

**CITY  
OF  
ROLLA**

**FISCAL YEAR  
2024-2025**



September 3, 2024

Honorable Louis J. Magdits, IV  
and Members of City Council  
City of Rolla  
Rolla, MO 65402

Dear Mayor and Council:

Pursuant to the requirements of Section 67.020 of the Revised Statutes of Missouri, the Fiscal Year 2025 Budget is hereby submitted (October 1, 2024 – September 30, 2025). This Budget has been prepared in conjunction with the Mayor, Council and Department Directors who have anticipated the needs of their departments realistically in relation to both available money and department demands.

In every respect the 2024-25 Budget meets the legal requirement that expenditures not exceed anticipated revenues plus any unencumbered fund balance from the previous year. The budget represents a total yearly spending program of \$40,120,859 offset by anticipated revenues of \$37,982,820 – a net deficit of \$2,138,039 (due to the spend-down of the last MRTDD project - Pine St. North, ARPA funds, Animal Shelter Ph. 2, and major equipment needs of the Street Department. The budget includes an average pay adjustment of 5% (COLA and merit) for qualifying full-time City employees. The Budget includes a \$1/mo increase in the Sewer Service Availability Fee (sewer collection system) and an increase in airport hangar rentals. The City received \$4.1 M in federal ARPA funds in 2022 and those funds will be fully expended in FY 2025.

The Fiscal Year 2024 Budget is submitted with the belief that it represents a worthy effort to obtain a balanced program for the ensuing year. The Budget expresses on paper and in dollars the never-ending struggle to provide Rolla citizens the most service possible for each tax dollar spent.

Sincerely,

John Butz  
City Administrator

ORDINANCE NO. 4820

AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2024 AND APPROPRIATING FUNDS PURSUANT THERETO.

WHEREAS, the City Administrator as Budget Officer has presented to the City Council an annual budget for the fiscal year beginning on October 1, 2024, and

WHEREAS, a public meeting on the budget was conducted on August 26, 2024, and the required public hearing scheduled on September 3, 2024, at which hearing citizens were given an opportunity to be heard:

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

Section 1: The annual budget for the City of Rolla, Missouri, for the fiscal year beginning October 1, 2024, a copy of which is attached hereto and made a part thereof as if fully set forth herein, having been heretofore submitted by the City Administrator, is hereby adopted.

Section 2: Funds are hereby appropriated for the objects and purposes of expenditure set forth in said budget with the exception of the Rec Fund. The Rec Fund is appropriated one quarter (25%) of the proposed budget amount to be revisited by December 16<sup>th</sup>, 2024 following a monthly tracking of financial performance from October 2024 – December 2024. Formal action will be required of the City Council to authorize the remaining appropriation.

Section 3: This Ordinance shall be in full force and effect from and after its passage and approval.

PASSED BY THE CITY COUNCIL OF THE CITY OF ROLLA, MISSOURI, AND APPROVED BY THE MAYOR THIS 23<sup>rd</sup> DAY OF SEPTEMBER 2024.

ATTEST:

  
Lorri M Powell  
CITY CLERK

APPROVED:

  
MAYOR

APPROVED AS TO FORM:

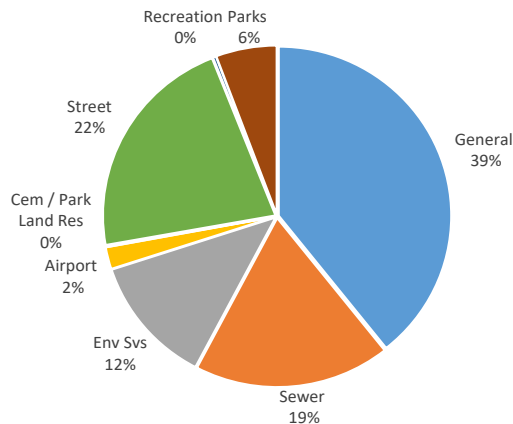
  
CITY COUNSELOR

## Where the Money Comes From....

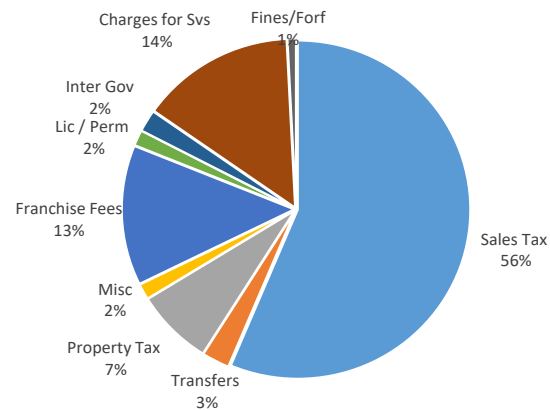
The FY 2025 budget reflects total revenues of \$37,982,820. The City anticipates: total sales tax receipts of \$13,137,025; property tax receipts of \$1,400,200; sanitary sewer and environmental services fees of \$9,605,500; utility franchise fees of \$1,938,000; and total state and federal grants of \$919,750 with the balance being generated by miscellaneous fees, permits, licenses, fines, interest income and internal governmental transfers. The Use Tax on out-of-state purchases is projected to generate \$1,400,000 primarily for public safety purposes.

The General Fund makes up 39.3% of total revenue projections or \$14.93 million. The General Fund sales and use taxes generate 56.37% of funds available (\$8.64 million). The General Fund sales tax only grew 1% in FY 2024. The FY 2025 budget anticipates sales tax growth (net) of 3%. The Sewer Fund and Environmental Services Fund generate \$7.00 million and \$4.66 million respectively (primarily from user fees). The Sewer Fund includes a \$1 increase in the Sewer Availability Fee (\$12 to \$13) for maintenance and improvements to the sewer collection system. The variable rate of \$6.75/1000 gallons water for sewer treatment remains the same in FY 25. There is no planned increase in environmental services (trash) fees in FY 25. The Park Fund is projected to generate \$1.6 million from the Prop P sales tax (1/4 cent), property taxes of \$334,150, and park and cemetery operating fees. The Recreation Fund is projected to generate \$1.4 million in membership and user fees under the new management agreement with Power Wellness but is expected to cost \$1.85 million in this transitional year. ARPA funds of \$205,000 are anticipated for IT/software/communication upgrades throughout the City and \$100,000 to Centre operations. The Airport Fund is expected to generate \$400,000 from fuel sales, ground leases and hangar revenues. The Street Fund derives its primary funding from the 1/2 cent Capital Improvement Sales Tax and the 1/2 cent Transportation Sales Tax (\$5.84 million combined), and motor fuel and vehicle sales taxes (\$855,000).

**Total Estimated Revenues - \$37,982,820**



**General Fund Revenues - \$14,932,165**

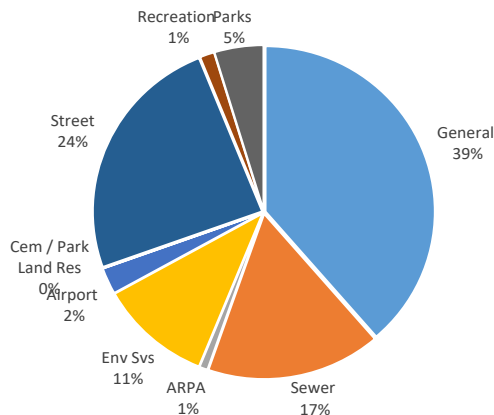


## Where the Money Goes...

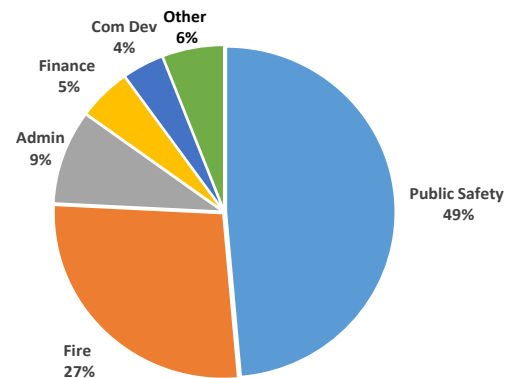
The FY 2025 budget of \$40.1 million is a more typical budget with the completion of several major capital initiatives (sewer treatment plant upgrades and MRTDD projects). The FY 2025 budget is split as follows: General Fund (38.7% - \$15.52M), Sewer Fund (16.7% - \$6.69M), Environmental Services Fund (10.8% - \$4.33M), ARPA Fund (0.8% - \$305,000), Parks Fund (4.7% - \$1.87M), Cemetery Fund (0.1% - \$3,000), Park Land Reserve Fund (\$0), Airport (2.6% - \$1.06M), Street/Capital Improvement Fund (24.4% - \$9.79M) and the Rec Center Fund (1.4% - \$543,285). The General Fund is made up of 13 separate divisions that are funded primarily through the general property and sales taxes of the City. The budget includes the expenditure of approximately \$1.0 million in the Use Tax proceeds earmarked for public safety compensation. The largest Divisions in the General Fund include the Police Department (35.1%), Fire Department (27.2%), and General Administration and Finance (14.3%). Other minor divisions of the General Fund include Building Services, Community Development, Economic Development, Legal, Library and Municipal Court. The Engineering Division was transferred from the General Fund to the Street/Cap Improvement Fund in FY 2022.

The City's General Fund has fared better than projected largely due to overall economic activity. The General Fund Budget includes an update of the City's Comprehensive Plan (\$150,000), five (5) Police vehicles (\$381,000), \$435,000 towards the Recreation Fund operation and \$250,000 towards Phase III of the new animal shelter from accumulated donations. Personnel challenges persist and the budget includes a 3% cost of living increase with a new wage and grade scale (up to 3% for merit for qualifying full-time employees). The Street Fund shifts to more asphalt overlay maintenance in FY 2025. Environmental Services is expanding the automated trash pick-up system with the third and final truck. In large part to Prop P (1/4 cent parks tax approved by voters in 2015 and 1/16<sup>th</sup> reauthorized in 2023) there is sustained funding for traditional park maintenance including several park improvements planned at Ber Juan Park. The Rec Center Fund remains independent of all other Funds, and the management of the Centre has been contracted with a private corporation called Power Wellness with a goal of medical integration in Centre programming and services towards self-sufficiency by FY 2027.

**Total Estimated Expenditures - \$40,120,859**



**General Fund Expenditures - \$15,520,875**



## FY 2025 BUDGET SUMMARY (8.27.2024)

Following is a summary of the preliminary Fiscal Year 2025 budget. The effort is the culmination of months of planning, debate and compromise. The Budget attempts to balance the services desired by the Community, City Council and City Departments with available (but limited) resources.

**Total Budget Proposal** (All 9 Funds):      \*Rev **\$37,982,820**  
   \*\*Exp **\$40,120,859**  
   **(-\$2,138,039)\*\*\***

(\* Total Sales/Use Tax of \$16,384,375; Total Property Tax of \$1,674,150)

\*\* Includes PCESB 911: \$1,633,675; Library: \$480,050)

\*\*\* ARPA spend of \$305,000: City Hall, Comp Plan, Website, Fire Station, Centre)

Ending Total (ALL) Fund Balance:                \$19 M (restricted and unrestricted)

Funds by Size (Total Operating Expenditures of \$29.1M)

General Fund	47%	Rec Center	2%
Sewer Fund	11%	Parks	6%
Street Fund	16%	Airport	3%
Env Services	14%		

### Personnel

Total Personnel-related Costs – All Funds: \$17.5M (53% of operating budget)

Full-Time Employees	\$12.2M
Part-time Emp	\$ .93M
Health Insurance	\$2.23M
LAGERS retirement	\$1.22M
FICA	\$ .93M

180 Full-time City employees (approx. 90 part-time employees)

General Employees: budgeted COLA increase of 2%; 3% merit consideration (Jan)

Public Safety Compensation – COLA of 2%; 3% merit consideration (Jan)

New positions proposed:

Asst City Administrator; GIS Mapping

### General Fund

Revenues	\$14,932,165
Expenditures (14 Divisions)	-\$15,520,875
Operating Transfers	+ \$402,800
	- \$185,910

**(Includes \$250,000 Animal Shelter Ph II and \$435,000 transfer to Rec Center)**

Operating Reserve Goal of \$2.99M; Unrestricted Reserve \$3M (25.4%)

Notable:      ARPA Funding (technology/cyber security; Comp Plan; City Hall)

Net Sales tax growth: 3% (Kohl's & WMP TIF redirect)

Marijuana Tax effective 10/1/2024

Hotel/Motel Tax increase from 3% to 5% effective 10/1/2024

Use Tax Proj: \$1,400,000 (\$1,189,925 dedicated to Public Safety)

LAGERS rate increase from 8.3% to 9.3% (12% of full-time salaries)  
 Health Insurance: 5% increase (354 enrollees: self-insured); \$6.5k/life  
 Risk Management: \$633,225 renewal; [\$1.36M total]  
 Pass Thru budgets: Library (\$480,050); 911 Dispatch (\$1,633,675)  
 Police – 37 Certified Officers  
 Fire – 27 Certified Firefighters

<b>Critical Funded Requests:</b>	Asst City Administrator (1/2 yr)	\$56,000
	Police Vehicles (5)	\$381,500
	Animal Shelter Building Ph II-B	\$250,000
	Police Body Cameras (annual)	\$38,000
	Comp Plan (ARPA \$100k)	\$50,000
	Com Dev Permit Software	\$50,000
	Drug/Alcohol Education Services	\$30,000

**Sewer Fund**

	HyPoint Ind Park Redundant Sewer Main (70% ARPA)	\$900k
	Regional Sewer Basin Study (ARPA)	\$87,000
	\$1/mo SAF (collection system) (\$12 to \$13/mo)	\$100,000
	No increase in sewer treatment fees (\$6.75/1,000 gal)	
	Camera Monitoring Truck Replacement (\$600,000) – 3 yr financing	
	Solid Reserves of \$2.2 M	

**Environmental Services**

Recycling market has rebounded a bit (\$230,000 proj rev)  
 Eliminated curbside recycling in 2022; increased rates in 2024  
 No planned fee increase  
 Landfill/Disposal Rate – \$59/ton (no inc for 2025)  
 Automated Trash Truck No. 2 delivered; No. 3 pending (\$412,000 ea)  
 Internal Financing of Vehicle Maintenance Facility 12/18 years (bal of \$333k)  
 Good Reserves of \$2.2 M

**Airport Fund**

Minimal Reserves (projected \$5,787)  
 Supported by Street/Cap Imp Fund since 2020 (\$195k in FY 2025)  
 Taxiway Design Project - \$100,000 (grant covered)  
 Fuel Sales: 95,000 gallons (84% jet) in FY 2024; Proj Sales of \$400k in FY 2025  
 Ag Lease/Ground Leases all updated; Solar Due Diligence - \$11.5k/yr  
 Hangar rent increase of 10% (partial new doors in 2024 from tornado damage)  
 Star Loan (MoDOT) for 5% Runway grant match (\$34,000 year 5 of 5)  
 Water tower/sewer system financing (18 of 20)

**Cemetery Fund**

Fiduciary/Trust projected balance of \$376,240  
 Increase in burial service fees in FY 2022  
 FY 2025 projects include old tombstone repair; potter’s field monuments

### **Street Fund**

Solid Unrestricted Reserve projected \$4,638,752M  
Cap Imp/Transportation Sales Tax – 3% growth  
Transferred Engineering Division from GF to Street/Cap Imp Fund in FY 22  
Last MRTDD Project of \$150k for Pine St. (TDD Reimbursement received)  
Significant heavy equipment replacement: dump trucks, wheel loader, street sweeper  
(could finance but sufficient reserves?)  
Engineering Succession – GIS/mapping expertise (added 1 F-T position)  
Primary City Projects: Pine St. north (TDD); Little Oaks Rd  
Hwy E sidewalk grant (\$700k)  
\$1,000,000 in asphalt overlay (5 miles)  
ARPA grant 10<sup>th</sup> & Poole to Hwy 63 storm water project (\$1.1M)

### **Rec Center Fund**

Contracted management/operations with Power Wellness Nov 2020  
ARPA support - \$100,000 for 2025  
General Fund transfer of \$435,000 in FY 2025;  
Budgeted Operating transfer of \$850k in FY 2024 [Projected \$573k + \$276k prior years]  
Reviewing all options for future use

### **Park Fund**

Minimal Reserve Fund Balance of \$38,378 due to loss of 1/16<sup>th</sup> sales tax for 2024  
Property Tax - \$276,850 (2.5% growth); Sales Tax - \$1.5M (3% growth)  
Prop P (1/16<sup>th</sup> sales tax renewed in 2023 – rectified for 2025)  
Capital Expenses of \$250,000 for Pickleball Complex in FY 24  
SplashZone operations: \$240,445 operating loss in FY 24 (w/fire); Projected \$222k in  
FY 25 (25 yrs old – future needs/options – replace? Large splashpad?)  
ARPA grant of \$495,000 for BerJuan Park improvements (pending LWCF grant?)  
Demolition of Holloway House \$50k est.?

### **Park Land Reserve Fund**

Balance in Escrow - \$12,893 (McBride subdivision development)  
Requires 2/3 Council Vote with timely spend down; \$30k Olive St. lot in FY 24

### **Debt Position**

FY 2025 debt/lease payments (expense) - \$3.1 M  
Total City debt and obligations outstanding - \$24 M:  
Including Sewer Revolving Fund Debt of \$17 M (voter approval Nov 2018)  
No new debt in FY 2024 or 2025 (financing sewer camera truck?)  
Constitutional Debt Authority (20% Assessed Valuation) - \$50,237,300  
Rolla's General Obligation Debt: \$0



**ARPA Consideration**

City received \$4,142,000:

First deposit of \$2,061,340 received in August 2021; 2<sup>nd</sup> deposit 9/2022

**Council authorized Round 1 funding 1/18/2022:**

1) Finance/Admin tracking - (\$10,000 for 4 yrs)	\$40,000
2) Municipal Court Impact -	\$100,000
3) Franchise Fees -	\$180,000
4) Animal Control Impact -	\$10,000
5) Community Development Impact -	\$35,000
6) Rec Center Impact – (2020 - 2022)	\$850,000
7) Park Impact - (Splashzone 2020/21 Seasons)	\$45,000
8) Citizen Communications - Website/Codification	\$25,000
9) Telecommunication Upgrade	
10) Internet/Broadband Upgrades	
11) Public Safety Communication (MOSWIN)	\$1,050,000

Round 1 Estimate: \$2,335,000

**Round 2 2023 & 2024:**

1) Update City Comprehensive Plan	\$105,000
2) Cyber Security/IT Services/Web	\$135,000
3) City Hall Roof	\$56,000
4) Animal Shelter Ph 2	\$100,000
5) Parade Safety barriers	\$26,500
6) Police building façade renovation	\$78,000
7) Fire Station 1 bay doors	\$30,000
8) Rec Centre operations	\$725,000
9) Sewer improvements (Hy Point/lining match)	\$475,000

Round 2 Estimate: \$1,730,500

**Round 3 2024:**

1) Rec Center Operations	\$100,000
2) City Hall Tuck pointing; Cooling tower	\$85,000

Round 3 Estimate: \$185,000

**The Mission of the City of Rolla is to promote the enhanced quality of life for citizens of all ages and abilities. We do so by pursuing strong public safety services, a quality infrastructure network based on properly planned growth, and a diverse and vibrant economy. Through effective leadership in cooperation with our citizens, businesses and community organizations we can ensure the desired balance between our urban development with the charm of our rural history through open and participative communication with our customers and citizens.**

**(City Council Retreat, 2000)**

**CITY OF ROLLA**  
**2024-2025 Budget Summary**  
**The Funding of City Services**

The City of Rolla is a large service organization. Our customers range from general citizens desiring the basic services of health, public safety, and welfare to churches, schools, and neighborhoods to businesses, tourists, and prospective residents. The City's mission is to protect and enhance the quality of life of all customers. And like any business the City provides roads, utilities, sanitation, public safety, parks and recreation, leadership, planning and economic opportunity based on the value customers are willing to pay to support these endeavors. As such it is helpful to understand where the money goes (services provided) and where the money comes from.

**What is Budgeting?**

Legally, budgeting is the balancing of revenues and retained earnings (reserves) with planned expenditures – a work plan with accountability. The City of Rolla's budget is organized in a series of funds, each of which is considered a set of self-balancing accounts, to record and maintain the assets, liabilities, fund equity, revenues, and expenditures for each primary activity. The City of Rolla operates with the following ten (10) funds: General Fund, Sewer Fund, Airport Fund, Environmental Services Fund, ARPA Fund, Cemetery Trust Fund, Street/Capital Improvement Fund, Recreation Center Fund, Park Fund and Park Land Reserve Fund. The Health Insurance and Technology Fund are Internal Service Funds and not budgeted. Rolla Municipal Utilities (RMU) derives its authority to operate the electric and water system directly from the City Council. RMU is a part of the City with a separate budget under the Board of Public Works that works closely with the City in addressing the many needs of the community.

**Main Purposes of Budgeting:** A means of balancing revenues and expenditures (legal requirement)

- a) Budgeting as a “**semi-judicial process**” where departments and divisions come to the City Council to plead their case;
- b) Budgeting is “**accountability**” where the people hold the City Council accountable through the electoral process;
- c) Budgeting is “**control**” whereas appropriations are the first line of Defense against overspending;
- d) Budgeting is “**public relations**” where we attempt to respond to the public’s needs and requests by establishing public policy;
- e) Budgeting is an “**instrument**” of good management;
- f) Budgeting is a “**work plan**” with a dollar sign attached;
- g) Budgeting is an instrument for “**planning**” which requires project costs and program levels at least several years ahead.

*Source “Public Budgeting in America”*

## **FUND ACCOUNTING**

City accounts are organized based on 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 assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate.

### **Governmental Funds:**

**General Fund** – the general operating fund of the City. It is used to account for all financial resources except those requiring separate accounting. (General Fund and Airport Fund)

**Special Revenue Funds** – used to account for the proceeds of specific revenue sources that are legally restricted. (Parks Fund, Recreation Fund and Park Land Reserve Fund)

**Capital Projects Funds** – used to account for financial resources to be used for the acquisition or construction of major capital facilities. (Street Fund)

### **Proprietary Funds:**

**Enterprise Funds** – used to account for operations that are financed and operated in a matter similar to private business enterprises. (Sewer Fund and Environmental Services Fund)

### **Fiduciary funds:**

**Trust & Agency Funds** – used to account for assets held by the city in a trustee capacity. (Cemetery Fund)

**STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE**  
**ALL FUNDS**  
**City of Rolla**  
**Fiscal Year 2024 - 2025**

	Audit 2022	Audit 2023	Estimated 2024	Approved 2025	% of Budget
<b>REVENUES</b>					
Sales/Property Tax	17,847,430	18,673,770	18,889,638	20,285,225	53%
Licenses & Permits	205,903	214,397	197,450	223,800	1%
Intergovernmental	411,545	1,018,550	532,450	1,913,750	5%
Charges for Service	11,450,390	12,826,456	12,534,886	12,827,245	34%
Fines & Forfeitures	166,392	134,660	107,800	128,000	0%
Misc. Income	3,821,253	2,846,394	1,792,942	2,604,800	7%
Bond Proceeds	11,664,487	2,707,378	277,650	0	0%
<b>Total Revenues</b>	<b>\$ 45,567,400</b>	<b>\$ 38,421,605</b>	<b>\$ 34,332,816</b>	<b>\$ 37,982,820</b>	<b>100%</b>
<b>EXPENDITURES</b>					
Personnel	14,563,291	14,066,567	15,075,782	16,444,310	41%
Supplies & Bldg. Mtnc.	907,635	924,045	923,850	883,340	2%
Services	4,804,040	4,709,463	5,168,539	6,886,429	17%
Maintenance & Imp.	3,422,480	3,297,009	3,327,479	3,676,075	9%
Capital Exp.	23,707,192	11,497,762	9,108,428	11,047,780	28%
Use Tax Exp.	471,439	928,055	1,051,338	1,182,925	3%
<b>Total Expenditures</b>	<b>\$ 47,876,078</b>	<b>\$ 35,422,901</b>	<b>\$ 34,655,416</b>	<b>\$ 40,120,859</b>	<b>100%</b>
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>\$ (2,308,677)</b>	<b>\$ 2,998,704</b>	<b>\$ (322,600)</b>	<b>\$ (2,138,039)</b>	
<b>FUND TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (15,400)</b>	<b>\$ 17,500</b>	
<b>TOTAL REVENUES OVER EXPENDITURES</b>	<b>\$ (2,308,677)</b>	<b>\$ 2,998,704</b>	<b>\$ (338,000)</b>	<b>\$ (2,120,539)</b>	
<b>BEGINNING FUND BALANCE (10/1)</b>	<b>\$ 20,866,593</b>	<b>\$ 18,470,525</b>	<b>\$ 21,446,029</b>	<b>\$ 21,108,029</b>	
<b>ENDING FUND BALANCE - ALL FUNDS (9/30)</b>	<b>\$ 18,557,916</b>	<b>\$ 21,469,229</b>	<b>\$ 21,108,029</b>	<b>\$ 18,987,491</b>	
<b>FOOTNOTES:</b>					
<b>RESTRICTED CASH</b>	<b>\$ 4,438,120</b>	<b>\$ 7,007,401</b>	<b>\$ 6,881,914</b>	<b>\$ 6,586,358</b>	
<b>PROJECTED UNRESTRICTED CASH</b>	<b>\$ 14,119,796</b>	<b>\$ 14,461,828</b>	<b>\$ 14,226,116</b>	<b>\$ 12,401,133</b>	14

# CITY OF ROLLA

## REVENUE TOTALS

### FY 2024 - 2025

<b>Fund</b>	<b>2021-22 ACTUAL</b>	<b>2022-23 ACTUAL</b>	<b>2023-24 ESTIMATED</b>	<b>2024-25 APPROVED</b>	<b>% OF BUDGET</b>
General Fund	13,249,839	14,878,944	13,904,951	14,932,165	39.31%
Sewer Fund	10,642,054	7,106,804	5,748,650	6,995,000	18.42%
Environmental Services Fund	4,126,669	4,076,611	4,617,090	4,662,000	12.27%
ARPA Fund	1,982	20,276	18,000	5,000	0.01%
Park Fund	2,005,887	2,187,484	2,032,653	2,148,705	5.66%
Park Land Reserve Fund	1,343	515	17,642	12,650	0.03%
Airport Fund	740,576	846,678	588,050	804,850	2.12%
Cemetery Fund	20,946	21,059	19,555	19,400	0.05%
Street Fund	13,926,551	8,581,917	7,038,400	8,298,900	21.85%
Recreation Fund	851,553	701,316	347,825	104,150	0.27%
<b>REVENUE TOTAL</b>	<b>45,567,400</b>	<b>38,421,605</b>	<b>34,332,816</b>	<b>37,982,820</b>	<b>100%</b>

# CITY OF ROLLA EXPENDITURE TOTALS FY 2024 - 2025

<b>Department</b>	<b>2021-22 ACTUAL</b>	<b>2022-23 ACTUAL</b>	<b>2023-24 ADOPTED</b>	<b>2023-24 ESTIMATED</b>	<b>2024-25 APPROVED</b>	<b>% OF BUDGET</b>
Administration	764,297	711,362	769,610	828,935	1,050,500	2.62%
City Administration	290,452	287,843	352,225	306,450	378,050	0.94%
Library	328,043	400,230	431,300	411,228	480,050	1.20%
Finance	667,509	707,303	778,195	709,625	792,485	1.98%
Legal	75,394	67,643	117,940	92,675	98,805	0.25%
Court	96,217	132,648	147,895	136,740	151,430	0.38%
911/Telecommunications	1,227,904	1,343,382	1,476,605	1,487,245	1,633,675	4.07%
Animal Control	682,561	282,467	490,155	235,952	455,935	1.14%
Police	4,650,903	5,368,020	5,264,010	5,088,587	5,448,955	13.58%
Fire	3,254,400	4,406,053	3,945,211	3,857,172	4,217,005	10.51%
Building Services	85,971	110,599	118,175	128,620	126,630	0.32%
Engineering	763,443	0	0	0	0	0.00%
Community Development	449,828	571,621	556,050	515,518	626,995	1.56%
Economic Development	52,927	60,039	62,025	66,605	60,360	0.15%
<b>GENERAL FUND TOTAL</b>	<b>13,389,848</b>	<b>14,449,209</b>	<b>14,509,396</b>	<b>13,865,352</b>	<b>15,520,875</b>	<b>38.69%</b>
Sewer	11,155,404	7,011,155	5,047,650	4,724,370	6,694,781	16.69%
Recycling	522,801	585,013	474,805	470,233	507,765	1.27%
Sanitation	2,789,037	3,128,514	3,354,525	3,298,150	3,229,803	8.05%
Vehicle Maintenance	492,478	507,817	519,385	551,640	591,395	1.47%
ARPA	2,543,572	579,922	1,165,000	988,610	305,000	0.76%
Parks	1,809,833	1,955,080	2,557,030	2,574,676	1,871,300	4.66%
Cemetery	6,381	1,550	8,000	10,000	3,000	0.01%
Park Land Reserve	35,000	25,000	0	32,503	0	0.00%
Airport	907,701	839,442	1,084,575	926,710	1,058,960	2.64%
Street	12,736,157	4,794,143	7,540,500	5,203,800	8,591,240	21.41%
Engineering	804,208	764,619	1,142,275	1,093,050	1,203,455	3.00%
Recreation Center	683,659	781,438	487,305	916,322	543,285	1.35%
<b>OTHER FUNDS TOTAL</b>	<b>34,486,230</b>	<b>20,973,692</b>	<b>23,381,050</b>	<b>20,790,064</b>	<b>24,599,984</b>	<b>61.31%</b>
<b>EXPENDITURE TOTAL</b>	<b>47,876,078</b>	<b>35,422,901</b>	<b>37,890,446</b>	<b>34,655,416</b>	<b>40,120,859</b>	<b>100%</b>