26	26.5	26.5
* Position totals include all full and part-time positions and do not include temporary or seasonal employees					

Budget Year Mill Levy By Taxing Unit

Unit of Government	2020	2021	2022	2023	2024	2025*
City of Sterling	50.077	50.007	49.999	45.325	42.297	40.700
Rice County	37.093	37.944	36.154	31.819	30.059	32.915
U.S.D. #376	66.918	70.288	72.017	69.670	67.330	67.142
State of Kansas	1.500	1.500	1.500	1.500	1.500	1.500
Rice County Hospital	21.351	21.347	21.173	18.859	18.847	18.847
Total Mill Levies	176.939	181.086	180.843	167.173	160.033	161.104

* Some 2025 mill levy rates subject to change based on subsequently scheduled Revenue Neutral Rate hearings

2024 Budget Mill Levy by Taxing Unit



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.

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. Even maintaining one mile of our local roads can cost about \$9,493.

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 the Mill Levy

Fund	2021		2022		2023		2024		2025	
	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy
General	215,097	21.009	228,510	20.986	255,029	19.919	287,929	18.149	289,860	16.500
Library	46,612	4.993	53,422	4.999	63,248	4.940	71,348	4.497	66,625	3.850
Fire	17,994	1.997	21,373	2.000	25,299	1.976	39,638	2.498	81,334	4.700
Cemetery	44,990	4.993	53,433	5.000	63,248	4.940	79,275	4.997	80,469	4.650
Street	164,575	17.015	181,820	17.014	173,485	13.550	192,857	12.156	190,356	11.000
Totals	489,268	50.007	538,558	49.999	580,309	45.325	671,047	42.297	708,644	40.700

Assessed Valuation		
Year	Valuation	% Change
2015	9,151,451	2.4%
2016	9,411,570	2.8%
2017	9,687,431	2.9%
2018	10,228,914	5.6%
2019	10,576,687	3.4%
2020	10,828,523	2.4%
2021	11,242,685	3.8%
2022	13,644,170	21.4%
2023	15,865,157	16.3%
2024	17,305,100	9.1%

Value of Your Sterling City Tax Dollar (40.950 mills)

MEDIAN MARKET VALUE OF STERLING CITY HOME: \$106,450

To determine assessed valuation, multiply by 11.5%

$$\begin{array}{rcl} \$106,450 & \times & 11.5\% \\ \hline & = & \$12,241.75 \end{array}$$

ASSESSED VALUATION: \$ 12,241.75

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

$$\begin{array}{rcl} \$12,241.75 & \times & 0.040700 \\ \hline & = & \$498.24 \end{array}$$

CITY TAX LIABILITY = \$498.24



MONTHLY EXPENSE FOR CITY SERVICES

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

$$\begin{array}{rcl} \$498.24 \text{ divided by } 12 = & \$41.52 & \text{per month} \\ \$41.52 \text{ divided by } 30 = & \$1.38 & \text{per day} \end{array}$$

Some of the services which the City provides which are in part funded through property tax revenue include:

Police protection	Street lighting	Public library
Fire protection	Police medical response	Animal control
Community planning	Cemetery	DARE education
Code enforcement	City administration	July 4 fireworks display
Building inspection	Snow removal	Economic development
Street maintenance	Traffic Control	Main Street Sterling activities
Park maintenance	Public parking	
Sterling Lake	Right of Way management	
Sterling Municipal Pool	Flood plain management	

For comparison purposes, the following items denote common monthly expenses for a Sterling city family:

A 15-gallon tank of unleaded self-service fuel at \$3.12/gallon would cost \$46.80.

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 in 2024 will cost the consumer \$976.60 per month.

Sales Tax Report

Special Street Fund 1% Sales Tax Revenue						
	2019	2020	2021	2022	2023	2024 YTD
January	25,610	24,738	31,374	29,797	26,524	29,282
February	22,833	23,930	29,289	35,619	35,544	36,500
March	22,240	24,255	32,212	30,420	31,034	34,100
April	21,194	19,389	21,106	26,948	24,364	26,866
May	20,525	24,255	29,029	34,608	29,416	35,875
June	21,675	27,053	23,818	42,585	25,202	
July	20,482	25,079	29,143	29,649	29,578	
August	24,476	23,342	22,777	30,241	28,460	
September	31,098	24,543	25,624	41,852	28,238	
October	27,252	26,332	23,747	20,471	31,369	
November	20,030	27,008	32,489	35,466	34,673	
December	23,282	26,067	31,992	32,787	27,365	
Total	280,696	295,989	332,601	390,443	351,767	162,624

General Fund Sales Tax Revenue						
	2019	2020	2021	2022	2023	2024 YTD
January	15,190	22,972	18,247	20,245	19,994	21,113
February	17,254	23,033	18,525	21,061	27,304	22,781
March	14,826	22,408	20,975	19,691	22,307	21,139
April	15,513	14,806	15,320	18,941	20,840	22,422
May	16,638	22,408	20,448	22,339	22,582	24,585
June	14,596	23,733	17,812	23,332	22,491	
July	19,827	31,386	18,463	17,537	23,091	
August	20,304	22,989	20,694	21,378	29,731	
September	20,167	17,869	33,491	28,816	19,812	
October	21,481	20,332	24,918	16,278	23,099	
November	22,708	19,639	21,186	24,028	23,634	
December	23,284	18,890	24,376	24,894	20,355	
Total	221,787	260,464	254,455	258,539	275,241	112,040

CITY OF STERLING
DEBT SCHEDULE

Type of Debt	Date of Issue	Date of Maturity	Interest Rate %	Total Debt Service	2025		
					Interest	Principal	End Balance
GENERAL OBLIGATION:							
2020 GO Bond- WATER	2/20/2020	10/1/2040	2.67%	518,606	8,944	15,000	396,773
2020 GO Bond-SEWER	2/20/2020	10/1/2040	2.67%	228,823	4,062	5,000	178,528
2020 GO Bond- ELECTRIC	2/20/2020	10/1/2040	2.67%	751,211	13,256	25,000	583,520
2020 GO Bond- STREET	2/20/2020	10/1/2030	3.60%	377,460	6,850	30,000	195,950
Total GO Bonds:				1,876,100	33,112	75,000	1,354,771
REVENUE BONDS:							
Kansas Water Pollution Control Revolving Loan	8/20/2008	9/1/2029	2.79%	1,220,348	9,709	69,035	296,087
Total Debt:				3,096,448	42,820	144,035	1,650,858
LEASES							
Street Sweeper	4/16/2021	4/16/2026	2.68%	64,913	614	12,369	12,672
Riding Mower	4/5/2024	4/5/2027	6.69%	13,157	880	4,105	8,172
Total Leases				78,070	1,494	16,474	20,844

2026			2027			2028		
Interest	Principal	End Balance	Interest	Principal	End Balance	Interest	Principal	End Balance
8,343	15,000	373,430	7,742	20,000	345,687	6,942	20,000	318,745
3,862	10,000	164,666	3,462	10,000	151,204	3,062	10,000	138,142
12,256	25,000	546,264	11,256	25,000	510,008	10,256	30,000	469,752
5,650	30,000	160,300	4,450	35,000	120,850	3,050	35,000	82,800
30,111	80,000	1,244,660	26,910	90,000	1,127,749	23,310	95,000	1,009,439
7,769	70,974	225,113	5,775	72,968	152,144	3,725	75,018	77,126
37,880	150,974	1,469,773	32,685	162,968	1,279,893	27,035	170,018	1,086,565
310	12,672	(310)						
606	4,379	3,187	313	4,672	(1,798)			
916	17,052	2,876	313	4,672	(1,798)			

2029			2030			2031		
Interest	Principal	End Balance	Interest	Principal	End Balance	Interest	Principal	End Balance
6,342	20,000	292,403	5,744	20,000	266,659	5,344	20,000	241,315
2,762	10,000	125,380	2,463	10,000	112,918	2,263	10,000	100,655
9,356	30,000	430,396	8,456	30,000	391,940	7,856	30,000	354,083
2,000	40,000	40,800	800	40,000	0			
20,460	100,000	888,979	17,463	100,000	771,516	15,463	60,000	696,054
1,618	77,126	0						
22,078	177,126	888,979	17,463	100,000	771,516	15,463	60,000	696,054

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	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Proposed
GENERAL FUND												
REVENUE												
01-00-4101												
AD VALOREM PROPERTY TAX	\$ 331,978	\$ 161,403	\$ 185,290	\$ 199,610	\$ 186,304	\$ 189,180	\$ 218,834	\$215,097	\$228,510	\$255,029	\$287,929	\$285,534
01-00-4102												
BACK TAXES	\$ 12,125	\$ 12,191	\$ 10,638	\$ 9,142	\$ 9,042	\$ 3,083	\$ 8,850	\$9,209	\$8,542	\$9,077	\$9,000	\$10,317
01-00-4103												
SALES TAX	\$ 188,752	\$ 185,370	\$ 160,571	\$ 184,133	\$ 188,234	\$ 221,787	\$ 256,643	\$245,418	\$258,540	\$275,241	\$286,380	\$297,796
01-00-4104												
NEIGHBORHOOD REV.								-\$25,792	-\$26,373	-\$20,882	-\$25,306	-\$21,546
01-00-4105												
VEHICLE TAX	\$ 44,041	\$ 65,233	\$ 34,670	\$ 39,062	\$ 41,846	\$ 29,294	\$ 46,119	\$38,845	\$38,241	\$39,363	\$36,978	\$35,779
01-00-4107												
IN-LIEU OF TAXES	\$ 6,881		\$ 2,595	\$ 1,626		\$ 31,170	\$ 7,300	\$9,270	\$10,736	\$0	\$10,000	\$9,102
Special Assessments				\$ 1,433	\$ 1,435							
01-00-4110												
RV TAX	\$ 871	\$ 988	\$ 676	\$ 813	\$ 787	\$ 641	\$ 984	\$779	\$758	\$646	\$727	\$584
01-00-4111												
CITY SALES TAX	\$ 252,183											
01-00-4112												
HEAVY TRUCK	\$ 878	\$ 470	\$ 443	\$ 197	\$ 205	\$ 172	\$ 90	\$71	\$126	\$147	\$147	\$112
01-00-4113												
COMMERCIAL TAGS	\$ 6,235	\$ 11,446	\$ 6,129	\$ 6,943	\$ 6,501	\$ 6,802	\$ 2,070	\$4,129	\$5,234	\$5,441	\$5,151	\$5,203
01-00-4114												
OIL			\$ 765	\$ 1,205	\$ 244	\$ 149	\$ 146					
01-00-4115												
STATE ASSESSED UTILITIES			\$ 8,995	\$ 9,519	\$ 7,887	\$ 5,928	\$ 4,242	\$3,853	\$3,938	\$3,625	\$3,600	\$3,213
01-00-4116												
GUEST TAX							\$ 5,500	\$8,734	\$10,123	\$8,836	\$9,000	\$10,662
01-00-4203												
CONNECTING LINK	\$ 8,742											
01-00-4204												
LIQUOR TAX	\$ 348	\$ 305	\$ 573	\$ 291	\$ 562	\$ 1,015	\$ 896	\$1,409	\$1,990	\$1,732	\$2,002	\$2,164
01-00-4302												
CABLE FRANCHISE	\$ 21,826	\$ 21,114	\$ 18,014	\$ 17,144	\$ 17,172	\$ 16,523	\$ 15,788	\$14,564	\$13,449	\$12,257	\$12,500	\$11,265

		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Proposed
01-00-4303 TELEPHONE FRANCHISE													
	\$ 4,870	\$ 6,047	\$ 5,683	\$ 6,802	\$ 5,006	\$ 6,159	\$ 3,260	\$2,962	\$4,514	\$6,915	\$5,000	\$9,138	
01-00-4304 NATURAL GAS FRANCHISE													
	\$ 47,936	\$ 43,342	\$ 35,992	\$ 40,810	\$ 43,750	\$ 42,766	\$ 36,012	\$44,352	\$60,923	\$69,852	\$72,000	\$77,834	
01-00-4305 DOG TAGS													
	\$ 622	\$ 796	\$ 1,147	\$ 890	\$ 880	\$ 95	\$ 767	\$954	\$1,855	\$1,492	\$1,500	\$1,986	
01-00-4306 CAT TAGS													
	\$ 78	\$ 80	\$ 66	\$ 70	\$ 42	\$ 54	\$ 68	\$184	\$330	\$320	\$250	\$406	
01-00-4311 BUILD,PLUMB,ELEC PERMITS													
	\$ 1,960	\$ 2,382	\$ 3,170	\$ 3,425	\$ 1,761	\$ 4,915	\$ 2,530	\$4,939	\$5,545	\$5,790	\$6,000	\$6,948	
01-00-4399 MISCELLANEOUS LIC/PERMITS													
	\$ 1,819	\$ 996	\$ 1,460	\$ 2,610	\$ 3,127	\$ 2,330	\$ 3,355	\$3,550	\$3,750	\$4,800	\$2,500	\$4,560	
01-00-4401 SALES TO CUSTOMERS													
	\$ 17,697	\$ 17,673	\$ 17,606	\$ 17,679	\$ 18,359	\$ 50,183	\$ 50,346	\$50,274	\$50,267	\$50,860	\$50,400	\$59,953	
01-00-4410 GOLF CART REGISTRATION													
	\$ 105	\$ 165	\$ 135	\$ 105	\$ 120	\$ 255	\$ 405	\$980	\$1,080	\$680	\$500	\$881	
01-00-4412 POOL USE-REC COMMISSION													
									\$1,000			\$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	\$24,000	
01-00-4415 DOG IMPOUNDMENT													
	\$ 1,304	\$ 382	\$ 473	\$ 261	\$ 739	\$ 234	\$ 769	\$135	\$552	\$175	\$300	\$250	
01-00-4417 COURT FEES													
	\$ 15,031	\$ 14,859	\$ 11,232	\$ 15,106	\$ 15,193	\$ 18,123	\$ 13,000	\$19,058	\$22,792	\$16,222	\$18,000	\$10,000	
01-00-4418 LAKE CAMPING FEES													
	\$ 11,282	\$ 7,380	\$ 10,983	\$ 19,842	\$ 24,895	\$ 22,229	\$ 19,456	\$36,641	\$24,615	\$16,726	\$18,000	\$16,225	
01-00-4420 SWIM TICKET SALES													
	\$ 7,495	\$ 7,178	\$ 6,622	\$ 8,023	\$ 7,941	\$ 2,583	\$ 2,634	\$5,143	\$3,644	\$4,730	\$3,600	\$5,007	
01-00-4421 POOL CONCESSIONS													
	\$ 5,484	\$ 5,171	\$ 4,737	\$ 4,100	\$ 3,870	\$ 3,998		\$2,791	\$3,496	\$4,466	\$3,500	\$5,650	
01-00-4423 OPIOD SETTLEMENT													
									\$535	\$5,266		\$2,089	

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Proposed
01-00-4425 REFUSE COLLECTIONS	\$ 94,205	\$ 94,173	\$ 96,731	\$ 99,275	\$ 102,137	\$ 94,047	\$ 86,767	\$87,766	\$88,841	\$89,686	\$88,000	\$98,655
01-00-4499 MISC. REVENUE CHARGES	\$ 156,970	\$ 23,078	\$ 13,307	\$ 34,182	\$ 37,255	\$ 54,559	\$ 53,220	\$3,754	\$15,715	\$23,310	\$15,000	\$10,000
01-00-4501 INTEREST - INVESTMENTS	\$ 457	\$ 415	\$ 453	\$ 1,755	\$ 5,270	\$ 6,557	\$ 3,714	\$607	\$4,871	\$7,638	\$4,500	\$11,457
01-00-4502 INTEREST - CHECKING	\$ 43	\$ 60	\$ 312	\$ 68	\$ 164	\$ 387	\$ 696	\$150	\$749	\$2,084	\$1,000	\$3,126
01-00-4503 INTEREST - MAXIMIZER	\$ 707	\$ 500	\$ 1,288	\$ 1,935	\$ 2,995	\$ 4,440	\$ 3,197	\$2,167	\$2,205	\$8,968	\$1,000	\$10,760
01-00-4510 VETERANS WAR MEMORIAL	\$ 2,608	\$ 200	\$ 50	\$ 50								
01-00-46** Transfer from Other Funds	\$ 291											
01-00-4602 Transfer from Sewer		\$ 17,192	\$ 18,292	\$ 18,275	\$ 23,532	\$ 18,275	\$ 18,275	\$18,275	\$18,275	\$18,275	\$18,275	\$17,000
01-00-4605 Transfer from Electric Fund	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 120,000	\$ 95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$67,928
01-00-4606 Transfer From Water Fund	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ 15,800	\$ 15,800	\$ 18,275	\$18,275	\$18,275	\$0	\$18,275	\$24,000
01-00-4611 FIRE DEPARTMENT GRANTS									\$4,273	\$2,701		\$3,000
01-00-4699 MISCELLANEOUS OTHER				\$ 385	\$ 10,000	\$ 2,908		\$6,641	\$5,000	\$640		\$1,000
Total GFRevenue less Taxes	\$ 1,050,828	\$ 688,684	\$ 627,308	\$ 694,658	\$ 743,751	\$ 811,461	\$ 784,374	\$ 739,088	\$ 787,406	\$ 796,077	\$ 796,779	\$ 836,904
Total GF W Taxes	\$ 1,382,806	\$ 850,087	\$ 812,598	\$ 894,267	\$ 930,055	\$ 1,000,641	\$ 1,003,208	\$ 954,185	\$ 1,015,916	\$ 1,051,106	\$ 1,084,708	\$ 1,122,438
EXPENDITURES												
Administration												
Personnel												
01-00-5101 REGULAR SALARIES	\$ 54,701	\$ 58,424	\$ 60,060	\$ 60,559	\$ 63,125	\$ 65,500	\$ 69,369	\$75,420	\$80,239	\$83,841	\$77,545	\$89,655
01-00-5105 MUNICIPAL JUDGE	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 3,150	\$ 3,300	\$ 3,300	\$3,300	\$3,300	\$3,300	\$3,300	\$3,300
01-00-5120 FICA EXPENSE	\$ 4,338	\$ 5,053	\$ 4,874	\$ 4,813	\$ 5,076	\$ 5,308	\$ 5,681	\$6,143	\$6,568	\$6,832	\$6,700	\$7,251

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		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Proposed	
Personnel	REGULAR SALARIES	\$ 248,510	\$ 254,073	\$ 254,325	\$ 269,319	\$ 265,316	\$ 270,169	\$ 278,023	\$301,648	\$293,556	\$313,882	\$304,261	\$323,567	
	OVERTIME													
	01-01-5118													
	ANIMAL CONTROL OFFICER	\$ 1,882												
	01-01-5120													
	FICA EXPENSE	\$ 19,717	\$ 19,604	\$ 19,614	\$ 20,713	\$ 20,288	\$ 20,633	\$ 21,395	\$23,011	\$22,339	\$23,868	\$23,143	\$30,037	
	01-01-5121													
	WORKMAN'S COMP	\$ 1,252	\$ 2,000	\$ 4,487	\$ 3,653	\$ 1,372	\$ 2,000	\$ 6,464	\$6,742	\$6,220	\$5,574	\$9,000	\$9,000	
	01-01-5122													
	UNEMPLOYMENT INSURANCE	\$ 325	\$ 225	\$ 561	\$ 124	\$ 241	\$ 209	\$ 264	\$200	\$239	\$334	\$250	\$250	
	01-01-5123													
	RETIREMENT-KPERS	\$ 22,747	\$ 25,829	\$ 23,335	\$ 23,423	\$ 24,070	\$ 25,401	\$ 26,012	\$27,049	\$26,367	\$29,057	\$27,500	\$40,162	
	01-01-5130													
	HEALTH INSURANCE	\$ 74,936	\$ 70,381	\$ 68,782	\$ 65,612	\$ 63,393	\$ 81,227	\$ 86,168	\$76,714	\$74,776	\$79,948	\$79,000	\$69,849	
	01-01-5131													
	ER ICMA CONTRIBUTION	\$ 2,123	\$ 2,186	\$ 2,236	\$ 2,191	\$ 2,260	\$ 2,342	\$ 2,505	\$2,488	\$2,465	\$2,632	\$2,500	\$3,500	
	01-01-5132													
	LIFE INSURANCE	\$ 594	\$ 549	\$ 563	\$ 656	\$ 555	\$ 685	\$ 707	\$546	\$1,525	\$633	\$750	\$750	
	Total Personnel	\$ 372,087	\$ 374,846	\$ 373,903	\$ 385,693	\$ 377,495	\$ 402,666	\$ 421,538	\$ 438,398	\$ 427,487	\$ 455,928	\$ 446,404	\$ 477,115	
	Commodities													
	01-01-5201													
	OFFICE SUPPLIES	\$ 825	\$ 700	\$ 647	\$ 1,431	\$ 569	\$ 1,582	\$ 574	\$761	\$1,084	\$1,023	\$700	\$700	
01-01-5203														
UNIFORM REPLACEMENT	\$ 1,455	\$ 324	\$ 1,772	\$ 2,304	\$ 1,294	\$ 1,804		\$768	\$4,073	\$1,924	\$2,500	\$2,500		
01-01-5205														
VEHICLE GAS & OIL	\$ 10,886	\$ 7,291	\$ 5,846	\$ 6,809	\$ 9,380	\$ 9,255	\$ 7,523	\$12,038	\$17,671	\$13,976	\$13,500	\$13,500		
01-01-5207														
VEHICLE EXPENSE	\$ 1,242	\$ 2,516	\$ 1,680	\$ 1,296	\$ 1,591	\$ 2,490	\$ 2,218	\$1,458	\$2,095	\$2,080	\$2,000	\$2,000		
01-01-5208														
CLOTHING ALLOWANCE	\$ 2,381	\$ 2,037	\$ 1,074	\$ 1,297	\$ 1,861	\$ 1,859	\$ 1,761	\$1,900	\$1,847	\$1,642	\$1,500	\$2,000		
01-01-5211														
EQUIPMENT EXPENSE	\$ 5,398	\$ 2,578	\$ 1,189	\$ 794	\$ 212	\$ 626	\$ 1,047	\$1,161	\$4,055	\$1,736	\$2,250	\$1,500		
01-01-5299														
MISC. COMMODITIES	\$ 1,402	\$ 1,215	\$ 1,443	\$ 2,757	\$ 2,236	\$ 1,894	\$ 2,370	\$4,556	\$4,421	\$2,713	\$4,000	\$2,500		
Total Commodities	\$ 23,589	\$ 16,661	\$ 13,651	\$ 16,689	\$ 17,143	\$ 19,510	\$ 15,493	\$ 22,641	\$ 35,246	\$ 25,093	\$ 26,450	\$ 24,700		
Contractual														

		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Proposed
01-01-5301 TELEPHONE EXPENSE													
	\$ 3,288	\$ 1,719	\$ 1,778	\$ 2,415	\$ 2,805	\$ 3,459	\$ 4,243	\$4,096	\$3,905	\$4,381	\$3,500	\$3,500	
01-01-5302 PRINTING													
	\$ 208												
01-01-5303 D.A.R.E.													
	\$ 1,114	\$ 1,289	\$ 1,319	\$ 1,750	\$ 1,699	\$ 1,060	\$ 456	\$1,168	\$188	-\$300	\$350	\$1,500	
01-01-5304 EVIDENCE COLLECTION													
	\$ 668	\$ 280	\$ 368	\$ 266	\$ 291	\$ 542		\$75	\$0	\$95	\$500	\$500	
01-01-5310 DUES & MEMBERSHIP													
	\$ 375	\$ 290	\$ 400	\$ 390	\$ 752	\$ 912	\$ 494	\$85	\$100	\$718	\$1,000	\$1,000	
01-01-5311 TRAINING													
	\$ 3,861	\$ 3,687	\$ 4,582	\$ 5,269	\$ 4,209	\$ 7,373	\$ 5,525	\$6,137	\$5,341	\$6,821	\$5,800	\$5,800	
01-01-5312 DISPATCHING/LYONS													
	\$ 35,200	\$ 36,947	\$ 35,280	\$ 35,280	\$ 35,280	\$ 32,340	\$ 35,280	\$35,280	\$35,280	\$35,280	\$35,280	\$35,280	
01-01-5315 BUILDING MAINT.													
	\$ 1,902	\$ 1,293	\$ 2,027	\$ 2,089	\$ 1,898	\$ 8,956	\$ 3,054	\$4,398	\$2,794	\$2,417	\$3,000	\$2,000	
01-01-5316 VEHICLE EXPENSE													
	\$ 1,174	\$ 1,165	\$ 1,238	\$ 782	\$ 1,884	\$ 6,169	\$ 6,948	\$505	\$3,301	\$4,301	\$2,000	\$2,000	
01-01-5317 EQUIPMENT EXPENSE													
	\$ 319	\$ 27		\$ 225	\$ 720	\$ 652	\$ 351	\$4,670	\$246		\$250	\$250	
01-01-5319 DOG IMPOUNDMENT FEES													
	\$ 3,334	\$ 1,369	\$ 780	\$ 745	\$ 1,241	\$ 999	\$ 950	\$411	\$1,614	\$1,048	\$1,000	\$1,000	
01-01-5320 RANGE UPKEEP													
			\$ 719		\$ 408	\$ 190	\$ 31	\$215		\$334	\$500	\$500	
01-01-5332 INSURANCE													
	\$ 2,781	\$ 500	\$ 3,347	\$ 5,651		\$ 3,000							
01-01-5399 MISC. CONTRACTUAL													
	\$ 3,964	\$ 4,437	\$ 5,727	\$ 11,628	\$ 13,580	\$ 8,862	\$ 13,452	\$10,462	\$10,268	\$10,662	\$10,000	\$10,000	
Total Contractual	\$ 58,188	\$ 53,002	\$ 57,565	\$ 66,488	\$ 64,767	\$ 74,514	\$ 70,784	\$ 67,501	\$ 63,037	\$ 65,756	\$ 63,180	\$ 63,330	
Capital Outlay													
01-01-5403 NEW EQUIPMENT													
	\$ 25,786	\$ 4,984	\$ 2,604	\$ 13,707	\$ 14,669	\$ 12,303	\$ 3,000	\$4,491		\$5,914			
01-01-5404 NEW VEHICLES													
				\$ 23,433			\$ 41,058	\$52,335	-\$2,360				\$45,000

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		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Proposed
01-17-5250 POOL CHEMICALS 01-17-5299 MISC. COMMODITIES Total Commodities Contractual 01-17-5315 BUILDING MAINT. 01-17-5380 POOL MAINTENANCE 01-17-5399 MISC. CONTRACTUAL Total Contractual Capital Outlay 01-17-5403 NEW EQUIPMENT Total Capital Outlay Total Pool Total General Fund													
	\$ 12,072	\$ 10,488	\$ 11,530	\$ 8,865	\$ 9,068	\$ 11,914	\$ 9,398	\$13,252	\$10,619	\$17,456	\$13,000	\$15,000	
	\$ 363	\$ 578	\$ 617	\$ 544	\$ 637	\$ 165	\$ 1,879	\$1,710	\$5,922	\$4,355	\$4,000	\$4,000	
	\$ 19,291	\$ 18,892	\$ 17,933	\$ 16,513	\$ 17,709	\$ 16,050	\$ 13,969	\$ 17,767	\$ 20,076	\$ 28,571	\$ 22,000	\$ 24,000	
	\$ 384	\$ 1,036	\$ 980	\$ 560	\$ 638	\$ 221	\$ 382	\$371	\$3,078	\$1,534	\$2,000	\$17,000	
	\$ -	\$ 67	\$ 2,163	\$ 1,500	\$ 2,445		\$ 9,094	\$985	\$6,654	\$7,477	\$1,000	\$36,000	
	\$ 693	\$ 397	\$ 1,436	\$ 1,815	\$ 1,023	\$ 1,753	\$ 38,885	\$3,957	\$3,623	\$10,183	\$7,500	\$3,000	
	\$ 1,077	\$ 1,499	\$ 4,579	\$ 3,875	\$ 4,106	\$ 1,974	\$ 48,361	\$ 5,313	\$ 13,355	\$ 19,194	\$ 10,500	\$ 56,000	
01-17-5403 NEW EQUIPMENT Total Capital Outlay Total Pool Total General Fund													
	\$ 26,900	\$ 1,887	\$ 15,969	\$ 2,246		\$ 2,385					\$1,000	\$32,000	
	\$ 26,900	\$ 1,887	\$ 15,969	\$ 2,246	\$ -	\$ 2,385	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 32,000	
	\$ 85,744	\$ 56,671	\$ 76,623	\$ 57,578	\$ 56,467	\$ 48,206	\$ 79,796	\$ 53,914	\$ 72,253	\$ 87,274	\$ 67,500	\$ 150,211	
	\$ 867,639	\$ 862,345	\$ 872,593	\$ 889,318	\$ 899,675	\$ 988,776	\$ 940,245	\$ 1,004,463	\$ 990,912	\$ 1,155,175	\$ 1,079,609	\$ 1,198,809	
02-00-4401 SALES TO CUSTOMERS 02-00-4403 RECONNECT CHARGES 02-00-4405 UTILITY CONNECTION FEE 02-00-4407 TANK WATER SALES 02-00-4409 CAPITAL IMPROVEMENT 02-00-4411 NEW SERVICE 02-00-4414 CWL SUR-CHARGE													
	\$ 248,735	\$ 288,552	\$ 280,614	\$ 280,749	\$ 280,146	\$ 339,947	\$ 346,238	\$355,850	\$370,013	\$396,087	\$439,290	\$464,282	
	\$ 1,045	\$ 1,175	\$ 540	\$ 775	\$ 825	\$ 655	\$ 750	\$350	\$545	\$375	\$400	\$300	
	\$ 2,115	\$ 1,805	\$ 1,880	\$ 2,040	\$ 1,955	\$ 1,985	\$ 1,825	\$2,560	\$2,735	\$2,875	\$2,500	\$2,000	
	\$ 956	\$ 506	\$ 199	\$ 240	\$ 374	\$ 735	\$ 996	\$1,056	\$453	\$1,388	\$500	\$500	
	\$ 3,993	\$ 3,276	\$ 3,993	\$ 4,014	\$ 17,235	\$ 14,363	\$ 17,263	\$18,672	\$16,374	\$14,219	\$17,232		
					\$ 350				\$2,000	\$1,000			
		\$ 78	\$ 157	\$ 268	\$ 227	\$ (26)							

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	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Proposed
02-60-5299												
MISC. COMMODITIES	\$ 2,463	\$ 1,400	\$ 2,689	\$ 2,398	\$ 2,395	\$ 1,436	\$ 7,834	\$ 2,357	\$ 13,771	\$ 7,657	\$ 2,500	\$ 10,000
Total Commodities	\$ 26,591	\$ 19,479	\$ 27,043	\$ 23,865	\$ 44,668	\$ 44,615	\$ 48,498	\$ 78,959	\$ 60,958	\$ 91,897	\$ 53,100	\$ 75,000
Contractual												
02-60-5301												
TELEPHONE EXPENSE	\$ 695	\$ 850	\$ 835	\$ 939	\$ 1,003	\$ 1,147	\$ 1,034	\$ 1,107	\$ 1,130	\$ 1,023	\$ 1,100	\$ 1,100
02-60-5310												
DUES & MEMBERSHIP	\$ 92	\$ 94		\$ 95	\$ 75	\$ 980	\$ 22	\$ 95		\$ 1,608	\$ 1,000	\$ 1,000
02-60-5311												
TRAINING	\$ 1,465	\$ 580	\$ 664	\$ 758	\$ 1,756	\$ 980	\$ 559	\$ 330	\$ 1,878	\$ 1,404	\$ 1,500	\$ 2,500
02-60-5316												
VEHICLE EXPENSE			\$ 793			\$ 500	\$ 103				\$ 500	
02-60-5399												
MISC. CONTRACTUAL	\$ 6,731	\$ 3,361	\$ 5,042	\$ 5,480	\$ 8,989	\$ 6,580	\$ 4,450	\$ 7,576	\$ 4,808	\$ 6,787	\$ 10,000	\$ 7,000
Total Contractual	\$ 8,983	\$ 4,884	\$ 7,333	\$ 7,272	\$ 11,823	\$ 10,187	\$ 6,168	\$ 9,108	\$ 7,816	\$ 10,821	\$ 14,100	\$ 11,600
Capital Outlay												
02-60-5403												
NEW EQUIPMENT												
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Water Distribution	\$ 175,052	\$ 120,271	\$ 125,647	\$ 125,665	\$ 155,585	\$ 156,998	\$ 161,650	\$ 193,652	\$ 166,483	\$ 221,567	\$ 177,165	\$ 212,154
Water Administration												
Personnel												
02-70-5101												
Regular Salaries	\$ 2,200	\$ 50,119	\$ 50,788	\$ 53,374	\$ 56,704	\$ 58,900	\$ 62,767	\$ 70,073	\$ 74,437		\$ 71,807	\$ 74,282
02-70-5106												
CLERICAL										\$ 72,118		
02-70-5116												
CITY TREAS/BILL CLERK								\$ 9,031				
02-70-5120												
FICA EXPENSE	\$ 3,179	\$ 3,917	\$ 3,981	\$ 4,144	\$ 4,344	\$ 4,551	\$ 4,924	\$ 6,177	\$ 5,866	\$ 5,682	\$ 5,250	\$ 5,852
02-70-5121												
WORKMAN'S COMP	\$ 111	\$ 100	\$ 92	\$ 67	\$ 126	\$ 100	\$ 116	\$ 11	\$ 147		\$ 125	\$ 125
02-70-5122												
UNEMPLOYMENT INSURANCE	\$ 38	\$ 28	\$ 128	\$ 89	\$ 58	\$ 41	\$ 58	\$ 50	\$ 65	\$ 90	\$ 61	\$ 61
02-70-5123												
RETIREMENT-KPERS	\$ 3,881	\$ 5,675	\$ 4,984	\$ 4,704	\$ 5,956	\$ 6,434	\$ 6,698	\$ 7,325	\$ 7,249	\$ 7,545	\$ 7,500	\$ 7,771

		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Proposed
Personnel													
	02-70-5130 HEALTH INSURANCE	\$ 11,251	\$ 13,546	\$ 13,367	\$ 15,649	\$ 14,330	\$ 16,443	\$ 16,928	\$16,512	\$15,878	\$16,490	\$16,000	\$18,964
	02-70-5131 ER ICMA CONTRIBUTION	\$ 972	\$ 1,086	\$ 1,247	\$ 1,548	\$ 1,842	\$ 1,461	\$ 1,541	\$1,888	\$2,616	\$2,492	\$1,850	\$2,567
	02-70-5132 LIFE INSURANCE		\$ 103	\$ 119	\$ 137	\$ 120	\$ 128	\$ 151	\$128	\$332	\$104	\$150	\$150
	Personnel Total	\$ 21,632	\$ 74,574	\$ 74,704	\$ 79,712	\$ 83,480	\$ 88,058	\$ 93,183	\$ 111,194	\$ 106,590	\$ 104,521	\$ 102,743	\$ 109,772
	Commodities												
	02-70-5201 OFFICE SUPPLIES	\$ 1,557	\$ 2,186	\$ 2,045	\$ 1,979	\$ 1,590	\$ 2,859	\$ 2,299	\$2,812	\$2,979	\$2,715	\$3,000	\$3,000
	02-70-5299 MISC. COMMODITIES	\$ 428	\$ 267	\$ 571	\$ 255	\$ 1,204	\$ 540	\$ 168	\$355	\$245	\$761	\$500	\$500
	Total Commodities	\$ 1,985	\$ 2,453	\$ 2,616	\$ 2,234	\$ 2,794	\$ 3,399	\$ 2,467	\$ 3,167	\$ 3,224	\$ 3,476	\$ 3,500	\$ 3,500
	Contractual												
	02-70-5305 AUDIT	\$ 3,625	\$ 3,188	\$ 969	\$ 3,200	\$ 1,050	\$ 2,640	\$ 3,000	\$4,465	\$3,860	\$3,474	\$3,500	\$3,860
02-70-5310 DUES & MEMBERSHIP		\$ 213	\$ 920	\$ 380	\$ 905	\$ 333	\$ 905	\$905	\$905	\$905	\$900	\$900	
02-70-5311 TRAINING		\$ 948	\$ 200	\$ 920		\$ 330	\$ 440	\$840	\$2,096	\$1,588	\$2,000	\$2,000	
02-70-5332 INSURANCE	\$ 2,982	\$ 4,389	\$ 4,104	\$ 3,964	\$ 4,819	\$ 4,905	\$ 4,338	\$5,493	\$6,362	\$5,353	\$6,500	\$5,953	
02-70-5343 BOND PRINCIPAL	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 25,904	\$ 25,000	\$35,000	\$30,272	\$25,000	\$15,000	\$15,000	
02-70-5344 INTEREST COUPONS	\$ 2,958	\$ 2,728	\$ 2,498	\$ 2,268	\$ 2,038	\$ 825	\$ 1,320	\$18,570	\$5,767	\$10,268	\$9,543	\$8,944	
02-70-5399 MISC. CONTRACTUAL	\$ 1,131	\$ 5,567	\$ 15,844	\$ 11,033	\$ 15,204	\$ 11,499	\$ 8,451	\$8,785	\$11,006	\$28,052	\$10,000	\$10,000	
Total Contractual	\$ 30,696	\$ 37,032	\$ 44,535	\$ 41,765	\$ 44,016	\$ 46,436	\$ 43,454	\$ 74,057	\$ 60,268	\$ 74,640	\$ 47,443	\$ 46,657	
Capital Outlay													
02-70-5499 MISC CAPITAL OUTLAY	\$ 438	\$ 7,339		\$ 5,142	\$ 31,369	\$ 11,156							
02-70-5505 TRANSFER TO OTHER FUND	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ 15,800	\$ 15,800	\$ 18,275	\$18,275	\$18,275	\$0	\$18,275	\$24,000	

		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Proposed
Electric Production	TRANSFER TO RESERVE							\$ 74,184				\$60,000	
	02-70-5506												
	CLEAN DRINKING WATER FEE	\$ 1,920	\$ 2,012	\$ 1,864	\$ 1,758	\$ 1,881	\$ 1,694	\$ 1,641	\$1,705	\$1,688	\$1,709	\$2,000	\$2,000
	02-70-5550												
	UTILITY DEPOSITS-RETURNED												
	Total Capital Outlay	\$ 16,858	\$ 23,851	\$ 16,364	\$ 21,400	\$ 49,050	\$ 28,650	\$ 94,100	\$ 19,980	\$ 19,963	\$ 1,709	\$ 80,275	\$ 26,000
	Total Water Administration	\$ 71,171	\$ 137,910	\$ 138,219	\$ 145,111	\$ 179,340	\$ 166,543	\$ 233,204	\$ 208,398	\$ 190,045	\$ 184,346	\$ 233,961	\$ 185,929
	02-80-5507												
	CAPITAL IMPROVEMENT												\$ 310,000
	Total Capital Improvement												\$ 310,000
	Total Water Fund	\$ 258,936	\$ 267,590	\$ 286,280	\$ 278,390	\$ 346,796	\$ 346,688	\$ 407,391	\$ 433,437	\$ 364,685	\$ 415,636	\$ 424,426	\$ 720,883
	CTRIC FUND												
	REVENUES												
	03-00-4401												
	SALES TO CUSTOMERS	\$ 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	\$2,794,246	\$2,968,000	\$2,943,958
	03-00-4402												
	UTILITY DEPOSITS			\$ 250			\$ (151)		\$80	\$10			
	03-00-4403												
	RECONNECT CHARGES	\$ 720	\$ 900	\$ 615	\$ 600	\$ 600	\$ 395	\$ 575	\$525	\$425	\$375	\$600	\$350
CPR 03-00-4404	\$ 157,134	\$ 156,600	\$ 156,600	\$ 156,600	\$ 117,450	\$ 143,550	\$ 98,976	\$104,513	\$104,307	\$77,571	\$93,449	\$73,062	
TCR 03-00-4422							\$ 82	\$3,829	\$28,046	\$38,824	\$24,000	\$33,435	
03-00-4405													
UTILITY CONNECTION FEE	\$ 3,310	\$ 2,305	\$ 2,550	\$ 2,595	\$ 2,240	\$ 2,205	\$ 2,010	\$3,150	\$3,230	\$3,295	\$3,200	\$3,495	
03-00-4411													
NEW SERVICE	\$ 375	\$ 250	\$ 125	\$ 625	\$ 375	\$ 375		\$135	\$694	\$3,770		\$670	
03-00-4412													
03-00-4414													
POLE ATTACHMENTS								\$11,288	\$1,179		\$11,288	\$7,918	
03-00-4499													
MISC. REVENUE CHARGES	\$ 18,930	\$ 29,196	\$ 22,929	\$ 14,363	\$ 49,933	\$ 52,805	\$ 8,870	\$110,042	\$48,636	\$157,957	\$112,000	\$105,545	
TRF IN						\$ 166,000							
Temp Note Proceeds						\$ 92,000							
FEMA REIMBURSEMENT													
Total Electric Revenue	\$ 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	\$ 3,076,039	\$ 3,212,537	\$3,168,433	
Electric Production													
Personnel													
03-50-5101													

		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Proposed
REGULAR SALARIES		\$ 125,127	\$ 115,137	\$ 125,864	\$ 131,805	\$ 134,376	\$ 140,515	\$ 120,071	\$130,458	\$163,239	\$180,240	\$150,148	\$157,000
	OVERTIME										\$26,000	\$20,000	\$20,832
03-50-5120													
FICA EXPENSE		\$ 13,106	\$ 8,886	\$ 10,122	\$ 10,136	\$ 10,284	\$ 10,777	\$ 9,269	\$10,018	\$12,552	\$15,875	\$13,500	\$13,689
03-50-5121													
WORKMAN'S COMP		\$ 10,680	\$ 4,000	\$ 3,276	\$ 2,253	\$ 4,000	\$ 4,000	\$ 1,702	\$1,593	\$1,288	\$1,063	\$3,000	\$3,000
03-50-5122													
UNEMPLOYMENT INSURANCE		\$ 202	\$ 131	\$ 309	\$ 208	\$ 152	\$ 132	\$ 151	\$131	\$172	\$251	\$124	\$124
03-50-5123													
RETIREMENT-KPERS		\$ 11,484	\$ 11,984	\$ 12,430	\$ 11,325	\$ 12,519	\$ 13,793	\$ 11,521	\$11,692	\$15,299	\$19,359	\$15,864	\$18,245
03-50-5130													
HEALTH INSURANCE		\$ 26,137	\$ 19,065	\$ 20,007	\$ 23,177	\$ 22,205	\$ 24,908	\$ 12,106	\$26,879	\$31,573	\$38,662	\$27,041	\$45,322
03-50-5131													
ER ICMA CONTRIBUTION		\$ 1,091	\$ 1,022	\$ 1,150	\$ 1,109	\$ 1,147	\$ 1,185	\$ 1,236	\$1,002	\$1,353	\$1,796	\$1,500	\$1,570
03-50-5132													
LIFE INSURANCE		\$ 342	\$ 286	\$ 277	\$ 334	\$ 280	\$ 346	\$ 403	\$264	\$750	\$364	\$600	\$600
Total Personnel		\$ 188,169	\$ 160,511	\$ 173,435	\$ 180,346	\$ 184,963	\$ 195,656	\$ 156,459	\$ 182,037	\$ 226,226	\$ 283,610	\$ 231,777	\$ 260,382
Commodities													
03-50-5205													
VEHICLE GAS & OIL		\$ 437	\$ 424	\$ 418	\$ 345	\$ 477	\$ 583	\$ 253	\$717	\$855	\$1,193	\$900	\$900
03-50-5207													
VEHICLE EXPENSE			\$ 300	\$ 204	\$ 97	\$ 171		\$ 135	\$17	\$208	\$226	\$150	\$150
03-50-5219													
TOOLS		\$ 722		\$ 6,794	\$ 338	\$ 2,528	\$ 754		\$58	\$720	\$57	\$750	\$750
03-50-5223													
OPERATING SUPPLIES		\$ 2,937	\$ 6,367	\$ 2,632	\$ 7,700	\$ 3,813	\$ 5,713	\$ 3,493	\$4,856	\$9,303	\$6,192	\$5,500	\$5,500
03-50-5229													
COOLING TOWER SUPPLIES		\$ 236	\$ 383	\$ 601	\$ 258	\$ 738	\$ 218	\$ 230			\$5	\$250	\$250
03-50-5230													
ELEC. EQUIP EXPENSE		\$ 662	\$ 7,154	\$ 2,368	\$ 4,342		\$ 1,595	\$ 12,315	\$559	\$20,256	\$2,199	\$5,000	\$5,000
03-50-5232													
DIESEL FUEL & FREIGHT		\$ 23,310	\$ 8,290			\$ 9,043			\$32,131	\$13,347	\$12,458	\$15,000	\$15,000
03-50-5233													
LUBE OIL		\$ 4,176	\$ 92	\$ 1,987	\$ 2,303	\$ 1,190	\$ 761	\$ 441	\$1,800	\$4,386	\$3,442	\$3,500	\$3,500

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Proposed
03-50-5235												
BUILDING MAINTENANCE	\$ 520	\$ 806	\$ 6,359	\$ 978	\$ 623	\$ 238	\$ 2,578	\$1,471	\$6,957	\$0	\$1,000	\$1,000
03-50-5242												
SAFETY EQUIPMENT				\$ 60							\$600	\$600
03-50-5243												
ENGINE COOLING WAT MAINT	\$ 1,334		\$ 1,348	\$ 2,833	\$ 87		\$ 2,370		\$4,927	\$2,375	\$4,000	\$4,000
03-50-5244												
ENGINE MAINT. PARTS	\$ 26,330	\$ 2,395	\$ 19,538	\$ 17,176	\$ 46,108	\$ 21,283	\$ 3,542	\$91,759	\$45,100	\$20,830	\$30,000	\$30,000
03-50-5245												
ENGINE MAINT. FILTERS	\$ 1,780		\$ 1,464	\$ 4,627	\$ 2,763	\$ 2,740	\$ 1,742	\$3,093	\$2,088	\$2,841	\$3,000	\$3,000
03-50-5299												
MISC. COMMODITIES	\$ 164	\$ 555	\$ 950	\$ 176	\$ 747	\$ 688	\$ 1,100	\$1,271	\$1,844	\$8,028	\$2,000	\$2,000
Total Commodities	\$ 62,608	\$ 26,767	\$ 44,663	\$ 41,233	\$ 68,288	\$ 34,573	\$ 28,199	\$ 137,732	\$ 109,991	\$ 59,846	\$ 71,650	\$ 71,650
Contractual												
03-50-5301												
TELEPHONE EXPENSE	\$ 2,820	\$ 1,678	\$ 1,687	\$ 2,036	\$ 2,221	\$ 2,255	\$ 2,216	\$1,744	\$1,737	\$1,747	\$1,750	\$1,750
03-50-5306												
GAS HEAT	\$ 1,922	\$ 1,796	\$ 1,267	\$ 1,022	\$ 1,720	\$ 1,946	\$ 833	\$1,228	\$2,475	\$3,930	\$3,750	\$3,750
03-50-5311												
TRAINING	\$ 1,436	\$ 850	\$ 601	\$ 1,583	\$ 1,870	\$ 1,117	\$ 1,320	\$1,962	\$300	\$0	\$1,000	\$1,000
03-50-5315												
BUILDING MAINTENANCE	\$ 1,704	\$ 1,192	\$ 1,714	\$ 590	\$ 958	\$ 5,960	\$ 2,531	\$723	\$1,132	\$2,309	\$2,000	\$2,000
03-50-5316												
VEHICLE EXPENSE				\$ 2,580	\$ 147							
03-50-5334												
ELEC GENERATOR REPAIRS								\$26,689			\$10,000	
03-50-5336												
GAS FOR GENERATORS	\$ 3,743	\$ 3,355	\$ 3,270	\$ 4,518	\$ 4,233	\$ 3,979	\$ 3,511	\$5,611	\$3,384	\$3,168	\$3,500	\$3,500
03-50-5357												
COOLING TOWER WATER	\$ 701	\$ 812	\$ 855	\$ 1,232	\$ 914	\$ 853	\$ 1,206	\$1,154	\$1,325	\$1,311	\$800	\$800
03-50-5358												
PURCHASED POWER	\$ 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	\$1,404,119	\$1,546,000	\$1,540,000
03-50-5397												
KMEA TRANSPORATION COST	\$ 1,722	\$ 1,235	\$ 1,249	\$ 2,956	\$ 2,153	\$ 695	\$ 847	\$3,054	\$2,630	\$2,692	\$2,500	\$2,500

		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Proposed
Electric Production													
	03-50-5399												
	MISC. CONTRACTUAL	\$ 12,849	\$ 35,522	\$ 12,203	\$ 10,907	\$ 12,353	\$ 31,381	\$ 17,640	\$6,033	\$19,134	\$35,695	\$15,700	\$15,700
	Total Contractual	\$ 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	\$ 1,454,969	\$ 1,587,000	\$ 1,571,000
	Capital Outlay												
	03-50-5403												
	NEW EQUIPMENT	\$ 4,496	\$ 14,916	\$ 16,492	\$ 12,067	\$ 41,810	\$ 104,932				\$21,897		
	03-50-5496												
	CATALYTIC CONVERTORS	\$ -											
	Total Capital Outlay	\$ 4,496	\$ 14,916	\$ 16,492	\$ 12,067	\$ 41,810	\$ 104,932	\$ -	\$ -	\$ -	\$ 21,897	\$ -	\$ -
Total Electric Production	\$ 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	\$ 1,820,323	\$ 1,890,427	\$ 1,903,032	
Electric Distribution													
Personnel													
03-60-5101													
REGULAR SALARIES	\$ 170,044	\$ 169,804	\$ 173,459	\$ 176,431	\$ 174,177	\$ 192,883	\$ 230,206	\$221,773	\$199,232	\$190,490	\$195,927	\$190,433	
			\$ -							\$19,000	\$20,000	\$22,000	
03-60-5120													
FICA EXPENSE	\$ 16,570	\$ 13,105	\$ 13,387	\$ 13,539	\$ 13,322	\$ 14,787	\$ 17,598	\$16,906	\$15,142	\$15,792	\$16,900	\$16,301	
03-60-5121													
WORKMAN'S COMP	\$ 10,680	\$ 6,000	\$ 3,276	\$ 2,253	\$ 6,850	\$ 5,000	\$ 1,774	\$1,593	\$1,288	\$1,063	\$2,000	\$2,000	
03-60-5122													
UNEMPLOYMENT INSURANCE	\$ 222	\$ 195	\$ 381	\$ 231	\$ 171	\$ 129	\$ 184	\$131	\$160	\$221	\$157	\$157	
03-60-5123													
RETIREMENT-KPERS	\$ 16,073	\$ 17,658	\$ 16,409	\$ 15,169	\$ 15,474	\$ 19,550	\$ 21,804	\$20,742	\$18,642	\$19,648	\$20,000	\$21,422	
03-60-5130													
HEALTH INSURANCE	\$ 41,530	\$ 38,320	\$ 38,081	\$ 44,613	\$ 35,154	\$ 41,906	\$ 46,937	\$47,241	\$49,743	\$54,650	\$51,000	\$30,286	
03-60-5131													
ER ICMA CONTRIBUTION	\$ 1,463	\$ 1,505	\$ 1,532	\$ 1,542	\$ 1,387	\$ 1,551	\$ 1,924	\$1,873	\$1,754	\$1,831	\$1,745	\$1,784	
03-60-5132													
LIFE INSURANCE	\$ 342	\$ 347	\$ 356	\$ 411	\$ 359	\$ 446	\$ 424	\$334	\$1,114	\$417	\$900	\$900	
Total Personnel	\$ 256,925	\$ 246,932	\$ 246,880	\$ 254,188	\$ 246,894	\$ 276,252	\$ 320,851	\$ 310,592	\$ 287,075	\$ 303,112	\$ 308,629	\$ 285,283	
Commodities													
03-60-5205													
VEHICLE GAS & OIL	\$ 6,714	\$ 4,848	\$ 4,981	\$ 5,238	\$ 5,258	\$ 4,861	\$ 3,536	\$5,200	\$8,406	\$7,780	\$6,500	\$6,500	
03-60-5207													
VEHICLE EXPENSE	\$ 1,613	\$ 93	\$ 488	\$ 157	\$ 400	\$ 427	\$ 926	\$618	\$593	\$566	\$500	\$500	
03-60-5211													

[illegible]

[illegible]

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Proposed
LIFE INSURANCE	\$ 370	\$ 124	\$ 119	\$ 137	\$ 120	\$ 142	\$ 192	\$ 116	\$ 335	\$ 137	\$ 120	\$ 120
Total Personnel	\$ 181,410	\$ 74,523	\$ 77,476	\$ 82,426	\$ 82,819	\$ 85,912	\$ 92,492	\$ 103,770	\$ 106,374	\$ 104,815	\$ 102,098	\$ 102,154
Commodities												
03-70-5201												
OFFICE SUPPLIES	\$ 2,847	\$ 4,885	\$ 4,412	\$ 4,150	\$ 4,742	\$ 5,680	\$ 4,762	\$ 5,357	\$ 5,826	\$ 5,070	\$ 4,900	\$ 4,000
03-70-5299												
MISC. COMMODITIES	\$ 743	\$ 1,362	\$ 1,836	\$ 2,578	\$ 3,022	\$ 5,242	\$ 190	\$ 820	\$ 1,182	\$ 2,731	\$ 2,000	\$ 2,000
Total Commodities	\$ 3,590	\$ 6,248	\$ 6,248	\$ 6,729	\$ 7,764	\$ 10,922	\$ 4,952	\$ 6,177	\$ 7,008	\$ 7,801	\$ 6,900	\$ 6,000
Contractual												
03-70-5301												
TELEPHONE EXPENSE	\$ 6,291	\$ 3,098	\$ 2,317	\$ 2,528	\$ 2,939	\$ 2,665	\$ 2,832	\$ 3,559	\$ 3,504	\$ 3,796	\$ 3,600	\$ 3,600
03-70-5305												
AUDIT	\$ 3,625	\$ 3,188	\$ 969	\$ 6,200	\$ 1,050	\$ 2,640	\$ 3,500	\$ 4,465	\$ 3,860	\$ 3,474	\$ 3,860	\$ 3,860
03-70-5310												
DUES & MEMBERSHIP	\$ 6,239	\$ 5,755	\$ 3,291	\$ 6,117	\$ 6,782	\$ 8,692	\$ 7,708	\$ 7,555	\$ 9,002	\$ 8,025	\$ 8,500	\$ 8,500
03-70-5311												
TRAINING	\$ 569	\$ 1,286	\$ 5,420	\$ 3,375	\$ 3,008	\$ 4,070	\$ 1,119	\$ 1,975	\$ 3,118	\$ 4,060	\$ 1,500	\$ 1,500
03-70-5332												
INSURANCE	\$ 120,912	\$ 69,223	\$ 66,384	\$ 63,428	\$ 77,112	\$ 78,654	\$ 88,295	\$ 87,880	\$ 90,659	\$ 163,578	\$ 88,000	\$ 95,244
03-70-5343												
BOND PRINCIPAL	\$ 176,752	\$ 170,580	\$ 165,246	\$ 111,752	\$ 58,840	\$ 30,123	\$ 56,370	\$ 70,246	\$ 67,874	\$ 80,391	\$ 20,000	\$ 25,000
03-70-5344												
INTEREST COUPONS	\$ 3,258	\$ 2,453	\$ 1,573	\$ 575			\$ 5,382	\$ 25,267	\$ 27,628	\$ 14,856	\$ 14,056	\$ 13,256
03-70-5399												
MISC. CONTRACTUAL	\$ 42,765	\$ 37,048	\$ 44,643	\$ 45,959	\$ 56,274	\$ 146,229	\$ 58,632	\$ 34,894	\$ 47,107	\$ 105,966	\$ 50,000	\$ 50,000
Total Contractual	\$ 360,410	\$ 292,631	\$ 289,842	\$ 239,934	\$ 206,005	\$ 273,073	\$ 223,838	\$ 235,840	\$ 252,752	\$ 384,146	\$ 189,516	\$ 200,960
Capital Outlay												
03-70-5499												
MISC CAPITAL OUTLAY	\$ 99	\$ 4,985		\$ 12,528	\$ 12,219	\$ 14,123			\$ 13,571	\$ 18,815		
03-70-5496												
SPLASHPAD						\$ 65,522			-			
Total Capital Outlay	\$ 99	\$ 4,985	\$ -	\$ 12,528	\$ 12,219	\$ 79,645	\$ -	\$ -	\$ 13,571	\$ 18,815	\$ -	\$ -
Projects												
03-70-5501												
KS STATE SALES TAX	\$ 84,173	\$ 76,556	\$ 71,227	\$ 73,014	\$ 77,813	\$ 78,154	\$ 60,033	\$ 80,011	\$ 86,926	\$ 89,614	\$ 94,749	\$ 92,862

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Proposed
03-70-5502												
COMPENSATING USE TAX	\$ 3,321	\$ 1,331	\$ 1,379	\$ 2,859	\$ 1,498	\$ 2,133	\$ 10,920	\$1,388	\$3,286	\$4,224	\$3,000	\$3,000
03-70-5504												
TRANSFER - REVENUE BOND							\$ 450,000		-			0
03-70-5505												
TRANSFER TO OTHER FUNDS	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 281,000	\$ 120,000	\$ 95,000	\$95,000	\$95,000	\$231,555	\$95,000	\$67,928
03-70-5550												
TRANSFER TO EQUIP RESERVE											\$333,392	\$231,230
03-70-5551												
SET-OFF PROGRAM COLLECT	\$ 884	\$ 740	\$ 38	\$ 867	\$ 395	\$ 642	\$ 476	\$533	\$575	\$257		
Total Projects	\$ 203,378	\$ 193,627	\$ 187,645	\$ 191,740	\$ 360,706	\$ 200,929	\$ 616,429	\$ 176,932	\$ 185,787	\$ 325,649	\$ 526,141	\$ 395,020
Total Electric Admin.	\$ 748,886	\$ 572,014	\$ 561,211	\$ 533,356	\$ 669,513	\$ 650,481	\$ 937,710	\$ 522,720	\$ 565,492	\$ 841,226	\$ 824,655	\$ 704,134
Total Electric Fund	\$ 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	\$ 3,215,046	\$ 3,278,661	\$ 3,139,399
ND AND INTEREST FUND												
REVENUES												
08-00-4101												
AD VALOREM PROPERTY TAX												
08-00-4102												
BACK TAXES	\$ 17											
08-00-4105												
VEHICLE TAX												
08-00-4108												
SPECIAL ASESSEMENTS												
08-00-4110												
RV TAX												
08-00-4112												
HEAVY TRUCK												
Total Revenues	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES												
Contractual												
08-00-5493												
SUBSTATION PROJECT									\$112,906			
08-00-5344												
INTEREST COUPONS												
Contractual Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,906	\$ -	\$ -	\$ -

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Proposed
Projects												
	08-00-5505											
	TRANSFER TO OTHER FUNDS	\$ 291	\$ 192	\$ 17								
	Total Projects	\$ 291	\$ 192	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BOND PROJECT FUND	\$ 291	\$ 192	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,906	\$ -	\$ -	\$ -
RY FUND												
REVENUES												
10-00-4101												
AD VALOREM PROPERTY TAX	\$ 44,379	\$ 38,752	\$ 38,409	\$ 39,328	\$ 40,093	\$ 41,561	\$ 43,405	\$46,612	\$53,422	\$63,248	\$71,348	\$66,625
10-00-4102												
BACK TAXES	\$ 2,203	\$ 1,775	\$ 2,032	\$ 1,708	\$ 1,762	\$ 633	\$ 1,915	\$2,016	\$1,973	\$2,144	\$0	\$2,788
10-00-4104												
NEIGHBORHOOD REV.									-\$6,282	-\$5,179	-\$5,477	-\$5,339
10-00-4105												
VEHICLE TAX	\$ 7,807	\$ 8,720	\$ 8,262	\$ 7,302	\$ 8,245	\$ 6,304	\$ 10,088	\$8,800	\$9,084	\$9,377	\$9,171	\$8,866
10-00-4110												
RV TAX	\$ 152	\$ 132	\$ 155	\$ 169	\$ 155	\$ 138	\$ 215	\$177	\$180	\$154	\$180	\$145
10-00-4112												
HEAVY TRUCK	\$ 128	\$ 94	\$ 83	\$ 47	\$ 44	\$ 15	\$ 19	\$150	\$27	\$35	\$36	\$27
10-00-4113												
COMMERCIAL TAGS	\$ 1,253	\$ 1,530	\$ 1,460	\$ 1,439	\$ 1,281	\$ 1,464	\$ 454	\$801	\$1,244	\$1,296	\$1,278	\$1,289
10-00-4114												
OIL				\$ 237	\$ 52	\$ 33	\$ 33	-\$1,647				
10-00-4115												
STATE ASSESSED UTILITIES				\$ 2,671	\$ 1,697	\$ 1,320	\$ 961	\$916	\$938	\$899		\$989
Total Revenues	\$ 55,921	\$ 49,474	\$ 50,403	\$ 52,902	\$ 53,329	\$ 51,468	\$ 57,090	\$ 57,824	\$ 60,586	\$ 71,974	\$ 76,536	\$ 75,390
EXPENDITURES												
Contractual												
10-00-5359												
PAYMENT TO LIBRARY TREAS	\$ 55,886	\$ 51,004	\$ 52,426	\$ 52,902	\$ 51,675	\$ 53,120	\$ 57,092	\$57,824	\$60,530	\$69,590	\$77,485	\$75,390
Contractual Total	\$ 55,886	\$ 51,004	\$ 52,426	\$ 52,902	\$ 51,675	\$ 53,120	\$ 57,092	\$ 57,824	\$ 60,530	\$ 69,590	\$ 77,485	\$ 75,390
Library Fund Total	\$ 55,886	\$ 51,004	\$ 52,426	\$ 52,902	\$ 51,675	\$ 53,120	\$ 57,092	\$ 57,824	\$ 60,530	\$ 69,590	\$ 77,485	\$ 75,390

2024 Budget												
	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Proposed
VIETERY FUND												
REVENUES												
15-00-4101												
AD VALOREM PROPERTY TAX	\$ 46,615	\$ 38,666	\$ 38,409	\$ 39,328	\$ 40,358	\$ 41,562	\$ 43,467	\$44,990	\$53,433	\$63,248	\$79,275	\$80,469
15-00-4102												
BACK TAXES	\$ 1,774	\$ 2,028	\$ 1,707	\$ 1,762	\$ 635	\$ 1,918	\$1,993	\$1,974	\$2,145			\$2,268
15-00-4104												
NEIGHBORHOOD REVIT.												
15-00-4105												
VEHICLE TAX	\$ 7,950	\$ 8,720	\$ 8,244	\$ 8,097	\$ 8,244	\$ 6,338	\$ 10,097	\$8,812	\$9,084	\$9,378	\$9,170	\$9,851
15-00-4110												
RV TAX	\$ 129	\$ 161	\$ 155	\$ 169	\$ 107	\$ 126	\$ 216	\$177	\$180	\$154	\$180	\$161
15-00-4112												
HEAVY TRUCK	\$ 154	\$ 138	\$ 83	\$ 47	\$ 43	\$ 30	\$ 19	\$16	\$29	\$35	\$36	\$30
15-00-4113												
COMMERCIAL TAGS	\$ 5,017	\$ 1,530	\$ 1,457	\$ 1,439	\$ 1,281	\$ 1,472	\$ 454	\$937	\$1,244	\$1,296	\$1,278	\$1,432
10-00-4114												
OIL		\$ 159	\$ 237	\$ 53	\$ 33	\$ 33						
10-00-4115												
STATE ASSESSED UTILITIES		\$ 1,865	\$ 1,875	\$ 1,706	\$ 1,301	\$ 963	\$916	\$938	\$899			\$879
Total Revenues	\$ 59,865	\$ 49,459	\$ 52,400	\$ 52,901	\$ 53,554	\$ 51,497	\$ 57,167	\$ 57,841	\$ 60,599	\$ 71,976	\$ 84,462	\$ 89,158
EXPENDITURES												
Projects												
15-00-5509												
PAYMENT TO STERLING CEM	\$ 59,865	\$ 50,916	\$ 56,546	\$ 52,901	\$ 51,675	\$ 53,156	\$ 57,167	\$57,813	\$60,535	\$69,592	\$85,410	\$88,783
Total Projects	\$ 59,865	\$ 50,916	\$ 56,546	\$ 52,901	\$ 51,675	\$ 53,156	\$ 57,167	\$ 57,813	\$ 60,535	\$ 69,592	\$ 85,410	\$ 88,783
Total Cemetery Fund 15	\$ 59,865	\$ 50,916	\$ 56,546	\$ 52,901	\$ 51,675	\$ 53,156	\$ 57,167	\$ 57,813	\$ 60,535	\$ 69,592	\$ 85,410	\$ 88,783
MMUNITY CEMETERY												
REVENUES												
16-00-4106												
TOWNSHIP DISTRIBUTION	\$ 1,733	\$ 4,000	\$ 4,000	\$ 4,217	\$ 4,000	\$ 4,000	\$ 4,000	\$4,000	\$1,793	\$77,592	\$4,000	\$4,000
16-00-4406												
LOT SALES	\$ 1,125	\$ 700	\$ 900	\$ 1,950	\$ 1,860	\$ 560	\$ 1,260	\$1,710	\$1,270	\$1,960	\$2,000	\$2,058
16-00-4408												

		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Proposed	
REVENUES	DEEDS	\$ 144	\$ 132	\$ 274	\$ 223	\$ 536	\$ 126	\$ 147	\$168	\$189	\$210	\$200	\$201	
	16-00-4416 STONE SETTING	\$ 380	\$ 180	\$ 230	\$ 285	\$ 295	\$ 180	\$ 195	\$120	\$215	\$630	\$450	\$271	
	16-00-4419 GRAVE OPENING/CLOSING	\$ 8,350	\$ 7,075	\$ 7,000	\$ 11,000	\$ 10,150	\$ 11,550	\$ 8,900	\$10,460	\$12,500	\$8,270	\$10,000	\$8,358	
	16-00-4428 TRANSFER FROM LEVY	\$ 59,865	\$ 53,183	\$ 50,647	\$ 52,901	\$ 51,675	\$ 57,156	\$ 57,157	\$56,019	\$60,535		\$85,410	\$88,783	
	16-00-4499 Cemetery Misc.Revenue		\$ 101		\$ 530		\$ 22,600	\$ 982	\$75	\$2,760			\$2,705	
	16-00-4501 INTEREST ON INVESTMENTS	\$ 3,981	\$ 2,805	\$ 1,649	\$ 1,701	\$ 1,712	\$ 1,749	\$ 171	\$26,277	\$1,405	\$696	\$1,000	\$1,891	
	16-00-4503 INTEREST - MAXIMIZER	\$ 127	\$ 198	\$ 178	\$ 229	\$ 322	\$ 308	\$ 155	\$95	\$139	\$839	\$300	\$1,341	
	16-00-4504 Interest on Unemploy.Escrow	\$ 4												
	Total Revenues	\$ 73,976	\$ 66,106	\$ 64,878	\$ 72,819	\$ 70,767	\$ 98,229	\$ 72,967	\$ 98,924	\$ 80,806	\$ 90,197	\$ 103,360	\$ 109,608	
	EXPENDITURES													
	Personnel													
16-00-5101 REGULAR SALARIES		\$ 59,732	\$ 39,549	\$ 47,149	\$ 52,775	\$ 52,493	\$ 51,937	\$54,615	\$50,277	\$59,722	\$74,113	\$64,433		
16-00-5120 FICA EXPENSE		\$ 4,610	\$ 2,440	\$ 3,693	\$ 4,037	\$ 4,015	\$ 3,992	\$4,168	\$3,831	\$4,550	\$4,000	\$4,919		
WORK COMP		\$ 2,000	\$ 1,629	\$ 1,431		\$ 700	\$ 1,862	\$1,869	\$902	\$1,615				
16-00-5122 UNEMPLOYMENT INSURANCE		\$ 33	\$ 76	\$ 57	\$ 12	\$ 44	\$ 37	\$41	\$36	\$75	\$50	\$75		
16-00-5123 RETIREMENT-KPERS-EMPLOYER		\$ 6,201	\$ 4,216	\$ 3,898	\$ 4,490	\$ 4,724	\$ 4,863	\$4,848	\$7,578	\$5,442	\$4,500	\$6,481		
16-00-5130 HEALTH INSURANCE	\$ 4,418	\$ 12,370	\$ 13,300	\$ 12,469	\$ 10,600	\$ 12,180	\$ 16,657	\$19,270	\$20,131	\$21,732	\$20,000	\$13,099		
16-00-5131 ER I.C.M.A. CONTRIBUTION		\$ 529	\$ 418	\$ 420	\$ 432	\$ 440	\$ 468	\$469	\$373	\$497	\$450	\$564		
16-00-51**														
16-00-5132 LIFE INSURANCE	\$ 19	\$ 103	\$ 102	\$ 121	\$ 105	\$ 1,329	\$ 142	\$122	\$318	\$154	\$300	\$200		
Personnel Total	\$ 4,437	\$ 85,578	\$ 61,730	\$ 69,238	\$ 72,451	\$ 75,925	\$ 79,958	\$ 85,401	\$ 83,446	\$ 93,788	\$ 103,413	\$ 89,771		

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		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Proposed
Commodities													
	18-40-5211												
	EQUIPMENT EXPENSE			\$ 1,716	\$ 462	\$ 1,763	\$ 34	\$ 2,670	\$1,034	\$1,842	\$316	\$1,500	\$1,500
	18-40-5223												
	OPERATING SUPPLIES	\$ 2,200	\$ 2,168	\$ 1,312	\$ 2,366	\$ 1,619	\$ 1,716	407	\$1,747	\$1,662	\$16,668	\$6,000	\$6,000
	18-40-5299												
MISC. COMMODITIES			\$ 308	\$ 178		\$ 5	\$ 242	\$266	\$805		\$800	\$800	
Commodities Total		\$ 2,200	\$ 2,168	\$ 3,337	\$ 3,007	\$ 3,382	\$ 1,755	\$ 3,319	\$ 3,048	\$ 4,309	\$ 16,984	\$ 8,300	\$ 8,300
Contractual													
	18-40-5327												
	MAINTENANCE EXPENSE	\$ 11,500	\$ 445	\$ 13,270	\$ 13,869	\$ 10,565	\$ 12,201	\$ 20,649	\$13,822	\$32,346	\$30,729	\$20,000	\$15,000
	18-40-5399												
	MISC. CONTRACTUAL	\$ 500	\$ 14,725	\$ 1,235	\$ 2,076	\$ 806	\$ 766	\$ 1,611	\$1,692	\$1,959	\$2,020	\$1,500	\$1,500
	Total Contractual	\$ 12,000	\$ 15,170	\$ 14,505	\$ 15,946	\$ 11,371	\$ 12,967	\$ 22,260	\$ 15,513	\$ 34,305	\$ 32,749	\$ 21,500	\$ 16,500
	Total Sewer Collection	\$ 14,200	\$ 17,338	\$ 17,842	\$ 18,952	\$ 14,753	\$ 14,722	\$ 25,579	\$ 18,561	\$ 38,614	\$ 49,733	\$ 29,800	\$ 24,800
Sewer Treatment													
Personnel													
	18-41-5101												
	REGULAR SALARIES	\$ 116,580	\$ 63,124	\$ 62,837	\$ 56,591	\$ 67,529	\$ 65,476	\$ 65,276	\$75,628	\$105,672	\$101,387	\$74,113	\$104,429
	18-41-5120												
	FICA EXPENSE	\$ 7,753	\$ 4,871	\$ 4,714	\$ 5,123	\$ 5,164	\$ 5,008	\$ 5,020	\$5,798	\$8,066	\$7,731	\$6,000	\$7,963
	18-41-5121												
	WORKMAN'S COMP	\$ 1,222	\$ 2,000	\$ 1,280	\$ 1,047	\$ 560	\$ 2,000	\$ 1,405	\$1,385	\$1,313	\$941	\$2,000	\$2,000
	18-41-5122												
	UNEMPLOYMENT INSURANCE	\$ 27	\$ 58	\$ 145	\$ 73	\$ 70	\$ 44	\$ 53	\$41	\$55	\$79	\$64	\$63
	18-41-5123												
	RETIREMENT-KPERS	\$ 9,209	\$ 5,870	\$ 5,474	\$ 5,292	\$ 5,542	\$ 5,732	\$ 5,386	\$6,516	\$12,217	\$8,427	\$10,000	\$8,680
	18-41-5130												
HEALTH INSURANCE	\$ 22,155	\$ 14,808	\$ 18,238	\$ 16,643	\$ 15,241	\$ 16,326	\$ 19,000	\$19,270	\$20,129	\$21,733	\$20,000	\$24,993	
18-41-5131													
ER ICMA CONTRIBUTION	\$ 837	\$ 551	\$ 558	\$ 577	\$ 594	\$ 590	\$ 599	\$655	\$790	\$857	\$640	\$883	
18-41-5132													
LIFE INSURANCE	\$ 326	\$ 132	\$ 143	\$ 164	\$ 151	\$ 1,605	\$ 150	\$114	\$151	\$168	\$154	\$154	
Personnel Total	\$ 158,107	\$ 91,414	\$ 93,389	\$ 85,511	\$ 94,851	\$ 96,781	\$ 96,889	\$ 109,407	\$ 148,393	\$ 141,322	\$ 112,971	\$ 149,165	

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Proposed
Commodities												
18-41-5211												
EQUIPMENT EXPENSE	\$ 872	\$ 2,708	\$ 90	\$ 2,651	\$ 281	\$ 2,019		\$8,669			\$10,000	\$10,000
18-41-5223												
OPERATING SUPPLIES	\$ 5,453	\$ 1,692	\$ 3,708	\$ 214	\$ 3,209	\$ 3,575	\$ 1,305	\$1,953	\$4,345	\$7,518	\$5,000	\$5,000
18-41-5299												
MISC. COMMODITIES	\$ 421	\$ 678	\$ 697	\$ 170	\$ 1,082	\$ 1,094	\$ 927	\$803	\$6,702	\$1,351	\$7,500	\$7,500
Total Commodities	\$ 6,746	\$ 5,078	\$ 4,495	\$ 3,035	\$ 4,572	\$ 6,688	\$ 2,232	\$ 11,425	\$ 11,047	\$ 8,869	\$ 22,500	\$ 22,500
Contractual												
18-41-5301												
TELEPHONE EXPENSE	\$ 493	\$ 143						\$324	\$110	\$670	\$250	\$775
18-41-5306												
GAS HEAT	\$ 832	\$ 1,625	\$ 909	\$ 514	\$ 1,057	\$ 934	\$ 1,003	\$1,934	\$1,129	\$3,244	\$6,000	\$2,000
18-41-5311												
TRAINING	\$ 219	\$ 275	\$ 200	\$ 345	\$ 250	\$ 330	\$ 440	\$330	\$663	\$705	\$1,000	\$500
18-41-5361												
POWER LIGHTS	\$ 5,080	\$ 5,287	\$ 3,790	\$ 4,653	\$ 3,800	\$ 9,222	\$ 5,618	\$4,641	\$5,293	\$5,040	\$6,500	\$6,500
18-41-5399												
MISC. CONTRACTUAL	\$ 4,257	\$ 2,987	\$ 2,916	\$ 516	\$ 3,607	\$ 4,465	\$ 3,235	\$5,230	\$14,278	\$8,816	\$10,000	\$7,000
Total Contractual	\$ 10,881	\$ 10,318	\$ 7,816	\$ 6,028	\$ 8,714	\$ 14,951	\$ 10,296	\$ 12,459	\$ 21,473	\$ 18,475	\$ 23,750	\$ 16,775
Total Sewer Treatment	\$ 175,735	\$ 106,810	\$ 105,700	\$ 94,575	\$ 108,137	\$ 118,420	\$ 109,417	\$ 133,292	\$ 180,913	\$ 168,666	\$ 159,221	\$ 188,440
Sewer Administration												
Personnel												
18-42-5101												
REGULAR SALARIES	\$ 34,412	\$ 49,114	\$ 50,787	\$ 53,374	\$ 56,704	\$ 58,900	\$ 62,769	\$70,643	\$74,436		\$70,645	\$65,952
18-42-5106												
CLERICAL										\$64,031		
18-42-5120												
FICA EXPENSE	\$ 2,718	\$ 3,840	\$ 3,979	\$ 4,143	\$ 4,343	\$ 4,551	\$ 4,923	\$5,524	\$5,865	\$5,063	\$5,250	\$5,215
18-42-5121												
WORKMAN'S COMP	\$ 121		\$ 92	\$ 67	\$ 126	\$ 100	\$ 116	\$11	\$147		\$150	\$150
18-42-5122												
UNEMPLOYMENT INSURANCE	\$ 50	\$ 28	\$ 130	\$ 89	\$ 58	\$ 41	\$ 58	\$50	\$65	\$85	\$61	\$60
18-42-5123												
RETIREMENT-KPERS	\$ 3,324	\$ 5,672	\$ 4,983	\$ 4,704	\$ 5,955	\$ 6,420	\$ 6,654	\$6,552	\$7,391	\$7,018	\$6,850	\$7,229

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	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Proposed
SEWER LAGOON PROJECT	\$ 122,381											
Total Projects	\$ 162,381	\$ 17,000	\$ 18,275	\$ 18,275	\$ 18,275	\$ 18,275	\$ 18,275	\$ 18,275	\$ 18,275	\$ 18,275	\$ 18,275	\$ 17,000
Total Sewer Administration	\$ 224,334	\$ 185,465	\$ 229,275	\$ 218,805	\$ 419,153	\$ 303,984	\$ 225,203	\$ 250,001	\$ 243,050	\$ 258,387	\$ 244,626	\$ 242,360
Total Sewer Fund	\$ 414,269	\$ 309,613	\$ 352,816	\$ 332,332	\$ 542,043	\$ 437,126	\$ 360,199	\$ 401,854	\$ 462,577	\$ 476,786	\$ 433,647	\$ 455,600
NSOLIDATED STREET AND HIGHWAY FUND												
REVENUES												
19-00-4101												
AD VALOREM PROPERTY TAX	\$ 10,933	\$ 154,896	\$ 121,333	\$ 130,252	\$ 144,552	\$ 142,916	\$ 145,323	\$164,575	\$181,820	\$173,485	\$192,857	\$190,356
		\$ 154,896	\$ 121,333	\$ 130,252	\$ 144,552		\$ 160,000					
19-00-4104												
NEIGHBORHOOD REVI.									-\$21,381	-\$14,205	-\$16,524	-\$14,432
19-00-4111												
CITY SALES TAX		\$ 261,228	\$ 240,366	\$ 268,770	\$ 310,585	\$ 280,696	\$ 293,947	\$341,639	\$390,443	\$351,767	\$317,000	\$362,814
19-00-4102												
BACK TAXES	\$ 4,193	\$ 1,374	\$ 5,176	\$ 4,334	\$ 5,318	\$ 2,120	\$ 6,598	\$6,815	\$6,666	\$7,117	\$7,500	\$7,304
19-00-4105												
VEHICLE TAX	\$ 13,821	\$ 2,147	\$ 32,729	\$ 25,579	\$ 27,306	\$ 22,723	\$ 34,967	\$29,478	\$30,998	\$31,913	\$25,155	\$23,966
19-00-4110												
RV TAX	\$ 256	\$ 32	\$ 638	\$ 434	\$ 513	\$ 509	\$ 745	\$591	\$613	\$524	\$494	\$392
19-00-4112												
HEAVY TRUCK	\$ 83	\$ 225	\$ 21	\$ 186	\$ 133	\$ 112	\$ 70	\$53	\$96	\$119	\$99	\$74
19-00-4113												
COMMERCIAL TAGS	\$ 2,983	\$ 377	\$ 5,786	\$ 4,645	\$ 4,242	\$ 5,276	\$ 1,563	\$3,134	\$4,239	\$4,411	\$3,505	\$3,484
10-00-4114												
OIL			\$ 501	\$ 787	\$ 189	\$ 113	\$ 111					
10-00-4115												
STATE ASSESSED UTILITIES			\$ 5,890	\$ 6,211	\$ 6,117	\$ 4,473	\$ 3,219	\$3,120	\$3,192	\$2,466	\$3,000	\$3,699
19-00-4203												
CONNECTING LINK		\$ 8,742	\$ 8,748	\$ 4,353	\$ 6,538	\$ 4,359	\$ 7,245	\$14,560	\$14,570	\$14,570		
19-00-4205												
SPEC CITY/COUNTY HIGHWAY		\$ 60,447	\$ 60,972	\$ 60,741	\$ 61,123	\$ 60,800	\$ 57,483	\$63,647	\$60,807	\$62,107	\$58,000	\$63,846
19-00-4499												
MISC. REVENUE CHARGES		\$ 128		\$ 7,654		\$ 17,816	\$ 1,613	\$116,309	\$16,708	\$6,889		\$10,000
19-00-4												
SPECIAL HIGHWAY TRF		\$ 299,505										
ECO DEVO BROADWAY COST SHARE						\$ 670,000					\$ 425,712	\$ 453,000

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Proposed
Total Revenues	\$ 32,268	\$ 943,996	\$ 603,494	\$ 644,198	\$ 711,168	\$ 1,211,913	\$ 567,561	\$ 743,922	\$ 688,771	\$ 641,161	\$ 1,016,798	\$ 1,104,503
EXPENDITURES												
Personnel												
19-22-5101												
REGULAR SALARIES		\$ 70,560	\$ 79,144	\$ 65,550	\$ 71,416	\$ 71,406	\$ 77,177	\$87,641	\$118,055	\$103,113	\$74,113	\$115,352
19-00-5120												
FICA EXPENSE		\$ 5,123	\$ 6,814	\$ 5,120	\$ 5,462	\$ 5,481	\$ 5,931	\$6,719	\$9,500	\$7,866	\$8,000	\$8,817
19-00-5121												
WORKMAN'S COMP		\$ 1,878	\$ 2,784	\$ 2,504	\$ -	\$ 2,000	\$ 2,948	\$2,951	\$2,491	\$1,764	\$2,950	\$2,950
19--05122												
UNEMPLOYMENT INSURANCE		\$ 63	\$ 147	\$ 73	\$ 70	\$ 44	\$ 53	\$41	\$55	\$76	\$64	\$80
19-00-5123												
RETIREMENT-KPERS		\$ 6,406	\$ 5,653	\$ 5,415	\$ 6,204	\$ 6,643	\$ 7,092	\$7,837	\$12,893	\$8,713	\$11,000	\$11,054
19-00-5130												
HEALTH INSURANCE		\$ 18,788	\$ 18,259	\$ 16,668	\$ 15,249	\$ 16,352	\$ 18,599	\$19,188	\$20,129	\$21,734	\$26,645	\$18,460
19-00-5131												
ER ICMA CONTRIBUTION		\$ 548	\$ 558	\$ 578	\$ 594	\$ 615	\$ 685	\$750	\$790	\$792	\$700	\$950
19-00-5132												
LIFE INSURANCE		\$ 95	\$ 143	\$ 164	\$ 150	\$ 1,616	\$ 150	\$123	\$338	\$174	\$660	\$400
Personnel Total	\$ -	\$ 103,461	\$ 113,503	\$ 96,073	\$ 99,145	\$ 104,157	\$ 112,635	\$ 125,249	\$ 164,251	\$ 144,230	\$ 124,132	\$ 158,063
Commodities												
19-00-5205												
VEHICLE GAS AND OIL		\$ 9,201	\$ 11,427	\$ 10,197	\$ 11,384	\$ 9,605	\$ 7,302	\$12,581	\$18,721	\$22,386	\$18,500	\$19,000
19-00-5207												
VEHICLE EXPENSE		\$ 2,072	\$ 1,277	\$ 1,154	\$ 989	\$ 3,942	\$ 1,363	\$3,086	\$5,698	\$22,086	\$10,000	\$10,000
19-00-5209												
CRACKFILLING MATERIAL	\$ 10,000											
19-00-5211												
EQUIP EXPENSE		\$ 12,031	\$ 7,551	\$ 15,023	\$ 10,258	\$ 9,345	\$ 17,535	\$28,232	\$18,295	\$15,224	\$18,500	\$18,500
19-00-5215												
STREET MATERIALS	\$ 45,000	\$ 14,469	\$ 39,885	\$ 46,289	\$ 35,086	\$ 26,882	\$ 19,102	\$16,166	\$23,280	\$24,844	\$25,000	\$25,000
19-00-5216												
WEED CONTROL		\$ 127	\$ 320	\$ 90	\$ 644	\$ 105	\$ 18	\$1,200	\$1,599	\$87	\$2,000	\$1,600

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Proposed
19-00-5217												
STREET SIGNS	\$ 3,000	\$ 867	\$ 572	\$ 26,724	\$ 4,993	\$ 1,643	\$ 3,764	\$761	\$5,774	\$53	\$2,500	\$1,500
19-00-5219												
TOOLS		\$ 51	\$ 1,162	\$ 3,748	\$ 2,490	\$ 2,739	\$ 1,694	\$1,117	\$4,962	\$2,455	\$3,000	\$1,000
19-00-5218												
STREET PAINT	\$ 1,000	\$ 50	\$ 911	\$ 13	\$ 819	\$ 540	\$ 154	\$1,654	\$3,940		\$500	\$500
19-00-5246												
SNOW REMOVAL	\$ 1,000	\$ 141	\$ 245	\$ 704	\$ 846	\$ 429	\$ 553	\$1,169	\$156	\$575	\$1,000	\$750
19-00-5299												
MISC COMMODITIES		\$ 7,032	\$ 4,162	\$ 4,442	\$ 6,628	\$ 2,296	\$ 1,472	\$3,253	\$16,873	\$30,657	\$7,500	\$20,000
Total Commodities	\$ 60,000	\$ 34,768	\$ 54,808	\$ 97,031	\$ 74,137	\$ 57,526	\$ 52,957	\$ 69,218	\$ 99,298	\$ 118,367	\$ 88,500	\$ 97,850
Contractual												
19-00-5316												
VEHICLE EXPENSE		\$ 1,200	\$ 112	\$ 1,004	\$ 2,711	\$ 6,430		\$2,252	\$723	\$13,587	\$5,000	\$3,000
19-00-5321												
STREET REPAIRS	\$ 30,000		\$ 356,208		\$ 167,560	\$ 710,676	\$ 185,836	\$174,112	\$1,357	\$265,635	\$679,138	\$703,000
19-00-5385												
WARRIORWAY TRAIL		\$ 500							\$30,000			
19-00-5344												
BOND & INTEREST PAYMENT							\$ 20,000	\$20,000	\$30,025	\$31,756	\$38,050	\$36,850
								\$17,511				
19-00-53443												
LEASE PAYMENT									\$18,008	\$12,983	\$13,000	\$13,000
19-00-5399												
MISC. CONTRACTUAL	\$ 10,000	\$ 27,846	\$ 4,927	\$ 8,222	\$ 1,922	\$ 10,609	\$ 26,316	\$76,084	\$85,723	\$108,481	\$55,000	\$55,000
Total Contractual	\$ 40,000	\$ 29,546	\$ 361,247	\$ 9,226	\$ 172,193	\$ 727,715	\$ 232,152	\$ 289,959	\$ 165,836	\$ 432,442	\$ 790,188	\$ 810,850
Capital Outlay												
19-00-5403												
NEW EQUIPMENT			\$ 3,550	\$ 28,982		\$ 11,500	\$ 19,500	\$40,000	\$19,800		\$10,000	\$30,000
19-00-5498												
CLEVELAND PATH PROJECT									\$89,000			
19-00-5499												
MISC CAPITAL OUTLAY	\$ -	\$ 207,305	\$ 74,185	\$ 20,260	\$ 40,181				\$19,373	\$29,114	\$10,000	\$15,000
CDBG Jackson Street					\$ 55,567	\$ 231,750	\$ 9,427					
CCLIP					\$ 9,500	\$ 17,100						
TRANSFER TO BOND FUND	\$ -						\$ 356,000					
Total Capital Outlay	\$ -	\$ 207,305	\$ 77,734	\$ 49,243	\$ 105,248	\$ 260,350	\$ 384,927	\$ 40,000	\$ 128,173	\$ 29,114	\$ 20,000	\$ 45,000

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Proposed
MISC. CONTRACTUAL	\$ 933	\$ 7,610	\$ 918	\$ 3,527	\$ 897	\$ 1,127	\$ 1,144	\$ 1,454	\$ 1,180	\$ 731		\$ 31,896
Contractual Total	\$ 26,438	\$ 43,214	\$ 25,805	\$ 24,363	\$ 20,239	\$ 3,683	\$ 8,846	\$ 116,369	\$ 34,706	\$ (27,344)	\$ 75,351	\$ 31,896
Total Medical Services	\$ 26,438	\$ 43,214	\$ 25,805	\$ 24,363	\$ 20,239	\$ 3,683	\$ 8,846	\$ 116,369	\$ 34,706	\$ (27,344)	\$ 75,351	\$ 31,896
IBULANCE FIRE EQUIPMENT FUND												
REVENUES												
34-00-4101												
AD VALOREM PROPERTY TAX	\$ 17,755	\$ 16,048	\$ 15,365	\$ 15,731	\$ 16,130	\$ 16,618	\$ 18,204	\$ 17,994	\$ 21,373	\$ 25,299	\$ 39,638	\$ 81,334
NRP 34-00-4104									\$ -2,513	\$ -2,072	\$ -2,191	\$ -2,966
34-00-4102												
BACK TAXES	\$ 879	\$ 710	\$ 822	\$ 686	\$ 709	\$ 255	\$ 770	\$ 806	\$ 797	\$ 862		\$ 1,023
34-00-4105												
VEHICLE TAX	\$ 3,114	\$ 3,489	\$ 3,420	\$ 2,458	\$ 3,298	\$ 2,536	\$ 4,038	\$ 3,687	\$ 3,635	\$ 3,751	\$ 3,668	\$ 4,926
34-00-4110												
RV TAX	\$ 61	\$ 55	\$ 76	\$ 67	\$ 62	\$ 55	\$ 86	\$ 74	\$ 72	\$ 62	\$ 72	\$ 81
34-00-4112												
HEAVY TRUCK	\$ 51	\$ 64	\$ 33	\$ 19	\$ 17	\$ 6	\$ 8	\$ 6	\$ 12	\$ 14	\$ 14	\$ 15
34-00-4113												
COMMERCIAL TAGS	\$ 499	\$ 622	\$ 593	\$ 576	\$ 512	\$ 425	\$ 182	\$ 393	\$ 497	\$ 519	\$ 511	\$ 716
34-00-4114												
OIL					\$ 21	\$ 177						
34-00-4115												
STATE ASSESSED					\$ 682	\$ 527	\$ 403	\$ 366	\$ 375	\$ 360		\$ 540
34-00-4498											\$ 30	
FROM COUNTY								\$ 4,450	\$ 39,615			
TRANSFER FROM OTHER (EQUIP)												\$ 5,500
34-00-4602												
Total Revenues	\$ 22,359	\$ 20,988	\$ 20,310	\$ 19,539	\$ 21,431	\$ 20,599	\$ 23,691	\$ 27,776	\$ 63,863	\$ 28,795	\$ 41,742	\$ 91,169
EXPENDITURES												
34-00-5343												
LEASE PAYMENT												\$ 60,758
Total Contractual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,758
Capital Outlay												
34-00-5499												
MISC CAPITAL OUTLAY	\$ 37,896				\$ 167,914			\$ 26,443	\$ 103,552	\$ 22,040	\$ 169,257	\$ 29,860
Total Capital Outlay	\$ 37,896	\$ -	\$ -	\$ -	\$ 167,914	\$ -	\$ -	\$ 26,443	\$ 103,552	\$ 22,040	\$ 169,257	\$ 29,860
Total Ambulance and Fire Equipment	\$ 37,896	\$ -	\$ -	\$ -	\$ 167,914	\$ -	\$ -	\$ 26,443	\$ 103,552	\$ 22,040	\$ 169,257	\$ 90,618
Total Sterling Operations	\$ 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	\$ 6,219,526	\$ 6,691,274	\$ 6,944,815

To the Clerk of Rice County, State of Kansas
We, the undersigned, officers of

		2025 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:	Page No.			
Allocation of MVT, RVT, 16/20M Veh Tax	2			
Schedule of Transfers	3			
Statement of Indebtedness	4			
Statement of Lease-Purchases	5			
Computation to Determine State Library Grant	6			
Fund	K.S.A.			
General	12-101a	7	1,193,809	285,534
Debt Service	10-113	8		
Library	12-1220	8	76,708	66,625
Consolidated Street		9	1,111,762	190,356
Cemetery		9	88,783	80,469
Ambulance/Fire Reserve		10	90,618	81,334
Medical Services	11	31,896		
Special Parks	12	13,986		
Water	13	909,773		
Sewer	14	503,588		
Electric	15	3,139,399		
Totals	xxxxx	7,160,322	704,318	
Budget Hearing Notice	16			County Clerk's Use Only
Combined Rate and Budget Hearing Notice				
RNR Hearing Notice	17			
Neighborhood Revitalization	18			Nov 1, 2024 Total Assessed Valuation

38.775
YES

CPA Summary

City of Sterling

2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	287,929	35,779	584	112	5,203	186
Library	71,348	8,866	145	27	1,289	46
Consolidated Street	192,857	23,966	392	74	3,484	124
Cemetery	79,275	9,851	161	30	1,432	51
Ambulance/Fire Reserve	39,638	4,926	81	15	716	26
TOTAL	671,047	83,388	1,363	258	12,124	433

County Treas Motor Vehicle Estimate	83,388				
County Treas Recreational Vehicle Estimate		1,363			
County Treas 16/20M Vehicle Estimate			258		
County Treas Commercial Vehicle Tax Estimate				12,124	
County Treas Watercraft Tax Estimate					433

Motor Vehicle Factor	0.12427				
Recreational Vehicle Factor		0.00203			
16/20M Vehicle Factor			0.00038		
Commercial Vehicle Factor				0.01807	
Watercraft Factor					0.00065

City of Sterling

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Electric	General	95,000	95,000	67,928	K.S.A.12-825d
Water	General	-	18,275	24,000	K.S.A.12-825d
Sewer	General	18,275	18,275	17,000	K.S.A.12-825d
Totals		113,275	131,550	108,928	
Adjustments					
Adjusted Totals		113,275	131,550	108,928	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Sterling

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2020 - Water	2/20/2020	10/1/2040	2.93	395,000	360,000	4/1,10/1	10/1	9,544	15,000	8,944	15,000
Series 2020 - Electric	2/20/2020	10/1/2040	2.93	570,000	530,000	4/1,10/1	10/1	14,856	20,000	13,256	25,000
Series 2020 - Street	2/20/2020	10/1/2030	2.93	310,000	235,000	4/1,10/1	10/1	8,050	30,000	6,850	30,000
Series 2020 - Sewer	2/20/2020	10/1/2040	2.93	175,000	160,000	4/1,10/1	10/1	4,465	5,000	4,063	5,000
Total G.O. Bonds					1,285,000			36,915	70,000	33,113	75,000
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	432,271	3/1,9/1	3/1,9/1	10,556	67,148	8,838	69,035
Total Other					432,271			10,556	67,148	8,838	69,035
Total Indebtedness					1,717,271			47,471	137,148	41,951	144,035

City of Sterling

2025

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 As Beginning of 2024	Payments Due 2024	Payments Due 2025
Street Sweeper	4/16/2021	60	2.68	60,400	37,112	12,983	12,983
Riding mower	4/5/2024	36	6.69	13,157	13,157	0	4,985
Totals					50,269	12,983	17,968

*****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: 2025

Library found in: City of Sterling
Rice County

As provided in KSA 79-2553 *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>2024</u>	<u>2025</u>
Ad Valorem	\$71,348	\$66,625
Delinquent Tax	\$1,160	\$2,788
Motor Vehicle Tax	\$9,171	\$8,866
Recreational Vehicle Tax	\$180	\$145
16/20M Vehicle Tax	\$36	\$27
TOTAL TAXES	\$81,895	\$78,451
Difference in Total Taxes:	(\$3,444)	
Qualify for grant:	Not Qualify	

Second test:

Assessed Valuation	\$15,865,157	\$17,305,100
Did Assessed Valuation Decrease?	No	
Levy Rate	4.497	3.850
Difference in Levy Rate:	(0.647)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Not Qualify**

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

City of Sterling

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	460,941	356,873	412,943
Receipts:			
Ad Valorem Tax	255,029	287,929	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	9,076	9,000	10,317
Motor Vehicle Tax	39,363	36,978	35,779
Recreational Vehicle Tax	646	727	584
16/20M Vehicle Tax	147	147	112
Commercial Vehicle Tax	5,441	5,151	5,203
Water Craft		678	186
Local Alcoholic Liquor	1,732	2,002	1,738
State Assessed Utilities	3,625	3,600	3,213
Local Sales Tax	275,241	286,380	297,796
Franchise Tax	89,024	89,500	98,237
License and Permits	10,591	9,000	11,508
Dog and Cat Fees	1,987	2,050	2,642
Burn Site/Park Improvements	50,860	50,400	59,953
Camping	16,726	18,000	16,225
Refuse Collections	89,686	88,000	98,655
Swimming Pool and Concessions	9,195	7,100	10,657
Sterling College Police Contract	24,000	24,000	24,000
Court Fines	16,222	18,000	10,000
Guest Tax	8,836	9,000	10,662
Opiod Settlement	5,266		2,089
Water Craft		678	433
Fire Department Grant	2,701	567	3,000
Transfers In:			
Electric	95,000	95,000	67,928
Water	0	18,275	24,000
Sewer	18,275	18,275	17,000
In Lieu of Taxes (IRB)	0	10,000	9,102
Interest on Idle Funds	18,689	8,500	25,373
Neighborhood Revitalization Rebate	-20,882	-25,306	-21,546
Miscellaneous	24,630	15,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,051,106	1,088,631	834,846
Resources Available:	1,512,047	1,445,504	1,247,789

City of Sterling

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	1,512,047	1,445,504	1,247,789
Expenditures:			
Administration	439,279	361,825	355,854
Police	552,691	536,034	622,994
Fire	28,859	33,452	32,500
Health and Sanitation	6,780	2,750	2,750
Parks	26,464	31,000	29,500
Swimming Pool	87,274	67,500	150,211
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	1,141,347	1,032,561	1,193,809
Equipment Reserve Expense	13,827		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,155,174	1,032,561	1,193,809
Unencumbered Cash Balance Dec 31	356,873	412,943	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	1,340,435	1,501,630	1,193,809
Non-Appropriated Balance			339,514
Total Expenditure/Non-Appr Balance			1,533,323
Tax Required			285,534
Delinquent Comp Rate: 0.0%			0
Amount of 2024 Ad Valorem Tax			285,534

CPA Summary

City of Sterling

2025

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Administration			
Salaries	121,323	113,725	129,394
Commodities	4,418	4,500	4,000
Contractuals	227,970	173,600	172,460
Capital Outlay	31,955	20,000	5,000
Main Street Donation	45,000	45,000	40,000
Fireworks Donation	5,000	5,000	5,000
Miscellaneous	3,613		
Total	439,279	361,825	355,854
Police			
Salaries	455,928	446,404	477,114
Commodities	25,093	26,450	24,700
Contractuals	65,756	63,180	63,330
Capital Outlay	5,914		57,850
Total	552,691	536,034	622,994
Fire			
Salaries	7,790	7,800	7,800
Commodities	2,561	3,200	3,450
Contractuals	14,066	9,500	10,750
Capital Outlay/CIP Transfer	4,442	12,952	10,500
Total	28,859	33,452	32,500
Health and Sanitation			
Commodities	6,780	2,750	2,750
Contractuals			
Total	6,780	2,750	2,750
Parks			
Commodities	25,425	25,000	26,000
Contractuals	1,038	1,000	1,000
Capital Outlay		5,000	2,500
Total	26,464	31,000	29,500
Swimming Pool			
Salaries	39,509	34,000	38,211
Commodities	28,571	22,000	24,000
Contractuals	19,194	10,500	56,000
Capital Outlay		1,000	32,000
Total	87,274	67,500	150,211
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 1 - Total	1,141,347	1,032,561	1,193,809

City of Sterling

2025

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	0	0	0
Page 1 -Total	1,141,347	1,032,561	1,193,809
Grand Total	1,141,347	1,032,561	1,193,809

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

City of Sterling

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
State Assessed Utilities			
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 Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	62	2,446	2,731
Receipts:			
Ad Valorem Tax	63,248	71,348	xxxxxxxxxxxxxxxx
Delinquent Tax	2,144	1,160	2,788
Motor Vehicle Tax	9,377	9,171	8,866
Recreational Vehicle Tax	154	180	145
16/20M Vehicle Tax	35	36	27
Commercial Vehicle Tax	1,296	1,278	1,289
Watercraft Tax			46
State Assessed Utilities	899	74	989
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(5,179)	-5,477	-5,339
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	71,974	77,770	8,811
Resources Available:	72,036	80,216	11,542
Expenditures:			
Payment to Library Treasurer	69,590	77,485	76,708
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	69,590	77,485	76,708
Unencumbered Cash Balance Dec 31	2,446	2,731	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	71,590	77,485	76,708
	Non-Appropriated Balance		1,459
	Total Expenditure/Non-Appr Balance		78,167
	Tax Required		66,625
Delinquent Comp Rate:	0.0%		0
Amount of 2024 Ad Valorem Tax			66,625

CPA Summary

City of Sterling

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Consolidated Street	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	966,326	883,334	855,576
Receipts:			
Ad Valorem Tax	173,485	192,857	xxxxxxxxxxxxxxx
Delinquent Tax	7,117	7,500	7,304
Motor Vehicle Tax	31,913	25,155	23,966
Recreational Vehicle Tax	524	494	392
16/20M Vehicle Tax	119	99	74
Commercial Vehicle Tax	4,411	3,505	3,484
Watercraft	0	203	124
State Assessed Utilities	2,466	3,000	3,699
1% City Sales Tax	351,767	317,000	362,814
Connecting Link	14,570	0	0
Highway Tax	62,107	58,000	63,846
Grants/Eco Devo Roadway Cost Share		425,712	453,000
Neighborhood Revitalization Rebate	-14,205	-16,524	-14,432
Miscellaneous	6,889	0	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	641,162	1,017,001	914,271
Resources Available:	1,607,488	1,900,335	1,769,847
Expenditures:			
Personal Services	144,230	124,137	158,062
Commodities	118,367	88,500	97,850
Contractuals	400,686	55,000	761,000
Capital Outlay/Eco Devo Roadway		726,072	45,000
Bond and Interest Payments	31,756	51,050	49,850
Cash Reserve (2025 column)			
Miscellaneous	29,114	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	724,153	1,044,759	1,111,762
Unencumbered Cash Balance Dec 31	883,334	855,576	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	2,537,282	1,733,444	1,111,762
		Non-Appropriated Balance	848,441
		Total Expenditure/Non-Appr Balance	1,960,203
		Tax Required	190,356
Delinquent Comp Rate:	0.0%		0
Amount of 2024 Ad Valorem Tax			190,356

Adopted Budget	Prior Year	Current Year	Proposed Budget
Cemetery	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	91	2,473	5,203
Receipts:			
Ad Valorem Tax	63,248	79,275	xxxxxxxxxxxxxxx
Delinquent Tax	2,145	1,171	2,268
Motor Vehicle Tax	9,377	9,170	9,851
Recreational Vehicle Tax	154	180	161
16/20M Vehicle Tax	35	36	30
Commercial Vehicle Tax	1,296	1,278	1,432
Watercraft Tax	899	74	51
State Assessed Utilities		2,433	879
Neighborhood Revitalization Rebate	-5,179	-5,477	-5,932
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	71,974	88,140	8,740
Resources Available:	72,065	90,613	13,943
Expenditures:			
Payment to Sterling Cemetery	69,592	85,410	88,783
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	69,592	85,410	88,783
Unencumbered Cash Balance Dec 31	2,473	5,203	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	71,450	85,410	88,783
		Non-Appropriated Balance	5,629
		Total Expenditure/Non-Appr Balance	94,412
		Tax Required	80,469
Delinquent Comp Rate:	0.0%		0
Amount of 2024 Ad Valorem Tax			80,469

CPA Summary

City of Sterling

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Ambulance/Fire Reserve	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	167,088	173,843	47,562
Receipts:			
Ad Valorem Tax	25,299	39,638	xxxxxxxxxxxxxxxx
Delinquent Tax	862	480	1,023
Motor Vehicle Tax	3,751	3,668	4,926
Recreational Vehicle Tax	62	72	81
16/20M Vehicle Tax	14	14	15
Commercial Vehicle Tax	519	511	716
Watercraft Tax	0	30	26
State Assessed Utilities	360	754	540
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,072	-2,191	-2,966
Miscellaneous			5,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	28,795	42,976	9,861
Resources Available:	195,882	216,819	57,423
Expenditures:			
Contractual	22,040	169,257	60,758
Capital Outlay			29,860
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	22,040	169,257	90,618
Unencumbered Cash Balance Dec 31	173,843	47,562	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	28,675	169,257	90,618
		Non-Appropriated Balance	48,139
		Total Expenditure/Non-Appr Balance	138,757
		Tax Required	81,334
Delinquent Comp Rate:	0.0%		0
Amount of 2024 Ad Valorem Tax			81,334

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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 Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax			0

CPA Summary

City of Sterling

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

0

Adopted Budget

Medical Services	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	14,392	74,363	6,650
Receipts:			
Rent on Medical Center	31,896	31,696	31,896
Reimbursements		43,655	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	31,896	75,351	31,896
Resources Available:	46,288	149,714	38,546
Expenditures:			
Building Maintenance	-28,075	143,064	31,896
Cash Reserve (2025 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp	Exceed 10% Rule		
Total Expenditures	-28,075	143,064	31,896
Unencumbered Cash Balance Dec 31	74,363	6,650	6,650
2023/2024/2025 Budget Authority Amount	35,525	143,064	31,896

CPA Summary

City of Sterling

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	8,515	10,247	12,249
Receipts:			
Local Alcohol Liquor Tax	1,732	2,002	1,738
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,732	2,002	1,738
Resources Available:	10,247	12,249	13,987
Expenditures:			
New Equipment	0	0	13,986
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	13,986
Unencumbered Cash Balance Dec 31	10,247	12,249	1
2023/2024/2025 Budget Authority Amount	9,308	12,205	13,986

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary

City of Sterling

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	68,448	81,792	437,692
Receipts:			
Sales to Customers	396,087	439,290	464,282
Connection Fees	3,250	2,900	2,000
Tank Water Sales	1,388	500	500
Water Tower Rent	14,219	17,232	
Connection Fees	1,000		300
payment from Verizon-Lease		312,825	
Interest on Idle Funds			
Miscellaneous	12,764	5,030	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	428,708	777,777	472,082
Resources Available:	497,156	859,569	909,774
Expenditures:			
PRODUCTION			
Commodities	5,815	8,500	7,000
Contractuals	3,908	4,800	5,800
DISTRIBUTION			
Salaries	118,848	108,578	125,555
Commodities	91,897	53,100	75,000
Contractuals	10,821	14,100	11,600
ADMINISTRATION			
Salaries	104,521	101,581	109,772
Commodities	3,476	3,500	3,500
Contractuals	39,101	12,900	13,213
Revolving Loan Principal & Interest	35,268	24,543	23,444
Transfer to General Fund		18,275	24,000
Transfer to Capital Improvements		60,000	310,000
Cash Reserve (2025 column)			188,889
Miscellaneous	1,709	12,000	12,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	415,364	421,877	909,773
Unencumbered Cash Balance Dec 31	81,792	437,692	1
2023/2024/2025 Budget Authority Amount	423,282	535,328	909,773

CPA Summary

City of Sterling

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	193,366	147,222	75,575
Receipts:			
Sales to Customers	424,062	416,000	435,935
Interest on Idle Funds			
Miscellaneous	6,580	36,000	20,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	430,642	452,000	455,935
Resources Available:	624,008	599,222	531,510
Expenditures:			
COLLECTION			
Commodities	16,984	8,300	8,300
Contractuals	32,749	21,500	16,500
TREATMENT			
Salaries	141,322	112,971	149,165
Commodities	8,869	22,500	22,500
Contractuals	18,475	23,750	16,775
ADMINISTRATION			
Salaries	95,240	99,846	100,211
Commodities	3,170	3,400	3,400
Contractuals	57,701	35,000	34,813
Capital Outlay	(5,296)		
Principal and Interest Payments	89,297	88,105	86,936
Transfer to General Fund	18,275	18,275	17,000
Sewer Lagoon Project		90,000	
Cash Reserve (2025 column)			47,988
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	476,786	523,647	503,588
Unencumbered Cash Balance Dec 31	147,222	75,575	27,922
2023/2024/2025 Budget Authority Amount	630,601	646,882	503,588

CPA Summary

City of Sterling

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,485,079	1,346,072	900,678
Receipts:			
Sales to Customers	2,794,246	2,968,000	2,943,958
Connect Fees	3,670	3,800	3,845
New Service	3,770		670
Capacity Purchase Reserve	77,571	93,449	73,062
TCR	38,824	24,000	33,435
Pole Attachment		11,288	7,918
Interest on Idle Funds			
Miscellaneous	157,957	112,000	105,545
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,076,038	3,212,537	3,168,433
Resources Available:	4,561,117	4,558,609	4,069,111
Expenditures:			
PRODUCTION			
Salaries	283,610	231,777	260,382
Commodities	59,846	71,650	71,650
Contractuals	1,454,969	1,587,000	1,571,000
Capital Outlay	21,897		0
DISTRIBUTION			
Salaries	303,112	308,629	285,283
Commodities	199,455	205,750	200,750
Contractuals	50,929	49,200	46,200
Capital Outlay			0
ADMINISTRATION			
Salaries	104,815	102,098	102,154
Commodities	7,801	6,900	6,000
Contractuals	288,899	81,516	162,704
Capital Outlay	18,815		0
KMW Project		379,270	0
Bond and Interest Payments	95,247	108,000	38,256
Transfer for Bucket Truck		333,392	231,230
Transfer to General Fund	95,000	95,000	67,928
Other Transfers	136,555		95,862
Cash Reserve (2025 column)			0
Miscellaneous	94,094	97,749	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,215,045	3,657,931	3,139,399
Unencumbered Cash Balance Dec 31	1,346,072	900,678	929,712
2023/2024/2025 Budget Authority Amount	4,026,822	4,482,482	3,139,399

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

City of Sterling

will meet on September 18, 2024 at 5:30 PM at Sterling City Hall, 114 N. Broadway Ave. 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 County

Revenue Neutral Rate*	38.775	Proposed Tax Rate	40.950
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Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

City of Sterling

2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	287,929	16.638	21,546
Debt Service	0		0
Library	71,348	4.123	5,339
Consolidated Street	192,857	11.145	14,432
Cemetery	79,275	4.581	5,932
Ambulance/Fire Reser	39,638	2.291	2,966
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	671,047	38.777	50,215

2024 July 1 Valuation: 17,305,100

Valuation Factor: 17,305.100

Neighborhood Revitalization Subj to Rebate: 1,294,943

Neighborhood Revitalization factor: 1,294.943

**This information comes from the 2025 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.