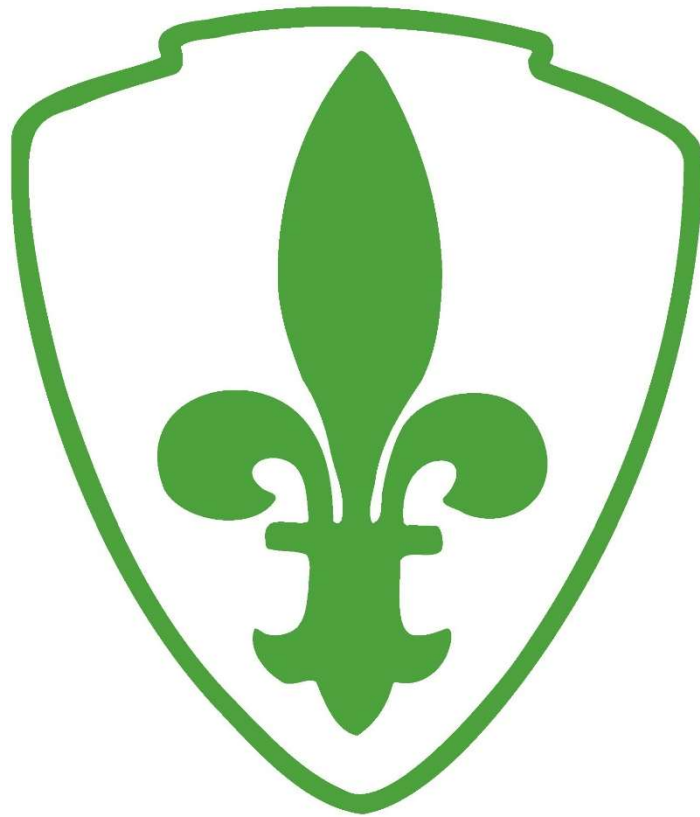


City of Normandy, Missouri
Fiscal Year 2023
Operating and Capital Budget



For the period beginning October 1, 2022, and Ending September 30, 2023

City of Normandy, Missouri
2022 Operating and Capital Budget

Table of Contents

Elected Officials and Staff	1
Introduction and Overview	
Vision and Mission Statement	2
Budget Message	3-6
Operating and Capital Budget	
General Fund	
Revenues	7-8
Administration Expenditures	9
Police Expenditures	10
Court Expenditures	11
Public Works Expenditures	12
Parks Expenditures	13
Summary	14
Capital Improvement Sales Tax Fund	15
Parks and Stormwater Sales Tax Fund	16
Economic Development Sales Tax Fund	17
Street Improvement Fund	18
Judicial Education Fund	19
Sewer Lateral Fund	20
American Relief Plan Act Funds	21
Appendix A – Account Recoding	22-23



City of Normandy, Missouri

Elected Officials

Mayor

Mark Beckmann

City Council

Steven Sachsenheimer, Ward I

Karen Cleveland, Ward I

Tony Evans, Ward II

LaWanda Smith, Ward II

Rick Nelson, Ward III

David Hoang, Ward III

Yolanda Campbell, Ward IV

Debbie Rosso, Ward IV

City Staff

Samuel Johnson- City Administrator

Khianna DeGarmo – City Clerk

Colonel Mark Hall – Chief of Police

Christopher Harris – Director of Public Works

Yolanda Robinson – Court Administrator

Charles Ellis – Treasurer

Andrew Bramman – City Attorney



Vision

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

Mission

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

Values

- Professionalism
- Integrity
- Transparency

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

Budget Message

To: Normandy City Council, Mayor Beckmann

From: City Administrator Samuel Johnson

RE: FY 2023 Budget Message

Dear Council and Mayor,

City Staff respectfully submits the operating and capital budget for the Fiscal Year ending September 30th, 2023.

It is important to understand the context and the position of the City at the time that this budget is presented. Since the pandemic and even before, the City of Normandy has struggled financially and administratively to provide services that our residents deserve and have faced numerous challenges and setbacks. I am proud to say that while there are plenty of struggles ahead, I believe that we are now moving in a better direction and that great things are in store. With new political and administrative leadership, alongside a clear vision and mission for the City, we have the support and direction to make significant improvements. Since the beginning of the last fiscal year the City has appointed and filled several positions that sat vacant for month and even years including a new City Administrator, a new City Clerk, and new Public Works Director, and a new Assistant Chief of Police. These new appointments, alongside existing staff, have made great strides in improving the day-to-day operation of the City. And while there is still considerable room for improvement in the level of services provided, I am very proud of the progress we have made and am eager to continue making the improvements that will bring our services to the next level.

The budget presented to you here for your approval will be the guiding document for staff for the challenges that lie ahead. The City is facing rising cost due to inflationary pressures. This is not only seen in the cost of materials and services, but perhaps most heavily in labor cost. As the labor market becomes more and more competitive, particularly in the field of policing, it has become difficult to attract and retain qualified personnel. The City has done what it can to make wages competitive in the presented budget. However, more comprehensive research and the development of a pay plan pursuant to policy is needed in the coming months. Also, aging and long neglected capital in Police and Public Works Departments have given rise to increased cost for vehicle and equipment maintenance in past years. Luckily, the American Rescue Plan Act (ARPA) funds have provided us a break when it comes to capital investment and temporary salary relief in the police department. The high maintenance cost seen in the past years are projected to decrease as a result of this capital investment. Finally, the Council will notice a trend of rising insurance cost due to administrative mismanagement, organizational turmoil, and long neglected safety policies in the past years. I am hopeful that these cost increases will be transitional as staff has more time to work on improving policies and procedures that were lacking and have caused premiums to increase.

Unfortunately, alongside rising cost the City is also seeing declining and stagnant revenues. This is mainly due to four trends. First, the 2020 U.S. Census for the City of Normandy reported a population of 4,287. This is a 14.4% decline from the 2010 Census and has severe implications for a City that relies heavily on the population based 1 Cent St. Louis County Pool Sales Tax. This has caused sales tax revenues to stagnate even though there has been an increased in gross sales in the area. I would

recommend to the Council that the City seek ways to boost population by working to maintain residential housing stock and encouraging multi-family development and occupancy. Second, the Normandy Police Department lost two police service contracts in the past year. While the municipalities that left our services were smaller, the impact of the lost revenue is felt. The Police Department has adjusted by reorganizing staff and cutting unfilled positions, however, if the City wishes to continue contracting police services the Police will need to identify new contract and get fairly compensated on the upcoming renewals of police contracts. Third, recent changes in state law regarding Use Taxes, known as the way fair bill, has had a significant negative impact on our Use Tax revenue. If St. Louis County voters vote yes on a initiative similar to the failed Prop U last April, this decrease will be offset and then some. However, until a County Pool Use Tax is passed, the City will have to bear the effects of the decreased revenue. Finally, for the past several years the Normandy Municipal Court has seen significant decline in revenues. This is in large part due to the pandemic, changes in the past decade regarding court practices, staffing issues, and a decrease in traffic enforcement due to an understaffed Police Department. I do believe that we will see some improvement on this front this year through a fully staffed courts and sorely needed focus on traffic safety and enforcement in the City to address the dangerous driving habits in the area.

In addition to considering the general trends discussed above, please also review the following breakdown of each department and fund of the presented budget:

Administration:

Making up 15% of expenditures, the Administrative Department is made up of the City Administrator, the City Clerk, and a housing clerk/receptionist who is shared with the Police Department. The main duties of the Administration department include carrying out the day-to-day administrative tasks of the City, payroll and HR duties, accounting, permitting, zoning, and policy generation. The operational and personnel expense for the department are budgeted to save \$87,264 as compared to the prior year. This projected savings is a result of a leaner staff as compared to last year and significant projected saving in Legal and Accounting Fees by bringing several tasks formerly provided by the City Attorney and SIKICH LLP in house. In addition to the savings, the Administration budget includes funds for a newsletter, more training, and a Fiscal Audit for the budget year ending September 30, 2022.

Police:

Making up 64% of total expenditures, the Police Department is made up of 29 full time commissioned police officers and 1 civilian Police Clerk who is shared with the Administration Department. The Police Department provides police services for five other municipalities in addition to Normandy. Of the 29 officers, 21 are in the patrol division, 2 in the traffic enforcement division, 3 in the detective bureau, and 3 in administrative and leadership roles. The Police Department currently has 6 unfilled positions, with several applications currently in the hiring process. These unfilled positions have been a result of a wider trend in the industry and an increased staffing need after the department took on the City of Bel-Ridge police services contract which greatly increased the service area of the department. Looking forward to the next budget year staffing and retention will be key to the department's success. In addition, capital investment in the patrol fleet will result in considerable cost savings in the vehicle maintenance budget.

Courts:

Making up 6% of total expenditures, the Normandy Municipal Court is made up of 3 fulltime clerks, a part-time court clerk, and a part-time Prosecuting Attorney Assistant. In addition to the court staff the City also must contract for a Municipal Court Judge and a Prosecuting Attorney. Personnel makes up a

majority of the expenditures in the Court department. Council will notice that there is a significant increase from the previous years in staffing. This is due to increasing labor cost, the need for additional court clerks, and the Prosecuting Attorney Assistant incorrectly being budgeted in the Administration department in prior years. The Courts also provide contract services to five other municipalities. Three of these municipalities receive court services as an addition to their police contract and two are court only contracts. These contract revenues are important to consider when looking at court expenditures.

Public Works and Parks:

Making up 15% of total expenditures, the Public Works and Park department is made up the Public Works Director, 4 full-time laborers, and a full-time Code Enforcement Officer. The department is responsible for the maintenance of City facilities, parks, right of ways, and City owned vacant lots and properties as well as providing snow plowing, street maintenance, limb chipping, leaf-vac services, and other miscellaneous services as needed. The Code Enforcement Officer is responsible for proactive and complaint-based enforcement of municipal ordinance violations as well as exterior and interior re-occupancy inspections. The addition of a full-time Code Enforcement Officer is a significant change from previous years as those services were previously contracted out. This recent addition has led to cost savings by bringing the function in house and has led to a significant increase in code compliance in the community.

Capital Improvement ½ Cent Sales Tax Fund

Funded by a ½ Cent Point of Sale Sales tax, revenues from the Capital Improvement Fund are restricted to capital purchases, maintenance of capital equipment, and debt service for capital purchases. The fund has received a significant break in the upcoming budget year with the disbursement of ARPA funds which allowed needed capital purchases to be made with alternative funds. Funds for the tax are expected to increase slightly with the anticipated dissolution of the Natural Bridge Redevelopment Tax Increment Financing district. In the presented budget a majority of the funds are budgeted to service the debt on the purchase of 7733 Natural Bridge Road.

Park and Stormwater ½ Cent Sales Tax Fund

Funded by a ½ Cent Point of Sale Sales tax, revenues from the Park and Stormwater Fund are restricted to park and stormwater expenditures. Because a separate taxing district handles stormwater management, the fund is in reality a park fund. The fund is projected to see a significant increase in revenue due to the anticipated dissolution of the Natural Bridge Redevelopment Tax Increment Financing district. The proposed budget puts the new revenues towards park maintenance through a transfer to the General Fund. In addition, there is \$10,000 budgeted for general park expenditures that the Staff, the Council, or the Park Advisory Board might find in the City's best interest.

Economic Development ½ Cent Sales Tax Fund

Funded by a ½ Cent Point of Sale Sales tax, revenues from the Economic Development Fund are restricted to expenditures as outlined in Section 640.020 of Normandy City Code and relevant state statutes. The fund is projected to see a significant increase in revenue due to the anticipated dissolution of the Natural Bridge Redevelopment Tax Increment Financing district. The fund in previous years has largely been used for maintenance of the beautification and improvements of the Natural Bridge Corridor and the proposed budget would continue that practice and would be used to address several outstanding repairs that need to be made in the corridor. In addition, there is budgeted a transfer into General fund to pay for administrative salaries that deal with economic development.

Street Improvement Fund

Funded by the Road and Bridge Property Tax, the Street Improvement Fund was designed to be used as a fund for street improvement projects every few years. The balance of the fund is currently sufficient to fund a small yet significant street improvement project. The funds in the proposed budget will be assigned to a project in the coming year once a street assessment is completed and the staff presents to the Council a long-range plan for street repairs in the City.

Sewer Lateral Fund

Funded by a \$28 fee assessed on every single-family residential property tax bill in the City, the Sewer Lateral Fund assist residents by paying up to 85% of the cost of repairs if their sewer lateral line has collapsed or is broken. Expenditures for the fund currently outpace revenues by a slight margin. It is recommended that the Council consider raising the sewer lateral fee in the coming years to keep up with aging infrastructure and rising costs.

Judicial Education Fund

Funded by a fee assessed on every Court Case processed in the Normandy Municipal Court, this restricted fund is only to be used for the training of Court Staff. This training is essential to the Court operating efficiently and is used to send the clerks to semiannual trainings.

Respectfully,

Samuel Johnson
City Administrator
City of Normandy

Fiscal Year Ending September 30, 2023 - General Fund

General Fund Revenue

Account Number		Actual September 30 2021	Projected September 30 2022	Proposed 2023 Budget
REVENUES				
Property Taxes				
10-400	Real estate	73,713	75,974	76,000
10-401	Personal property	18,541	16,712	17,000
10-402	Road & Bridge Tax	5,557	5,557	5,600
	Total Property Taxes	<u>97,811</u>	<u>98,243</u>	<u>98,600</u>
Utility Taxes				
10-415	Electric	256,786	341,655	355,321
10-416	Telephone	77,684	55,317	57,530
10-417	Gas	115,703	173,327	180,260
10-418	Cable	30,975	34,343	34,000
10-419	Water	75,519	96,680	100,547
	Total Utility Taxes	<u>556,667</u>	<u>701,322</u>	<u>727,658</u>
10-405	Sales Taxes	<u>725,775</u>	<u>700,926</u>	<u>726,945</u>
10-405.1	Prop P Sales Tax	<u>273,830</u>	<u>280,680</u>	<u>286,294</u>
10-425	Local Use Tax	<u>156,019</u>	<u>52,000</u>	<u>50,000</u>
Licenses				
10-406	Merchants and manufacturers	24,262	15,753	25,000
10-407	Liquor	878	7,800	4,000
10-408	Other	-	-	
	Total Licenses	<u>25,140</u>	<u>23,553</u>	<u>29,000</u>
Permits				
10-409	Building	29,390	16,000	10,000
10-410	Occupancy	10,461	8,709	10,000
10-410A	Inspections	25,696	30,723	27,000
10-411	Park	1,130	2,400	2,400
10-412	Other	280	900	750
	Total Permits	<u>66,956</u>	<u>58,732</u>	<u>50,150</u>
Fines and Court Costs				
10-421	Fines, forfeitures, and penalties	149,933	174,841	250,000
10-423	Police training	2,862	1,574	3,500
	Total Fines And Court Costs	<u>152,795</u>	<u>176,415</u>	<u>253,500</u>

Fiscal Year Ending September 30, 2023 - General Fund

General Fund Revenue Cont.

Account Number		Actual September 30 2021	Projected September 30 2022	Proposed 2023 Budget
	Intergovernmental			
10-403	Cigarette tax	38,198	38,197	38,500
10-404	Motor vehicle sales tax	212,529	217,748	215,000
10-420	Grant - police capital		-	-
10-420A	Grant - police operating (SRO)	16,904	-	-
10-420C	Grant revenue-CARES Act	350,743	-	-
10-420B	Donation-Police		-	-
	Transfer in - ARPA	-	512,928	463,471
	Total Intergovernmental	618,374	768,873	716,971
40-435	Contract Revenue	782,717	1,378,019	1,295,311
	Other			
10-413	Nuisance abatement	11,392	5,000	10,000
10-450	Investment Income	979	50	50
10-443	Miscellaneous income - police (tow r	5,189	10,125	8,000
10-444	Miscellaneous income - office	6,556	2,570	2,500
10-445	Miscellaneous income - public works	2,897	-	-
10-446	Miscellaneous income - court	65	308	-
10-460	Cell Tower Rental Income	4,153		
10-469	Transfer in - parks	27,151	27,155	62,194
	Transfer in - Economic Development			20,000
	Insurance proceeds	-	41,413	
10-471	Transfer in - capital improvement	-	67,000	
	Principle and interest payments	-	(65,000)	
	Total Other	58,382	88,621	102,744
	Total Revenues	3,514,465	4,327,382	4,337,172

REVENUE SOURCE SUMMARY

Grant Revenue	367,647	512,928	463,471
Transfer In	27,151	94,155	82,194
Operational Revenue	3,119,667	3,720,299	3,791,507
Total	3,514,465	4,327,382	4,337,172

Fiscal Year Ending September 30, 2023 - General Fund

Administration Department Expenditures

Account Number		Actual September 30 2021	Projected September 30 2022	Proposed 2023 Budget
Administration				
10-501	Salaries	99,817	158,792	147,280
10-502	Payroll taxes	6,923	12,148	11,267
10-501a	* Elected Official Salaries	43,050	39,600	37,800
10-502a	* Elected Official Payroll Taxes	3,323	3,029	2,892
10-503	Health insurance	28,806	23,637	29,588
10-504	Pension	6,991	2,444	7,069
10-505	Worker's compensation	1,187	2,484	2,454
10-509	Suppl insurance	1,347	8,943	3,581
10-506	Unemployment insurance	9,103	-	11,000
10-510	* Dues and subscriptions	2,908	2,817	5,332
10-511	Training	437	1,500	3,500
10-512	Elected officials	-	175	-
10-513	* Professional fees	200,671	18,770	36,000
10-514	* Legal Fees	77,609	90,000	41,000
10-514a	* Accounting Fees	77,537	85,000	44,000
10-515	* Travel	-	1,000	1,200
10-521	* Uniforms	-	365	200
10-516	Contractual Services	9,646	15,520	13,000
10-535	* Utilities	40,849	73,891	25,000
10-540	* Legal Advertisement/Recruitment	6,819	305	1,000
10-541	* Supplies & Equipment	28,904	16,000	13,050
10-542	* Printing	1,285	1,195	11,266
10-544	* Postage	2,349	536	7,500
10-545	* Election Fees	1,855	1,501	1,500
10-549	* Insurance	115,723	115,000	146,712
10-559	* Public relations	3,610	1,581	2,000
10-560	* Miscellaneous	13,926	8,925	5,000
10-561	Credit card and banking fees	16,046	10,843	5,000
10-565	Over & short	(29)	-	-
10-580	* Equipment maintenance	7,437	5,736	700
10-581	* Computer maintenance	36,203	31,416	30,000
10-582	* Rental Equipment	9,350	16,242	-
10-583	* Building maintenance	1,215	5,000	10,500
10-590	Equipment	4,210	21,038	-
	Total Administration	859,103	775,436	656,392

ADMINISTRATION EXPENDITURE SUMMARY

Personnel Expense	200,546	251,079	252,932
Operating Expense	643,783	482,077	392,960
Capital Expense	14,774	42,280	10,500
Total	859,103	775,436	656,392

Fiscal Year Ending September 30, 2023 - General Fund

Police Expenditures

Account Number		Actual September 30 2021	Projected September 30 2022	Proposed 2023 Budget
	Public Safety			
10-601	* Wages	1,363,850	1,516,218	1,652,288
10-607	* Overtime	44,612	70,140	19,591
10-608	* Holiday pay	25,133	27,431	38,578
10-602	* Payroll taxes	103,284	112,406	126,400
10-603	* Health insurance	308,496	339,073	289,670
10-604	* Pension	38,748	68,922	82,102
10-605	* Worker's compensation	101,418	123,475	121,888
10-606	Unemployment	-	-	-
10-609	* Suppl insurance	19,292	22,284	30,196
10-610	Dues and subscriptions	8,319	2,014	6,388
10-611	Training	3,347	9,822	5,000
10-613	Professional services	11,397	1,100	5,940
10-615	Travel	1,318	200	1,500
10-616	* Contractual services	110,386	121,368	125,000
10-620	Uniforms	25,301	24,500	28,200
10-625	Vehicle	36,462	82,980	70,000
10-627	Fuel	58,394	76,235	84,000
10-628	Detective Bureau	3,353		
10-635	Utilities	17,865	15,570	13,750
10-640	Recruitment	\$ -	-	2,000
10-641	* Supplies	2,170	5,218	8,860
10-659	Public relations	388		500
10-660	Miscellaneous	352	9,729	1,150
10-680	Equip Maintenance	6,568	4,699	3,000
10-690	Equipment	1,426	22,487	5,000
10-695	Capital outlay - police capital equipment/major		353,350	50,000
	Total Public Safety	2,291,878	3,009,221	2,771,000

POLICE EXPENDITURE SUMMARY

Personnel Expense	2,004,833	2,279,949	2,360,712
Operating Expense	304,911	375,719	385,484
Capital Expense	1,426	375,837	55,000
Total	2,311,170	3,031,505	2,801,196

Fiscal Year Ending September 30, 2023 - General Fund

Court Expenditures

Account Number		Actual September 30 2021	Projected September 30 2022	Proposed 2023 Budget
Courts				
10-601A	* Salaries	93,614	96,455	142,893
10-602A	* Payroll taxes	6,534	7,379	10,931
10-603A	* Health insurance	16,978	28,578	29,550
10-604A	* Pension	3,864	1,374	5,691
10-605A	* Worker's compensation	6,833	8,050	1,295
10-609A	* Suppl insurance	1,597	3,862	3,269
10-610A	Dues and subscriptions	367	350	350
10-611A	Training	-		500
10-613A	Professional fees	16,330	74,221	40,000
10-615A	Travel & expense		417	500
10-616A	Contractual services	11,746	18,970	10,000
10-620A	Uniforms	-		200
10-641A	Supplies	134		1,750
10-644A	Postage	-		1,000
10-699A	Miscellaneous	-	-	400
10-695A	Capital Outlay	-	13,500	
	Total Judicial (Legal)	157,996	253,156	248,329

COURT EXPENDITURE SUMMARY

Personnel Expense	129,420	145,698	193,629
Operating Expense	28,577	93,958	54,700
Capital Expense	-	13,500	-
Total	157,996	253,156	248,329

Fiscal Year Ending September 30, 2023 - General Fund

Public Works Expenditures

Account Number		Actual September 30 2021	Projected September 30 2022	Proposed 2023 Budget
	Public Works			
10-701	* Salaries	150,987	132,033	198,640
10-702	* Payroll taxes	10,909	9,938	15,196
10-703	* Health insurance	39,268	33,973	61,364
10-704	* Pension	541	5,929	9,218
10-705	* Worker's compensation	6,311	22,556	21,822
10-706	* Overtime	3,349	1,147	2,250
10-707	* Unemployment	4,938	-	2,500
10-709	* Suppl insurance	1,426	1,782	4,928
10-710	Dues and subscriptions	50	250	500
10-711	Training	-	-	1,500
10-713	* Professional fees	29,852	29,978	10,000
10-715	Travel	-	-	-
10-716	* Contractual services	6,947	11,387	8,000
10-720	Uniforms	263	903	2,500
10-725	Vehicle	5,695	16,576	12,190
10-727	Fuel	5,425	7,544	8,750
10-733	Weed and pest control	179	-	300
10-734	Snow removal	10,547	8,000	10,270
10-735	Utilities	7,936	8,609	8,750
10-736	Street lighting	26,230	-	-
10-741	* Supplies	1,528	1,963	2,000
10-747	Cleaning supplies	-	204	1,000
10-758	* Nuisance Abatement	4,235	-	-
10-759	Public relations	-	-	-
10-760	Miscellaneous	1,325	1,435	400
10-770	Small tools	1,120	436	1,000
10-780	Equipment maintenance - street	5,025	1,589	2,000
10-782	Rental equipment	551	-	5,000
10-783	Building maintenance - street	3,636	9,207	1,000
10-784	Street repairs - street	12,730	2,400	2,000
10-790	Equipment	11,404	-	3,500
10-795	Capital outlay	-	54,239	187,679
10-792	Hazardous Tree	-	8,350	15,000
	Total Public Works - Stre	352,406	370,428	599,257

PUBLIC WORKS EXPENDITURE SUMMARY

Personnel Expense	217,729	207,359	315,919
Operating Expense	102,757	97,417	87,088
Capital Expense	33,346	75,785	216,179
Total	353,832	380,560	619,185

**Fiscal Year Ending September 30, 2023 - General Fund
Parks Expenditures**

Account Number	Actual September 30 2021	Projected September 30 2022	Proposed 2023 Budget	
Public Works - Parks				
10-901	Salaries	7,754	9,354	31,200
10-902	Payroll taxes	596	695	2,387
10-903	Health Insurance	-	3,369	4,000
10-905	Worker's compensation	1,118	1,338	1,807
10-906	Parks overtime	321	-	-
10-909	Supplemental Insurance - Parks	-	126	-
10-916	Contracted services	1,244	4,764	7,500
10-935	Utilities	5,332	2,651	11,600
10-960	Miscellaneous	3,985	-	200
10-980	Equipment Maintenance	225	4,592	500
10-983	Maintenance	6,315	267	3,000
	Total Public Works - Par	<u>26,890</u>	<u>27,155</u>	<u>62,194</u>
PARKS EXPENDITURE SUMMARY				
	Personnel Expense	9,789	14,881	39,394
	Operating Expense	17,101	12,274	22,800
	Capital Expense	-	-	-
	Total	<u>26,890</u>	<u>27,155</u>	<u>62,194</u>

Fiscal Year Ending September 30, 2023 - General Fund

General Fund Summary

Account Number	Actual September 30 2021	Projected September 30 2022	Proposed 2023 Budget
REVENUES SUMMARY			
Property Taxes	97,811	98,243	98,600
Utility Taxes	556,667	701,322	727,658
Sales Tax (1% Pool)	725,775	700,926	726,945
Prop P Sales Tax	273,830	280,680	286,294
Local Use Tax	156,019	52,000	50,000
Licenses	25,140	23,553	29,000
Permits	66,956	58,732	50,150
Fines and Court Cost	152,795	176,415	253,500
Intergovernmental	618,374	768,873	716,971
Contract Revenue	782,717	1,378,019	1,295,311
Other	58,382	88,621	102,744
Total Revenues	<u>3,514,465</u>	<u>4,327,382</u>	<u>4,337,172</u>
EXPENDITURES SUMMARY			
Administration	859,103	775,436	656,392
Police	2,291,878	3,009,221	2,771,000
Courts	157,996	253,156	248,329
Public Works	352,406	370,428	599,257
Parks	26,890	27,155	62,194
Total Expenditures	<u>3,688,274</u>	<u>\$ 4,435,396</u>	<u>4,337,172</u>
REVENUES (OVER) UNDER EXPENDITURES	<u>(173,808)</u>	<u>(108,014)</u>	<u>(0)</u>
NET CHANGE IN FUND BALANCE	<u>(173,808)</u>	<u>(108,014)</u>	<u>(0)</u>
 FUND BALANCE, OCTOBER 1	 <u>1,487,605</u>	 <u>1,487,605</u>	 <u>1,379,592</u>
 FUND BALANCE, SEPTEMBER 30	 <u><u>1,313,797</u></u>	 <u><u>1,379,592</u></u>	 <u><u>1,379,591</u></u>

**Fiscal Year Ending September 30th, 2023 - Restricted Funds
Capital Improvement Fund**

Capital Improvement Fund (1/2 Cent Sales Tax)

Account Number	September 30 2021 Actual	September 30 2022 Estimated	Proposed 2023 Budget
REVENUES			
20-405 Sales tax	72,370	68,143	75,500
20-450 Investment income	7	-	30
Total Revenues	<u>72,377</u>	<u>68,143</u>	<u>75,530</u>
EXPENDITURES			
Capital outlay			
20-1200 Admin	909	-	-
20-1201 Admin-Capital Construction	1,097,808	-	-
20-1210 Police	-	-	-
20-1220 Street	-	-	-
20-1225 Parks & Recreation	-	-	-
20-1231 Sanitation	-	-	-
20-1299 Banking Fees	250	-	-
Transfer to General Fund		67,000	
Total Expenditures	<u>1,098,967</u>	<u>67,000</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURE:	(1,026,590)	1,143	75,530
OTHER FINANCING SOURCES (USES)			
Loan proceeds	935,000	-	-
Transfer in	87,931	-	-
Principal payments	(26,619)	-	(33,870)
Interest expense	(30,040)	-	(34,121)
Debt issue costs	(15,861)	-	-
Total Other Financing Sources (Uses)	<u>950,410</u>	<u>-</u>	<u>(67,992)</u>
NET CHANGE IN FUND BALANCE	(76,180)	1,143	7,538
FUND BALANCE, OCTOBER 1	<u>105,992</u>	<u>29,812</u>	<u>30,955</u>
FUND BALANCE, SEPTEMBER 30	<u><u>29,812</u></u>	<u><u>30,955</u></u>	<u><u>38,494</u></u>

**Fiscal Year Ending September 30th, 2023 - Restricted Funds
Parks and Stormwater Fund**

Parks and Stormwater Fund (1/2 Cent Sales Tax)

Account Number	September 30 2021 Actual	September 30 2022 Estimated	Proposed 2023 Budget
REVENUES			
40-405 Sales Tax	56,061	52,263	75,500
40-420 Grant income	-	-	-
40-450 Investment income	5	-	20
Total Revenues	56,066	52,263	75,520
EXPENDITURES			
40-1501 Parks expenses	10,125	9,799	10,000
40-1595 Parks capital construction	9,088	-	-
40-1599 Bank fees	-	-	-
Total Expenditures	19,213	9,799	10,000
NET CHANGE IN FUND BALANCE	36,853	42,464	65,520
OTHER FINANCING USES			
10-471 Transfer out - general fund	(27,151)	(30,419)	(62,194)
NET CHANGE IN FUND BALANCE	9,701	12,045	3,326
FUND BALANCE, OCTOBER 1	64,664	64,664	76,709
FUND BALANCE, SEPTEMBER 30	74,365	76,709	80,035

**Fiscal Year Ending September 30th, 2023 - Restricted Funds
Economic Development Fund**

Economic Development Sales Tax Fund (1/2 Cent Tax)

Account Number		September 30 2021 Actual	September 30 2022 Estimated	Proposed 2023 Budget
REVENUES				
50-405	Economic development tax	47,463	52,263	75,500
50-450	Investment income	4	-	20
50-460	Economic Develop-Misc Income	8,734		
	Total Revenues	<u>47,467</u>	<u>52,263</u>	<u>75,520</u>
EXPENDITURES				
Great Streets				
50-716A	Contracted services	6,071	9,600	10,000
50-733A	Weed & pest control	800	-	800
50-735A	Utilities	14,272	1,428	15,000
50-736A	Street lighting	4,329	324	4,500
50-760A	Miscellaneous	2,633	-	3,000
50-791A	Special events	972	-	-
50-790A	Capital outlay	-	4,135	20,000
	Total Great Streets	<u>29,077</u>	<u>15,487</u>	<u>53,300</u>
50-1601	Economic Development Expense	11,686	-	3,500
	Transfer to General Fund for Admin Salary		-	20,000
	Total Expenditures	<u>40,763</u>	<u>15,487</u>	<u>76,800</u>
	NET CHANGE IN FUND BALANCE	6,704	36,777	(1,280)
	FUND BALANCE, OCTOBER 1	<u>65,175</u>	<u>58,246</u>	<u>95,023</u>
	FUND BALANCE, SEPTEMBER 30	<u><u>71,879</u></u>	<u><u>95,023</u></u>	<u><u>93,743</u></u>

**Fiscal Year Ending September 30th, 2023 - Restricted Funds
Street Improvement Fund**

Street Improvement Fund

Account Number	Actual September 30 2021	Projected September 30 June 2022	Proposed 2023 Budget
REVENUES			
80-405 Road and bridge tax	26,592	28,172	28,000
80-450 Investment income	19	15	50
Total Revenues	<u>26,612</u>	<u>28,187</u>	<u>28,050</u>
EXPENDITURES			
80-1501 Street expenditures	34	-	-
80-1502 Construction-street	30,068	-	130,000
80-1599 Bank fees	-	-	-
Total Expenditures	<u>30,102</u>	<u>-</u>	<u>130,000</u>
NET CHANGE IN FUND BALANCE	(3,491)	28,187	(101,950)
FUND BALANCE, OCTOBER 1	<u>177,268</u>	<u>173,777</u>	<u>201,964</u>
FUND BALANCE, SEPTEMBER 30	<u><u>173,777</u></u>	<u><u>201,964</u></u>	<u><u>100,014</u></u>

**Fiscal Year Ending September 30th, 2023 - Restricted Funds
Judicial Education Fund**

Judicial Education Fund

Account Number	September 30 2021 Actual	September 30 2022 Estimated	Proposed 2023 Budget
REVENUES			
90-401 Judicial training income	454	1,187	2,400
90-450 Investment Income	-	209	-
Total Revenues	<u>454</u>	<u>1,396</u>	<u>2,400</u>
EXPENDITURES			
90-913 Bank charges	-	-	-
90-923 Training expenditures	390	-	3,000
90-941 Supplies	-	-	-
Total Expenditures	<u>390</u>	<u>-</u>	<u>3,000</u>
NET CHANGE IN FUND BALANCE	64	1,396	(600)
FUND BALANCE, OCTOBER 1	<u>7,782</u>	<u>7,846</u>	<u>9,241</u>
FUND BALANCE, SEPTEMBER 30	<u><u>7,846</u></u>	<u><u>9,241</u></u>	<u><u>8,641</u></u>

**Fiscal Year Ending September 30th, 2023 - Restricted Funds
Parks and Stormwater Fund**

Sewer Lateral Repair Assistance Fund

Account Number	September 30 2021 Actual	September 30 2022 Estimated	Proposed 2023 Budget
REVENUES			
30-405 Sewer lateral fees	31,120	31,174	30,000
30-450 Investment income	-	-	
Total Revenues	<u>31,120</u>	<u>31,174</u>	<u>30,000</u>
EXPENDITURES			
30-130 Payment to contractor	27,509	31,358	30,000
Total Expenditures	<u>27,509</u>	<u>31,358</u>	<u>30,000</u>
NET CHANGE IN FUND BALANCE	3,610	(184)	-
FUND BALANCE, OCTOBER 1	<u>57,195</u>	<u>60,805</u>	<u>60,622</u>
FUND BALANCE, SEPTEMBER 30	<u><u>60,805</u></u>	<u><u>60,622</u></u>	<u><u>60,622</u></u>

American Rescue Plan Act Fund Expenditure Plan

	Oct. 1, 2021 to Sep. 30, 2022 Actual	Oct. 1, 2022 to Sep. 30, 2023 Proposed
Revenue		
Received	\$ 976,238	\$ -
insurance proceed	\$ 31,754	\$ -
Transfer in (Cap. Imprv.)	\$ 67,000	\$ -
Carryover (unspent Sep. 30 2022)	\$ -	\$ 463,470.80
Total	\$ 1,074,992	\$ 463,470.80
Expenditure		
City Wide		
Security Camera Upgrade	\$ 18,188	
Computer Upgrade	\$ 16,752	
City Wide Total	\$ 34,940	\$ -
Administration		
Council Chamber Zoom Upgrade	\$ 9,753	
Server Upgrades	\$ 4,500	
Administration Total	\$ 14,253	\$ -
Police		
Police Salaries	\$ 131,634	\$ 212,292.00
Police Vehicles	\$ 348,860	\$ -
Police Vehicle Equipment	\$ 26,414	\$ 50,000.00
Equipment (Guns)	\$ 5,580	
Police Total	\$ 512,487	\$ 262,292
Public Works		
Mid-duty Dump Truck	\$ -	\$ 106,428.75
Light Duty Pickup	\$ 49,841	
Capital/Equipment Repairs	\$ -	\$ 10,000.00
PW Building Maintenance		
Roof	\$ -	\$ 70,000.00
Air Compressor	\$ -	\$ 3,500.00
HVAC	\$ -	\$ 11,250.00
Public Works Total	\$ 49,841	\$ 201,179
Total Expenditures	\$ 611,521	\$ 463,471
Remaining (Carryover)	\$ 463,471	\$ 0

Account Recode Key

City Hall		Change	ADMIN	
10-1101	Salaries	New	10-501a	Elected Official Salaries
10-1102	Payroll taxes	New	10-502a	Elected Official Payroll Taxes
10-1110	Dues and subscriptions	Merge With	10-510	Dues and Subscriptions
10-1111	Training	Merge With	10-511	Training
10-1113	Professional fees	Merge With	10-513	Professional Fees
10-1114	Legal and accounting fees	Split Replace	10-514	Legal Fees
		New	10-514a	Accounting Fees
10-1115	Travel	Merge With	10-515	Travel
10-1121	Uniforms	New	10-521	Uniforms
10-1135	Telephone & utilities	Merge With	10-535	Utilities
10-1140	Legal Advertisement/Recruit	Merge With	10-540	Legal Advertising
10-1141	Office supplies	Merge With	10-541	Supplies and Equipment
10-1142	Printing	New	10-542	Printing
10-1144	Postage	New	10-544	Postage
10-1145	Election fees	New	10-545	Election fees
10-1147	Cleaning supplies	Merge with	10-541	Supplies and Equipment
10-1149	Insurance	New	10-549	Insurance
10-1159	Public relations	Merge With	10-559	Public relations
10-1160	Miscellaneous	Merge With	10-560	Miscellaneous
10-1180	Equipment maintenance	New	10-580	Equipment maintenance
10-1181	Computer Maintenance	New	10-581	Computer Maintenance
10-1182	Rental Equipment	New	10-582	Rental Equipment
10-1183	Building Maintenance	New	10-583	Building Maintenance
10-1190	Equipment	New	10-590	Equipment

Inspections

10-1001	Salaries	merge with	10-701	Salaries
10-1002	Payroll taxes	merge with	10-702	Payroll taxes
10-1003	Health insurance	merge with	10-703	Health insurance
10-1004	Pension	merge with	10-704	Pension
10-1005	Worker's compensation	merge with	10-705	Worker's compensation
10-1006	Overtime	merge with	10-706	Overtime
10-1009	Suppl insurance	merge with	10-709	Suppl insurance
10-1010	Dues and subscriptions	merge with	10-710	Dues and subscriptions
10-1011	Training	merge with	10-711	Training
10-1013	Professional fees	merge with	10-713	Professional fees
10-1016	Contractual services	merge with	10-716	Contractual services
10-1041	Supplies	merge with	10-741	Supplies
10-1059	Nuisance abatement	new	10-758	Nuisance abatement
10-1060	Miscellaneous	merge with	10-760	Miscellaneous
10-1099	Other	merge with	10-799	Other

Account Recode Key

Public Safety Contracts

10-601B	Wages	merge with	10-601
10-607B	Overtime	merge with	10-607
10-608B	Holiday pay	merge with	10-608
10-602B	Payroll taxes	merge with	10-602
10-603B	Health insurance	merge with	10-603
10-604B	Pension	merge with	10-604
10-605B	Worker's compensation	merge with	10-605
10-609B	Suppl insurance	merge with	10-609
10-610B	Dues and subscriptions	merge with	10-610
10-616B	Contractual services	merge with	10-616
10-625B	Vehicle	merge with	10-625
10-659B	Public relations	merge with	10-659
10-641B	Supplies & equipment	merge with	10-641
10-601C	Salaries-Court	merge with	10-601a
10-602C	Payroll taxes-Court	merge with	10-602a
10-603C	Health insurance-Court	merge with	10-603a
10-604C	Pension-Court	merge with	10-604a
10-605C	Worker's compensation-Cou	merge with	10-605a
10-609C	Suppl insurance	merge with	10-609a