

CITY OF BALDWIN CITY

BUDGET 2023

June 28, 2022

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Assumptions

- 1 Ad Valorem - keep 5% assessed value increase
- 2 Same Levy for all funds as 2022
- 3 Sales tax - 3% increase in 2022 Budget
- 4 Sales tax - 3.5% increase in 2023
- 5 3% salary increase
- 6 KPERS rate 8.90%
- 7 KP&F rate 22.90%
- 8 Health Insurance - 15.2% increase
- 9 Work comp increase 2%
- 10 1 patrol car replacement
- 11 Shift more Admin personnel cost to Electric Fund
- 11 Electric fund - no rate increase
- 12 Water Fund rate increase August 1, 2022 - 5%
- 13 Water Fund rate increase January 1, 2023 - 2.5% and 2.5% thereafter annually
- 14 Wastewater rate increase \$1.50 August 1, 2022, \$1.50 Jan 2023
- 15 No change in refuse fund

Unfunded

- 1 Assistant City Administrator - Split between GF, EI, W and WW - \$100,000 Sal & Benefits
- 2 General Fund/Public Works - Backhoe Replacement \$140,000
- 3 General Fund/Planning - new Ford Explorer \$35,000
- 3 General Fund/Parks - Mower Replacement \$21,000
- 4 General Fund/Public Works - various line item increases \$15,000
- 5 General Fund/Parks & Pool - various line item increases \$12,500

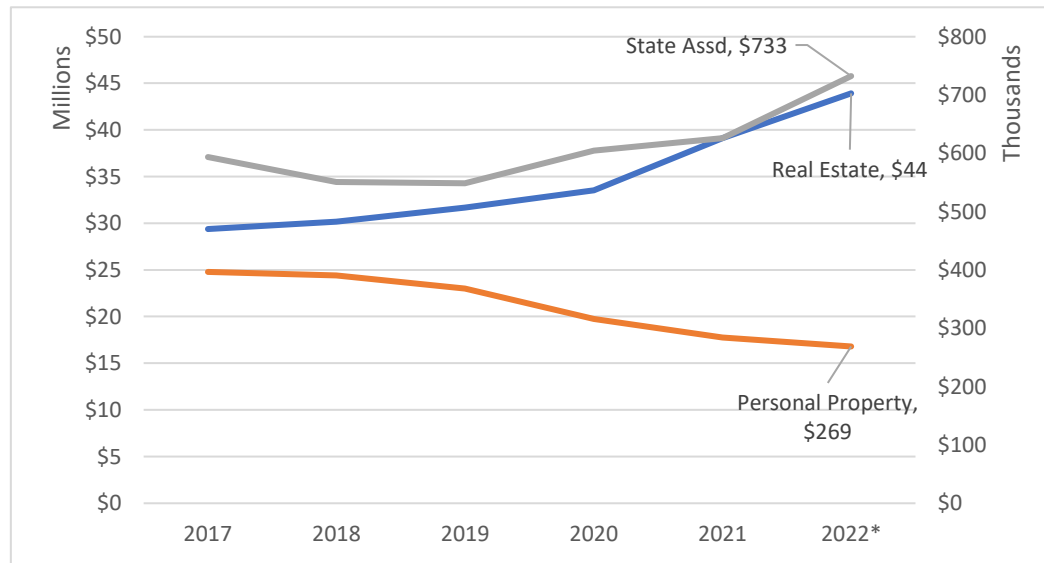
From County

	2017	2018	2019	2020	2021	2022*	Growth
Real Estate	\$29,386,895	\$30,167,246	\$31,681,823	\$33,519,823	\$39,113,928	\$43,940,726	12%
Personal Property	\$396,738	\$390,718	\$368,251	\$315,891	\$283,820	\$269,045	-5%
State Assd	\$593,383	\$550,700	\$548,883	\$604,298	\$626,126	\$732,506	17%
Less NRP	<u>\$0</u>	<u>\$0</u>	<u>-\$185,430</u>	<u>-\$690,098</u>	<u>-\$1,416,434</u>	<u>-\$4,398,506</u>	
Net Assess. Value	30,377,016	31,108,664	32,413,527	33,749,914	38,607,440	40,543,771	5%

*Preliminary

	<u>Current</u>	Revenue				Change
	2022 Budget	2022 Levy	Neutral Rate	2023 Levy	2023 Budget	\$ Increase 2023
GF Req.	\$ 1,237,677.31	32.058	27.539	32.058	1,299,752.21	62,074.90
Library Req.	\$ 157,711.39	4.085	3.509	4.085	165,621.30	7,909.91
Cemetery	\$ 75,940.83	1.967	1.690	1.967	79,749.60	3,808.76
GO B&I Req.	\$ 262,105.91	6.789	5.832	6.789	275,251.66	13,145.75
Total Req.	\$ 1,733,435.45	44.899	38.570	44.899	1,820,375	86,939.326
Mill Value	40,543,771					

Growth in Assessed Value - 2017 to 2022 (preliminary)



FUND SUMMARIES

June 28, 2022

	Property Tax	Sales Tax	Utility	Other
General Fund	██████████	██████████		
Bond & Interest	██████████			
Library	██████████			
Cemetery	██████████			
CIP Sales Tax		██████████		
Quality of Life		██████████		
Electric			██████████	
Water			██████████	
Wastewater			██████████	
Refuse			██████████	
Special Parks				██████████
Special Highway				██████████
Capital Project Reserve				
Swimming Pool Sales Tax				
NRP				

General Fund
DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
Revenue					
Tax Revenue					
Property Tax	1,076,807	1,088,309	1,028,376	1,275,000	1,321,084
Hotel Tax	7,609	512	0	0	0
Sales Tax	781,949	803,599	900,384	923,789	950,297
Other Taxes	132,714	129,767	152,311	138,486	181,100
Other Revenues					
Donations	0	23	0	0	0
Fee & Service Charge	46,706	50,780	95,281	67,980	73,500
Fines and Penalties	20,604	15,991	19,555	28,063	25,000
Franchise Fee	48,441	44,081	39,219	59,664	60,000
Grants, State, and Federal	0	0	414,421	328,000	0
Interest Income	16,015	5,657	42	20,324	0
Lease & Rental	1,304	1,031	13,630	1,030	1,000
Other Revenues	19,236	120,204	117,102	57,275	106,030
Revenue Total	2,151,385	2,259,954	2,780,321	2,899,609	2,718,011
Transfers In					
Transfer In					
Transfer In	375,445	1,070,044	688,334	803,573	867,371
Transfers In Total	375,445	1,070,044	688,334	803,573	867,371
Expense					
Personnel Services	1,752,222	1,967,938	2,053,266	1,893,469	2,238,777
Commodities	160,387	157,212	179,129	225,090	293,540
Contractual Services	649,237	663,282	727,563	999,619	1,065,107
Capital Outlay	245,618	298,957	358,185	238,715	238,715
Miscellaneous	2,001	3,035	5,479	8,250	9,250
Expense Total	2,809,464	3,090,423	3,323,623	3,365,142	3,845,388
Transfers Out					
Transfer Out					
Transfer Out	231,472	307,158	110,871	48,000	25,000
Transfers Out Total	231,472	307,158	110,871	48,000	25,000
Net Addition (Subtraction)	-514,106	-67,582	34,160	290,040	-285,006
Beginning Cash Reserves	627,778	113,672	46,090	80,250	630,290
Unspent Carry Over				260,000	260,000
Ending Cash Reserves	113,672	46,090	80,250	630,290	605,284
		ARPA Reserve		656,000	656,000

General Fund Reserves

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
Revenue					
Other Revenues					
Debt Proceeds	0	0	0	147,625	0
Grants, State, and Federal	0	0	40,000	0	0
Interest Income	7,231	11,686	2	1,421	0
Other Revenues	0	0	685	0	0
Revenue Total	7,231	11,686	40,687	149,046	0
Transfers In					
Transfer In					
Transfer In	117,000	48,000	0	48,000	0
Transfers In Total	117,000	48,000	0	48,000	0
Expense					
Capital Outlay					
Capital Outlay	101,181	8,934	155,801	48,000	282,250
Transfer Out					
Transfer Out	0	0	40,000	0	0
Expense Total	101,181	8,934	195,801	48,000	282,250
Transfers Out					
Transfer Out					
Transfer Out	0	329,000	0	0	0
Transfers Out Total	0	329,000	0	0	0
Net Addition (Subtraction)	23,050	-278,248	-155,114	149,046	-282,250
Beginning Cash Reserves	294,259	317,309	39,061	-116,053	32,993
Unspent Carry Over					
Ending Cash Reserves	317,309	39,061	-116,053	32,993	-249,257

City Admin

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

Row Labels	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
CITY ADMIN					
Personnel Services	123,518	124,270	126,472	122,710	151,601
Capital Outlay	102,716	56,306	167,588	51,000	51,000
Commodities	17,945	17,559	25,103	20,072	20,072
Contractual Services	260,727	290,121	251,064	267,168	267,168
Transfer Out	114,472	578,158	150,871	260,000	285,000
Miscellaneous	650	783	2,796	2,000	2,000
CITY ADMIN Total	620,028	1,067,196	723,894	722,950	776,841
Grand Total	620,028	1,067,196	723,894	722,950	776,841

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
GENERAL FUND	518,848	690,196	528,093	674,950	728,841
GENERAL FUND RESERVE	101,181	377,000	195,801	48,000	48,000
Grand Total	620,028	1,067,196	723,894	722,950	776,841

Changes to the budget:

- **Personnel Services:** Wages increased by approximately \$13,400 due to a recent compensation study, Health insurance increased by approximately \$13,000 due to compensation increases, and a 5% estimated premium cost increase over the prior year. Other personnel related costs increased by approximately \$2,400 due to increases in wages and compensation.
- **Interfund Transfers:** Transfers to other funds increased by \$25,000 to accommodate fund balancing needs for the bond and interest fund.

IT

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

Row Labels	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD (Proposed)	FY 2023 BUD
IT					
Capital Outlay	75,289	95,107	50,052	97,365	97,365
Commodities	0	0	0	0	0
Contractual Services	1,339	1,203	1,304	1,700	1,700
Miscellaneous	0	0	0	250	250
IT Total	76,628	96,310	51,355	99,314	99,314
Grand Total	76,628	96,310	51,355	99,314	99,314

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD (Proposed)	FY 2023 BUD
GENERAL FUND	76,628	96,310	51,355	99,314	99,314
Grand Total	76,628	96,310	51,355	99,314	99,314

Changes to the budget: there are no changes to the FY 2023 Budget

Economic Development

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

Row Labels	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD (Proposed)	FY 2023 BUD
ECO DEVO					
Personnel Services	73	73	43	74	74
Capital Outlay	116,897	92,815	64,433	100,000	100,000
Contractual Services	40,420	37,991	92,260	32,900	32,900
ECO DEVO Total	157,390	130,879	156,736	132,974	132,974
Grand Total	157,390	130,879	156,736	132,974	132,974

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD (Proposed)	FY 2023 BUD
GENERAL FUND	157,390	130,879	156,736	132,974	132,974
Grand Total	157,390	130,879	156,736	132,974	132,974

Changes to the budget: there are no changes to the FY 2023 Budget

Police

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

Row Labels	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD (Proposed)	FY 2023 BUD
POLICE DEPT.					
Personnel Services	990,253	1,113,569	1,173,130	1,147,318	1,372,165
Capital Outlay	9,797	17,700	60,720	4,850	10,850
Commodities	45,972	36,511	39,332	53,425	55,925
Contractual Services	99,047	101,513	115,446	120,696	126,546
Transfer Out	37,000	48,000	0	48,000	0
Miscellaneous	120	511	1,986	1,000	1,000
POLICE DEPT. Total	1,182,188	1,317,804	1,390,613	1,375,289	1,566,486
Grand Total	1,182,188	1,317,804	1,390,613	1,375,289	1,566,486

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD (Proposed)	FY 2023 BUD
GENERAL FUND	1,182,188	1,317,804	1,390,613	1,375,289	1,560,486
GENERAL FUND RESERVI	0	0	0	0	6,000
Grand Total	1,182,188	1,317,804	1,390,613	1,375,289	1,566,486

Changes to the budget - Police

- **Personnel Services:** The FY 2023 Budget increases full and part time Wages by approximately \$165,000 due to a recent compensation study, Public Safety Pension costs insurance increased by approximately \$65,000 due to compensation increases. Other personnel related costs decreased by approximately \$5,000.
- **Capital Outlay:** The FY 2023 budget increases capital outlay by \$6,000 for various equipment.
- **Commodities:** The FY 2023 budget increases upgrades to non-lethal ordinance and maintenance on existing police cars by \$2,500.
- **Contractual Services:** The FY 2023 budget increases capital outlay by \$5,850 for maintenance on existing police cars.

Fire

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

Row Labels	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
FIRE					
Personnel Ser	65,884	80,500	85,385	66,175	141,851
Capital Outlay	30,264	31,224	113,386	500	500
Commodities	9,717	7,376	5,500	10,984	10,984
Contractual Se	43,975	46,287	51,519	61,478	63,478
Miscellaneous	364	448	88	500	500
FIRE Total	150,204	165,834	255,876	139,637	217,313
Grand Total	150,204	165,834	255,876	139,637	217,313

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
GENERAL FUND	150,204	165,834	255,876	139,637	217,313
Grand Total	150,204	165,834	255,876	139,637	217,313

Changes to the budget - Fire

- **Personnel Services:** The FY 2023 Budget increases full and part time Wages by approximately \$57,000 due to a recent compensation study. Other personnel related costs decreased by approximately \$19,000.

Court

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

Row Labels	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD (Proposed)	FY 2023 BUD
COURT					
Personnel Services	58,713	56,143	46,336	42,152	40,235
Commodities	272	10	632	916	916
Contractual Services	22,476	13,363	18,755	30,456	30,456
Miscellaneous	0	51	51	1,000	1,000
COURT Total	81,461	69,566	65,774	74,524	72,607
Grand Total	81,461	69,566	65,774	74,524	72,607

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD (Proposed)	FY 2023 BUD
GENERAL FUND	81,461	69,566	65,774	74,524	72,607
Grand Total	81,461	69,566	65,774	74,524	72,607

Changes to the budget - Court

- **Personnel Services:** The FY 2023 Budget increases full and part time Wages by approximately \$3,100 due to a recent compensation study, and Health insurance decreased by \$7,000 to better align with prior year actual expenditures. Other personnel related costs decreased by

Parks

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

Row Labels	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
PARKS					
Personnel Services	96,422	171,897	178,295	121,393	176,548
Capital Outlay	1,397	23,072	46,031	9,000	32,500
Commodities	6,760	7,117	10,694	14,800	19,000
Contractual Services	12,742	31,144	36,740	41,665	44,165
Miscellaneous	684	1,070	362	1,500	1,500
PARKS Total	118,005	234,299	272,122	188,358	273,713
Grand Total	118,005	234,299	272,122	188,358	273,713

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
GENERAL FUND	118,005	234,299	272,122	188,358	250,213
GENERAL FUND RESERVE	0	0	0	0	23,500
Grand Total	118,005	234,299	272,122	188,358	273,713

Changes to the budget - Parks

- **Personnel Services:** The FY 2023 Budget increases full time and seasonal Wages by approximately \$58,000 due to a recent compensation study and return to pre-pandemic use of public facilities, Other personnel related costs decreased by approximately \$2,900 to better align with actual expenditure.
- **Capital Outlay:** The FY 2023 budget increases capital outlay by \$23,500 for various recreational equipment.
- **Commodities:** The FY 2023 budget increases support for Sullivan square by \$4,500, vehicle parts by \$500, offset by an \$800 reduction in fuel costs.
- **Contractual Services:** The FY 2023 budget increases contractual support the maintenance of Sullivan square by \$10,000, and equipment for handicap swings by \$2,500; offset by \$10,000 in decreases in

Planning

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

Row Labels	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
PLANNING					
Personnel Services	130,046	156,721	137,051	110,361	105,297
Capital Outlay	0	0	0	500	35,250
Commodities	3,044	810	2,042	1,794	1,794
Contractual Services	16,234	19,225	12,341	25,256	21,394
Miscellaneous	0	0	157	1,000	1,000
PLANNING Total	149,324	176,756	151,592	138,911	164,735
Grand Total	149,324	176,756	151,592	138,911	164,735

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
GENERAL FUND	149,324	176,756	151,592	138,911	129,985
GENERAL FUND RESERVE	0	0	0	0	34,750
Grand Total	149,324	176,756	151,592	138,911	164,735

Changes to the budget - Planning

- **Personnel Services:** The FY 2023 Budget decreases various personnel related costs by approximately \$5,000 to better align with actual expenditure.
- **Capital Outlay:** The FY 2023 budget increases capital outlay by approximately \$35,000 for the purchase of a new vehicle.
- **Contractual Services:** The FY 2023 budget decreases various contractual services by \$3,900

Public Works

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

Row Labels	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD (Proposed)	FY 2023 BUD
PUBLIC WORKS					
Personnel Services	287,312	264,766	306,555	283,284	338,389
Capital Outlay	10,438	30,734	11,778	23,500	178,500
Commodities	65,006	82,159	87,125	109,600	157,350
Contractual Services	70,434	43,489	44,524	71,300	86,300
Transfer Out	70,000	0	0	0	0
Miscellaneous	183	172	40	1,000	2,000
PUBLIC WORKS Total	503,374	421,319	450,022	488,684	762,539
Grand Total	503,374	421,319	450,022	488,684	762,539

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD (Proposed)	FY 2023 BUD
GENERAL FUND	503,374	421,319	450,022	488,684	602,539
GENERAL FUND RESERVI	0	0	0	0	160,000
Grand Total	503,374	421,319	450,022	488,684	762,539

Changes to the budget - Public Works

- **Personnel Services:** The FY 2023 Budget increases full time and seasonal Wages by approximately \$49,000 due to a recent compensation study, Other personnel related costs decreased by approximately \$6,200 to better align with actual expenditure.
- **Capital Outlay:** The FY 2023 budget increases capital outlay by \$155,000 for various street and road equipment purchases, including \$145,000 to replace backhoe.
- **Commodities:** The FY 2023 budget increases funding for road repair materials by approximately \$48,000.
- **Contractual Services:** The FY 2023 budget increases liability insurance by \$10,000, supply contracts by \$2,500 due to market increases, and employee training and incidentals by \$2,500.

Bond & Int

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
Revenue					
Tax Revenue					
Property Tax	221,312	225,417	217,504	269,156	279,498
Other Taxes	26,505	26,805	31,485	28,473	37,620
Other Revenues					
Interest Income	1,934	1,020	2	1,410	0
Other Revenues	0	0	0	3,006	0
Revenue Total	249,751	253,241	248,991	302,045	317,118
Transfers In					
Transfer In					
Transfer In	422,487	551,645	511,934	491,801	440,500
Transfers In Total	422,487	551,645	511,934	491,801	440,500
Expense					
Debt					
Principal	517,959	562,789	571,343	584,586	561,052
Interest	153,289	193,228	196,570	204,926	216,502
Transfer Out					
Transfer Out	0	0	0	0	0
Expense Total	671,248	756,016	767,913	789,512	777,554
Net Addition (Subtraction)	991	48,869	-6,988	4,334	-19,936
Beginning Cash Reserves	9,017	10,008	58,877	51,889	56,223
Unspent Carry Over					
Prior period adjustment					
Ending Cash Reserves	10,008	58,877	51,889	56,223	36,287

Library

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
Revenue					
Tax Revenue					
Property Tax	134,160	135,806	131,004	156,265	168,286
Other Taxes	16,494	16,135	18,952	17,651	22,400
Other Revenues					
Interest Income	198	154	0	120	0
Other Revenues	0	0	0	0	0
Revenue Total	150,852	152,095	149,956	174,036	190,686
Expense					
Personnel Services	1,076	962	750	1,049	1,049
Contractual Services	5,396	5,873	4,385	5,294	5,294
Miscellaneous	141,144	148,944	144,821	167,693	184,343
Expense Total	147,615	155,779	149,956	174,036	190,686
Net Addition (Subtraction)	3,236	-3,684	0	0	0
Beginning Cash Reserves	448	3,684	0	0	0
Unspent Carry Over					
Ending Cash Reserves	3,684	0	0	0	0

Changes to the budget:

- **Personnel Services:** Wages increased by approximately \$13,400 due to a recent compensation study, Health insurance increased by approximately \$13,000 due to compensation increases, and a 5% estimated premium cost increase over the prior year. Other personnel related costs increased by approximately \$2,400 due to increases in wages and compensation.
- **Interfund Transfers:** Transfers to other funds increased by \$25,000 to accommodate fund balancing needs for the bond and interest fund.

Cemetery

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
Revenue					
Tax Revenue					
Property Tax	64,622	65,377	63,086	82,127	84,750
Other Taxes	7,940	7,765	9,121	9,645	10,200
Other Revenues					
Donations	505	0	0	0	0
Grants, State, and Federal	9,525	19,050	3,175	0	0
Interest Income	782	866	5	645	0
Other Revenues	16,300	14,100	23,725	13,000	16,000
Revenue Total	99,674	107,158	99,112	105,417	110,950
Expense					
Personnel Services	45,048	32,119	31,078	75,954	31,599
Commodities	2,558	2,794	3,696	7,750	8,750
Contractual Services	8,100	41,695	13,779	32,054	44,150
Exclude					
Exclude	9	0	0	0	0
Capital Outlay	1,841	10,622	21,471	3,750	20,750
Miscellaneous	52	180	544	500	1,000
Transfer Out					
Transfer Out	0	0	0	1,000	1,000
Expense Total	57,608	87,409	70,568	121,008	107,249
Transfers Out					
Transfer Out					
Transfer Out	3,514	4,322	4,322	4,322	4,322
Transfers Out Total	3,514	4,322	4,322	4,322	4,322
Net Addition (Subtraction)	38,552	15,427	24,222	-19,914	-622
Beginning Cash Reserves	10,778	49,330	64,756	88,978	69,065
Unspent Carry Over					
Ending Cash Reserves	49,330	64,756	88,978	69,065	68,443

Cemetery Reserves

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
Revenue					
Other Revenues					
Interest Income	3,138	1,648	7	2,917	0
Revenue Total	3,138	1,648	7	2,917	0
Transfers In					
Transfer In					
Transfer In	0	0	0	0	0
Transfers In Total	0	0	0	0	0
Expense					
Capital Outlay	5,590	0	0	0	0
Transfer Out					
Transfer Out	0	0	0	15,592	0
Expense Total	5,590	0	0	15,592	0
Net Addition (Subtractic	-2,452	0	7	-12,675	0
Beginning Cash Reserves:	133,319	130,867	130,867	130,874	118,199
Unspent Carry Over					
Ending Cash Reserves	130,867	130,867	130,874	118,199	118,199

Cap Impr Sales Tax

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
Revenue					
Tax Revenue					
Sales Tax	240,947	264,252	285,380	269,564	300,000
Other Revenues					
Interest Income	4,257	2,765	17	4,010	0
Revenue Total	245,204	267,017	285,397	273,573	300,000
Expense					
Capital Outlay	0	0	0	150,000	30,000
Expense Total	0	0	0	150,000	30,000
Transfers Out					
Transfer Out					
Transfer Out	204,729	141,962	141,962	353,748	306,447
Transfers Out Total	204,729	141,962	141,962	353,748	306,447
Net Addition (Subtraction)	40,475	125,055	143,435	-230,175	-36,447
Beginning Cash Reserves	131,737	172,212	297,268	440,702	210,527
Unspent Carry Over					
Prior period adjustment					
Ending Cash Reserves	172,212	297,268	440,702	210,527	174,080

Quality of Life

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
Revenue					
Tax Revenue					
Sales Tax	120,473	132,126	186,815	134,782	196,155
Other Revenues					
Interest Income	5,339	2,713	0	5,202	0
Revenue Total	125,812	134,839	186,815	139,984	196,155
Expense					
Contractual Services	84	283,012	0	0	0
Capital Outlay	19,148	0	0	0	0
Expense Total	19,232	283,012	0	0	0
Transfers Out					
Transfer Out					
Transfer Out	94,073	160,525	106,549	100,000	66,000
Transfers Out Total	94,073	160,525	106,549	100,000	66,000
Net Addition (Subtraction)	12,508	-308,698	80,266	39,984	130,155
Beginning Cash Reserves	216,179	228,687	-80,012	254	40,238
Unspent Carry Over					
Prior period adjustment					
Ending Cash Reserves	228,687	-80,012	254	40,238	170,393

Special Parks

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
Revenue					
Other Revenues					
Fee & Service Charge	875	3,500	3,150	426	3,000
Interest Income	763	607	3	628	0
Lease & Rental	4,000	4,000	4,000	4,000	4,000
Other Revenues	10,522	8,095	5,972	7,079	4,000
Revenue Total	16,160	16,202	13,125	12,133	11,000
Expense					
Contractual Services	91	0	0	0	10,000
Transfer Out					
Transfer Out	0	0	0	12,134	12,134
Expense Total	91	0	0	12,134	22,134
Transfers Out					
Transfer Out					
Transfer Out	0	0	0	0	0
Transfers Out Total	0	0	0	0	0
Net Addition (Subtraction)	16,069	16,202	13,125	-1	-11,134
Beginning Cash Reserves	26,548	42,617	58,819	71,944	71,943
Unspent Carry Over					
Prior period adjustment					
Ending Cash Reserves	42,617	58,819	71,944	71,943	60,809

Special Highway

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
Revenue					
Other Revenues					
Grants, State, and Federal	138,607	132,318	136,703	130,264	130,000
Interest Income	7,251	2,818	13	6,550	0
Revenue Total	145,858	135,136	136,715	136,814	130,000
Expense					
Commodities	0	0	6,449	0	0
Contractual Services	213,460	102,125	111,350	150,000	74,000
Transfer Out					
Transfer Out	0	0	0	0	0
Expense Total	213,460	102,125	117,799	150,000	74,000
Transfers Out					
Transfer Out					
Transfer Out	9,213	0	152,552	50,000	56,000
Transfers Out Total	9,213	0	152,552	50,000	56,000
Net Addition (Subtraction)	-76,815	33,011	-133,636	-63,186	0
Beginning Cash Reserves	260,373	183,558	216,569	82,933	19,747
Unspent Carry Over					
Prior period adjustment					
Ending Cash Reserves	183,558	216,569	82,933	19,747	19,747

Electric and EI B&I

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
Revenue					
Tax Revenue					
Sales Tax	1,413	4,553	6,294	4,679	6,000
Other Revenues					
Fee & Service Charge	4,468,888	4,306,944	4,527,759	4,591,776	4,843,086
Fines and Penalties	48,260	40,607	52,382	54,178	52,000
Interest Income	55,944	29,258	6,569	52,880	7,000
Lease & Rental	8,142	5,910	5,910	5,999	6,000
Other Revenues	32,498	60,128	175,921	95,789	166,800
Revenue Total	4,615,145	4,447,400	4,774,834	4,805,300	5,080,886
Transfers In					
Transfer In					
Transfer In	806,964	832,814	821,495	680,756	680,756
Transfers In Total	806,964	832,814	821,495	680,756	680,756
Expense					
Personnel Services	811,817	894,115	866,788	903,379	909,102
Commodities	67,468	70,189	101,986	137,944	192,844
Contractual Services	1,886,336	1,907,632	2,438,865	2,442,448	2,570,140
Capital Outlay	202,229	225,495	236,449	509,853	660,853
Miscellaneous	1,198	1,011	58,964	4,000	4,000
Debt					
Principal	719,221	684,535	694,297	545,704	472,657
Interest	148,094	148,279	135,710	115,939	86,403
Expense Total	3,836,362	3,931,256	4,533,058	4,659,267	4,895,998
Transfers Out					
Contractual Services	0	0	0	20,001	20,001
Transfer Out					
Transfer Out	1,356,852	1,388,071	1,410,109	2,086,882	2,086,882
Transfers Out Total	1,356,852	1,388,071	1,410,109	2,106,883	2,106,883
Net Addition (Subtraction)	228,895	-39,113	-346,838	-1,280,094	-1,241,240
Beginning Cash Reserves	2,062,611	2,291,506	2,324,173	1,977,335	1,765,242
Unspent Carry Over				1,068,000	1,068,000
Prior period adjustment		71780			
Ending Cash Reserves	2,291,506	2,324,173	1,977,335	1,765,242	1,592,002
Ending Cash Reserves from CIP Page	523,459	731,710	936,740	1,143,600	1,343,600
Total Electric System Cash Reserves	2,814,965	3,055,883	2,914,075	2,908,842	2,935,602

Elect CIP

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
Revenue					
Other Revenues					
Interest Income	9,838	8,251	37	6,860	0
Other Revenues	0	0	4,992	0	0
Revenue Total	9,838	8,251	5,029	6,860	0
Transfers In					
Transfer In					
Transfer In	200,000	200,000	200,000	200,000	200,000
Transfers In Total	200,000	200,000	200,000	200,000	200,000
Expense					
Contractual Services	0	0	47,084	0	0
Capital Outlay	0	0	80,000	433,251	200,000
Expense Total	0	0	127,084	433,251	200,000
Net Addition (Subtraction)	209,838	208,251	205,029	206,860	200,000
Beginning Cash Reserves	313,621	523,459	731,710	936,740	1,143,600
Unspent Carry Over					
Prior period adjustment					
Ending Cash Reserves	523,459	731,710	936,740	1,143,600	1,343,600

Electric System

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

Row Labels	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
ELEC. ADMIN					
Personnel Services	244,519	213,176	178,872	160,721	290,892
Capital Outlay	117,581	91,381	202,512	553,304	320,053
Commodities	3,809	3,836	375	5,069	5,069
Contractual Services	75,099	94,263	162,652	305,148	306,290
Transfer Out	1,356,852	1,388,071	1,410,109	2,086,882	2,086,882
Miscellaneous	1,033	43	58,695	1,000	1,000
ELEC. ADMIN Total	1,798,892	1,790,770	2,013,215	3,112,124	3,010,185
ELEC. ACQUISITION					
Contractual Services	1,557,512	1,497,416	1,958,885	1,710,000	1,825,000
ELEC. ACQUISITION Total	1,557,512	1,497,416	1,958,885	1,710,000	1,825,000
ELEC. DISTRIBUTION					
Personnel Services	218,404	247,098	281,880	443,698	274,186
Capital Outlay	83,661	129,869	112,234	381,800	531,800
Commodities	39,291	31,783	24,276	50,800	46,800
Contractual Services	72,543	126,322	121,926	170,600	153,000
Miscellaneous	106	99	109	1,000	1,000
ELEC. DISTRIBUTION Total	414,005	535,171	540,425	1,047,898	1,006,786
ELEC. GENERATION					
Personnel Services	348,895	433,842	406,036	298,960	344,023
Capital Outlay	988	4,244	1,703	8,000	9,000
Commodities	24,368	34,570	77,335	82,075	140,975
Contractual Services	181,182	189,631	242,486	256,700	285,850
Miscellaneous	58	869	160	2,000	2,000
ELEC. GENERATION Total	555,491	663,156	727,721	647,735	781,848
ELEC. BOND & INTEREST					
Contractual Services	0	0	0	20,001	20,001
Debt	867,314	832,814	830,006	661,643	559,060
ELEC. BOND & INTEREST Total	867,314	832,814	830,006	681,644	579,061
Grand Total	5,193,214	5,319,327	6,070,251	7,199,401	7,202,881

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
ELECTRIC BOND & INTEREST FUND	867,314	832,814	830,006	681,644	579,061
ELECTRIC CIP FUND	0	0	127,084	433,251	200,000
ELECTRIC FUND	4,261,121	4,432,684	5,044,180	5,884,506	6,223,820
ELECTRIC RESERVE FUND	64,779	53,829	68,981	200,000	200,000
Grand Total	5,193,214	5,319,327	6,070,251	7,199,401	7,202,881

Electric System

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

Changes to the budget - Electric Admin

- **Personnel Services:** The FY 2023 Budget increases Wages by approximately \$17,700 due to a recent compensation study, Health insurance increased by approximately \$13,200 due to compensation increases, and a 5% estimated premium cost increase over the prior year. Other personnel related costs increased by approximately \$9,400 due to increases in wages and compensation. *(a 353,251 reduction reflected in Personnel Services above is actually a contractual service, and noted accordingly)*
- **Capital Outlay:** The FY 2023 budget increases capital reserve allocations by \$120,000.
- **Contractual Services:** The FY 2023 budget reduces contractual services for automated meters by approximately \$353,000 *(reflected under personnel services above)*

Changes to the budget - Electric Acquisition

- **Contracts Services:** the FY 2023 budget increases contracts for GRDA and KMEA operations by \$115,000

Changes to the budget - Electric Distribution

- **Personnel Services:** The FY 2023 Budget decrease Wages by approximately \$133,000 due to a reorganization of employees, resulting in an additional reduction in ancillary personnel costs of approximately \$37,000.
- **Capital Outlay:** The FY 2023 Budget increases capital outlay by \$100,000 to purchase a new boring machine, \$30,000 to replace street lights and poles along 8th street, and \$20,000 for increased cost of materials and improvements to meters and GIS systems for meter tracing.
- **Commodities:** The FY 2023 budget decreases commodities by \$4,000 due to decreased need for uniforms and office supplies, offset by increases in Fuel and supplies.
- **Contractual Services:** The FY 2023 Budget decreases various contracts by \$17,600.

Changes to the budget - Electric Generation

- **Personnel Services:** The FY 2023 Budget increases Wages by approximately \$56,000 due to a reorganization of employees and increases due to the recent compensation study, offset by approximately \$11,000 in reductions in other personnel costs.
- **Capital Outlay:** The FY 2023 Budget increases capital outlay by \$1,000 for solar safety equipment.
- **Commodities:** The FY 2023 budget increases commodities by approximately \$59,000 due to increases in Fuel, equipment, tires, and batteries.
- **Contractual Services:** The FY 2023 Budget increases various contracts by \$29,000, driven largely by increases in property and liability insurance.

Changes to the budget - Bond and Interest

- **Debt service:** the FY 2023 Budget decreases debt service by approximately \$103,000 due to scheduled obligations.

Water and Water B&I

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
Revenue					
Tax Revenue					
Sales Tax	61	221	925	0	0
Other Revenues					
Fee & Service Charge	1,452,671	1,702,601	1,858,829	1,945,892	2,068,082
Fines and Penalties	15,064	12,734	17,086	14,889	14,000
Interest Income	5,768	7,061	19	4,033	0
Lease & Rental	750	750	750	750	700
Other Revenues	346,020	9,560	1,575	21,714	9,000
Revenue Total	1,820,334	1,732,927	1,879,184	1,987,277	2,091,782
Transfers In					
Transfer In					
Transfer In	226,693	331,951	291,550	282,102	345,127
Transfers In Total	226,693	331,951	291,550	282,102	345,127
Expense					
Personnel Services	517,379	453,025	456,807	509,306	517,108
Commodities	34,968	34,718	44,590	49,500	56,500
Contractual Services	847,035	1,141,198	1,055,176	1,110,064	1,072,214
Capital Outlay	71,492	131,098	159,219	273,000	255,000
Miscellaneous	219	907	0	1,500	500
Debt					
Principal	179,021	183,023	200,824	192,730	194,715
Interest	49,477	50,788	54,755	44,256	40,410
Expense Total	1,699,590	1,994,758	1,971,371	2,180,355	2,136,448
Transfers Out					
Transfer Out					
Transfer Out	226,693	331,802	440,288	466,062	429,087
Transfers Out Total	226,693	331,802	440,288	466,062	429,087
Net Addition (Subtraction)	120,744	-261,681	-240,925	-377,038	-128,626
Beginning Cash Reserves	552,364	673,108	411,427	170,502	-6,536
Unspent Carry Over				200,000	200,000
Ending Cash Reserves	673,108	411,427	170,502	-6,536	64,838

Water CIP

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
Revenue					
Other Revenues					
Debt Proceeds	0	0	0	0	0
Fee & Service Charge	3,050	20,000	17,325	3,000	17,000
Interest Income	1,323	142	2	45	0
Other Revenues	0	0	0	0	0
Revenue Total	4,373	20,142	17,327	3,045	17,000
Transfers In					
Transfer In					
Transfer In	0	0	0	0	0
Transfers In Total	0	0	0	0	0
Expense					
Capital Outlay					
Expense Total	0	0	0	0	0
Transfers Out					
Net Addition (Subtraction)	4,373	20,142	17,327	3,045	17,000
Beginning Cash Reserves	1,919	6,292	26,435	43,762	46,806
Unspent Carry Over					
Prior period adjustment					
Ending Cash Reserves	6,292	26,435	43,762	46,806	63,806

Water System

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

Row Labels	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
WATER ADMIN					
Personnel Services	517,379	453,025	456,807	509,306	517,108
Capital Outlay	80,653	109,229	37,650	36,500	39,000
Commodities	5,452	4,223	475	9,500	12,500
Contractual Services	79,570	105,866	118,692	117,564	125,214
Transfer Out	476,693	465,913	440,288	466,062	429,087
Miscellaneous	122	40	0	500	500
WATER ADMIN Total	1,159,868	1,138,298	1,053,913	1,139,431	1,123,409
WATER CIP					
Capital Outlay	0	0	0	0	0
Transfer Out	0	0	0	0	0
WATER CIP Total	0	0	0	0	0
WATER DISTRIBUTION					
Capital Outlay	25,044	39,821	121,569	236,500	216,000
Commodities	29,516	30,495	44,115	40,000	44,000
Contractual Services	767,464	1,035,332	936,484	992,500	947,000
Miscellaneous	97	867	0	1,000	0
WATER DISTRIBUTION Total	822,121	1,106,515	1,102,168	1,270,000	1,207,000
WATER BOND & INTEREST					
Debt	228,499	233,810	255,579	236,986	235,126
Transfer Out	0	0	0	0	0
WATER BOND & INTEREST Total	228,499	233,810	255,579	236,986	235,126
Grand Total	2,210,488	2,478,623	2,411,660	2,646,417	2,565,535

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
WATER BOND & INTEREST FUND	228,499	233,810	255,579	236,986	235,126
WATER CIP FUND	0	0	0	0	0
WATER FUND	1,697,784	2,092,749	2,156,081	2,409,431	2,330,409
WATER RESERVE FUND	284,206	152,063	0	0	0
Grand Total	2,210,488	2,478,623	2,411,660	2,646,417	2,565,535

Water System

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

Changes to the budget - Water Admin

- **Personnel Services:** The FY 2023 Budget increases Wages by approximately \$5,400 due to a recent compensation study, Other personnel related costs increased by approximately \$2,400 to better align with actual expenditure.
- **Capital Outlay:** The FY 2023 budget increases computer software systems by \$2,000, and \$500 for new computer equipment.
- **Commodities:** The FY 2023 budget increases funding for personnel and vehicle equipment by \$3,000.
- **Contracts Services:** the FY 2023 budget increases contracts for operations by \$7,650
- **Interfund Transfers:** The FY 2023 budget reduces interfund transfers by approximately \$37,000 to match debt service obligations.

Changes to the budget - Water CIP: there are no changes to the FY 2023 Budget

Changes to the budget - Water Distribution

- **Capital Outlay:** The FY 2023 Budget decreases capital outlay by \$20,500 across several categories of equipment.
- **Commodities:** The FY 2023 budget increases materials and supplies by \$4,000.
- **Contractual Services:** The FY 2023 Budget decreases contractual services by \$45,00 across several operational contract lines..

Changes to the budget - Water Bond and Interest

- **Debt:** The FY 2023 budget reduces debt service by approximately \$1,900 to match debt service obligations.

WW and WW B&I
DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
Revenue					
Tax Revenue					
Property Tax	18,835	9,870	11,711	15,092	16,000
Other Revenues					
Fee & Service Charge	1,062,192	1,046,194	1,079,744	1,458,892	1,483,000
Fines and Penalties	14,486	10,205	12,741	15,500	12,000
Interest Income	4,454	2,287	10	3,733	0
Other Revenues	1,178	3,662	-509	1,200	300
Revenue Total	1,101,145	1,072,218	1,103,697	1,494,417	1,511,300
Transfers In					
Transfer In					
Transfer In	701,084	617,153	602,879	613,788	308,424
Transfers In Total	701,084	617,153	602,879	613,788	308,424
Expense					
Personnel Services	308,306	289,722	329,887	305,621	352,903
Commodities	37,645	59,535	55,136	83,000	85,500
Contractual Services	156,582	153,279	226,268	254,002	264,000
Capital Outlay	13,514	19,244	22,856	33,000	372,500
Miscellaneous	169	76	0	500	500
Debt					
Principal	487,500	460,500	471,000	491,500	232,000
Interest	129,367	120,794	110,074	99,084	87,624
Expense Total	1,133,083	1,103,150	1,215,221	1,266,707	1,395,027
Transfers Out					
Transfer Out					
Transfer Out	597,400	672,412	464,817	765,429	460,065
Transfers Out Total	597,400	672,412	464,817	765,429	460,065
Net Addition (Subtraction)	71,746	-86,191	26,538	76,069	-35,368
Beginning Cash Reserves	122,359	194,105	107,914	134,452	210,521
Unspent Carry Over					
Ending Cash Reserves	194,105	107,914	134,452	210,521	175,152

WW CIP

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
Revenue					
Other Revenues					
Debt Proceeds	0	590,380	619,211	0	0
Fee & Service Charge	5,500	35,200	25,500	12,180	26,000
Interest Income	54,810	31,217	39	25,000	0
Revenue Total	60,310	656,797	644,750	37,180	26,000
Expense					
Contractual Services	107,170	2,000,476	594,057	0	0
Capital Outlay	0	14,690	122,288	0	0
Debt					
Principal	0	0	580,000	0	0
Interest	0	0	12,774	0	0
Expense Total	107,170	2,015,166	1,309,118	0	0
Transfers Out					
Transfer Out					
Transfer Out	103,684	64,699	189,750	0	0
Transfers Out Total	103,684	64,699	189,750	0	0
Net Addition (Subtraction)	-150,544	-1,423,068	-854,118	37,180	26,000
Beginning Cash Reserves	2,404,326	2,253,782	830,714	-23,404	13,776
Unspent Carry Over					
Prior period adjustment					
Ending Cash Reserves	2,253,782	830,714	-23,404	13,776	39,776

Waste Water System

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

Row Labels	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
WASTE WATER ADMIN					
Personnel Services	308,306	289,722	329,887	305,621	352,903
Capital Outlay	38,863	15,014	20,616	23,000	22,000
Commodities	3,460	4,343	513	3,000	3,000
Contractual Services	28,368	34,851	44,052	47,000	47,000
Transfer Out	597,400	629,328	464,817	762,318	455,265
Miscellaneous	169	76	0	500	500
WASTE WATER ADMIN Total	976,565	973,334	859,885	1,141,439	880,668
WASTE WATER CIP					
Capital Outlay	0	14,690	0	0	0
Contractual Services	107,170	2,000,476	37,384	0	0
Transfer Out	103,684	64,699	189,750	0	0
WASTE WATER CIP Total	210,854	2,079,865	227,134	0	0
WASTE WATER COLLECTION					
Capital Outlay	0	0	0	2,500	275,000
Commodities	454	0	821	1,500	1,500
Contractual Services	18,573	8,593	19,327	33,300	33,500
WASTE WATER COLLECTION Total	19,028	8,593	20,148	37,300	310,000
WASTE WATER TREATMENT					
Capital Outlay	1,168	4,230	124,528	7,500	75,500
Commodities	33,731	55,193	53,801	78,500	81,000
Contractual Services	109,641	109,835	708,964	173,702	183,500
WASTE WATER TREATMENT Total	144,541	169,258	887,293	259,702	340,000
WASTE WATER BOND & INTEREST					
Debt	616,867	581,294	581,074	590,584	319,624
Transfer Out	0	44,773	0	4,800	4,800
WASTE WATER BOND & INTEREST Total	616,867	626,067	581,074	595,384	324,424
Grand Total	1,967,854	3,857,116	2,575,534	2,033,825	1,855,092
RESOURCES					
WASTE WATER BOND & INTEREST FUND	616,867	626,067	581,074	595,384	324,424
WASTE WATER CIP FUND	210,854	2,079,865	895,496	0	0
WASTE WATER FUND	1,113,617	1,149,495	1,098,965	1,436,752	1,530,668
WASTE WATER RESERVE FUND	26,517	1,689	0	1,689	0
Grand Total	1,967,854	3,857,116	2,575,534	2,033,825	1,855,092

Waste Water System

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

Changes to the budget - Waste Water Admin

- **Personnel Services:** The FY 2023 Budget increases Wages by approximately \$43,000 due to a recent compensation study, Other personnel related costs increased by approximately \$4,200 to better align with actual expenditure.
- **Capital Outlay:** The FY 2023 budget decreases computer software systems by \$1,000.
- **Interfund Transfers:** The FY 2023 budget reduces interfund transfers by approximately \$307,000 to match debt service obligations.

Changes to the budget - Water CIP: The FY 2023 budget eliminates all appropriations for contracted capital work and interfund transfers.

Changes to the budget - Water Distribution

- **Capital Outlay:** The FY 2023 Budget increases sewer jet replacement by \$125,000, and other capital asset equipment by \$147,500.

Changes to the budget - Water Bond and Interest

- **Debt:** The FY 2023 budget reduces debt service by approximately \$270,960 to match debt service obligations.

Refuse & Recycling

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
Revenue					
Tax Revenue					
Sales Tax	0	0	0	0	0
Other Revenues					
Fee & Service Charge	266,482	271,094	281,838	276,726	299,000
Fines and Penalties	3,782	2,825	3,842	3,777	4,000
Interest Income	2,340	925	1	2,061	0
Other Revenues	24	29	-1,121	46	0
Revenue Total	272,627	274,871	284,560	282,610	303,000
Expense					
Personnel Services	9,256	10,145	6,716	9,939	12,056
Contractual Services	209,834	211,613	195,742	214,996	214,996
Capital Outlay	1,679	1,444	6,129	2,191	2,191
Miscellaneous	288	10	0	500	500
Transfer Out					
Transfer Out	0	0	0	0	0
Expense Total	221,058	223,211	208,587	227,626	229,743
Transfers Out					
Transfer Out					
Transfer Out	22,043	170,629	58,877	53,131	53,131
Transfers Out Total	22,043	170,629	58,877	53,131	53,131
Net Addition (Subtraction)	29,526	-118,968	17,097	1,854	20,127
Beginning Cash Reserves	72,327	101,853	-17,115	-18	1,836
Unspent Carry Over					
Prior period adjustment					
Ending Cash Reserves	101,853	-17,115	-18	1,836	21,962

Capital Project

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
Revenue					
Tax Revenue					
Property Tax	0	0	12,286	0	0
Other Revenues					
Debt Proceeds	0	943,721	989,807	0	0
Donations	20,000	2,075	0	0	0
Grants, State, and Federal	4,500	0	0	0	0
Interest Income	31,518	10,218	10	30,000	0
Other Revenues	0	0	1,750	0	0
Revenue Total	56,018	956,014	1,003,853	30,000	0
Transfers In					
Transfer In					
Transfer In	0	0	0	0	0
Transfers In Total	0	0	0	0	0
Expense					
Commodities	75	0	0	0	0
Contractual Services	629,570	1,057,160	83,932	0	0
Capital Outlay	16,526	0	0	0	0
Debt					
Principal	0	450,000	930,000	0	0
Interest	7,176	4,838	20,415	0	0
Transfer Out					
Transfer Out	0	0	0	30,000	0
Expense Total	653,347	1,511,998	1,034,347	30,000	0
Net Addition (Subtraction)	-597,328	-555,984	-30,494	0	0
Beginning Cash Reserves	1,373,539	776,211	220,226	189,733	189,733
Unspent Carry Over					
Prior period adjustment					
Ending Cash Reserves	776,211	220,226	189,733	189,733	189,733

Swimming Pool Sales Tax

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
Revenue					
Other Revenues					
Interest Income	1,468	621	3	1,660	0
Revenue Total	1,468	621	3	1,660	0
Expense					
Contractual Services					
Transfer Out	0	0	0	2,639	0
Expense Total	39,675	0	0	37,639	10,000
Net Addition (Subtraction)	-38,207	621	3	-35,979	-10,000
Beginning Cash Reserves	87,530	49,323	49,944	49,947	13,967
Unspent Carry Over					
Prior period adjustment					
Ending Cash Reserves	49,323	49,944	49,947	13,967	3,967

NRP

DEPARTMENT BUDGET DETAIL WITH FUNDING RESOURCES

RESOURCES	FY 2019 ACT	FY 2020 ACT	FY2021 ACT	2022 BUD	FY 2023 BUD (Proposed)
Revenue					
Other Revenues					
Interest Income	0	0	0	43	0
Other Revenues	23,160	86,895	113,117	2,000,000	4,500,000
Revenue Total	23,160	86,895	113,117	2,000,043	4,500,000
Expense					
Miscellaneous	23,160	86,895	113,117	2,000,043	4,500,000
Transfer Out					
Transfer Out	0	0	0	0	0
Expense Total	23,160	86,895	113,117	2,000,043	4,500,000
Net Addition (Subtraction)	0	0	0	0	0
Beginning Cash Reserves	0	0	0	0	0
Unspent Carry Over					
Prior period adjustment					
Ending Cash Reserves	0	0	0	0	0

CAPITAL IMPROVEMENT PLAN

June 28, 2022

Baldwin City, Kansas
 Capital Improvement Plan Projects
 2023 thru 2027

Definition of Funding Priority

Long-Range - projects that will need planning for City growth

Current Need - If funding exists these are high priorities

Emergent - Regulatory requirement, or impending service or asset failure

Cat.	Department	Funding Priority	Fund	Description	2023	2024	2025	2026	2027	5 Year CIP
Electric System	Electric	Long-Range	Electric Fund	Substation # 2	-	-	-	-	4,200,000	4,200,000
Electric System	Electric	Long-Range	Electric Fund	Generator # 9 (3 Mw - Fme 38Etd To Be Located At Plant # 2)	-	-	-	-	4,000,000	4,000,000
Park Systems	Park	Long-Range	General Fund	Signal Ridge Park Development	-	-	-	-	250,000	250,000
Park Systems	Park	Long-Range	General Fund	Connect To Douglas County Lake Trail Project	-	-	-	-	350,000	350,000
Park Systems	Park	Current Need	General Fund	City Wide Trail System	-	-	-	-	-	-
Sewer	Public Works	Current Need	General Fund	Drainage Improvements - High St. Between 1St And 2Nd	-	400,000	-	-	-	400,000
Public Safety	Police	Current Need	General Fund	Patrol Car Replacement	-	48,000	48,000	48,000	48,000	192,000
Transportation	Public Works	Current Need	General Fund	Backhoe Replacement	145,000	-	-	-	-	145,000
Transportation	Public Works	Current Need	General Fund	Street Rehabilitation, 9Th Street North Of High (Brick Streets)	-	100,000	100,000	100,000	400,000	700,000
Transportation	Public Works	Current Need	General Fund	Street Rehabilitation, Widen 1St St (North From High St To 56 Highway)	-	-	-	-	1,000,000	1,000,000
Waste Water System	Public Works	Current Need	Waste Water Fund	East Baldwin Sewer Interceptor Design And Construction Engineering	-	-	-	-	-	-
Waste Water System	Public Works	Emergent	Waste Water Fund	Pump Replacements - Misl Equipment	25,000	25,000	25,000	25,000	25,000	125,000
Waste Water System	Public Works	Current Need	Waste Water Fund	Plant Expansion/Upgrades	100,000	100,000	100,000	100,000	1,000,000	1,400,000
Waste Water System	Public Works	Emergent	Waste Water Fund	Slip Lining Program	100,000	100,000	100,000	-	200,000	500,000
Water System	Public Works	Current Need	Water Fund	Extend 12" Main From N 400 & E1600 To City'S West Tower	-	-	-	-	750,000	750,000
Water System	Public Works	Current Need	Water Fund	Continue Water Line Upgrades (Eight St. Grove To Dearborn, 4Th To 1St On High And Other)	-	200,000	200,000	-	200,000	600,000