

City of Union, Missouri

Annual Budget

July 1, 2023 through June 30, 2024



City of Union ♦ 10 E. Locust ♦ Union, Missouri 63084

♦ (p) 636.583.3600 ♦ (f) 636.583.4091 ♦

www.unionmissouri.gov



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City of Union

10 E. Locust Street
Union, MO 63084
Phone: (636) 583-3600
Fax: (636) 583-4091

June 12, 2023

To the Honorable Mayor Robert L. Schmuke and Members of the Board of Aldermen,

Submitted herewith is the fiscal year 2023-2024 final budget and program of services for the City of Union. The annual budget for fiscal year 2023-2024 as proposed represents a policy document, operations guide, a communication guide and financial plan of the City of Union. This budget is the product of a comprehensive team effort from every level of the municipal organization which benefits the entire City of Union.

Budget Process

The budget for the fiscal year 2023-2024 is the product of thorough and thoughtful consideration on the part of the Mayor, Board of Aldermen, City Administrator, Finance Officer and Department Heads over the past several months in view of the public service needs of the community and the goals and objectives established by the Mayor and Board of Aldermen. Budget development is not a quick or easy process due to the decisions that are encompassed in the final document; it is a comprehensive team effort by every level of the municipal organization, including citizens input. Determination of the annual budget is the most important single endeavor of the Board of Aldermen due to its futuristic planning and comprehensive nature, entailing the range of services offered and prioritizing the allocation of government resources. Core and essential services always receive the highest priority in committing funds, yet all budget decisions are challenging due to the City's limited resources. All the components of the annual budget were analyzed and prepared by Department Heads and subsequently reviewed and deliberated during a series of Budget Workshop Meetings. The final adoption of the annual budget is to take place at the June 12, 2023 Board of Aldermen Meeting.

While preparing the 2023-2024 budget, revenues were projected conservatively. As always, the 2023-2024 budget will allow the city to continue providing high level of services for the residents of Union. This was the direct result of strong fund reserves built during times of growth and the City's immediate response to the pandemic including delayed spending. We have again looked at reducing our expenditures to maintain a balanced budget.

The budget is structurally balanced in total since the City does not plan to expand beyond its total available resources. Union's budget is in conformity with Missouri State Statute Section 67.010 which requires total proposed expenditures not exceed estimated revenues.

Each budget detail includes five columns: the proposed 2023-2024 adopted budget; prior year 2022-2023 estimated and adopted budget; and actual for year 2021-2022 and 2020-2021. Showing multiple years of planned and actual resources and expenditures allows for multi-year comparative analysis of the financial condition of the City.

The City has also integrated the needs as identified from our Comprehensive Plan, which was updated and approved on October 10, 2022. This is a collaborative document derived from the input of citizens and external organizations. It establishes the direction, including goals, objectives and pathways, for the City

and community entities to achieve within set timelines. The comprehensive plan is required to be updated every ten years. By addressing our long-term financial challenges now, we will avoid using existing fund balance on ongoing operations, and instead be able to preserve our reserve for critical long-term infrastructure and city facility needs. This public document sets responsibility for planned actions. This plan was updated and finalized in October 2023 and is currently being updated. Every City endeavor originates from external influences, such as Federal and State compliance or mandates, committee meetings, citizens input, strategic program planning, etc.

Economic Condition and Outlook

The City continues to experience strong residential, industrial, and commercial growth despite the precarious condition of the economy. During the previous fiscal year there were 185 permits issued for single family dwellings, 1 permit for a new commercial project, and 2 permits for new industrial projects. With the recovery from the pandemic and recent global instability, the demand for industrial property is strong and expected to remain in high demand over the next 5 years. Companies which were directly impacted by the pandemic have reported they have returned to pre-pandemic production levels and are looking to hire additional employees. Similarly, companies with facilities overseas are now working to identify sites within the United States to help stabilize their operations which were disrupted by the pandemic and/or geo-political situation. The Community Development Department remains focused on developing the remaining sites in Union Corporate Center through the expansion of existing businesses and the construction of new industrial facilities.

Similarly, the Department's continued focus of rooftops and jobs has resulted in an increased demand for commercial development. While we are excited about several of the commercial projects that are expected to open later this year, the Department remains focused on attracting new retailers and supporting small businesses to bring additional service and retail development to the city.

In addition, the City budget will be impacted by further cuts in state and federal funding in the fiscal year 2023-2024. While, overall, General Fund revenues show a slight decrease from the 2022-2023 budget, the City budget faces many challenges including significant capital needs with resulting debt service, increase in health care costs, increasing energy costs, and material costs.

The City fared reasonably well during this time and experienced an increase in revenues including sales tax. The recovery in sales tax revenues, coupled with significant and unavoidable cost increases made the preparation of the fiscal year 2023-2024 budget very challenging. The City had an outside firm prepare a salary study, which included an additional cost to the budget. The City received approximately \$2.1 million in American Rescue Plan Act money. The budget includes partial self-insurance plan, large capital projects, (debt payment for Veterans Memorial Park, Union Expressway construction costs, Oak Street construction and other STP projects), and salary study cost.

The City of Union is a community of approximately 12,990 residents located 45 miles west of the city of St. Louis. The City of Union is the county seat and second largest city in Franklin County.

The City is comprised of nineteen departments: (1) Mayor and Board of Aldermen, (2) City Clerk, (3) Administration/Finance Officer, (4) City Collector, (5) City Attorney, (6) Municipal Court, (7) Police Department, (8) Emergency Preparedness, (9) Street Department, (10) Cemetery, (11) Auditorium, (12) Refuse/Trash/Recycling, (13) Engineering/Building, (14) Incidental, (15) Legal and elections, (16) Assistant City Administrator/Community Development, (17) Parks and Recreation, (18) Water, and (19) Sewer. Most departments are headed by a Department Head who reports directly to the City Administrator, while supervisors report to their respective department heads.

Recap of Fiscal Year 2022-2023

Projects completed during the 2022-2023 budget are as follows:

- Purchase of police vehicles
- Repairs to various curb, gutter and sidewalk maintenance
- Union Expressway engineering
- Sewer lining improvements

Fiscal Year 2023-2024 Outlook

Revenue and Expenditure Highlights

Schedule of Revenues:

	Adopted 2022-2023	Adopted 2023-2024	Increase/ (Decrease)	% Change
General Fund	10,900,754	10,971,319	70,565	0.006
Park Fund	1,769,439	2,160,766	391,327	0.221
Transportation Tax Fund	1,255,000	1,423,000	168,000	0.134
Stormwater Fund	5	1,260	1,255	251.0
Cemetery Fund	3,925	3,950	25	0.006
Swimplex Fund	1,300	1,350	50	0.038
Enterprise Funds	<u>4,614,000</u>	<u>4,964,500</u>	<u>350,500</u>	0.076
Total	18,544,423	19,526,145	981,722	

General Fund

Long-range revenue and expenditure projections for the General Fund are included in the proposed budget. The current economy is impacting revenues in a number of ways, including the increase in sales tax and a minimal increase in building permits, business license and other similar economically-driven revenues. Line items are flat, even down in some areas, but no positions are lost and our planned capital purchases remain with nothing delayed due to finances. General conditions are outlined below.

- Total revenues are estimated at \$19,526,145 with expenditures estimated at \$19,441,684. This is a 5.3% increase in revenues and a 6.1% increase in expenses over the 2022-2023 budget.
- General Fund revenues are projected at \$10,971,319 with anticipated expenditures of \$10,948,008.
- Operating expenditures are projected to be lower than operating revenues by \$23,311.
- Sales tax is projected to have a slight increase from \$2,485,000 to \$2,745,000.
- Franchise tax revenues are expected to increase by 18.4% to \$1,930,029.
- Intergovernmental revenue for the STP projects is projected to stay the same at \$309,249.

Park Fund

- Revenues primarily consist of property taxes and program fees.
- Real estate and personal property taxes are expected to increase slightly this year.
- Zero turn mower, fencing and various maintenance throughout the park and ball field maintenance are some of the park projects for 2023-2024.

Transportation Tax Fund

- The one-half cent sales tax is used for street construction and maintenance.
- The one-half cent sales tax is expected to increase from \$1,245,000 to \$1,411,000 due to the increase in sales.

Enterprise Funds (Water and Sewer)

- Charges for services have a slight increase from the 2022-2023 budget.
- No increase in water and sewer rates in the 2023-2024 budget.

Schedule of Expenditures:

	Adopted 2022-2023	Adopted 2023-2024	Increase/ (Decrease)	% Change
General Fund	10,847,218	10,948,008	100,790	0.009
Park Fund	1,767,439	2,159,758	392,319	0.222
Transportation Tax Fund	1,253,000	1,421,000	168,000	0.134
Stormwater Management Fund	-	-	-	0.000
Cemetery Fund	-	-	-	0.000
Swimex Fund	-	-	-	0.000
Enterprise Funds	<u>4,452,023</u>	<u>4,912,918</u>	<u>460,895</u>	0.104
Total	18,319,680	19,441,684	1,122,004	

General Fund

Highlights of operation expenditures substantially from the General Fund include the following:

- The City conducted a classification and compensation study to help retain and hire employees. This plan will simplify and bring consistency to the compensation system.
- Although the Mirra Health insurance coverage outline may change slightly. The benefits contract annual renewal date is beginning January 1.
- Overall line-item accounts exist at a level quite similar to the current year.
- The General Fund budget contains a reserve for contingency account of \$15,000.
- Capital items decreased in the General Fund. The General Fund capital outlay budget is projected to be \$1,753,110.

Department Expenditure Comparison

Below is a comparison of 2023-2024 General Fund budget for each department as compared to 2022-2023 budget. Overall expenditures as proposed increased by 0.929% from the current year's budget.

Department expenditures for the General Fund:

	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)	% Change
Mayor and Board	\$66,252	\$62,552	(\$3,700)	-0.056
City Clerk	192,325	198,852	6,527	0.034
City Administrator	266,930	316,926	49,996	0.187
City Collector	-	-	-	0.000
City Attorney	51,500	66,500	15,000	0.291
Municipal Court	68,952	71,808	2,856	0.041
Police	2,385,978	2,478,312	92,334	0.038
Emergency Preparedness	38,512	41,797	3,285	0.085
Street Department	1,892,611	2,476,131	583,520	0.308
Cemetery	25,400	26,200	800	0.031
Auditorium	120,910	120,910	-	0.000
Refuse/Trash/Recycling	835,400	850,400	15,000	0.018
Engineering/Building Inspector	227,888	251,305	23,417	0.103
Incidental	4,442,394	3,744,200	(698,194)	-0.157
Legal & Elections	21,700	21,700	-	0.000
Economic Development	<u>210,465</u>	<u>220,415</u>	<u>9,950</u>	0.047
Total	\$10,847,217	\$10,948,008	\$100,791	

A listing of capital outlay expenditures may be found in the schedule of detail of capital assets to be purchased by Fund. Capital outlays are generally one-time expenditures or expenditures for items which have a useful life of longer than one year such as vehicles, equipment, furniture and fixtures.

Significant capital outlay requested expenditures include:

Department	Item	Amount
Police	Two (2) patrol vehicle	\$100,000
Street	Various road maintenance	\$455,000
	Curb, gutter and sidewalk replacement	\$103,739
	Mower	\$166,000
Street Construction STP projects:		
	Union Expressway – engineering	\$217,538
	Union Expressway – right of way acquisition	\$217,213
	Oak Street – construction/construction inspection	\$453,620

Park Fund

- Includes a debt payment for the Veterans Memorial Park. The General Fund made a transfer of \$1,477,850 to the Park Fund to help pay for the debt payment, capital items and expenses for the Park Fund.

Significant capital outlay requested expenditures include:

Department	Item	Amount
Park	Zero turn mower	\$27,000
	Building and grounds maintenance	\$152,000
	Splash Pad controller and pool controller	\$22,000
	Pool shades	\$61,290
	Fencing	\$28,000
	Server	\$10,000

Transportation Tax Fund

- The transfer out in the amount of \$1,421,000 to the General Fund is to help fund road projects.

Enterprise Funds (Water and Sewer Fund)

- Capital items increased from \$1,208,000 to \$1,327,000.

Significant capital outlay requested expenditures include:

Department	Item	Amount
Water	Remote reads and new meters	\$60,000
	Water System Maintenance	\$80,000
	Land acquisition/engineering services	\$135,000
	Water Main Construction	\$175,000
Sewer	Sewer System Maintenance	\$80,000
	Collection System Maintenance	\$150,000
	Sewer lining	\$225,000
	Woodland Oaks gravity sewer line -right of way	\$20,000
	Hwy 50 sewer line relocation – right of way	\$30,000
	System control center upgrade	\$50,000
	Backhoe	\$155,000
	Manhole repair and lining	\$100,000

Within each department budget you will find the section titled "Department Description, Department Goals and Objectives, and 2022-2023 Accomplishments." This information describes the department, purchases, goals and prior year accomplishments, which may be helpful during Board of Aldermen discussions.

Debt Obligations

Certificates of Participation and capital lease are the City's current means of financing major infrastructure and continuing its capital investment. The City's Certificates of Participation has an AA- rating from the S&P; which, increased from a A+.

Details on outstanding debt and lease agreements are located in the Debt Obligation section.

Economic Outlook

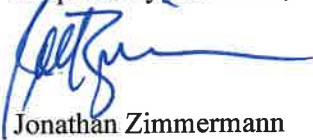
The 2023-2024 economic outlook is unpredictable; the City of Union will concentrate on sustaining its resources and core services. Funding for essential services and for prior commitments or projects specifically funded is given first priority while other operational needs and unfunded initiatives are appropriated within the constraints of revenue projections. In this tight economy, budget cuts and shortfalls have become common occurrences with more forecasted at both the state and national levels. Union has been fortunate not to have felt the full effects due to its position as a retail center, industries and employment. The City controls expenditures when it can but uncontrollable costs continue to reduce outlay for other operational needs.

Conclusion and Acknowledgements

In conclusion, the 2023-2024 budget is a responsible spending plan which adjusts the city to a difficult fiscal environment but continues to provide the services necessary to meet the needs of the citizens of the City. The final budget represents many hours of preparation on the part of department heads, and many hours of deliberation and review on the part of the staff and Board of Aldermen. The 2023-2024 budget sets the groundwork for the new fiscal environment. Our challenge going forward is to determine what is most important, and how to provide needed and valuable City services in this environment of limited revenue growth. Our pledge is to meet the challenge, and to continue to lead and support our community in an efficient and effective manner.

Finally, I would like to take this opportunity to thank the Mayor, Board of Aldermen and City Staff for all of their hard work that went into the preparation of this budget. Budget preparation is a challenging effort, and we truly have a great team here in Union.

Respectfully submitted,



Jonathan Zimmermann
City Administrator



Heather Keith
Finance Officer

Principal Officials

Mayor

Robert L. Schmuke

Ward 1

Amanda Sullivan

Brian Pickard

Ward 2

Barbara E. Laberer

Russell Rost

Ward 3

Jacob T. Doepke

Dennis Soetebier

Ward 4

Tom Strubberg

Heather Epple

Other City Officials:

Jonathan Zimmermann – City Administrator

Heather Keith – Finance Officer

Jonita Copeland – City Clerk

J.D. Kelley – City Engineer

Andrew Parker – Chief of Police

James Schmieder – Asst. City Administrator/Economic Development Director

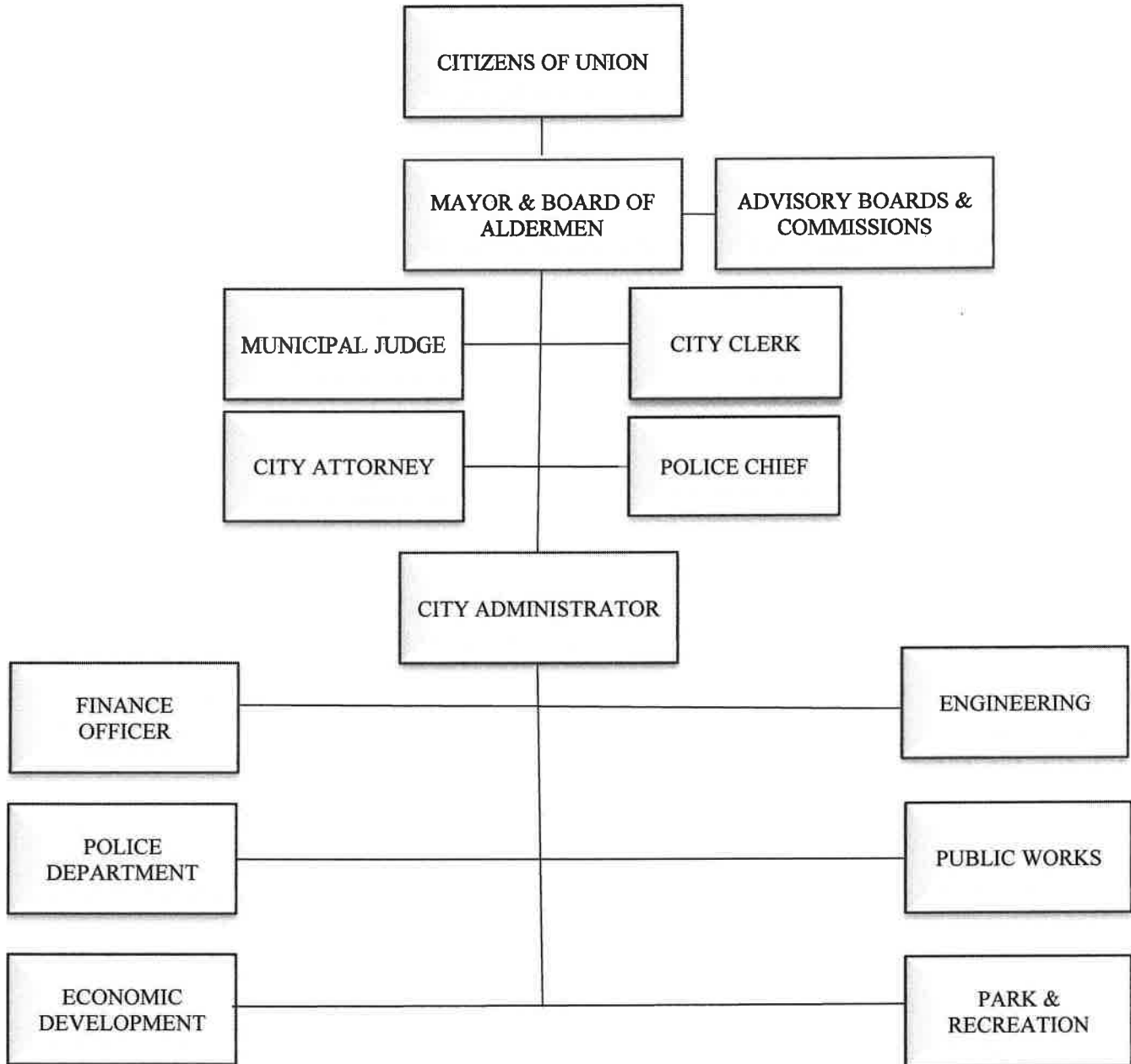
Chad Pohlmann – Parks and Recreation Director

Earl Neal – Emergency Management Director

Matthew Schroeder – City Attorney

David Arand – Municipal Judge

CITY OF UNION, MISSOURI ORGANIZATION CHART





City of Union Mission Statement

The City of Union is committed to providing a safe and secure environment for its citizens and businesses and to provide a high quality of life for its citizens. This will be accomplished by providing services in the highest quality, efficient and effective manner possible.

The City also strives to foster a diverse economic base through progressive and innovative ideas, strategic planning and a proactive, fiscally responsible government. As the City continues to experience new growth, the City will also attempt to enrich the existing community.

The City of Union will continue to provide strong, fair and ethical leadership that sets a positive example for all members of the community to follow.

Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City of Union for its annual budget for the fiscal year beginning July 1, 2022.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Union
Missouri**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director

Fiscal Policies

Purpose

The Board of Aldermen and staff of the City of Union, Missouri (the City) have many important responsibilities to the City's residents and corporate citizens. Among those responsibilities are to properly account for public funds, to manage municipal finances wisely and to plan for adequate funding of services and facilities required or desired by the public. The purpose of establishing a set of fiscal policies is to promote public trust. By adopting a set of fiscal policies, the City will be establishing the framework under which it will conduct its fiscal affairs, ensuring that it is and will continue to be able to provide and fund appropriate local government services.

Fiscal Year

The City's fiscal year is the twelve-month period beginning on July 1st and runs through the following June 30th.

Accounting, Auditing and Reporting

The Accounting Procedures Manual provides operational guidelines related to the financial management of the resources of the City of Union. The manual is intended to establish policies for proper control of the City's resources and to provide the basis for consistent procedural application of policies.

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures.

Revenues

The City will try to maintain a diversified and stable revenue system to shelter it from unforeseeable short-run fluctuations in any one-revenue source. The City will estimate its annual revenues by an objective, analytical process, wherever practical. The City will project revenues for the next year and will update this projection annually. Each year, the City will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases. The City will automatically revise user fees, subject to review by the Board of Aldermen, to adjust for the effects of inflation.

Expenditures

The Finance Officer shall review all pending invoices to ensure that proper documentation exists. All purchases of \$500.00 to \$3,999.99 require a purchase order that must be approved by the City Administrator prior to purchase. All purchases of \$4,000.00 or more require advertisement for bids and must be approved by City Administrator, Mayor and Board of Aldermen. All purchases must be within total department budget as approved by the Mayor and Board of Aldermen.

Fiscal Policies

Audit

The Board of Aldermen shall provide for annual independent audit of all City accounts. Such audits shall be made by a certified public accountant or firm of such accountants having no personal interest, direct or indirect, in the fiscal affairs of the City or any of its officers. A copy shall be public record and shall be made available to the public at City Hall.

Fraud Protection and Reporting

On April 7, 2008, the Board of Aldermen approved the Anti-Fraud and Corruption Policy. The purpose of the policy is to establish expectations, standards and procedures within the Union City Government to minimize the risk of internal and external fraud as well as theft of City assets or fraudulent financial reporting. This policy addresses the responsibility of City employees for detecting and reporting fraud or suspected fraud, corruption, or dishonest activities, and provides a means for individuals outside of the City government organization to report improprieties to the City. The City of Union is committed to protecting itself and the public from fraud, corruption, and dishonest activities through development and adherence to policies and procedures for the prevention, detection, investigation, remediation and prosecution of fraud and corruption.

Taxation Powers

Taxes shall be levied by ordinance in accordance with the law.

Balanced Budget

In accordance with Missouri Statutes, a balanced budget for the City is defined as available fund reserves plus estimated revenues equal or greater than estimated appropriations. The City will pay for all current expenditures with current revenues. The City will avoid budgetary procedures that balance current expenditures with the expense of meeting future years' expenses, such as postponing expenditures or accruing future year's revenues. The current year budget is balanced.

Investment Policy

State statutes authorize Missouri local governments to invest in obligations of the United States Treasury and United States agencies, obligations of the State of Missouri or the City itself, time deposit certificates and repurchase agreements. On April 7, 2008, the Board of Aldermen of the City of Union approved the formal investment policy to ensure that the City's objectives are met and that all investment practices are in conformity with Missouri state law. The investment objective of the City shall be the safety of the principal and each investment shall seek first to insure that capital losses are avoided, whether from securities default or erosion of market value.

Procurement Policy

On November 12, 2002, the Board of Aldermen of the City of Union approved the procurement policy to establish purchasing procedures.

Fiscal Policies

Capital Asset Expenditures

Expenditures of \$2,500 or more per unit on items having an expected life of at least one year or longer are considered to be capital assets for the purpose of classification of expenditures. Also, betterments to general assets should have a cost of \$5,000 or more to be included as capital assets. Capital assets are depreciated using the straight-line method over the estimated useful lives of the various classes of assets. The estimated useful lives of depreciable capital assets are as follows:

Asset	Years
Infrastructure	20-40
Buildings	10-50
Improvements other than buildings	10-50
Machinery and equipment	2-15

Fiscal Reports to the Public

A fiscal report shall be published semi-annually in one (1) or more newspapers or publications of general circulation in the City.

Fund Balance Policy

The City of Union has enacted the fund balance policy in an effort to ensure financial security through the maintenance of a healthy reserve fund that guides the creation, maintenance, and use of resources for financial stabilization purposes. The Fund Balance of the City's General Fund has been accumulated to provide stability and flexibility to respond to unexpected adversity and/or opportunities. The target is to maintain a rolling beginning fund balance of not less than 25% of annual operating expenditures for the current fiscal year. On May 9, 2011, the Board of Aldermen approved the formal fund balance policy.

Debt Policy

The City will not issue debt to finance operating expenditures. Also, capital projects, financed through bond or certificate of participation proceeds, shall be financed for a period not to exceed the useful life of the project.

Classification and Compensation Study

The Board of Aldermen approved a classification and compensation study on June 12, 2023. The study is to assist the city in reviewing and analyzing the current staff compensation structure, obtain recommendations for improvements to existing structure and obtain recommendations to ensure internal equity and external competitiveness.

Fiscal Policies

Emergency Operations Plan

The City has adopted an emergency operation plan on August 9, 2021. This plan promotes unified planning and coordination of disaster mitigation, preparedness, response and recovery against natural or manmade incidents that threaten lives and properties before, during and after a major emergency or disaster in Union.

Bond Compliance Policy and Procedure

The City has adopted the bond compliance policy and procedure on March 11, 2013. This plan has been adopted to comply with the IRS and SEC directives and to improve tax and securities law compliance and documentation.

Description of Funds and Fund Types

Basis of Presentation

The accounts of the City are organized on the basis of funds and groups of accounts, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liability, fund equity, or revenues and expenditures or expense.

Major Funds Financial Reporting

For financial reporting and budgeting purposes, the City separates all government funds into two categories: major and non-major. What constitutes a major fund may vary by the type of reporting being done. A major fund constitutes a certain percentage of total assets, liabilities, revenues or expenditures. Some funds may switch designation from year to year. For financial statement reporting purposes, the City currently identifies the following as major funds: General Fund, Park Fund and Transportation Tax Fund. The major proprietary funds include the Water and Sewer Funds.

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and related liabilities (other than those in proprietary funds) are accounted for through governmental funds. The following are the City's governmental fund types.

General Fund – The General Fund is the principal operating fund of the City and accounts for all financial transactions not accounted for in other funds. The general operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are financed through revenues received by the General Fund.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. The City's Special Revenue Funds are the Park Fund (still considered separate from the General Fund due to Sales Tax being levied to this fund), Transportation Tax Fund, Stormwater Management Fund, and Cemetery Fund.

Debt Service Funds – The Debt Service Fund is structured to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Proprietary Fund

Proprietary Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The following are the City's Proprietary Fund type:

Enterprise Funds - The Enterprise Fund account for operations that provide a service to citizens, financed primarily by a user charge for the provision of that service, and activities where the periodic measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability or other purposes. The City's Enterprise Funds are the Waterworks Operation and Maintenance and the Sewer Operation and Maintenance Fund.

Basis of Accounting

Basis of Accounting refers to the timing of when revenues and expenditures are recognized in the accounts and reported by the City. For the City of Union, the governmental funds (for example, the general fund, special revenue funds and debt service funds) are prepared on a modified accrual basis.

Under the modified accrual basis of accounting, revenues are recorded when both are measurable and available. The term "available" is defined as collectible within the current period or soon thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the related fund liability is incurred, if measurable. Interest on long-term debt is recorded when due.

All proprietary funds (Enterprise Funds) are reported using the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and expenses are recognized in the accounting period in which they are incurred.

Licenses, permits, fines, court costs, parks and recreation, and miscellaneous revenues are recorded as revenues when received in cash because they are not physically measurable until actually received. Interest on investments is recorded as it is earned since it is both measurable and available. Taxes (other than property taxes) and intergovernmental revenues are considered measurable when they are in the hands of an intermediary collecting governments and recognized as revenue at that time. Property tax revenue is recognized to the extent it is collected within the current period, or expected to be collected, within 60 days following the end of the current period. Depreciation expense is budgeted for enterprise funds but not for governmental funds. For financial statement purposes, depreciation expense is recorded for enterprise funds and for government-wide financial reporting.

The City produces annual financial statements in accordance with Generally Accepted Accounting Principles (GAAP).

Guide to the Budget Document

Understanding the Budget

The City's budget is the annual guide for financial and policy decisions that the City will implement during the fiscal year. The budget is established to meet the City's operational and maintenance needs for the fiscal year. It also includes items necessary to work towards achieving the City's long-term goals as identified in the City's Comprehensive Development Plan Update, which was approved on October 10, 2022.

Budget Preparation Process

Throughout the year, revenues and expenditures are monitored to enable the City to measure actual income, actual costs for operations and maintenance of City services and proprietary activities, and to plan for funding of large capital improvement projects. Capital projects identified in the Comprehensive Plan are considered as well as other projects that become a necessity due to unanticipated circumstances.

In December 2022 Department Heads received their budget worksheets. The Department Heads were asked to analyze and project operational and maintenance expenses for the upcoming fiscal year. They were also asked to consider needed capital improvements and to prioritize these by impact on service levels. These worksheets were returned to the Finance Officer at the end of January 2023. They were reviewed and clarification meetings were conducted. The City Finance Officer projected revenue levels based on five-year trends, anticipated legal or procedural changes, and anticipated one time income sources. This information was compiled in draft forms and presented to the Personnel, Finance and Public Works Committee for review and comment. The Personnel, Finance and Public Works Committee reported their activities and recommendations to the full Board of Aldermen.

A series of public workshops were conducted with the Board of Aldermen to make decisions concerning priority projects, personnel additions, cost of living salary adjustments, and the availability of merit increases. The Board of Aldermen also considered the amount of cash reserves to be used for Capital Improvement Projects. Finally, the Finance Officer was directed to prepare the final draft for approval at the June 12, 2023 regular Board of Aldermen meeting.

The budget will be adopted by ordinance upon final approval of the Board of Aldermen. Once approved, changes are allowed only by the Board of Aldermen approving an amendment.

After the budget is adopted, if the Finance Officer determines that expenditures exceed the approved budget at the department level, an adjustment is prepared to the budget. All budget amendments must be approved by Board of Aldermen by ordinance.

Copies of the budget, as adopted, shall be public records and shall be made available to the public at City Hall and on the City's website.

Budget Basis

Budgets are prepared on a modified accrual basis for the General Fund, Special Revenue Funds, and Debt Service Funds. This means that expenditures are recognized when liabilities are incurred, and revenues are recognized when received in cash, except for material revenues which are accrued when they become available and measurable. Annual appropriated budgets are adopted for all funds.

The Proprietary Fund type (Enterprise Funds) are budgeted when revenues and expenses are recognized as earned or incurred, respectively. Expenses are recognized when a commitment is made and revenues are also recognized when they are obligated to the City.

Fiscal Year 2023-2024 Budget Calendar

December 1 to December 31, 2022	Finance Director prepares budget instructions.
January 1, 2023	Finance Director distributes budget documents and instructions to departments.
January 1 to January 31, 2023	Department Heads conduct internal department meetings to analyze and prepare budget goals and department requests.
January 31, 2023	All departments submit budget worksheets to City Administrator and Finance Director.
February 1 to February 28, 2023	City Administrator and Finance Director will conduct individual meetings with Department Heads to review budget requests.
March 6, 2023	Present Capital Improvements recommendations to the Personnel, Finance and Public Works Committee for review and comment.
April 11-13, 2023	City Administrator and Finance Director meet with any newly elected officials to update them on budget issues.
April 3, 2023	Present recommended cuts to the Personnel, Finance and Public Works Committee for review and comment.
May 1, 2023	Present draft to Personnel, Finance and Public Works Committee.
June 12, 2023	Presentation of budget and authorizing ordinance to Board of Aldermen for consideration.

Strategic Goals and Objectives

The City of Union completed the new Comprehensive Plan. This plan will be helpful with long range planning purposes to accomplish goals and objectives for the City. These goals and objectives are listed below.

Goal One: Birch Creek Bridge

Objective 1: Request for bids.

2021-2022 Goal Accomplished: This objective was met.

Objective 2: Begin construction of Birch Creek Bridge in the 2021-2022 budget year.

2021-2022 Goal Accomplished: This objective was met and construction was started in March 2022.

Objective 3: Project completion date anticipated for 2022.

2022-2023 Goal Accomplished: This objective was met and construction was completed in August 2022.

Goal Two: Oak Street Construction

Objective 1: Request for bids.

Objective 2: Begin construction of Oak Street in the 2023-2024 budget year.

Objective 3: Project completion date anticipated for 2024.

Goal Three: Union Expressway

Objective 1: Complete development plan for completing the expressway.

2020-2021 Goal Accomplished: This objective was met.

Objective 2: Seeking cost estimate.

2020-2021 Goal Accomplished: This objective was met.

Objective 3: Begin environmental clearances and sound study.

2021-2022 Goal Accomplished: This objective was met.

Objective 4: Start a financial plan for funding the expressway.

2021-2022 Goal Accomplished: Started a financial plan for this project.

Objective 5: Project bidding and contracting in 2024.

Objective 6: Begin construction in 2025.

Objective 7: Project completion date anticipated in 2025-2026.

Strategic Plan/Capital Improvements

The following represent the principal goals and objectives for the City of Union. The Mayor and Board of Aldermen are currently working on these goals for the City of Union, offering guidance to City Officials for the future of Union.

Year 2023-2024

Street Department:

- Various curb, gutter & sidewalk replacement
- Various asphalt, chip and seal overlay
- Union Expressway – right of way acquisition and engineering
- Independence Drive – settlement section
- Oak Street – construction
- Mower

Police:

- Replace (2) patrol vehicle

Parks Department:

- Fencing at Delmar Shop
- Internet upgrades at the splash pad and lake pavilion at VMP park
- Replace splash pad and pool controller for chemicals
- Replace server at Parks Office
- Hot water heater for pool
- Zero turn mower
- Pool shades

Water and Sewer:

- Various water and sewer line upgrade
- Land acquisition and engineering services for future tank site
- Replace backhoe
- Water main on Park Street
- Remote reads and new meters
- Manhole repair and lining

Year 2024-2025

Street Department:

- Various curb, gutter & sidewalk replacement
- Various asphalt, chip and seal overlay
- Replace single axle dump truck
- Replace mower tractor

Police:

- Replace (1) patrol vehicle

Parks Department:

- Handicap accessible parking area at Clark-Vitt Park
- Resurface tennis courts
- Walking trail signage
- Lego Blocks for Material Storage
- Walking trail at Clark-Vitt
- Splash pad features painted
- Resurface road at Softball Complex

Strategic Plan/Capital Improvements

- Replace (26) picnic tables on pavilions
- Various maintenance throughout the park system
- Shade cover for one baseball/softball field spectator stand
- Replace nets at softball complex
- Replace 10 trash cans at City Park
- Improve Clark-Vitt restroom so that it can be climate controlled
- Replace 10 8' tables at Auditorium
- Replace (1) park vehicle 1 ton dump truck
- Harley rake skid steer
- Sod roller
- Zero turn mower replacement
- Replace canopies at pool (half 4 total)
- Replace women's restroom dividers
- Pool vacuum

Water and Sewer:

- Water and sewer line upgrade
- Well and Distribution Maintenance
- Mapping for valves, hydrants, and manholes
- Paint Tank #2 – 715 Clearview Dr
- Clean & paint tank at Well #5
- Mapping
- I & I improvements
- Construction of tank

Year 2025-2026

Street Department:

- Various curb, gutter & sidewalk replacement
- Various asphalt, chip and seal overlay

Police:

- Replace (1) patrol vehicle

Parks Department:

- Building at VMP
- Replace City Park baseball field lights
- Covered storage area for dirt, sand, mulch
- Install railing along cliff at Clearview Park
- Install small parking area at basketball courts
- Install privy at Clearview Park
- Build additional Splash Park within park system
- Shade cover for one baseball/softball field spectator stand
- Addition to park maintenance facility
- Various maintenance throughout the park system
- Replace (26) picnic tables on pavilions
- Replace 10 Trash Cans at City Park
- Install new dirt and field conditioner on veteran's memorial baseball fields
- Various maintenance throughout the park system
- Replace 10 8' tables at Auditorium

Strategic Plan/Capital Improvements

- Replace Park UTV
- Dump trailer
- Replace Men's Restroom dividers

Water and Sewer:

- Water and sewer line upgrade
- Water well

Year 2026-2027

Street Department:

- Various curb, gutter & sidewalk replacement
- Various asphalt, chip and seal overlay

Police:

- Replace (1) patrol vehicle

Parks Department:

- Shade cover for one baseball/softball field spectator stand
- Resurface City Park parking lot
- Expansion of Delmar maintenance shed
- Various maintenance throughout the park system
- Plant new trees at Main Park
- Various maintenance throughout the park system
- Replace (1) park vehicle
- Toro 4000D Covered Cab

Water and Sewer:

- Water well
- Water and sewer line upgrade
- Replace pickup with utility bed

Year 2027-2028

Street Department:

- Various curb, gutter & sidewalk replacement
- Various asphalt, chip and seal overlay

Police:

- Replace (1) patrol vehicle

Parks Department:

- Rubber surfacing of City Park playground
- Replace (20) trash cans
- Various maintenance throughout the park system
- Walking trail signage
- Shade cover for one baseball/softball field spectator stand
- Various maintenance throughout the park system

Water and Sewer:

- Water and sewer line upgrade

Year 2028-2029

Street Department:

- Various curb, gutter & sidewalk replacement
- Various asphalt, chip and seal overlay

Strategic Plan/Capital Improvements

Police:

- Replace (1) patrol vehicle

Parks Department:

- Pump for swimming pool
- Install new dirt and field conditioner on veteran's memorial baseball fields
- Replace (20) trash cans
- Install lights at basketball courts
- Various maintenance throughout the park system
- Shade cover for one baseball/softball field spectator stand
- Various maintenance throughout the park system

Water and Sewer:

- Water and sewer line upgrade

Year 2029-2030

Street Department:

- Various curb, gutter & sidewalk replacement
- Various asphalt, chip and seal overlay

Police:

- Replace (1) patrol vehicle

Parks Department:

- Replace (20) trash cans
- Various maintenance throughout the park system
- Walking trail signage
- Various maintenance throughout the park system

Water and Sewer:

- Water and sewer line upgrade

Capital Projects

Capital plans are updated and reviewed annually by the Board of Aldermen as an integral part of the budget process. For budget purposes, a capital item has an acquisition cost greater than \$2,500, a useful life of more than one year or is of a unique nature that needs to be shown separately in the budget. Also, betterments to general assets should have a cost of \$5,000 or more to be included as capital assets. Capital assets include buildings, vehicles, equipment, water and sewer lines and improvements to City parks. Generally, all capital items are categorized as either:

- 1) land or right-of-way
- 2) buildings
- 3) infrastructure or improvements
- 4) machinery or equipment, i.e., items separable from the physical plants.

Capital projects planned for 2023-2024 is comprised 79.3% of infrastructure and facility improvements and 20.7% for vehicles and equipment. Local revenues are generally not adequate to fund all the City's capital needs so alternative sources of funding are sought in order to secure necessary capital or for capital projects prior to appropriation. Most of the capital projects budgeted for the 2023-2024 is funded by taxes, grants, lease income, contributions, and bond proceeds or through grants. Due to the lack of revenues available to fund all capital needs, any unfunded capital not detrimental to operations was deferred.

This section of the document provides a summary of capital assets and capital projects budgeted for the 2023-2024 budget. \$3,377,900 is authorized for capital, 17.4% of the total authorized budget. Monies dedicated to capital expenditures vary annually based on need, availability of funds, resources versus operating demands and special projects, as well as new service requirements. By adopting the goal of protecting City-owned assets, the Board of Aldermen continues with its commitment to fund capital projects and improvements which ensure efforts to preserve, maintain, and improve infrastructure, facilities and equipment for both current and future services.

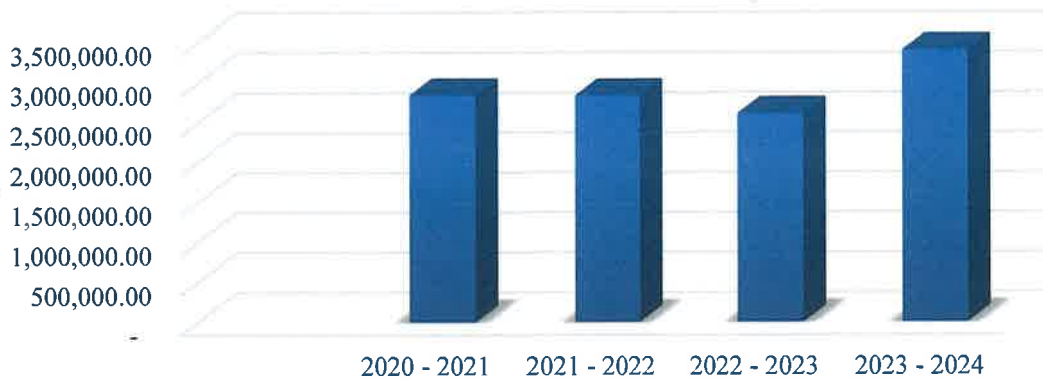
Some capital projects affect future operating budgets either positively or negatively by influencing maintenance costs or by providing capacity for new services to be offered. Such impacts vary widely from project to project and, as such, are evaluated individually during the process of assessing project feasibility.

Operational impacts of capital items are generally either non-existent or positive, where the project will either generate revenue to offset expenses or will actually reduce overall operating costs. Vehicle and equipment purchases provide the City with operational savings as gas and oil savings is expected to positively impact the City with the purchase of more fuel efficient and greener products. Due to the fact that repair expenses accelerate as equipment ages, replacing the equipment periodically lowers these expenses. Non-operational financial impacts are also addressed on individual projects; such as, safety, appearance and aesthetic improvements, and functionality.

Capital Projects

The following chart shows the growth in 2023-2024 allocation of capital compared to the preceding three fiscal years. Capital budgeted for 2023-2024 represents an increase of 0.303% over the amended capital budget for 2022-2023, primarily due to the decrease in infrastructure improvement commitments for the construction of federal projects and being conservative.

Capital Comparison by Year



Capital Summary

On the next page is the summary listing of capital items that are budgeted for 2023-2024 shown with the following information:

Column 1:	The fund, department and account number responsible for the purchase
Column 2:	Brief description of the asset
Column 3:	Budgeted cost
Column 4:	Activity total

The next few pages are the summary of capital assets, maintenance, and small equipment to be purchased by quarters for the budget year 2023-2024. This schedule is used by department heads for purchasing.

**Detail of Capital Assets to be Purchased by Fund
2023-2024 Budget**

Dept/Activity/Acct #	Description	Amount	Activity Total
General Fund			
Street Department			
101-5-4110-5181	Road Maintenance - Various Streets This is an annual project part of an overall pavement maintenance program to repair and upgrade the condition of asphalt streets. City streets are evaluated, which is used to determine the streets most in need of the repairs. The streets with the most need of repairs/upgrades will receive funds from this budget. The funding will be used for a variety of maintenance needs such as crack sealing, seal coats and other common maintenance practices to maintain and extend the life of the City roadways.	300,000	
101-5-4110-5181	Road Maintenance - Independence Drive This project is to resolve a settlement section on the roadway on Independence Drive. Money from this budget is to fund the maintenance issue. No impact on future budgets is expected.	130,000	
101-5-4110-5181	Road Maintenance - Storm Sewer This project is to replace a storm sewer pipe in Strawberry Fields. Money from this budget is to fund the maintenance issue. No impact on future budgets is expected.	25,000	
101-5-4110-5182	Curb, Gutter & Sidewalk Replacement This is an annual project part of an overall maintenance program to repair and upgrade the condition of the sidewalks. Money from this budget will be used to replace concrete slabs, concrete curbs and gutters, and concrete sidewalks. Each repair location is rated as to the severity of the problem and funds from this project will be allocated to the most severe locations.	103,739	
101-5-4110-7020	Mower This expense is purchasing a 2023 John Deere mower with rotary mower head. Impact on future budgets would include regular maintenance.	166,000	
101-5-4110-5080	Fuel Tank Software This expense is for purchasing fuel tank software. Impact on future budgets would include regular maintenance.	20,000	

**Detail of Capital Assets to be Purchased by Fund
2023-2024 Budget**

Dept/Activity/Acct #	Description	Amount	Activity Total
STP Street Construction:			
101-5-4110-7111	Oak Street		
	Construction (100%)	386,561	
	Construction Inspection (100%)	27,059	
	Oak Street/Locust Street intersection	40,000	
	This project will consist of sidewalk improvements, accessible curb ramps, curb and gutter improvements, street overlay and striping from US 50 to Springfield Avenue. The current roadway is in poor condition and is in need of an overlay. The sidewalks and curb ramps do not meet ADA guidelines. The estimate for the project including engineering and construction is \$452,276 of which the Federal Funds account for \$309,249. Engineering will be complete in June 2021 budget. There is no right of way acquisition planned for this project. The anticipated bid date for the project is in 2024. The City will be responsible for 20% of the funds needed for the project and all cost above the original grant award.		
STP Street Construction:			
101-5-4110-7111	Union Expressway		
	Engineering	217,538	
	Right of Way acquisition	217,213	
	This project is to realign Highway 47 to help alleviate the intersection issues. The project will consist of a bridge and roundabout. The estimate for the project including engineering and construction is \$10,209,738. The City will apply for STP grant funding in approximately the amount of \$6,936,406. The City and County will share on a 50/50 basis the local match requirement for the STP and CMAQ grant. The anticipated completion date for the project is in 2025-2026.		
	Total Street Department		<u><u>\$ 1,633,110</u></u>
Police			
101-5-3300-7020	(2) Police Patrol Vehicles	100,000	
	This expense is for the purchase of two vehicles for the Police Department. The cost of the vehicles are \$55,000, and \$45,000; which includes the additional accessories. Impact on future budget will consist of lower maintenance while under warranty.		
	Total Police Department		<u><u>\$ 100,000</u></u>
	Total General Fund		<u><u>\$ 1,733,110</u></u>
551-5-2100-5112	Remote Reads and New Meters	60,000	
	This appropriation is to purchase new remote reads and new meters. No impact on future budgets is expected.		

**Detail of Capital Assets to be Purchased by Fund
2023-2024 Budget**

Dept/Activity/Acct #	Description	Amount	Activity Total
551-5-2100-5100	Water System Maintenance This expense is for general maintenance and repairs of the water system. Impact on future budgets would include regular maintenance.	80,000	
551-5-2100-7101	Land acquisition/engineering services This expense will cover the cost to purchase land and engineering services for future tank site. No impact on future budgets is expected.	135,000	
551-5-2100-7110	Water main - Park Street This expense is to install 12" water main under the railroad tracks. No impact on future budgets is expected.	175,000	
	Total Water Fund		<u>\$ 450,000</u>
Wastewater Fund			
558-5-2180-5100	Sewer System Maintenance This expense is for general maintenance and repairs to the sewer system, such as; lift station controls, sewer breaks, man hole repairs. Impact on future budgets is expected to consist of regular maintenance.	\$ 80,000	
558-5-2180-7010	Lab Equipment This expense will cover the cost to purchase new lab equipment. Impact on future budgets is the cost of the maintenance of the lab equipment.	5,000	
558-5-2180-5115	Sewer Lining (various locations) This expense will cover the cost of sewer lining in various locations. Impact on future budgets is the cost of the maintenance of the sewer linings.	225,000	
558-5-2180-5110	Woodland Oaks Gravity Sewer Line - right of way This expense will cover the cost to acquire right of way to extend Woodland Oaks gravity sewer line. Impact on future budgets is the cost of the maintenance of the sewer extension.	20,000	
558-5-2180-5110	Hwy 50 sewer line relocation - right of way This expense will cover the cost to acquire right of way to extend Hwy 50 gravity sewer line. Impact on future budgets is the cost of the maintenance of the sewer extension.	30,000	
558-5-2180-5105	Collection System Maintenance This expense is for the inflow and infiltration into the wastewater collection system. Impact on future budgets is expected to consist of annual maintenance, and sewer lining at various locations.	150,000	
558-5-2180-7010	Flow Meter/(3) Hydrant Meters/(3) Backflows This expense is for a flow meter, (3) hydrant meters, and (3) backflows. Impact on future budgets is the cost of the maintenance.	32,000	

**Detail of Capital Assets to be Purchased by Fund
2023-2024 Budget**

Dept/Activity/Acct #	Description	Amount	Activity Total
558-5-2180-7020	Backhoe This expense will cover the cost to purchase one new backhoe. Impact on future budgets is the cost of the maintenance of the backhoe.	155,000	
558-5-2180-5116	Sludge Removal This expense is for removing sludge from the Denmark Treatment Plant. Impact on future budgets is expected to consist of annual sludge removal maintenance of \$80,000.	80,000	
558-5-2180-7111	Manhole Repair and Lining This expense is for manhole repair and lining. Impact on future budgets is the cost of maintenance of the equipment.	100,000	
Total Wastewater Fund			<u><u>\$ 877,000</u></u>
Park Fund			
210-5-4600-5060	Building Maintenance This expense is for general maintenance for restrooms, such as; Main Park restrooms, Clark Vitt restrooms, and various other repairs. Impact on future budgets would include regular maintenance.	\$ 35,000	
210-5-4600-5090	Grounds Maintenance The expense is for grounds maintenance for asphaltting repairs and other general maintenance around the park grounds. Impact on future budgets would include regular maintenance.	117,000	
210-5-4600-7010	Zero Turn Mower This expense will cover the cost to purchase one new mower. Impact on future budgets is the cost of the maintenance of the mower.	27,000	
210-5-4600-7010	Rear Hydraulic System/12V trash pump This expense will cover the cost of new equipment. Impact on future budgets would include regular maintenance.	4,500	
210-5-4600-7180	Fencing This expense will cover the cost of a new fencing around the Delmar Shop. Impact on future budgets would include regular maintenance.	28,000	
210-5-4600-7180	Internet upgrades Splash Pad and Lake Pavilion at VMP This expense will cover the cost of a upgrade to the internet. Impact on future budgets would be annual maintenance.	5,000	
210-5-4600-7180	Splash Pad Controller This expense will cover the cost of a controller for chemicals. Impact on future budgets would be annual maintenance.	11,000	

**Detail of Capital Assets to be Purchased by Fund
2023-2024 Budget**

Dept/Activity/Acct #	Description	Amount	Activity Total
210-5-4600-7180	Server This expense will cover the cost of a server in the Parks office. Impact on future budgets would be annual maintenance.	10,000	
210-5-4620-7100	Water Heater This expense will cover the cost of a water heater for the pool. Impact on future budgets would be annual maintenance.	8,000	
210-5-4620-7100	Pool Controller This expense will cover the cost of a controller for chemicals. Impact on future budgets would be annual maintenance.	11,000	
210-5-4620-7100	Pool Shades This expense will cover the cost of new pool shades. Impact on future budgets would be annual maintenance.	61,290	
Total Park Fund			<u>\$ 317,790</u>
Total Capital - All Funds			<u>\$ 3,377,900</u>

**Detail of Capital Assets, Maintenance and Small Equipment to be Purchased by Department
2023-2024 Budget**

Department/Activity	Description	Amount
First Quarter (July 1 - Sept 30)		
Street	Hwy 47 Expressway	
	Engineering/Right of Way Acquisition	434,751
	Oak Street	
	Construction/Construction Inspection/Intersection	453,620
	Road Maintenance - Various Streets	300,000
	Independence Drive road maintenance	130,000
	Mower - 2023 John Deere with rotary mower head	166,000
	Fuel Tank Software	20,000
Police	(2) Police Patrol Vehicles - Pickup	100,000
Park	Zero Turn Mower	27,000
	Grounds Maintenance	29,250
	Building Maintenance	8,750
	Splash Pad Controller/Pool Controller	22,000
	Server - Parks Office	10,000
	Water Heater for Pool	8,000
	Pool Shades	61,290
Water/Wastewater	Backhoe	155,000
	Lab equipment	5,000
	Flow meter/(3) hydrant meters/(3) backflows	32,000
	Water System Maintenance	20,000
	Sewer System Maintenance	20,000
	Total First Quarter	<u>\$ 2,002,661</u>
Second Quarter (Oct 1 - Dec 31)		
Street	Curb, Gutter & Sidewalk Maintenance	103,739
	Storm sewer replacement	25,000
Park	Building Maintenance	8,750
	Grounds Maintenance	29,250
	Fencing	28,000
	Rear Hydraulic System/12V Trash Pump	4,500
	Water Main - Park Street	175,000
Water/Wastewater	Land acquisition/engineering services	135,000
	Water System Maintenance	20,000
	Sewer System Maintenance	20,000
	Sewer Lining	225,000
	Hwy 50 sewer line relocation - right of way	30,000
	Woodland Oaks Gravity Sewer - right of way	20,000
	Total Second Quarter	<u>\$ 824,239</u>

**Detail of Capital Assets, Maintenance and Small Equipment to be Purchased by Department
2023-2024 Budget**

Department/Activity	Description	Amount
Third Quarter (Jan 1 - March 31)		
Park	Grounds Maintenance	29,250
	Building Maintenance	8,750
	Internet upgrades Splash Pad and Lake Pavilion at VMP	5,000
Water/Wastewater	Remote Reads and New Meters	60,000
	Manhole Repair and Lining	100,000
	Water System Maintenance	20,000
	Sewer System Maintenance	20,000
	Collection System Maintenance	150,000
	Total Third Quarter	<u>\$ 393,000</u>
Fourth Quarter (April 1 - June 30)		
Park	Grounds Maintenance	\$ 29,250
	Building Maintenance	8,750
Water/Wastewater	Sewer System Maintenance	20,000
	Water System Maintenance	20,000
	Sludge removal	80,000
	Total Fourth Quarter	<u>\$ 158,000</u>
Total		<u><u>\$ 3,377,900</u></u>

Consolidated Summary of Revenues and Expenditures - All Funds

	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenues			
Real Estate Taxes	\$ 1,227,562	\$ 1,228,000	\$ 1,228,000
Personal Property Taxes	320,039	300,000	300,000
Sales Tax	5,132,126	4,940,000	4,940,000
Franchise Tax	1,608,355	1,630,000	1,630,000
Gasoline Tax	451,140	435,000	435,000
Other Taxes	695,354	817,400	817,400
Fines and Forfeitures	64,975	59,400	59,400
Licenses and Permits	305,418	171,000	171,000
Charges for Services	3,633,889	3,230,500	3,230,500
Intergovernmental	891,933	1,549,954	1,549,954
Investment Income	178,083	137,230	137,230
Rental Income	17,725	20,000	20,000
Miscellaneous	237,013	513,100	513,100
Total Revenues	<u>\$ 14,763,612</u>	<u>\$ 15,031,584</u>	<u>\$ 15,031,584</u>
Expenditures			
General Government	\$ 2,772,411	\$ 4,045,126	\$ 4,045,126
Public Safety	2,138,155	2,385,978	2,385,978
Street Department	1,636,017	1,892,611	1,892,611
Refuse Collection and Other	856,655	835,400	835,400
Culture and Recreation	1,357,200	1,767,439	1,767,439
Planning and Development	440,548	435,353	435,353
Building Maintenance	17,660	120,910	120,910
Water/Sewer	2,275,443	2,694,812	2,694,812
Principal	324,747	472,100	472,100
Interest and Fiscal Charges	184,977	85,111	85,111
Total Expenditures	<u>\$ 12,003,813</u>	<u>\$ 14,734,840</u>	<u>\$ 14,734,840</u>
Revenue Over (Under) Expenditures	2,759,799	296,744	296,744
Other Financing Sources (Uses)			
Sale Of Capital Assets	\$ 2,100	\$ -	\$ -
Transfers In	2,117,200	3,584,839	3,584,839
Transfers Out	(2,117,200)	(3,584,839)	(3,584,839)
Total Other Financing Sources (Uses)	<u>\$ 2,100</u>	<u>\$ -</u>	<u>\$ -</u>
Net Changes In Fund Balance	2,761,899	296,744	296,744
Beginning Fund Balance	<u>\$ 34,006,472</u>	<u>\$ 33,987,465</u>	<u>\$ 33,987,465</u>
Ending Fund Balance	<u><u>\$ 36,768,371</u></u>	<u><u>\$ 34,284,209</u></u>	<u><u>\$ 34,284,209</u></u>
Operating Contingency*	\$ 3,000,953	\$ 3,683,710	\$ 3,683,710
*25% of Operating Expenses			

Full-Time Personnel Summary

<u>Fund/Department/Program</u>	<u>Position Title</u>	<u>2021-2022 Actual</u>	<u>2022-2023 Budgeted</u>	<u>2023-2024 Budgeted</u>
General Fund				
Administration/Finance Department				
	City Administrator	1.0	1.0	1.0
	Executive/Human Resources Assistant	1.0	1.0	1.0
	Finance Officer	1.0	1.0	1.0
Total Administration/Finance Department		3.0	3.0	3.0
City Clerk				
	City Clerk	1.0	1.0	1.0
	Fiscal Assistant - AP	1.0	1.0	1.0
Total City Clerk		2.0	2.0	2.0
Engineering Department				
	City Engineer	1.0	1.0	1.0
	Office Specialist	1.0	1.0	1.0
	Building Inspector	1.0	1.0	1.0
Total Engineering Department		3.0	3.0	3.0
Assistant City Administrator/Economic Development Department				
	Assistant City Administrator/Economic Development	1.0	1.0	1.0
	Economic Development Specialist	1.0	1.0	1.0
Total Assistant City Administrator/Economic Development Department		2.0	2.0	2.0
Public Works Department				
	Street Supervisor	1.0	1.0	1.0
	Street Equipment Operator	3.0	3.0	3.0
	Street Maintenance Worker	2.0	5.0	5.0
	Street Mechanic	2.0	2.0	2.0
Total Public Works Department		8.0	11.0	11.0
Municipal Court Department				
	Court Clerk	1.0	1.0	1.0
Total Municipal Court Department		1.0	1.0	1.0

Full-Time Personnel Summary

<u>Fund/Department/Program</u>	<u>Position Title</u>	<u>2021-2022 Actual</u>	<u>2022-2023 Budgeted</u>	<u>2023-2024 Budgeted</u>
Police Department				
	Police Chief	1.0	1.0	1.0
	Assistant Police Chief	1.0	1.0	1.0
	Patrol Sergeant	4.0	4.0	4.0
	Police Lieutenant	1.0	1.0	1.0
	Police Detective	2.0	1.0	1.0
	Police Corporal	1.0	1.0	1.0
	Police Officer - School Resource Officer	5.0	5.0	5.0
	Police Officer	8.0	11.0	11.0
	Office Assistant	1.0	1.0	1.0
	Police Service Technician	1.0	1.0	1.0
Total Police Department		25.0	27.0	27.0
General Fund Total		44.0	49.0	49.0
Park Fund				
Parks and Recreation Department				
	Parks and Recreation Director	1.0	1.0	1.0
	Program Coordinator	2.0	2.0	2.0
	Park Maintenance Supervisor	1.0	1.0	1.0
	Park Crew Leader	1.0	1.0	1.0
	Park Equipment Operator	1.0	1.0	1.0
	Park Maintenance Worker	3.0	3.0	3.0
Total Parks and Recreation Department		9.0	9.0	9.0
Water/Wastewater Fund				
Water/Wastewater Department				
	Utilities Supervisor	1.0	1.0	1.0
	Crew Leader - Utility	1.0	1.0	1.0
	WWTP Operator I	1.0	1.0	1.0
	Maintenance Worker (Utility O&M)	2.0	5.0	5.0
	Fiscal Assistant -UB	1.0	1.0	1.0
	Accounting Specialist/Deputy City Clerk	1.0	1.0	1.0
	Engineering Technician	0.0	1.0	1.0
Total Water/Wastewater Department		7.0	11.0	11.0
All Personnel Total		60.0	69.0	69.0

Major Revenue Sources

Sustainability of City operations is dependent upon diversification of resources. Since funding of operations and projects are determined by the level of revenues anticipated, revenue projections are an essential first step of the annual budget development process for the City of Union. The majority of revenues flow through the major funds, the General and Water/Sewer Fund, since both of these provide the basic essential services to the citizens of Union. Revenues generally drive the level of expenditures and the plan for spending by setting budgetary goals and service levels with financial parameters.

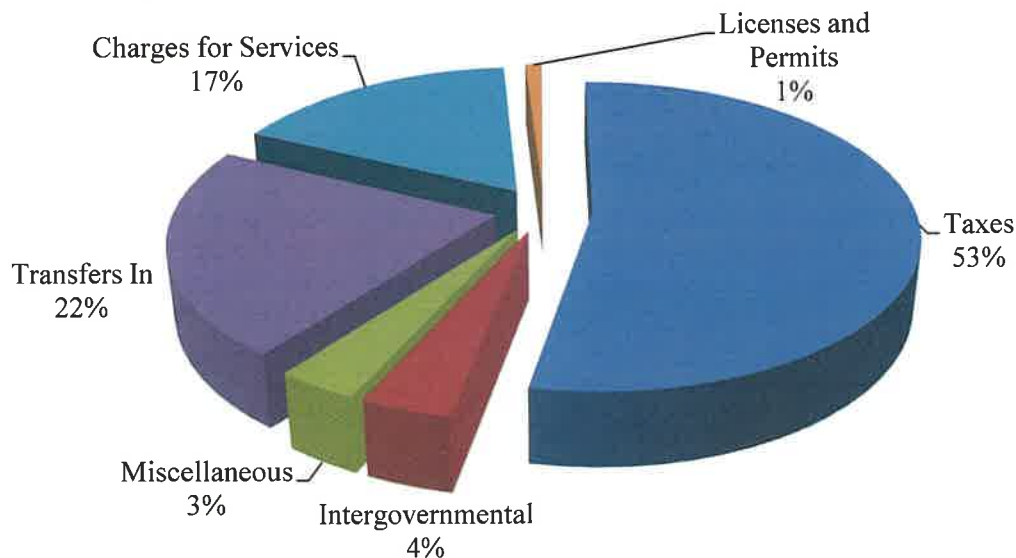
The Water and Sewer Fund is an exception in that the level of expenditures determines the revenues necessary to flow in to fund water and wastewater. The City is required to review the water and sewer rate structure annually to ensure coverage of operations, capital and debt service. Since the Water and Sewer Fund is a self-supporting operation, it is expected that users pay for the cost of services received and not be subsidized at the expense of the health of other City services.

Every material revenue source is forecasted by using known historical trends, economical influences, fee structure, growth or decline based on preceding year, know impacts and/or actual experience. The City of Union receives monies from diversified revenue sources which ensure a constant revenue stream even in difficult times and eliminates dependence upon any one revenue source.

The economic climate both nationwide and local has seen improvement in some areas but until there is widespread and consistent growth seen, Union will continue to budget based upon a conservative projection of revenue from taxes, licenses, grants, fines, intergovernmental payments, investment earnings, charges for services and miscellaneous items. The major sources of revenue for the City are from taxes, user charges and from intergovernmental sources which are described in more detail on the following pages.

Total revenue of \$19,526,145 is budgeted for the 2023-2024 budget.

Figure 1: Revenue by Source



Revenue Sources by Fund

- The General Fund collects revenues that are not obligated for specific purposes, including the one cent general sales tax, property taxes, franchise fees, licenses and permits, various grant monies, fines, contributions and other miscellaneous receipts that are not allocable to other funds.
- Special Revenue Funds receive revenues that are legally restricted as to spending for a specific purpose from a designated Fund. Receipts are from grants, property and/or sales taxes, interest, activity fees and charges for services from the Park, Transportation Tax, Stormwater Management Fund and Cemetery Fund.

- The Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Receipts are from two one-quarter cent sales tax and interest.
- The Enterprise Funds are primarily funded by charges to the users of the waterworks and sewerage systems.

Revenue projections for 2023-2024 budget considered such factors as local population and workforce attributes, service offerings, employment rates, historical trends and the economic outlook. Major sources of revenue for the City and any assumptions used in forecasting for 2023-2024 budget are discussed below. Applicable graphs show the history of the revenues presented.

Taxes

Sales Tax

Revenue collections from sales tax increase or decrease proportionately. The graph in Figure 2 depicts actual sales tax collections for fiscal years 2017 - 2018 through 2021 - 2022, projected for 2022 - 2023 and as budgeted for 2023 - 2024. Since this revenue source is highly elastic and dependent upon economic variables, such as the growth of businesses, unemployment rates, national health and consumer outlook, conservatism continues to drive the budget for these taxes.

The breakdown for the City of Union is as follows:

4.225% State Sales Tax
 2.250% Franklin County
 0.500% Fire Department
 0.500% Ambulance
 1.000% City of Union
 0.500% City of Union Transportation Tax
 0.250% City of Union Water/Wastewater Tax
0.250% City of Union Water/Wastewater Tax
 9.475%

1.000% East Main/Hwy 47 Community Improvement District (CID)
 10.475% Total Sales Tax within CID

1.000% Hwy 47 South/US 50 Community Improvement District (CID) (Terminated May 8, 2023)
 10.475% Total Sales Tax within the CID

0.875% Dickey Bub Community Improvement District (CID)
 10.350%

The City is highly dependent on sales tax revenue to finance the majority of the City's services. It is the single largest source of revenue for the City and accounts for 28.7% of all regular operating revenues in the City's governmental funds. Compared to other revenue sources, sales tax is inherently volatile and readily impacted by changing economic conditions.

In 2018 Franklin County passed a Prop P sales tax of 0.500% for the police officer salaries and to build a jail. The City started receiving the amount in October 2018; total amount expected is \$430,000 for the 2023-2024 budget.

Sales tax is collected by the State of Missouri; which is remitted to the City and wire-transferred the appropriate amount to each City, on the 10th of each month. The amount collected varies due to the fact that some businesses make quarterly contributions.

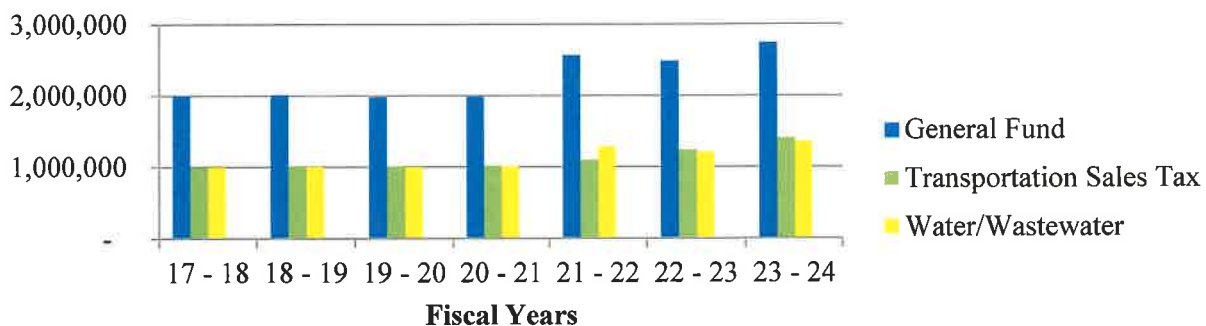
The Board of Aldermen believes in lessening the tax burden of citizens without sacrificing revenues needed to provide essential services and capital. The City participates in two annual tax-free holidays. Since 2007, the City has opted to participate in an annual three-day sales tax holiday in August to relieve

the local taxing pressure on consumers purchasing back-to-school items. This has led to fluctuations in August sales tax collections since that time. Effective in 2009, the City opted to participate in the annual Show Me Green sales tax holiday that occurs in April in which sales taxes are exempt on qualifying appliances purchased during this seven-day period. Effective in 2023, the City does not have an option to opt out per the State.

The Cities sales tax collection may be affected by out-of-state purchases. In the simplest terms, a use tax is a sales tax imposed on the purchase of goods by Missouri residents from out-of-state vendors. The use tax is applied to the same type of products subject to traditional sales tax. The difference is where the goods are purchased and shipped. When individuals make purchases at retail stores in Missouri, they pay the sales tax that is applicable at that location. On the other hand, purchases by Missouri residents from out-of-state vendors that are shipped to Missouri are subject to a use tax. The City of Union currently does not have a use tax in place. It is uncertain how much of an impact this will have on the City's budget. This issue went to voters and failed in April 2018. The issue also went to voters again in June 2020 and it failed.

Because the City is primarily dependent on sales tax to finance on-going operations, the City is especially vulnerable to this inherent volatility. This is a primary reason for maintaining higher fund balances during periods of economic growth within the City's primary operating funds.

Figure 2: Sales Tax History



General

The one-cent general sales tax is a major revenue source for the General Fund and contributes to funding City essential services, i.e., police, streets, engineering, general administrative services, code enforcement, in addition to providing subsidies for the Park Fund. This tax is imposed on all goods and commodities sold within the City excluding drugs and other various exempt items.

Transportation

Transportation sales tax collections are the primary source of funding for the Transportation Sales Tax Fund. Revenue from this ½ cent sales tax provides funding for the major repair, reconstruction and construction of streets, including curb and gutter improvements.

Capital Improvements

Collections from the two ¼ cent capital improvement sales tax funds the needs of the Water and Sewer Fund. Both taxes are for an indefinite term. The first tax was passed April 1995 to be used for debt retirement for the water and sewer projects. The second tax was passed January 2005 to be used for the debt retirement for the Certificates of Participation issued to fund waterworks and sewerage system improvements.

Community Improvement District (CID)

The City has two CID's. All CID's are a separate entity from the City of Union which issues its own financial statements, budget and disclosures. The Hwy 47 South/US 50 CID was terminated on May 8, 2023.

Property Taxes

The general property tax levied helps with funding General Fund operations. For 2022, this levy was approved at \$.6892 cents per \$100 valuation, representing a 0.029% decrease over \$.7102 in 2021. Assessed valuation for 2022 is conservatively estimated at 1.0 % growth due to reassessment and new construction for realty and 1.0% growth for personal property. The Missouri State Auditor's office allows a political subdivision to benefit from new construction but not from reassessment in levy calculation. If a political subdivision wants a higher levy than the formula allows, it must be approved by the voters.

Revenue from the ad valorem tax which is levied on real and personal property is based on the assessed valuation as established by the Franklin County Assessor as of January 1 of each year. Taxes are levied on September 1 and payable by December 31. In 2010, Franklin County started collecting the taxes for the City of Union and charge a 2% fee for collection services and ½% fee for assessor services.

- Real and personal property taxes are budgeted \$1,286,000 in the General Fund and \$323,000 in the Park Fund and accounts for 12.0% of total General Fund revenue and 15.4% of total Park Fund revenue for 2023-2024. Revenue from personal property taxes is anticipated to increase slightly.
- Taxes on railroad and utility assessed property are budgeted for \$52,000, which is based on growth of the assessed valuation as seen in the prior years.

The graph in Figure 3 represents the historical trend of property tax collections for fiscal years 2017-2018 through 2021-2022, projected 2022-2023 and budgeted for 2023-2024. There has been net growth in total property tax collections due to reassessment and new construction. Annual assessed valuations starting 2017-2018 are shown in Figure 4.

Figure 3 – Property Tax Collection History

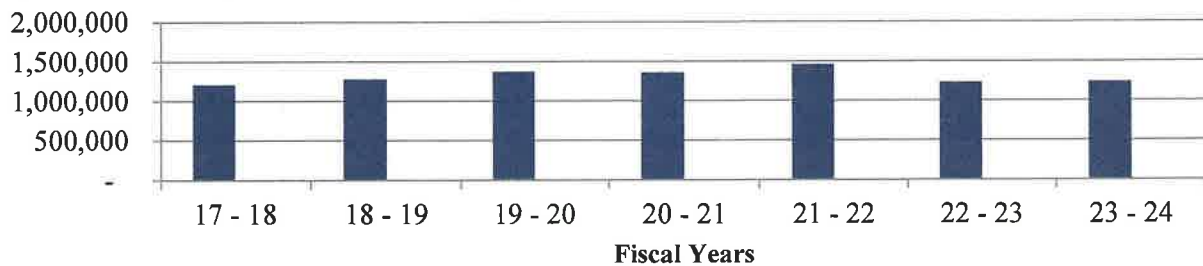
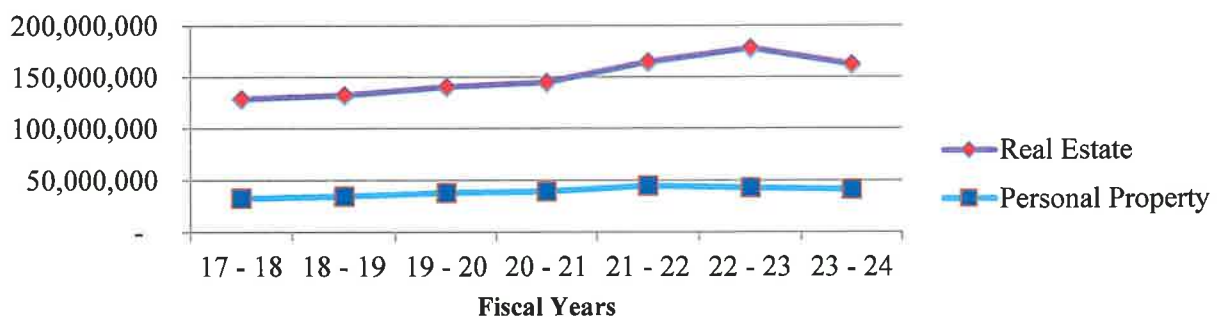


Figure 4 – Assessed Valuations History



Franchise Taxes

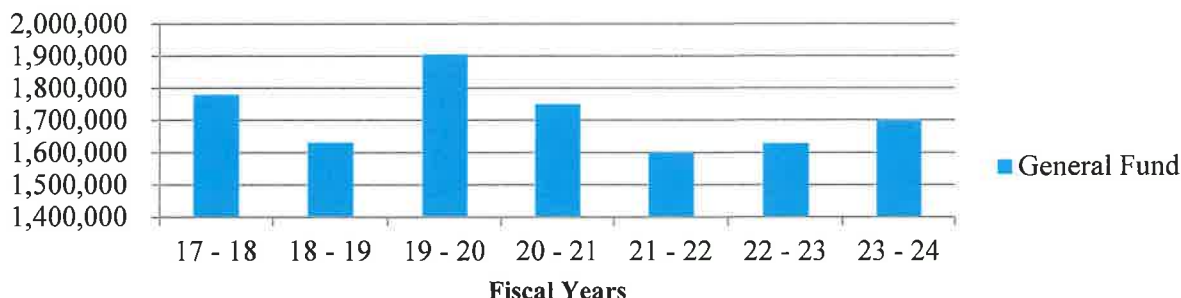
The City currently has four franchise agreements encompassing telephone, electric, gas and cable television providers. Franchise fees are budgeted in the General Fund since they are non-obligated sources of revenues and are available to pay for the general operations of the City.

Gross receipts taxes can be difficult to predict due to the number of variables outside the city's control including the weather, fluctuations in the price of natural gas, and rate increases sought by public utilities.

Revenues generated from franchise fees are volatile and dependent upon consumer selections, alternative sources, weather conditions and change in rate structure which all impacts the City's budget. Franchise fees are budgeted in total of \$1,700,000 for 2023-2024 budget, an increase of 8.57% from 2022-2023.

Figure 5 illustrates the trend of franchise fee receipts for fiscal year 2017-2018 through 2021-2022, projected 2022-2023 and budgeted for 2023-2024.

Figure 5: Franchise Taxes



Charges for Services

Utility

Charges for services from the provision of water and sewer services account for 57.5% of total user charges and are budgeted in the Water and Sewer Fund. As an enterprise activity, these charges are adjusted to a level to cover operations, debt service, capital, and to fund a reserve for future capital replacement. The rates are reviewed annually, to ensure adequate funding of current year activities and for the upcoming budget year. User charges are separately accounted for by the water and sewer operations.

Water service charges are used to fund water related operations, capital and debt service to maintain and allow for improvements to the water system.

The City provides water service to more than 5055 customers directly. In 1998, it was necessary to revisit the water rates since revenues were not meeting operations and capital needs. Water rates had not been changed since July of 1986 even though costs of operations had increased over twenty-year interim, along with capital acquisition and meeting government mandated compliance. An in-house water rate study was completed in 1999 to determine the rates necessary to pay for capital improvements while maintaining operations and meeting Federal and State drinking water regulations. Tightened security has also been necessary as a result of the increased homeland security measures causing an increase in cost of operations. Based on the results of the rate study project, increases in water rates were deemed long overdue in order to meet current and projected demands. Rates were increased incrementally on an annual basis over a three-year period beginning in October 1999.

Sewer charges fund the operations, debt service and capital necessary to maintain and upgrade the sewerage system. Provision of sewer services expanded with annexation to unsewered areas contingently located to the city limits. Wastewater treatment plant and installation of sewer lines in the annexed areas were financed through Certificate of Participations.

Sewer charges are generally based on water consumption so forecasting is based on the same assumptions – no increase in service connections or customers and stable usage. In conjunction with the water rate study undertaken in 1998, it was also necessary to revisit the sewer rates since revenues were not able to sustain operations, capital and increasing debt service. Based on the results of the 1998 rate study, increases in sewer rates were necessary in order to meet current and projected demands. Rates were also increased incrementally on an annual basis over a three-year period beginning in October 1999. In the past, wastewater operations were able to cash flow and subsidize the waterworks operations by financing capital projects. Current wastewater operations meet operational demands in addition to meeting debt obligations and capital replacement.

Since water and sewer revenues are dependent upon a constant level of usage and customers, they are variable and often unpredictable due to weather conditions. It is anticipated that coverage of operations, capital and debt will be efficient which will not be necessary for another rate structure analysis.

Further discussion on the debt structure of the water and wastewater operations can be found in the Debt Obligations section.

Intergovernmental

The City of Union receives funding from both the federal and state government for street improvements, public safety and other various projects. The fiscal year for grants received by the City vary based on the agency providing grant funds. Grant revenue for the year is estimated based on information received from department heads. If the actual grant award varies from the budget, the budget is amended by the Board of Aldermen.

Grant funding is anticipated to stay the same in the 2023-2024 budget and remain a viable source for funding capital projects. Receipt of grant monies is budgeted in the General Fund. In total, \$325,249 is budgeted for 2023-2024 budget. The General Fund anticipates grants in the provision of law enforcement in total of \$4,000. \$309,249 is anticipated for federal and state grants for road projects in 2023-2024 budget year.

Investment Earnings

The City makes every attempt to keep idle funds fully invested with the overall goal of preserving capital, maintaining liquidity and maximizing yield. The city pools all excess cash from all funds into a single investment account and prorates the interest monthly to each fund based on their contribution to the investment account. State law restricts the available investments to local governments to primarily the following money market, certificates of deposit, and instruments of the federal government. Funds may not be invested in stocks or bonds.

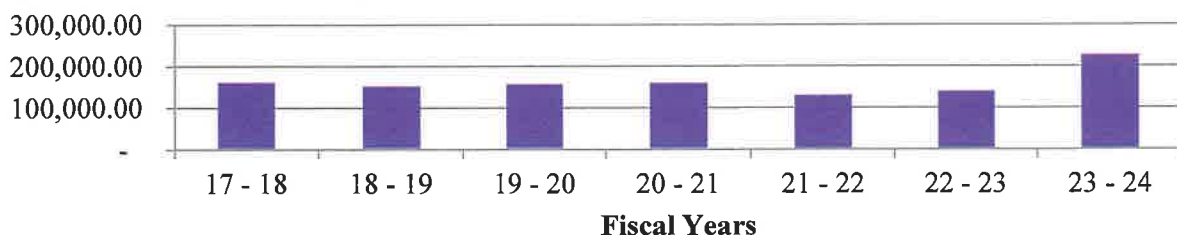
Union's investments are made primarily using Certificates of Deposits with full protection under FICA limits. CD's are purchased using a national service (MBS Securities) and all CD's are staggered over time to create an investment ladder.

The City operates under an Investment Policy that was revised in 2008 to correlate with the policy used by the State of Missouri. Funds are invested in CDs on either a short-term basis or for longer terms, dependent on cash flow and operational needs for the City.

Interest is budgeted in total for \$129,201 on all City Funds, which accounts for .77% of total revenues. The level of City investments has not increased over the recent years due to stagnant revenues, rising costs, public infrastructure projects, and expanded level of service.

Figure 6 depicts investment earnings for fiscal year 2017-2018 through 2021-2022, projected 2022-2023 and budgeted for 2023-2024.

Figure 6: Investment Earnings History



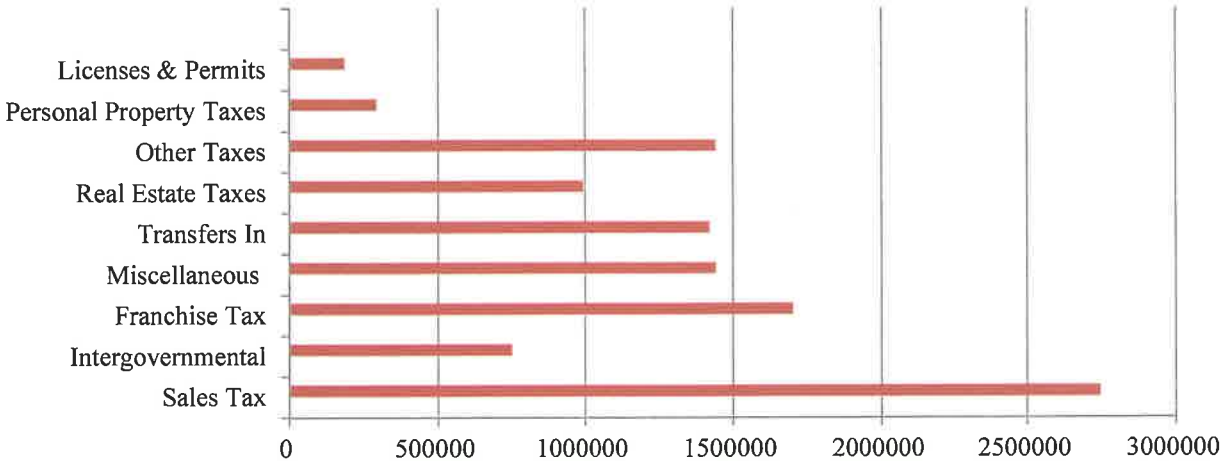
General Fund Revenues

Overview

General Fund revenues total \$9,550,319 (excluding transfers) for 2023–2024 budget. The primary sources are shown by category and proportionate share of total in the bar chart below. Taxes and franchise are the largest source of revenue for the General Fund and generate 66.8% of the total. Intergovernmental revenues are the next largest at 7.0% of total.

Miscellaneous revenue category includes investment earnings, charges for services, refunds, contributions and any non-recurring receipts.

Revenues for 2023–2024 are budgeted to decrease 1.0% from 2022–2023 projected due to the decrease in intergovernmental revenues.

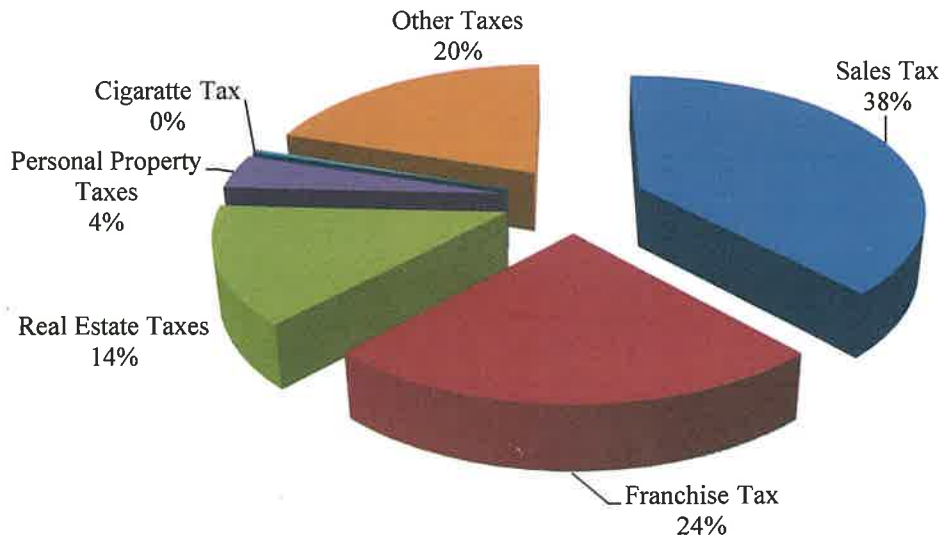


Taxes and Franchise Fees

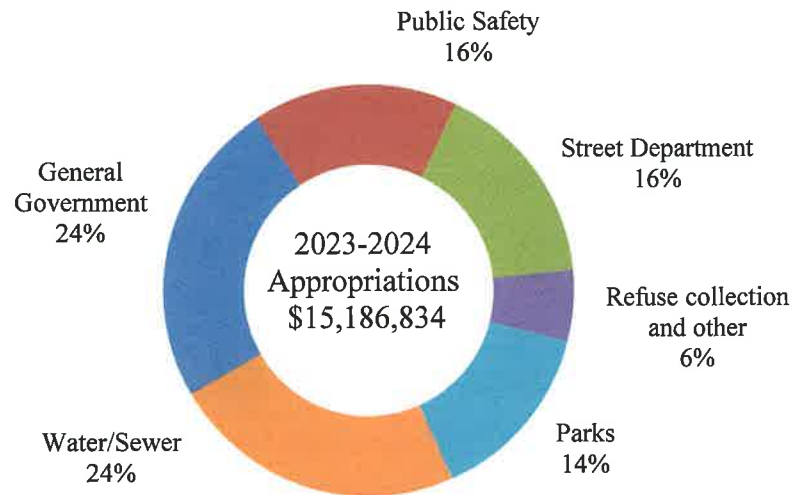
Taxes and franchise fees comprise 66.8% of total General Fund revenue. The pie chart shows the sources and percentage by type of tax. Revenue generated from the one cent sales tax remains the highest in this category and also

accounts for 25.5% of total General Fund revenue. Franchise fees on telephone, electric, gas and cable television services are the third highest source of this category of revenue and generate 15.8% of total General Fund revenue.

Taxes and Franchise Fees by Percentage



Expenditure Projections and Assumptions



Expense Summary

The budget process is a mechanism for both financial control and planning. Budgeted expenses represent a realistic view of the likely expenses needed to deliver city services as desired by the community. The City approached the 2023-2024 budget process with a set of goals: 1) An expectation that the budget would be balanced 2) The continued provision of high-quality services: Public Safety, Parks and Recreation, and Public Works, 3) Emphasis on expanded infrastructure improvements targeting streets 4) a spending plan with the American Rescue Plan Act (ARPA). 5) Completed a classification and compensation study. The 2023-2024 budget meets or exceeds all of these goals.

Expenditures have been projected very conservatively in the 2023-2024 budget process. The city did a salary study for full time employees to help attract and maintain employees. One of the biggest challenges the City faces is delay in shipments of both capital purchases and supplies.

Insurance

In October 2019 the Missouri Intergovernmental Risk Management Association (MIRMA) Health Insurance Pool was licensed by the State of Missouri. City employees will be covered under the pool beginning January 1, 2023 as a member of MIRMA Health.

New Personnel

The City increased the number of seasonal employees to run the concession stands again this year for the baseball, softball and soccer association. The Parks Department also started the summer camp again. This will give young adults jobs for the summer. Also, the city is utilizing workers between departments more efficiently to help save payroll costs.

Capital Outlay

Overall, the capital items slightly increase for the 2023-2024 budget, due to building the Hwy 47 Expressway. The Water and Wastewater Funds also slightly increase the capital items for the 2023-2024 budget.

Schedule of Projected Changes in Fund Balance for Fiscal Year 2023-2024 - All Funds

	<u>General Fund</u>	<u>Park Fund</u>	<u>Transportation Tax Fund</u>	<u>Stormwater Management Fund</u>	<u>Cemetery Fund</u>	<u>Swimplex Fund</u>	<u>Water/Sewer Funds</u>
Beginning Fund Balance - estimated	12,995,452	(2,348,285)	1,242,493	68	100,842	87,488	27,928,998
Projected Revenues	9,550,319	682,916	1,423,000	1,260	3,950	1,350	3,608,500
Operating Expenditures	7,717,048	1,841,468	-	-	-	-	2,229,918
Capital Improvement Expenditures	1,753,110	318,290	-	-	-	-	1,327,000
Difference: Revenues to Expenditures	80,161	(1,476,842)	1,423,000	1,260	3,950	1,350	51,582
Interfund Transfers In (Out)							
Transfers In	1,421,000	1,477,850	-	-	-	-	1,356,000
Transfers Out	(1,477,850)	-	(1,421,000)	-	-	-	(1,356,000)
Net Transfers In (Out)	(56,850)	1,477,850	(1,421,000)	-	-	-	-
Ending Fund Balance	13,018,763	(2,347,277)	1,244,493	1,328	104,792	88,838	27,980,580
Percent Change in Fund Balance	0.0018	(0.000)	0.002	0.051 (1)	0.039	0.015	0.002
Dollar Change in Fund Balance	23,311	1,008	2,000	1,260	3,950	1,350	51,582

Operating Contingency*

* 25% of Operating Expenses 1,929,262

The City of Union passed a Fund Balance Policy to target in the General Fund no less than 25% of annual operating expenditures for the current fiscal year.

The chart above depicts the estimated budgeted fund balance at July 1, 2022, the budgeted revenues and expenditures for FY 2022-2023 and the projected ending fund balance at June 30, 2023.

Explanation of changes in fund balance greater than 10%

(1) The Stormwater Management Fund increased in fund balance due to interest in the fund.



Fund Summary

CITY OF UNION, MISSOURI

Fund	Revenue	Expense	Transfer To	Transfer From	Balance
101 - GENERAL FUND	\$ 9,550,319	9,470,158	1,421,000	1,477,850	\$ 23,311
210 - PARK FUND	682,916	2,159,758	1,477,850	-	1,008
212 - TRANSPORTATION TAX FUND	1,423,000	-	-	1,421,000	2,000
213 - STORMWATER MANAGEMENT FD	1,260	-	-	-	1,260
230 - CEMETERY FUND	3,950	-	-	-	3,950
408 - SWIMPLEX	1,350	-	-	-	1,350
551 - WATERWORKS OPR & MTC FD	1,282,500	1,260,137	-	-	22,363
558 - SEWER OPR & MTC FUND	966,000	2,296,781	1,356,000	-	25,219
572 - 1995 W/S SALES TX .0025	680,000	-	-	678,000	2,000
576 - 2005 W/S SALES TX .0025	680,000	-	-	678,000	2,000
Total:	\$ 15,271,295	\$ 15,186,834	\$ 4,254,850	\$ 4,254,850	\$ 84,461



CITY OF UNION, MISSOURI

Budget Worksheet

Group Summary

Fund: 101 - GENERAL FUND

Expense

Department: 1100 - MAYOR AND BOARD

10 - Personnel Services	44,852	44,295	45,177	44,959	44,852	44,852
30 - Supplies & Materials	-	-	-	-	-	-
40 - General Services	15,400	6,337	15,200	12,361	21,400	17,700
70 - Capital Outlay	-	-	-	-	-	-

Department: 1100 - MAYOR AND BOARD Total:

60,252	50,632	60,377	57,319	66,252	62,552
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Department: 1200 - CITY CLERK

10 - Personnel Services	126,227	126,815	133,594	133,594	136,525	139,231
30 - Supplies & Materials	1,500	1,364	1,200	948	2,200	3,300
40 - General Services	16,400	10,142	16,400	10,084	16,400	20,121
50 - Maintenance & Repairs	37,200	28,890	37,200	25,966	37,200	36,200
70 - Capital Outlay	-	-	-	-	-	-

Department: 1200 - CITY CLERK Total:

181,327	167,210	188,394	170,591	192,325	198,852
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Department: 1400 - CITY ADMINISTRATOR

10 - Personnel Services	233,812	241,227	245,354	239,909	248,920	286,474
30 - Supplies & Materials	1,200	1,200	3,200	2,343	1,500	6,500
40 - General Services	15,500	7,031	15,500	8,916	15,560	23,002
50 - Maintenance & Repairs	1,250	191	950	589	950	950
70 - Capital Outlay	-	-	-	-	-	-

Department: 1400 - CITY ADMINISTRATOR Total:

251,762	249,649	265,004	251,757	266,930	316,926
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Department: 1500 - CITY COLLECTOR

10 - Personnel Services	1	1	1	1	-	-
30 - Supplies & Materials	-	-	-	-	-	-

Department: 1500 - CITY COLLECTOR Total:

1	1	1	1	-	-
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Department: 3100 - CITY ATTORNEY

10 - Personnel Services	-	-	-	-	-	-
30 - Supplies & Materials	-	-	-	-	-	-
40 - General Services	50,500	45,839	50,018	50,017	51,500	66,500

Department: 3100 - CITY ATTORNEY Total:

50,500	45,839	50,018	50,017	51,500	66,500
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Department: 3200 - MUNICIPAL COURT

10 - Personnel Services	54,643	54,276	57,283	56,863	57,752	60,608
30 - Supplies & Materials	1,250	819	4,250	798	1,250	1,250
40 - General Services	9,950	6,908	9,950	4,112	9,950	9,950
50 - Maintenance & Repairs	100	-	100	-	-	-
70 - Capital Outlay	-	-	-	-	-	-

Department: 3200 - MUNICIPAL COURT Total:

65,943	62,004	71,583	61,773	68,952	71,808
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Department: 3300 - POLICE

10 - Personnel Services	1,876,891	1,816,812	1,929,698	1,927,254	1,998,052	2,063,362
30 - Supplies & Materials	19,910	18,219	19,910	15,651	19,910	19,910
40 - General Services	114,147	90,409	111,634	81,514	112,134	126,333
50 - Maintenance & Repairs	117,290	95,940	109,898	90,482	115,882	147,716
60 - Intergovernmental	-	-	-	-	-	-
70 - Capital Outlay	47,000	53,000	67,216	23,254	140,000	120,991

Department: 3300 - POLICE Total:

2,175,238	2,074,380	2,238,356	2,138,155	2,385,978	2,478,312
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Department: 3500 - EMERGENCY PREPAREDNESS

10 - Personnel Services	16,234	11,914	17,224	16,808	18,462	19,947
30 - Supplies & Materials	300	304	400	383	2,000	2,400
40 - General Services	7,450	7,136	7,450	7,136	7,450	8,450
50 - Maintenance & Repairs	5,000	11,157	5,000	1,672	10,600	11,000
70 - Capital Outlay	-	-	-	-	-	-

Department: 3500 - EMERGENCY PREPAREDNESS Total:

28,984	30,510	30,074	25,998	38,512	41,797
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	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 4110 - STREET DEPARTMENT						
10 - Personnel Services	570,162	389,890	580,400	367,684	499,533	582,921
30 - Supplies & Materials	124,250	90,214	118,400	82,701	116,800	116,700
40 - General Services	17,100	13,948	16,600	13,413	16,100	16,800
50 - Maintenance & Repairs	153,950	115,247	244,100	227,689	229,100	694,339
70 - Capital Outlay	1,563,068	543,850	1,452,841	944,529	1,031,078	1,065,371
Department: 4110 - STREET DEPARTMENT Total:	2,428,530	1,153,150	2,412,341	1,636,017	1,892,611	2,476,131
Department: 4200 - CEMETERY						
30 - Supplies & Materials	-	10	-	-	-	-
40 - General Services	-	-	200	-	200	200
50 - Maintenance & Repairs	17,000	20,284	25,000	19,179	25,200	26,000
Department: 4200 - CEMETERY Total:	17,000	20,294	25,200	19,179	25,400	26,200
Department: 4300 - CITY HALL						
10 - Personnel Services	46,142	33,087	-	-	-	-
30 - Supplies & Materials	5,600	4,150	5,100	3,379	5,100	5,100
40 - General Services	28,500	25,110	29,000	12,385	29,700	29,700
50 - Maintenance & Repairs	5,000	4,185	4,000	1,451	3,000	3,000
70 - Capital Outlay	-	37,844	-	-	-	-
80 - Other Financing Uses	35,822	41,555	84,910	83,110	83,110	83,110
Department: 4300 - CITY HALL Total:	121,064	145,931	123,010	100,325	120,910	120,910
Department: 4400 - REFUSE/TRASH/RECYCLING						
40 - General Services	793,400	813,775	837,488	837,476	835,400	850,400
Department: 4400 - REFUSE/TRASH/RECYCLING Total:	793,400	813,775	837,488	837,476	835,400	850,400
Department: 4500 - ENGINEERING/BUILDING INSPECTOR						
10 - Personnel Services	205,750	173,615	206,480	203,853	211,238	236,645
30 - Supplies & Materials	3,798	3,177	1,893	1,892	4,800	4,650
40 - General Services	2,450	1,050	3,325	3,016	2,450	2,860
50 - Maintenance & Repairs	3,250	4,878	7,350	7,239	9,400	7,150
70 - Capital Outlay	-	-	-	-	-	-
Department: 4500 - ENGINEERING/BUILDING INSPECTOR Total:	215,248	182,720	219,048	216,001	227,888	251,305
Department: 5100 - INCIDENTAL						
10 - Personnel Services	1,438,000	1,312,177	1,437,574	1,416,154	1,535,900	1,650,000
30 - Supplies & Materials	11,700	11,843	11,700	10,920	12,300	12,300
40 - General Services	470,550	465,071	478,100	464,115	518,450	569,850
50 - Maintenance & Repairs	33,700	22,307	33,700	14,846	34,200	34,200
60 - Intergovernmental	-	-	231,706	231,706	1,209,705	-
70 - Capital Outlay	-	-	-	-	-	-
90 - Transfers Out	921,500	921,500	985,200	985,200	1,131,839	1,477,850
Department: 5100 - INCIDENTAL Total:	2,875,450	2,732,898	3,177,980	3,122,941	4,442,394	3,744,200
Department: 5300 - LEGALS & ELECTIONS						
40 - General Services	23,200	18,519	20,700	18,217	21,700	21,700
Department: 5300 - LEGALS & ELECTIONS Total:	23,200	18,519	20,700	18,217	21,700	21,700
Department: 6400 - ECONOMIC DEVELOPMENT						
10 - Personnel Services	137,497	134,438	141,396	140,942	144,565	163,294
30 - Supplies & Materials	500	494	500	409	1,700	3,000
40 - General Services	70,300	21,721	59,563	53,922	34,500	23,221
50 - Maintenance & Repairs	5,200	2,179	4,500	4,274	4,700	5,900
70 - Capital Outlay	30,000	26,850	25,000	25,000	25,000	25,000
Department: 6400 - ECONOMIC DEVELOPMENT Total:	243,497	185,681	230,959	224,547	210,465	220,415
Expense Total:	9,531,396	7,933,191	9,950,533	8,930,315	10,847,217	10,948,008
Fund: 101 - GENERAL FUND Surplus (Deficit):	800	1,488,458	93,394	1,478,099	53,537	23,311
Report Surplus (Deficit):	800	1,488,458	93,394	1,478,099	53,537	23,311

General Fund

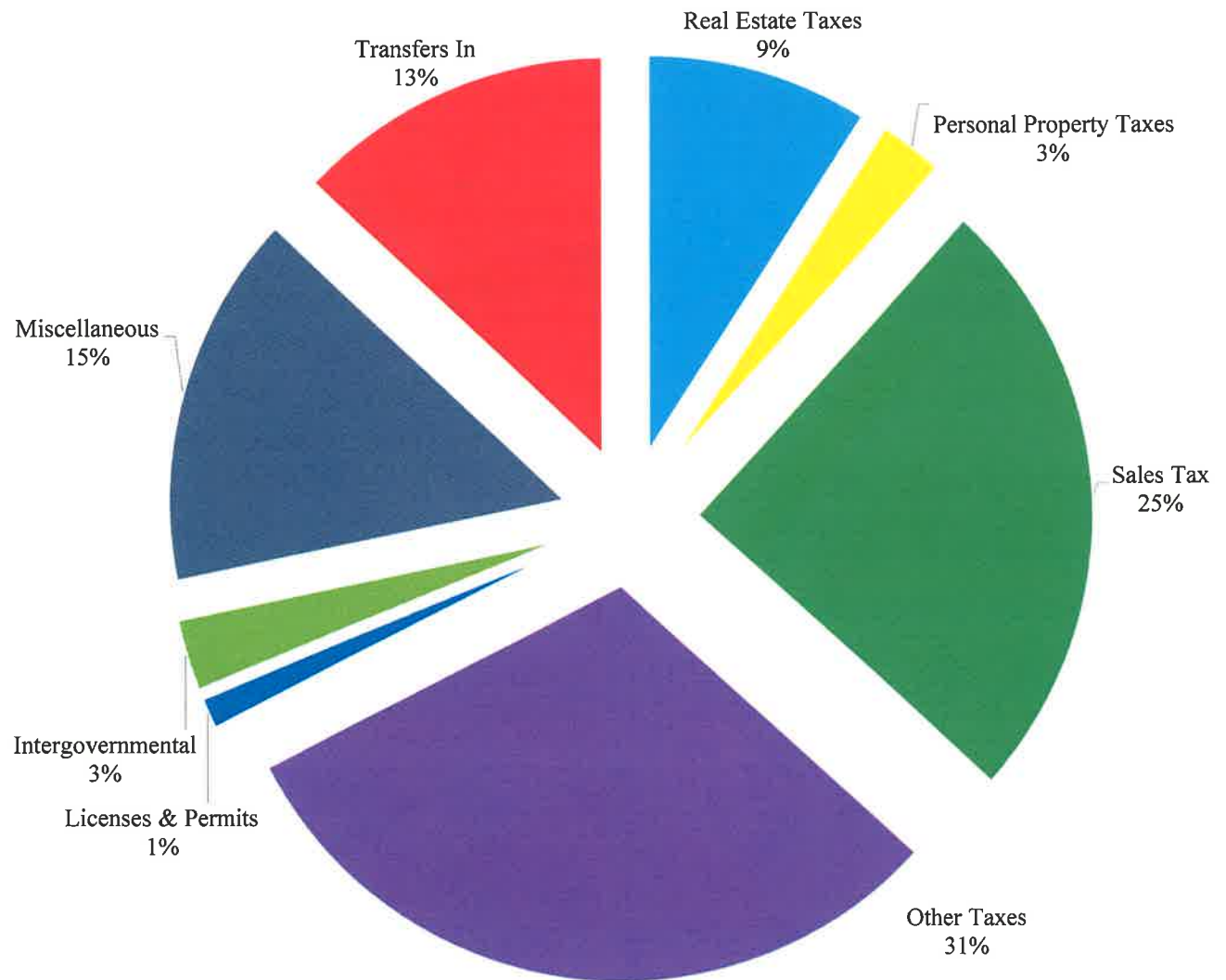
Purpose: The General Fund is the primary operating fund for the City in which all revenues flow with the exception of those restricted for a specific purpose by state law or local practice. Funds allocated in the General Fund can be utilized for any lawful purpose including government operations, capital improvements and payment of debt obligation.

The General Fund is supported by a wide variety of revenue sources including:

- Sales Tax
- Licenses and Permits
- Franchise Fee
- Real Estate and Personal Property Taxes
- Intergovernmental Revenue
- Interest Income
- Miscellaneous Income

These services fall into categories of Mayor and Board of Aldermen, City Clerk, City Administration/Finance Officer, City Collector, City Attorney, Municipal Court, Police Department, Emergency Preparedness, Street Department, Cemetery, Auditorium, Refuse/Trash/Recycling, Engineering/Building, Incidental, Legal and elections, and Community Development/Assistant City Administrator.

General Fund Revenues By Sources



Budget Worksheet
General Fund Revenue

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Fund: 101 - GENERAL FUND						
Revenue						
11 - Real Estate Taxes	893,000	934,882	935,000	982,264	982,000	993,000
12 - Personal Property Taxes	235,000	224,563	255,200	256,031	240,000	293,000
13 - Taxes	4,845,300	4,982,887	5,179,064	5,273,266	5,277,500	6,117,029
21 - Licenses & Permits	152,800	110,152	291,030	305,418	171,000	185,500
30 - Charges for Services	832,000	905,404	850,000	890,141	885,000	930,000
34 - Fines and Forfeitures	93,900	53,718	67,625	68,200	59,400	72,500
35 - Investment Income	95,000	64,002	70,000	105,906	75,000	125,000
36 - Sale of Property	1,000	2,838	975	975	1,500	1,000
41 - Miscellaneous Revenue	60,110	757,498	58,100	187,050	63,600	83,041
51 - Intergovernmental	1,294,086	355,705	1,231,933	1,234,163	1,892,754	750,249
81 - Other Financing Uses	-	-	-	-	-	-
90 - Transfers In	1,030,000	1,030,000	1,105,000	1,105,000	1,253,000	1,421,000
Revenue Total:	9,532,196	9,421,649	10,043,927	10,408,414	10,900,754	10,971,319



CITY OF UNION, MISSOURI

Budget Worksheet
General Fund Revenue

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Fund: 101 - GENERAL FUND							
Revenue							
RevSubCategory: 11 - Real Estate Taxes							
<u>101-4-1100</u>	Real Estate Tax	893,000	934,882	935,000	982,264	982,000	993,000
<u>101-4-1110</u>	Delinquent Real Estate Tax	-	-	-	-	-	-
<u>101-4-1111</u>	Real Estate Tax Interest	-	-	-	-	-	-
RevSubCategory: 11 - Real Estate Taxes Total:		893,000	934,882	935,000	982,264	982,000	993,000
RevSubCategory: 12 - Personal Property Taxes							
<u>101-4-1200</u>	Personal Property Tax	235,000	224,563	255,200	256,031	240,000	293,000
<u>101-4-1210</u>	Delinquent Personal Property Tax	-	-	-	-	-	-
<u>101-4-1211</u>	Personal Property Tax Interest	-	-	-	-	-	-
<u>101-4-1250</u>	Property Tax Adjustments	-	-	-	-	-	-
RevSubCategory: 12 - Personal Property Taxes Total:		235,000	224,563	255,200	256,031	240,000	293,000
RevSubCategory: 13 - Taxes							
<u>101-4-1310</u>	Cigarette Tax	42,000	30,295	33,000	30,808	30,000	31,000
<u>101-4-1311</u>	Sales Tax	1,990,000	2,303,844	2,566,064	2,566,064	2,485,000	2,745,000
<u>101-4-1312</u>	Gasoline Tax	417,000	435,630	413,000	451,140	435,000	510,000
<u>101-4-1320</u>	Intangible Tax	-	-	-	-	-	-
<u>101-4-1321</u>	Road & Bridge/Special Road District Tax	125,000	114,374	-	-	100,000	250,000
<u>101-4-1322</u>	Utility and Railroad Tax	32,000	56,693	32,000	31,420	31,500	41,000
<u>101-4-1323</u>	Business Surtax	140,000	150,446	140,000	159,173	160,000	170,000
<u>101-4-1324</u>	Prop P Tax	349,300	394,659	395,000	418,209	396,000	430,000
<u>101-4-1330</u>	Franchise Tax	1,750,000	1,496,945	1,600,000	1,608,355	1,630,000	1,930,029
<u>101-4-1331</u>	Protested Franchise Tax	-	-	-	8,096	10,000	10,000
<u>101-4-1340</u>	Special Tax Assessments	-	-	-	-	-	-
<u>101-4-1341</u>	Special Assessment Interest	-	-	-	-	-	-
RevSubCategory: 13 - Taxes Total:		4,845,300	4,982,887	5,179,064	5,273,266	5,277,500	6,117,029

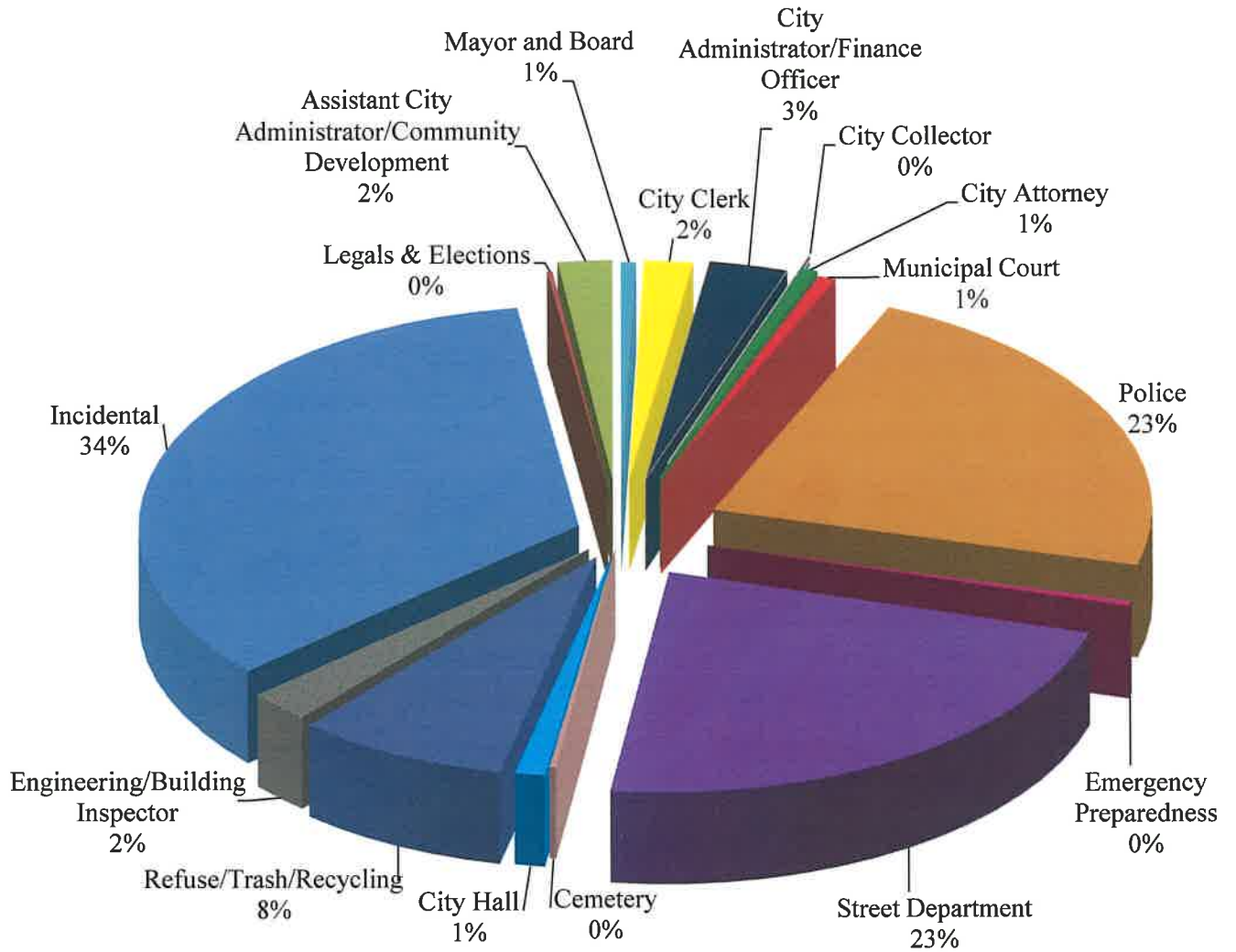
Budget Worksheet
General Fund Revenue

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
RevSubCategory: 21 - Licenses & Permits							
<u>101-4-2100</u>	Business Licenses	23,000	24,580	23,000	23,210	24,000	27,000
<u>101-4-2120</u>	Liquor License	12,000	14,608	10,000	13,059	14,000	14,000
<u>101-4-2200</u>	Building Permits	115,000	63,865	255,030	255,030	130,000	140,000
<u>101-4-2205</u>	Electric Permits	1,800	2,680	2,000	1,470	2,000	1,500
<u>101-4-2210</u>	Street Excavating Permits	1,000	4,420	1,000	12,649	1,000	3,000
RevSubCategory: 21 - Licenses & Permits Total:		152,800	110,152	291,030	305,418	171,000	185,500
RevSubCategory: 30 - Charges for Services							
<u>101-4-3200</u>	Trash Collections	832,000	859,754	850,000	890,141	885,000	930,000
<u>101-4-4311</u>	Sale of Industrial Property	-	45,650	-	-	-	-
RevSubCategory: 30 - Charges for Services Total:		832,000	905,404	850,000	890,141	885,000	930,000
RevSubCategory: 34 - Fines and Forfeitures							
<u>101-4-4400</u>	Police Court Fines	80,000	45,264	60,000	60,758	50,000	65,000
<u>101-4-4401</u>	Police Fines-Training Program-CITY	1,200	702	1,200	2,759	1,200	1,000
<u>101-4-4402</u>	Police Cost Recoupment	9,000	4,595	3,225	3,225	5,000	3,500
<u>101-4-4403</u>	Police Fines Training Program-STATE	2,500	2,376	2,000	500	2,000	2,000
<u>101-4-4404</u>	Inmate Security Fund	1,200	782	1,200	958	1,200	1,000
RevSubCategory: 34 - Fines and Forfeitures Total:		93,900	53,718	67,625	68,200	59,400	72,500
RevSubCategory: 35 - Investment Income							
<u>101-4-4500</u>	Investment Income	95,000	64,002	70,000	105,906	75,000	125,000
RevSubCategory: 35 - Investment Income Total:		95,000	64,002	70,000	105,906	75,000	125,000
RevSubCategory: 36 - Sale of Property							
<u>101-4-4100</u>	Cemetery Lot Sales	1,000	2,838	975	975	1,500	1,000
RevSubCategory: 36 - Sale of Property Total:		1,000	2,838	975	975	1,500	1,000
RevSubCategory: 41 - Miscellaneous Revenue							
<u>101-4-2246</u>	Clerk/Collector Fees	10	-	-	-	-	-
<u>101-4-4300</u>	Rental Income	20,000	21,540	20,000	17,725	20,000	22,000
<u>101-4-4310</u>	Sale of City Property	-	-	-	-	-	-
<u>101-4-4350</u>	Infrastructure Donated	-	-	-	-	-	-
<u>101-4-4700</u>	Miscellaneous Revenue	15,000	703,946	15,000	108,402	15,000	31,741
<u>101-4-4702</u>	Misc Rev - Economic Dev Dept	100	885	100	-	100	100
<u>101-4-4703</u>	Misc Rev - Police Dept	1,500	12,535	1,500	1,282	1,500	1,500
<u>101-4-4704</u>	Misc Rev - Street Dept	10,000	8,643	10,000	45,166	10,000	10,000
<u>101-4-4705</u>	Restitutions Received	500	2,217	500	5,268	2,000	2,500
<u>101-4-4706</u>	Salvage Material	1,500	2,206	1,000	1,371	1,000	1,200
<u>101-4-4707</u>	Fireworks	10,000	5,525	10,000	7,736	10,000	10,000
<u>101-4-4708</u>	Petition Fees	1,500	-	-	-	4,000	4,000
<u>101-4-4740</u>	Patching Material Reimbursement	-	-	-	100	-	-
<u>101-4-4800</u>	Overage/Shortage	-	-	-	-	-	-
<u>101-4-4801</u>	Returned Checks	-	-	-	-	-	-
RevSubCategory: 41 - Miscellaneous Revenue Total:		60,110	757,498	58,100	187,050	63,600	83,041

Budget Worksheet
General Fund Revenue

		2020-2021	2020-2021	2021 - 2022	2021 - 2022	2022 - 2023	2023 - 2024
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget
RevSubCategory: 51 - Intergovernmental							
<u>101-4-3202</u>	SRO Reimbursement	475,000	349,201	375,149	375,149	350,000	425,000
<u>101-4-5200</u>	Miscellaneous Grant	-	-	-	7,068	11,800	10,000
<u>101-4-5201</u>	Local Law Enf Block Grant	-	-	-	-	-	-
<u>101-4-5206</u>	Grant - Hwy Sfty DWI	7,500	-	5,000	1,884	5,000	2,000
<u>101-4-5207</u>	Grant - Hwy Sfty - HMVE	8,000	783	754	754	5,000	2,000
<u>101-4-5209</u>	Secure Our Schools Grant	-	-	-	-	-	-
<u>101-4-5210</u>	FC Task Force	-	-	-	-	-	-
<u>101-4-5211</u>	MIRMA	-	-	8,782	7,060	2,000	2,000
<u>101-4-5212</u>	Walmart Grant	-	-	-	-	-	-
<u>101-4-5213</u>	Underaged Drinking PS	-	-	-	-	-	-
<u>101-4-5214</u>	CMSU Step Grant	-	-	-	-	-	-
<u>101-4-5215</u>	Interoperable Communication	-	-	-	-	-	-
<u>101-4-5216</u>	American Rescue Plan Act (ARPA)	-	-	218,303	218,302	1,209,705	-
<u>101-4-5300</u>	Fed Pass Thru - MO Transportation Grant	803,586	5,721	623,945	623,945	309,249	309,249
RevSubCategory: 51 - Intergovernmental Total:		1,294,086	355,705	1,231,933	1,234,163	1,892,754	750,249
RevSubCategory: 81 - Other Financing Uses							
<u>101-4-8100</u>	Proceeds 2020	-	-	-	-	-	-
RevSubCategory: 81 - Other Financing Uses Total:		-	-	-	-	-	-
RevSubCategory: 90 - Transfers In							
<u>101-4-9212</u>	Trf from .005 Sales Tax for Transportation	1,030,000	1,030,000	1,105,000	1,105,000	1,253,000	1,421,000
RevSubCategory: 90 - Transfers In Total:		1,030,000	1,030,000	1,105,000	1,105,000	1,253,000	1,421,000
Revenue Total:		9,532,196	9,421,649	10,043,927	10,408,414	10,900,754	10,971,319

General Fund Appropriations Summary by Functional Unit



Mayor and Board

Department Description

The Mayor is the Chief Executive Officer of the City. He presides at the Board of Aldermen meetings and may vote to break a tie. The Mayor is elected at large for a four year term. The eight Board of Aldermen serve as the governing body of the City of Union and provide leadership to city staff by establishing policies, adoption of the budget, the passage of local ordinances, City code requirements and the establishment of policy. The Board of Aldermen are elected to serve two-year overlapping terms; one Board Member from each of the four wards is elected each year.

Department Goals and Objectives

Goal: Appointment of citizens to various advisory boards, commissions, and committees.

Objective: Continue to ensure citizens the betterment of the community.

Goal: Adoption of ordinances, resolutions and proclamations.

Objective: Continue to keep with the philosophy of the City.

Goal: Improve communication with the citizens; to initiate more information to the public by reporting successful events, accomplishments, and recognitions to the citizens through the use of press releases and media contact.

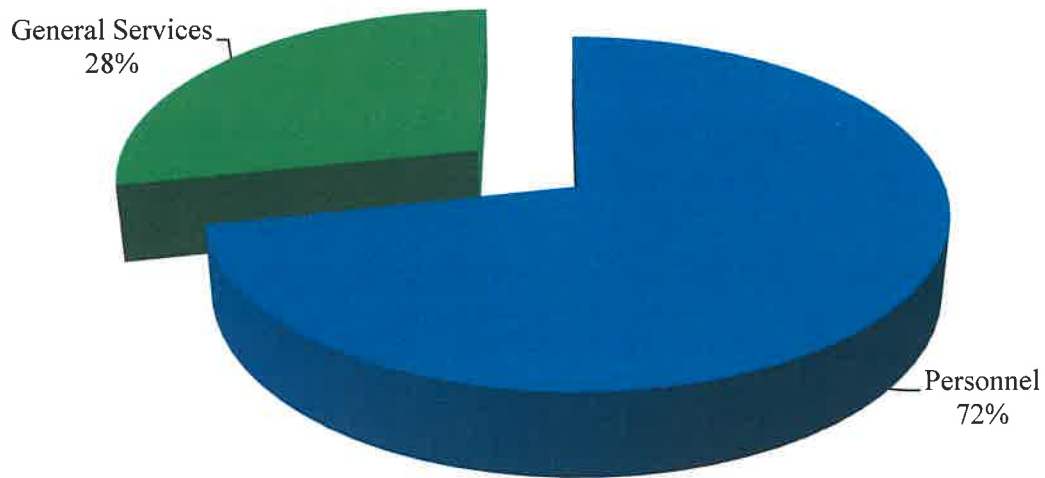
Objective: Continue to ensure that our citizens receive the highest level of customer satisfaction possible.

2022-2023 Accomplishments:

- Provide policy direction and leadership to the staff by setting a standard of professionalism.
- Adopted a balance budget.
- Reappoint members to vacant positions for city boards and commissions.
- Facilitate timely responses to citizen requests and inquiries by working with Administration and other departments.

Mayor and Board

By Element:



Performance Measurements						
	2024 Projected	2023 Estimated	2022 Actual	2021 Actual	2020 Actual	2019 Actual
Number of Board of Aldermen meetings	12	12	12	12	12	12
Number of Board of Aldermen special meetings	7	8	11	11	15	9
Number of ordinances	66	62	59	59	90	98
Number of resolutions	2	1	1	1	2	5

Budget Worksheet
Mayor and Board

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Expense						
Department: 1100 - MAYOR AND BOARD						
10 - Personnel Services	44,852	44,295	45,177	44,959	44,852	44,852
30 - Supplies & Materials	-	-	-	-	-	-
40 - General Services	15,400	6,337	15,200	12,361	21,400	17,700
70 - Capital Outlay	-	-	-	-	-	-
Department: 1100 - MAYOR AND BOARD Total:	60,252	50,632	60,377	57,319	66,252	62,552

Budget Worksheet
Mayor and Board

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Expense							
Department: 1100 - MAYOR AND BOARD							
ExpCategory: 10 - Personnel Services							
<u>101-5-1100-1000</u>	Salaries - Regular	41,200	40,875	41,525	41,525	41,200	41,200
<u>101-5-1100-1100</u>	FICA	3,152	3,127	3,152	3,176	3,152	3,152
<u>101-5-1100-1150</u>	Uniforms	500	293	500	257	500	500
ExpCategory: 10 - Personnel Services Total:		44,852	44,295	45,177	44,959	44,852	44,852
ExpCategory: 30 - Supplies & Materials							
<u>101-5-1100-3000</u>	Office Supplies	-	-	-	-	-	-
ExpCategory: 30 - Supplies & Materials Total:		-	-	-	-	-	-
ExpCategory: 40 - General Services							
<u>101-5-1100-4050</u>	Training/Conference/Seminars	8,000	1,437	8,000	6,466	10,000	10,000
<u>101-5-1100-4051</u>	Dues and Subscriptions	-	-	-	-	-	-
<u>101-5-1100-4052</u>	Mileage	1,200	-	1,000	685	1,200	1,500
<u>101-5-1100-4060</u>	Public Relations	6,000	4,883	6,000	5,198	6,000	6,000
<u>101-5-1100-4061</u>	Municipal League Dinner	-	-	-	-	4,000	-
<u>101-5-1100-4300</u>	Miscellaneous Expense	200	17	200	11	200	200
ExpCategory: 40 - General Services Total:		15,400	6,337	15,200	12,361	21,400	17,700
ExpCategory: 70 - Capital Outlay							
<u>101-5-1100-7010</u>	Equipment Purchase	-	-	-	-	-	-
ExpCategory: 70 - Capital Outlay Total:		-	-	-	-	-	-
Department: 1100 - MAYOR AND BOARD Total:		60,252	50,632	60,377	57,319	66,252	62,552

City Clerk

Department Description

The City Clerk department performs support services to facilitate the work of the Board of Aldermen, maintains the official records of the city, ordinances and resolutions, official notices and advertisements, the official City seal, preparation of meeting minutes and certification of official documents and coordinates the City's office and data processing. The department includes the City Clerk and Deputy City Clerk/Accounts Payable Clerk.

Department Goals and Objectives

Goal: Provide orientation and guidance for newly elected officials.

Objective: To help the transition of newly elected officials.

Goal: Development and implementation of record keeping procedures, categorization and indexing.

Objective: To help expedite research and retrieval efforts.

Goal: Provide guidance and necessary equipment for the business office and data processing.

Objective: To ensure the process of day-to-day activities proceed accordingly.

Goal: Provide coordination and submission to the Mayor and Board of Aldermen of all information necessary to render informed, knowledgeable decisions and opinions on priority issues.

Objective: Provide information in a timely manner.

Goal: Post notices and advertise public hearing in accordance with City, State and Federal Law.

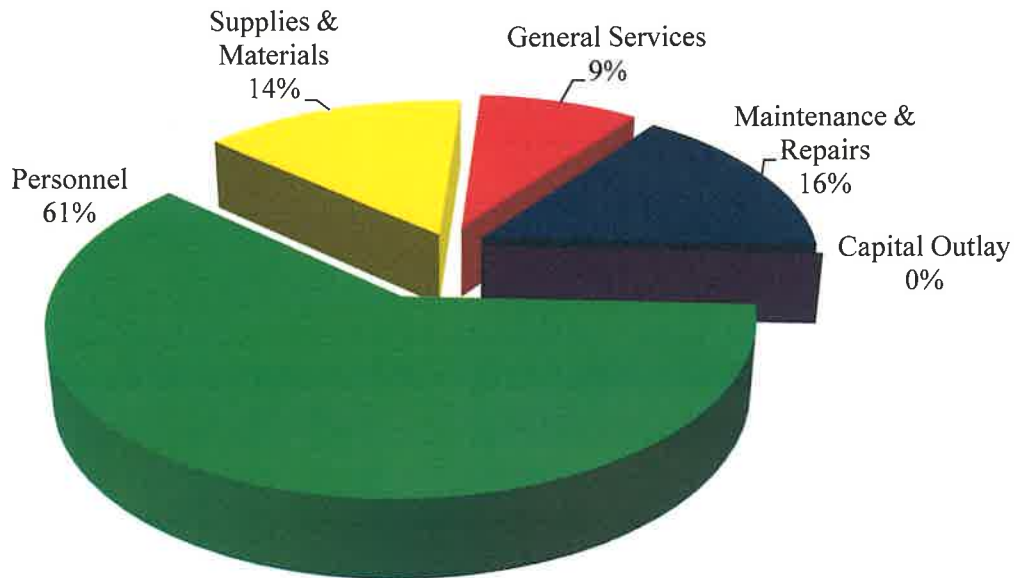
Objective: To post meetings as dictated by law.

2022-2023 Accomplishments:

- Ensured accurate retention of records and sought more efficient ways to maintain records.
- Improved record keeping procedures and modified Sunshine Law requests in response to changing State Statute.
- Continue to oversee the agenda, along with providing daily support to the Mayor and Board of Aldermen.
- Coordinated the April election.
- Continue education of instruction for the professional development of City Clerk.
- Continue to oversee cemetery maintenance along with twice yearly seasonal clean ups.

City Clerk

By Element:



Performance Measurements						
	2024 Projected	2023 Estimated	2022 Actual	2021 Actual	2020 Actual	2019 Actual
Payroll checks issued	91	92	150	150	94	555
Accounts payable processed	3,153	3,154	3,258	3,258	3,494	2,099
Requests for public records	20	22	21	21	25	26
Liquor licenses issued	51	43	48	48	39	59
Solicitors licenses issued	5	4	3	3	3	4
Ordinances passed	71	68	70	69	87	95
Resolutions	3	4	8	2	0	6
Number of Board of Aldermen Meetings	20	19	21	18	25	22
Number of citizen complaints (Started logging June 2020)	26	20	61	41	N/A	N/A

Budget Worksheet
City Clerk

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 1200 - CITY CLERK						
10 - Personnel Services	126,227	126,815	133,594	133,594	136,525	139,231
30 - Supplies & Materials	1,500	1,364	1,200	948	2,200	3,300
40 - General Services	16,400	10,142	16,400	10,084	16,400	20,121
50 - Maintenance & Repairs	37,200	28,890	37,200	25,966	37,200	36,200
70 - Capital Outlay	-	-	-	-	-	-
Department: 1200 - CITY CLERK Total:	181,327	167,210	188,394	170,591	192,325	198,852

Budget Worksheet
City Clerk

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 1200 - CITY CLERK							
ExpCategory: 10 - Personnel Services							
<u>101-5-1200-1000</u>	Salaries - Regular	116,792	117,512	123,885	123,834	126,358	128,872
<u>101-5-1200-1002</u>	Overtime	-	-	-	-	-	-
<u>101-5-1200-1100</u>	FICA	8,935	8,785	9,209	9,260	9,667	9,859
<u>101-5-1200-1130</u>	Pre-Employment Screening	-	-	-	-	-	-
<u>101-5-1200-1150</u>	Uniforms	500	518	500	500	500	500
ExpCategory: 10 - Personnel Services Total:		126,227	126,815	133,594	133,594	136,525	139,231
ExpCategory: 30 - Supplies & Materials							
<u>101-5-1200-3000</u>	Office Supplies	1,500	1,364	1,200	948	1,200	800
<u>101-5-1200-3180</u>	Small Equipment	-	-	-	-	1,000	2,500
ExpCategory: 30 - Supplies & Materials Total:		1,500	1,364	1,200	948	2,200	3,300
ExpCategory: 40 - General Services							
<u>101-5-1200-4050</u>	Training/Conference/Seminars	3,500	1,583	3,500	2,442	3,500	7,221
<u>101-5-1200-4051</u>	Dues and Subscriptions	400	370	400	604	400	400
<u>101-5-1200-4052</u>	Mileage	500	-	500	236	500	500
<u>101-5-1200-4200</u>	Process Tax Bills	4,000	4,000	4,000	4,000	4,000	4,000
<u>101-5-1200-4201</u>	Records Mgmt/Microfilming	8,000	4,189	8,000	2,802	8,000	8,000
<u>101-5-1200-4300</u>	Miscellaneous Expense	-	-	-	-	-	-
ExpCategory: 40 - General Services Total:		16,400	10,142	16,400	10,084	16,400	20,121
ExpCategory: 50 - Maintenance & Repairs							
<u>101-5-1200-5000</u>	Equipment Maintenance	200	-	200	-	200	-
<u>101-5-1200-5080</u>	Computer Software Maintenance	35,000	28,890	35,000	24,327	35,000	35,000
<u>101-5-1200-5081</u>	Computer Hardware Maintenance	2,000	-	2,000	1,639	2,000	1,200
ExpCategory: 50 - Maintenance & Repairs Total:		37,200	28,890	37,200	25,966	37,200	36,200
ExpCategory: 70 - Capital Outlay							
<u>101-5-1200-7010</u>	Equipment Purchase	-	-	-	-	-	-
<u>101-5-1200-7200</u>	Depreciation Expense	-	-	-	-	-	-
ExpCategory: 70 - Capital Outlay Total:		-	-	-	-	-	-
Department: 1200 - CITY CLERK Total:		181,327	167,210	188,394	170,591	192,325	198,852

City Administrator/Finance Officer

Department Description

The Administration Department provides for the overall management of daily operations of the City in accordance with City Ordinances and the policies and directives of the Mayor and Board of Aldermen. The Department provides the administrative support and direction for the other City operating departments and contractors. This includes the hiring and management of all personnel, overseeing the implementation of ordinances and policies adopted by the Board of Aldermen, preparation and administration of the annual City budget, performance of financial management and accounting functions, and personnel administration services. The Department is also responsible for initiating proposals and providing advice, information, research and recommendations to the Board of Aldermen concerning the formation of municipal policies, programs and projects.

The department consists of the City Administrator, Finance Officer, and the City Administrator's Executive Assistant/Human Resources Coordinator.

The City Administrator is hired and serves at the pleasure of the Mayor and Board of Aldermen. Traditionally, the City Administrator is a contract employee and the contracts are approved by ordinance. The City Administrator is responsible for appointing all City employees and determining their pay rates with the exception of three employees appointed by the Board of Aldermen annually. These Board appointments are the Police Chief, the City Clerk, and the Emergency Management Director. All other employees serve at the direction of the City Administrator and the City Administrator is responsible for the performance of all City Departments. The City Administrator has an Executive Assistant/Human Resources Coordinator that provides clerical services for the City Administrator and performs the Human Resources duties for the City at the direction of the City Administrator.

The Finance Officer conducts the financial affairs in accordance with the Government Auditing Standards Board (GASB) and U.S. Generally Accepted Accounting Principles (GAAP). This includes protecting the assets of the City, the initiation of financial plans, investments and debt management, review and implementation of internal controls, and accounting for every financial transaction of the City including accounts payable, accounts receivable, payroll and accounting control. The preparation of the annual audited financial report and annual budget document are also facilitated through finance.

Department Goals and Objectives

Goal: Update the accounting procedures manual.

Objective: Revise the City's accounting procedures manual to current standards, waiting on the Incode update to version 10.

City Administrator/Finance Officer

Goal: Prepare the City's annual operating and capital budget which takes into consideration the GFOA comments.

Objective: Coordinate and incorporate GFOA comments applicable improvements to the overall preparation and compilation of the annual budget.

Goal: Prepare the City's annual financial statements and take into consideration the GFOA comments.

Objective: Coordinate and incorporate the GFOA comments in future financial statements.

Goal: Monitor funds for investment and cash flow purposes.

Objective: Oversee the investment funds to meet expenses as well as maximize interest earnings.

Goal: Maintain adequate internal controls and separation of duties.

Objective: Provide safeguarding of assets by maintaining an adequate internal control structure and separation of duties.

Goal: Comply with current and new Government Accounting Standards Board (GASB) statements regarding financial reporting.

Objective: Implement new GASB standards.

Goal: Provide information and assist the Board of Aldermen in formulating and establishing City policies.

Objective: Provide support services and research to the Board of Aldermen, as directed, to assist them in developing informed city policies.

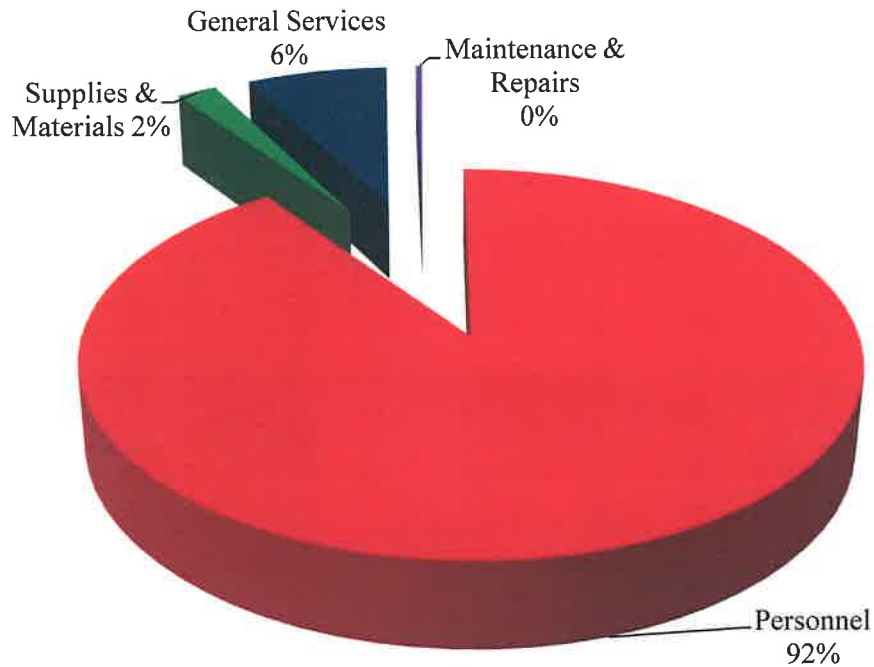
2022-2023 Accomplishments:

- The City of Union became insured, for Employee Health Insurance Benefits, as a member of MIRMA Health. Additional premium savings and stabilization is expected from the program.
- Continued to pursue funding and planning for the Union Expressway project.
- Continued to pursue injunctions in Circuit Court against the owners of two properties in violations of the City's nuisance ordinance.
- Received awards for the Government Finance Officers Association Distinguished Budget Award and the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting Award.
- Comply with current and new Government Account Standards Board (GASB) statements regarding financial reporting.
- Collected past due water and sewer accounts.
- Received an unmodified opinion on the audited annual ACFR.
- Received a 100% score on the City's annual insurance assessment through the Missouri Intergovernmental Risk Management Association (MIRMA).

City Administrator/Finance Officer

- Received an AA- rating from S&P for the outstanding Certificates of Participation.
- Applied and received the American Rescue Plan Act (ARPA) monies. Continue to monitor the projects, monies and file reports.

By Element:



Performance Measurements						
	2024 Projected	2023 Estimated	2022 Actual	2021 Actual	2020 Actual	2019 Actual
Number of Audit findings	1	1	1	1	1	2
Achieved CAFR Certificate of Achievement for Excellence in Financial Reporting Award	Yes	Yes	Yes	Yes	Yes	Yes
Achieved Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes	Yes	Yes
Personal Property and Real Estate Tax Collection Rate	98.5%	97.4%	99.0%	96.3%	95.2%	99.5%

Budget Worksheet

City Administrator/Finance Officer

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 1400 - CITY ADMINISTRATOR						
10 - Personnel Services	233,812	241,227	245,354	239,909	248,920	286,474
30 - Supplies & Materials	1,200	1,200	3,200	2,343	1,500	6,500
40 - General Services	15,500	7,031	15,500	8,916	15,560	23,002
50 - Maintenance & Repairs	1,250	191	950	589	950	950
70 - Capital Outlay	-	-	-	-	-	-
Department: 1400 - CITY ADMINISTRATOR Total:	251,762	249,649	265,004	251,757	266,930	316,926

Budget Worksheet
City Administrator/Finance Officer

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 1400 - CITY ADMINISTRATOR							
ExpCategory: 10 - Personnel Services							
<u>101-5-1400-1000</u>	Salaries - Regular	213,527	222,391	224,823	224,822	227,561	262,372
<u>101-5-1400-1001</u>	Salaries - Part Time	-	-	-	-	-	-
<u>101-5-1400-1002</u>	Overtime	-	-	-	-	-	-
<u>101-5-1400-1100</u>	FICA	16,335	18,563	16,581	14,783	17,409	20,152
<u>101-5-1400-1130</u>	Pre-Employment Screening	-	-	-	-	-	-
<u>101-5-1400-1150</u>	Uniforms	350	273	350	304	350	350
<u>101-5-1400-1160</u>	Vehicle Allowance	3,600	-	3,600	-	3,600	3,600
ExpCategory: 10 - Personnel Services Total:		233,812	241,227	245,354	239,909	248,920	286,474
ExpCategory: 30 - Supplies & Materials							
<u>101-5-1400-3000</u>	Office Supplies	1,200	1,200	1,200	1,187	1,500	1,500
<u>101-5-1400-3180</u>	Small Equipment	-	-	2,000	1,156	-	5,000
ExpCategory: 30 - Supplies & Materials Total:		1,200	1,200	3,200	2,343	1,500	6,500
ExpCategory: 40 - General Services							
<u>101-5-1400-4050</u>	Training/Conference/Seminars	6,500	1,738	6,500	3,827	6,500	13,942
<u>101-5-1400-4051</u>	Dues and Subscriptions	3,000	740	3,000	1,855	3,000	3,000
<u>101-5-1400-4052</u>	Mileage	-	-	-	55	60	60
<u>101-5-1400-4250</u>	City Admin Discretion Expense	3,000	693	3,000	1,329	3,000	3,000
<u>101-5-1400-4260</u>	Employee Relation	2,000	3,102	2,000	1,849	2,000	2,000
<u>101-5-1400-4300</u>	Miscellaneous Expense	1,000	759	1,000	-	1,000	1,000
ExpCategory: 40 - General Services Total:		15,500	7,031	15,500	8,916	15,560	23,002
ExpCategory: 50 - Maintenance & Repairs							
<u>101-5-1400-5000</u>	Equipment Maintenance	50	-	50	-	50	50
<u>101-5-1400-5010</u>	Vehicle Maintenance	100	39	100	297	100	100
<u>101-5-1400-5011</u>	Tire Repair & Replacement	100	-	100	95	100	100
<u>101-5-1400-5012</u>	Gas/Grease/Oil/Anti-freeze	500	151	200	197	200	200
<u>101-5-1400-5070</u>	Radio Maintenance	-	-	-	-	-	-
<u>101-5-1400-5080</u>	Computer Software Maintenance	500	-	500	-	500	500
<u>101-5-1400-5081</u>	Computer Hardware Maintenance	-	-	-	-	-	-
ExpCategory: 50 - Maintenance & Repairs Total:		1,250	191	950	589	950	950
ExpCategory: 70 - Capital Outlay							
<u>101-5-1400-7010</u>	Equipment Purchase/Radios	-	-	-	-	-	-
<u>101-5-1400-7020</u>	Vehicles	-	-	-	-	-	-
<u>101-5-1400-7200</u>	Depreciation Expense	-	-	-	-	-	-
ExpCategory: 70 - Capital Outlay Total:		-	-	-	-	-	-
Department: 1400 - CITY ADMINISTRATOR Total:		251,762	249,649	265,004	251,757	266,930	316,926

City Collector

The Board of Aldermen passed an ordinance on October 12, 2009 to reduce the City Collector position salary to a \$1.00. The Board of Aldermen also passed an ordinance on October 12, 2009 to have Franklin County collect the real estate and personal property taxes for the City of Union starting in 2011. The Board of Aldermen passed an ordinance on December 14, 2020 to hold an election to make the City Collector an appointed position, which was passed by majority vote at the April 6, 2021 municipal election. At the expiring term, April 2022 of the current City Collector, the City Collector position will become an appointed position.

2022-2023 Accomplishments

- None to report

No graph since there is no expenditures for this Department.

Budget Worksheet
City Collector

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 1500 - CITY COLLECTOR						
10 - Personnel Services	1	1	1	1	-	-
30 - Supplies & Materials	-	-	-	-	-	-
Department: 1500 - CITY COLLECTOR Total:	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>	<u>-</u>

Budget Worksheet
City Collector

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 The Budget
Department: 1500 - CITY COLLECTOR							
ExpCategory: 10 - Personnel Services							
<u>101-5-1500-1000</u>	Salaries - Regular	1	1	1	1	-	-
<u>101-5-1500-1001</u>	Salaries - Part Time	-	-	-	-	-	-
<u>101-5-1500-1100</u>	FICA	-	-	-	-	-	-
<u>101-5-1500-1130</u>	Pre-Employment Screening	-	-	-	-	-	-
<u>101-5-1500-1150</u>	Uniforms	-	-	-	-	-	-
ExpCategory: 10 - Personnel Services Total:		<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>	<u>-</u>
ExpCategory: 30 - Supplies & Materials							
<u>101-5-1500-3000</u>	Office Supplies	-	-	-	-	-	-
<u>101-5-1500-3020</u>	Stickers/Stamps/Tags	-	-	-	-	-	-
ExpCategory: 30 - Supplies & Materials Total:		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Department: 1500 - CITY COLLECTOR Total:		<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>	<u>-</u>

City Attorney

Department Description

The City Attorney has the responsibility to provide legal advice and counsel to the Mayor, Board of Aldermen, appointed officials and department heads on the full range of legal issues.

Department Goals and Objectives

Goal: Monitor proposed federal and state legislation affecting the City and its interest.

Objective: Provide review of state legislation and case law to ensure implementation of most current changes.

Goal: Continue to provide reliable, efficient, and accurate legal services to the City's elected, appointed officials and department heads.

Objective: Ensure timely, quality legal services are provided to allow for timely completion of City projects.

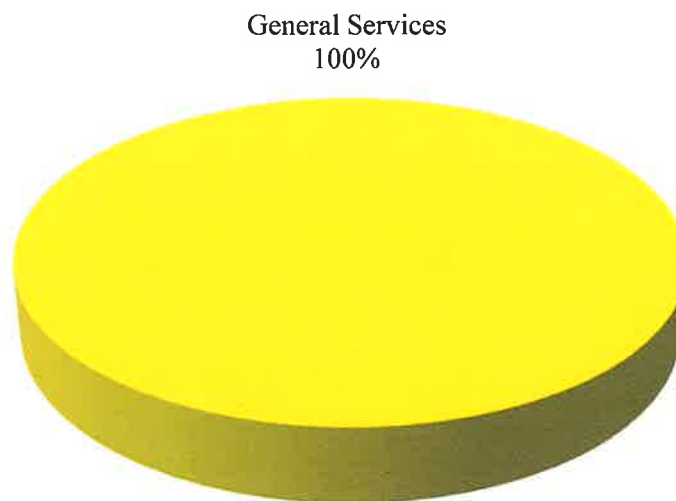
Goal: Provide cost-effective legal services to the City officials and department heads.

Objective: Provide effective staff support to department heads. Also, provide more efficient and effective litigation services.

2022-2023 Accomplishments:

- Provided excellent legal support to City officials and department heads.
- Provided timely and quality legal services to the City officials and department heads.
- Provided efficient and effective litigation services.

By Element:



Budget Worksheet
City Attorney

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 3100 - CITY ATTORNEY						
10 - Personnel Services	-	-	-	-	-	-
30 - Supplies & Materials	-	-	-	-	-	-
40 - General Services	50,500	45,839	50,018	50,017	51,500	66,500
Department: 3100 - CITY ATTORNEY Total:	50,500	45,839	50,018	50,017	51,500	66,500

Budget Worksheet
City Attorney

		2020-2021	2020-2021	2021 - 2022	2021 - 2022	2022 - 2023	2023 - 2024
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget
Department: 3100 - CITY ATTORNEY							
ExpCategory: 10 - Personnel Services							
<u>101-5-3100-1000</u>	Salaries - Regular	-	-	-	-	-	-
<u>101-5-3100-1100</u>	FICA	-	-	-	-	-	-
<u>101-5-3100-1130</u>	Pre-Employment Screening	-	-	-	-	-	-
ExpCategory: 10 - Personnel Services Total:		-	-	-	-	-	-
ExpCategory: 30 - Supplies & Materials							
<u>101-5-3100-3000</u>	Office Supplies	-	-	-	-	-	-
ExpCategory: 30 - Supplies & Materials Total:		-	-	-	-	-	-
ExpCategory: 40 - General Services							
<u>101-5-3100-4050</u>	Training/Conference/Seminars	500	-	-	-	1,500	1,500
<u>101-5-3100-4051</u>	Dues and Subscriptions	-	-	-	-	-	-
<u>101-5-3100-4052</u>	Mileage	-	-	-	-	-	-
<u>101-5-3100-4400</u>	Professional Fees	50,000	45,839	50,018	50,017	50,000	65,000
ExpCategory: 40 - General Services Total:		50,500	45,839	50,018	50,017	51,500	66,500
Department: 3100 - CITY ATTORNEY Total:		50,500	45,839	50,018	50,017	51,500	66,500

Municipal Court

Department Description

The Municipal Court is responsible for maintaining and updating all city-related court files, documents, and actions. The Court Clerk administers the daily functions and requests. Duties also include file maintenance, docket preparation, issuance of warrants, processing requests for information, collection of fines and court costs, preparation of monthly financial reports. Municipal Court is comprised of a part-time Judge and full-time Court Clerk.

Department Goals and Objectives

Goal: Administer justice uniformly.

Objective: Treat all defendants equally, fairly and impartially.

Goal: Timely disposition of cases.

Objective: Help attorneys to dispose of cases in a professional and timely manner.

Goals: Accurate information and safeguarding of monies.

Objective: Maintain records in collection of court fines and costs.

Goal: Develop professional knowledge and skills.

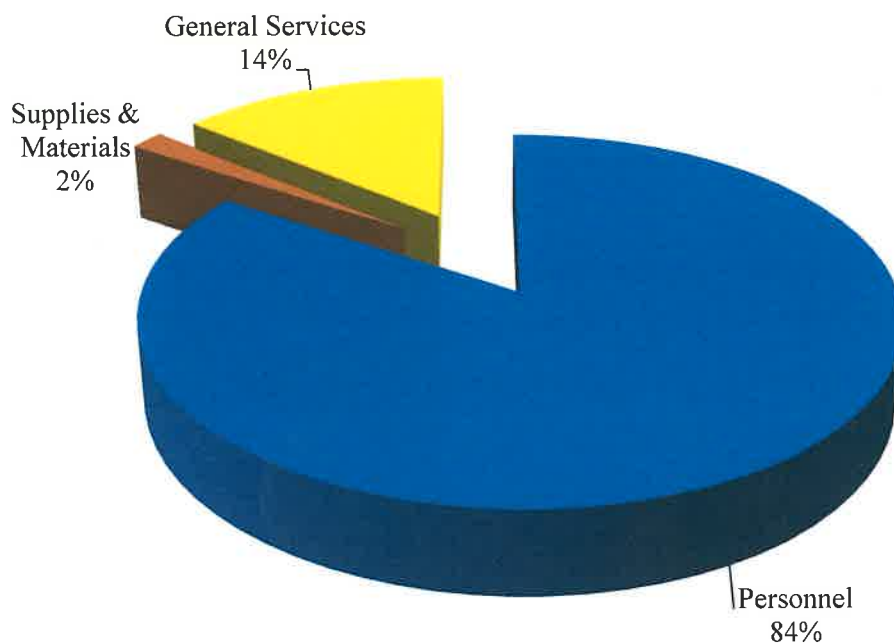
Objective: Continue education to understand and implement all applicable laws.

2022-2023 Accomplishments:

- Process court records and coordinate court proceedings as required by law.
- Handle and document court monies as required by law.
- Meet all reporting requirements and deadlines as required by law.
- Update court procedures and forms as required by law.

Municipal Court

By Element:



Performance Measurements						
	2024 Projected	2023 Estimated	2022 Actual	2021 Actual	2020 Actual	2019 Actual
Number of Arrests	623	592	676	587	728	671
Crime Reports	2,925	2,821	2,812	3,607	2,459	2,404
Court Sessions	24	24	24	24	24	24
Number of Tickets	672	578	688	562	506	686
Collected Court Fines	\$51,983	\$53,213	\$60,758	\$45,264	\$50,427	\$75,794
Avg. Fines Collected per Case	\$86.17	\$83.56	\$88.31	\$80.54	\$99.66	\$110.19

Budget Worksheet
Municipal Court

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 3200 - MUNICIPAL COURT						
10 - Personnel Services	54,643	54,276	57,283	56,863	57,752	60,608
30 - Supplies & Materials	1,250	819	4,250	798	1,250	1,250
40 - General Services	9,950	6,908	9,950	4,112	9,950	9,950
50 - Maintenance & Repairs	100	-	100	-	-	-
70 - Capital Outlay	-	-	-	-	-	-
Department: 3200 - MUNICIPAL COURT Total:	65,943	62,004	71,583	61,773	68,952	71,808

Budget Worksheet
Municipal Court

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 3200 - MUNICIPAL COURT							
ExpCategory: 10 - Personnel Services							
<u>101-5-3200-1000</u>	Salaries - Regular	49,970	50,340	52,913	52,913	53,348	56,004
<u>101-5-3200-1002</u>	Overtime	400	192	400	-	250	250
<u>101-5-3200-1100</u>	FICA	4,223	3,745	3,920	3,950	4,104	4,304
<u>101-5-3200-1130</u>	Pre-Employment Screening	-	-	-	-	-	-
<u>101-5-3200-1150</u>	Uniforms	50	-	50	-	50	50
ExpCategory: 10 - Personnel Services Total:		54,643	54,276	57,283	56,863	57,752	60,608
ExpCategory: 30 - Supplies & Materials							
<u>101-5-3200-3000</u>	Office Supplies	1,250	819	1,250	798	1,250	1,250
<u>101-5-3200-3180</u>	Small Equipment	-	-	3,000	-	-	-
ExpCategory: 30 - Supplies & Materials Total:		1,250	819	4,250	798	1,250	1,250
ExpCategory: 40 - General Services							
<u>101-5-3200-4050</u>	Training/Conference/Seminars	2,000	848	2,000	518	2,000	2,000
<u>101-5-3200-4051</u>	Dues and Subscriptions	200	60	200	-	200	200
<u>101-5-3200-4052</u>	Mileage	250	-	250	143	250	250
<u>101-5-3200-4120</u>	Telephone Service	500	-	500	-	500	500
<u>101-5-3200-4305</u>	Restitution Payments	-	-	-	-	-	-
<u>101-5-3200-4310</u>	Housing of Prisoners	7,000	6,000	7,000	3,450	7,000	7,000
ExpCategory: 40 - General Services Total:		9,950	6,908	9,950	4,112	9,950	9,950
ExpCategory: 50 - Maintenance & Repairs							
<u>101-5-3200-5000</u>	Equipment Maintenance	-	-	-	-	-	-
<u>101-5-3200-5080</u>	Computer Software Maintenance	100	-	100	-	-	-
<u>101-5-3200-5081</u>	Computer Hardware Maintenance	-	-	-	-	-	-
ExpCategory: 50 - Maintenance & Repairs Total:		100	-	100	-	-	-
ExpCategory: 70 - Capital Outlay							
<u>101-5-3200-7010</u>	Equipment Purchase	-	-	-	-	-	-
<u>101-5-3200-7200</u>	Depreciation Expense	-	-	-	-	-	-
ExpCategory: 70 - Capital Outlay Total:		-	-	-	-	-	-
Department: 3200 - MUNICIPAL COURT Total:		65,943	62,004	71,583	61,773	68,952	71,808

Police

Department Description

The Police Department is responsible for providing a wide variety of community oriented services, including the preservation of peace and order, enforcement of the law and ordinances, prevention and suppression of crime, detection and apprehension of violators of all laws and ordinances and to perform other duties relating to public peace, order, and safety.

Goal: Purchase new police vehicles.

Objectives: Keep current fleet in working order to ensure safety of workers and citizens.

Goal: Provide a safe environment for students, faculty and staff within our schools.

Objective: Continue the School Resource Officer and College Resource Officer programs and work with local agencies to take a proactive approach for training.

Goal: Continue to train with other law enforcement agencies to establish unified response to Hostile Intruders.

Objective: Continue to take a proactive approach for training to deliver professional police services.

Goal: Develop a plan for a city-wide response to a major incident involving one or more of our schools.

Objective: Include Public Works and Park personnel in a response to assist with managing the access to the area surrounding a school whenever a major incident develops.

Goal: Improve the use of the Incident Command System in response to major events.

Objective: Train more supervisors in the upper levels of the ICS.

Goal: Continue to strengthen community collaborations towards crime reduction, crime prevention, and responses to crime.

Objective: Constantly look for ways, and means to improve on our service to the citizens of Union.

Goal: Continue to promote professionalism and competence through quality training and preparation of employees.

Objective: Continue to support and facilitate a quality training program for all personnel.

Goal: Continue our Social Media presence.

Objective: Keep the community informed and involved with a community wide approach to crime prevention.

Police

Goal: Continue to apply and research grants.

Objective: Research and secure all available grant funding opportunities to support of public safety operations and objectives.

Goal: Improve the ability of officers to recognize mentally ill persons and provide them with the skills to minimize the need for the use of force.

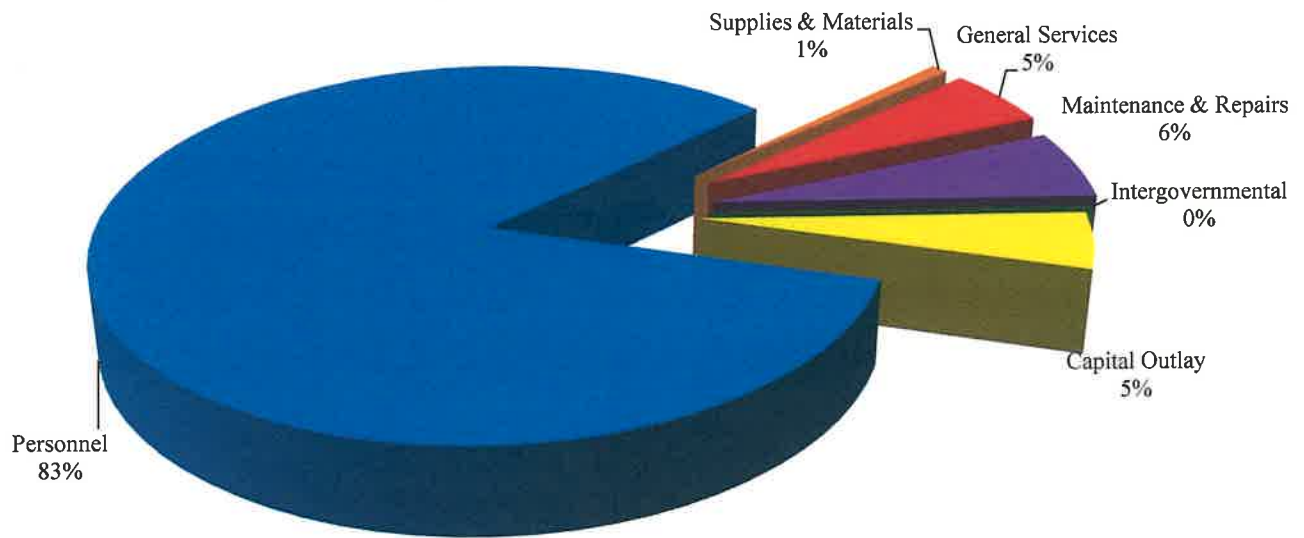
Objective: Continue on working toward training all officers being trained in the CIT (Crisis Intervention Team) approach for dealing with the mentally ill.

2022-2023 Accomplishments:

- Purchased three police vehicles, to maintain an optimal fleet.
- Lexipol Solutions was purchased to assist with implementing new department policies and their policy experts continually monitor law changes nationally and Missouri-specific for policy changes with daily training bulletins applying our policy content to the officers.
- Continued to work with the Union School District to enhance the safety of our children, by training administrators and staff on proper response to a hostile intruder.
- Received grant monies for overtime and training.
- Engaged in many public relations events.
- Provided the best possible law enforcement and crime prevention services to the City of Union.
- The Police Department was extremely diligent in providing coverage for not only daily duties, but many special events while minimizing overtime.
- Provided a quality Drug Abuse and Resistance Education (DARE) and School Resource Officer (SRO) programs in local schools.
- Firearms range had improvements made to existing range berm. New targets and target stands purchased.
- The Union Police Department and other agencies in Franklin County entered into an agreement with Vista Law Enforcement Training Academy for police training to be done locally in Franklin County to provide the necessary training needed for officers to maintain their POST certifications.

Police

By Element:



Performance Measurements						
	2024 Projected	2023 Estimated	2022 Actual	2021 Actual	2020 Actual	2019 Actual
Arrests	700	627	676	669	553	646
Traffic citations	900	771	807	771	770	810
Crime reports	3,000	2,737	2,812	2,878	2,879	3,016
Accident reports	500	438	468	447	416	492

Budget Worksheet
Police

	2020-2021	2020-2021	2021 - 2022	2021 - 2022	2022 - 2023	2023 - 2024
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget
Department: 3300 - POLICE						
10 - Personnel Services	1,876,891	1,816,812	1,929,698	1,927,254	1,998,052	2,063,362
30 - Supplies & Materials	19,910	18,219	19,910	15,651	19,910	19,910
40 - General Services	114,147	90,409	111,634	81,514	112,134	126,333
50 - Maintenance & Repairs	117,290	95,940	109,898	90,482	115,882	147,716
60 - Intergovernmental	-	-	-	-	-	-
70 - Capital Outlay	47,000	53,000	67,216	23,254	140,000	120,991
Department: 3300 - POLICE Total:	2,175,238	2,074,380	2,238,356	2,138,155	2,385,978	2,478,312

Budget Worksheet
Police

		2020-2021	2020-2021	2021 - 2022	2021 - 2022	2022 - 2023	2023 - 2024
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget
Department: 3300 - POLICE							
ExpCategory: 10 - Personnel Services							
<u>101-5-3300-1000</u>	Salaries - Regular	1,626,291	1,592,477	1,680,202	1,734,228	1,744,070	1,819,739
<u>101-5-3300-1001</u>	Salaries - Part Time	16,559	12,569	16,559	12,063	16,559	16,559
<u>101-5-3300-1002</u>	Overtime	87,500	66,554	82,271	43,075	82,271	67,271
<u>101-5-3300-1100</u>	FICA	132,371	132,655	136,496	125,520	140,982	145,623
<u>101-5-3300-1130</u>	Pre-Employment Screening	-	-	-	-	-	-
<u>101-5-3300-1150</u>	Uniforms	14,170	12,557	14,170	12,368	14,170	14,170
ExpCategory: 10 - Personnel Services Total:		1,876,891	1,816,812	1,929,698	1,927,254	1,998,052	2,063,362
ExpCategory: 30 - Supplies & Materials							
<u>101-5-3300-3000</u>	Office Supplies	6,000	4,731	6,000	5,370	6,000	6,000
<u>101-5-3300-3010</u>	Janitorial Supplies	2,500	1,663	2,500	1,878	2,500	2,500
<u>101-5-3300-3070</u>	Misc. Supplies and Hardware	-	-	-	-	-	-
<u>101-5-3300-3150</u>	Hiring/Promotional Expenses	1,000	405	1,000	208	1,000	1,000
<u>101-5-3300-3180</u>	Law Enforcement Equipment	7,500	8,510	7,500	5,284	7,500	7,500
<u>101-5-3300-3181</u>	Small Equipment	2,910	2,910	2,910	2,910	2,910	2,910
ExpCategory: 30 - Supplies & Materials Total:		19,910	18,219	19,910	15,651	19,910	19,910
ExpCategory: 40 - General Services							
<u>101-5-3300-4050</u>	Training/Conference/Seminars	3,000	2,205	3,000	2,578	3,000	6,721
<u>101-5-3300-4051</u>	Dues and Subscriptions	2,405	930	2,595	1,788	2,595	2,845
<u>101-5-3300-4052</u>	Mileage	-	-	-	-	-	-
<u>101-5-3300-4053</u>	Special Training Program	18,000	18,432	18,000	16,917	18,000	27,000
<u>101-5-3300-4060</u>	Public Relations	1,000	200	1,000	701	1,000	1,000
<u>101-5-3300-4100</u>	Electric Service	10,000	9,960	10,000	10,286	10,000	10,000
<u>101-5-3300-4120</u>	Telephone/TV/ Internet Service	19,000	26,603	24,500	27,142	25,000	25,000
<u>101-5-3300-4201</u>	Records Mgmt/Microfilming	-	-	-	-	-	-
<u>101-5-3300-4300</u>	Miscellaneous Expense	500	223	1,000	-	1,000	1,000
<u>101-5-3300-4309</u>	Prisoner Transport	-	-	-	-	-	-
<u>101-5-3300-4310</u>	Housing of Prisoners	-	250	-	-	-	-
<u>101-5-3300-4311</u>	Investigation Expense	28,992	21,418	20,289	12,103	20,289	20,517
<u>101-5-3300-4312</u>	Rabies Examinations	-	-	-	-	-	-
<u>101-5-3300-4313</u>	911 Communication Expense	30,000	10,000	30,000	10,000	30,000	30,000
<u>101-5-3300-4315</u>	Inoculations	250	187	250	-	250	250
<u>101-5-3300-4316</u>	Physicals	1,000	-	1,000	-	1,000	2,000
<u>101-5-3300-4400</u>	Professional Fees	-	-	-	-	-	-
ExpCategory: 40 - General Services Total:		114,147	90,409	111,634	81,514	112,134	126,333

Budget Worksheet
Police

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
ExpCategory: 50 - Maintenance & Repairs							
<u>101-5-3300-5000</u>	Equipment Maintenance	3,000	-	3,000	-	3,000	3,000
<u>101-5-3300-5001</u>	Copier Maintenance	1,200	999	1,200	1,062	1,200	1,200
<u>101-5-3300-5010</u>	Vehicle Maintenance	15,000	25,548	18,000	13,219	18,000	18,000
<u>101-5-3300-5011</u>	Tire Repair and Replacement	6,000	3,641	6,000	5,773	6,000	6,000
<u>101-5-3300-5012</u>	Gas/Grease/Oil/Anti-freeze	34,000	29,760	34,000	34,000	34,000	60,000
<u>101-5-3300-5060</u>	Building Maintenance	4,000	2,178	4,000	2,060	4,000	4,000
<u>101-5-3300-5070</u>	Radio Maintenance	3,000	601	3,000	260	3,000	3,000
<u>101-5-3300-5080</u>	Computer Software Maintenance	46,090	33,212	35,698	34,108	41,682	52,516
<u>101-5-3300-5081</u>	Computer Hardware Maintenance	5,000	-	5,000	-	5,000	-
ExpCategory: 50 - Maintenance & Repairs Total:		117,290	95,940	109,898	90,482	115,882	147,716
ExpCategory: 60 - Intergovernmental							
<u>101-5-3300-6000</u>	Local Law Enf Block Grant	-	-	-	-	-	-
<u>101-5-3300-6001</u>	Hwy Safety - DWI	-	-	-	-	-	-
<u>101-5-3300-6002</u>	Hwy Safety - HMVE	-	-	-	-	-	-
<u>101-5-3300-6003</u>	Secure Our Schools	-	-	-	-	-	-
<u>101-5-3300-6004</u>	SEMA - Radio Grants	-	-	-	-	-	-
<u>101-5-3300-6005</u>	MIRMA	-	-	-	-	-	-
<u>101-5-3300-6006</u>	Walmart	-	-	-	-	-	-
<u>101-5-3300-6007</u>	Underaged Drinking	-	-	-	-	-	-
<u>101-5-3300-6008</u>	CMSU Step Grant	-	-	-	-	-	-
<u>101-5-3300-6009</u>	Interoperable Communication	-	-	-	-	-	-
<u>101-5-3300-6010</u>	Brynes Grant	-	-	-	-	-	-
ExpCategory: 60 - Intergovernmental Total:		-	-	-	-	-	-
ExpCategory: 70 - Capital Outlay							
<u>101-5-3300-7010</u>	Equipment Purchase/Radios	-	-	20,216	20,216	-	20,991
<u>101-5-3300-7020</u>	Vehicles	47,000	53,000	47,000	3,038	140,000	100,000
<u>101-5-3300-7180</u>	Building Renovations	-	-	-	-	-	-
<u>101-5-3300-7200</u>	Depreciation Expense	-	-	-	-	-	-
ExpCategory: 70 - Capital Outlay Total:		47,000	53,000	67,216	23,254	140,000	120,991
Department: 3300 - POLICE Total:		2,175,238	2,074,380	2,238,356	2,138,155	2,385,978	2,478,312

Emergency Preparedness

Department Description

The Emergency Preparedness mission is to maintain a state of preparedness within City departments, other governmental agencies, and the community at large to provide needed resources during disasters and emergencies. Emergency Preparedness is managed under the direction of the Mayor, however legal responsibility and authority for meeting federal and state regulations concerning Emergency Management belongs solely to the governing body of Union, the Mayor and Board of Aldermen.

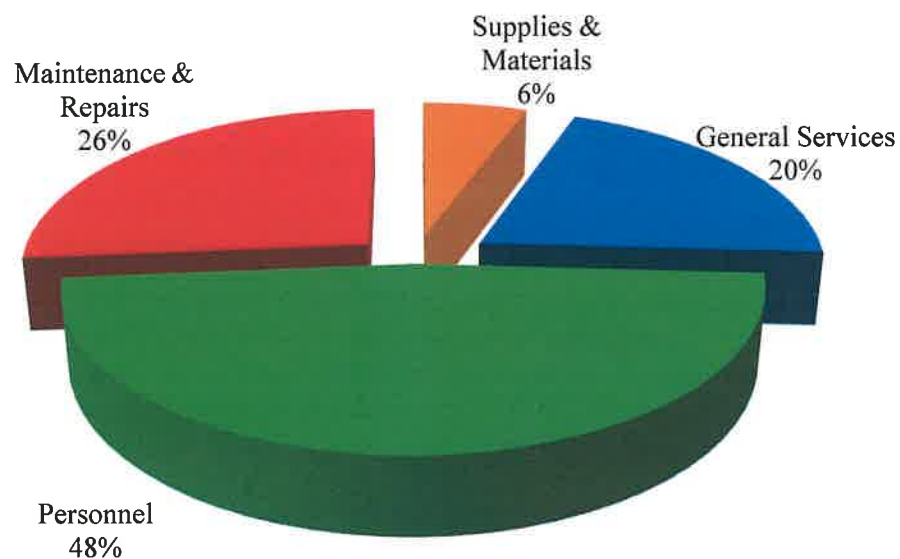
Department Goals and Objectives

Goal: Continue to develop professional knowledge and skills for emergency preparedness. Develop relationships with public and private entities to establish their assistance during emergency operations and planning.

Objective: Continue cost-effective and other appropriate training and encourage staff members to participate in the FEMA Professional Development Series of the courses related to their areas of responsibilities. Maintain an operational Emergency Operations Center and provide training opportunities.

2022-2023 Accomplishments:

- Applied for a grant and continue to expand the City's sheltering supplies, payroll assistance, EOC supplies and equipment.
- Updated the Emergency Operations Plan.



Budget Worksheet
Emergency Preparedness

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 3500 - EMERGENCY PREPAREDNESS						
10 - Personnel Services	16,234	11,914	17,224	16,808	18,462	19,947
30 - Supplies & Materials	300	304	400	383	2,000	2,400
40 - General Services	7,450	7,136	7,450	7,136	7,450	8,450
50 - Maintenance & Repairs	5,000	11,157	5,000	1,672	10,600	11,000
70 - Capital Outlay	-	-	-	-	-	-
Department: 3500 - EMERGENCY PREPAREDNESS Total:	28,984	30,510	30,074	25,998	38,512	41,797

Budget Worksheet
Emergency Preparedness

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 3500 - EMERGENCY PREPAREDNESS							
ExpCategory: 10 - Personnel Services							
<u>101-5-3500-1000</u>	Salaries - Regular	15,080	10,964	16,000	15,723	17,150	18,529
<u>101-5-3500-1001</u>	Salaries - Part Time	-	-	-	-	-	-
<u>101-5-3500-1002</u>	Overtime	-	-	-	-	-	-
<u>101-5-3500-1100</u>	FICA	1,154	949	1,224	1,084	1,312	1,418
ExpCategory: 10 - Personnel Services Total:		16,234	11,914	17,224	16,808	18,462	19,947
ExpCategory: 30 - Supplies & Materials							
<u>101-5-3500-3000</u>	Office Supplies	100	170	200	233	600	600
<u>101-5-3500-3070</u>	Misc Supplies and Hardware	200	134	200	150	1,400	1,800
<u>101-5-3500-3180</u>	Small Equipment	-	-	-	-	-	-
<u>101-5-3500-3200</u>	Flood Match	-	-	-	-	-	-
<u>101-5-3500-3201</u>	Flood Buyout	-	-	-	-	-	-
ExpCategory: 30 - Supplies & Materials Total:		300	304	400	383	2,000	2,400
ExpCategory: 40 - General Services							
<u>101-5-3500-4050</u>	Training/Conference/Seminars	750	-	750	-	750	750
<u>101-5-3500-4300</u>	Miscellaneous Expense	-	-	-	-	-	-
<u>101-5-3500-4400</u>	Professional Fees	6,700	7,136	6,700	7,136	6,700	7,700
ExpCategory: 40 - General Services Total:		7,450	7,136	7,450	7,136	7,450	8,450
ExpCategory: 50 - Maintenance & Repairs							
<u>101-5-3500-5010</u>	Shelter Supplies/Maintenance	3,000	2,995	3,000	997	3,000	3,000
<u>101-5-3500-5090</u>	Storm Siren Maintenance	2,000	949	2,000	675	2,000	2,000
<u>101-5-3500-5120</u>	Emergency Operation Center	-	-	-	-	5,600	6,000
<u>101-5-3500-5130</u>	COVID-19	-	7,213	-	-	-	-
ExpCategory: 50 - Maintenance & Repairs Total:		5,000	11,157	5,000	1,672	10,600	11,000
ExpCategory: 70 - Capital Outlay							
<u>101-5-3500-7010</u>	Equipment Purchase	-	-	-	-	-	-
<u>101-5-3500-7200</u>	Depreciation Expense	-	-	-	-	-	-
ExpCategory: 70 - Capital Outlay Total:		-	-	-	-	-	-
Department: 3500 - EMERGENCY PREPAREDNESS Total:		28,984	30,510	30,074	25,998	38,512	41,797

Street Department

Department Description

The Street Department is responsible for the maintenance and repair of infrastructure including pavement, sidewalks, storm water pipes and structures, traffic signals, street signs, street lights and bridges. The department also oversees snow operations for the entire City during winter weather events, mowing and trimming trees of all City right-of-way's and maintenance to the city parking lots, street striping and street sweeping. The Street Department also does monthly inspection of sidewalks, street signs, storm sewer grates and lids and job site inspection. This department also assists other departments when needed for other projects.

Department Goals and Objectives

Goal: Provide timely response to requests for action.

Objective: Respond to all inquiries either in a timely manner or within a specified amount of time.

Goal: Mechanics to keep up with the latest technology on repair and maintenance of all City owned vehicles and equipment.

Objective: Keep current fleet and equipment in great working order.

Goal: Continue to monitor street conditions and provide preventive maintenance.

Objective: Repair streets in accordance with the City's evaluation plan and funding constraints.

Goal: Maintain the City's curb and sidewalk for the safe travel of pedestrian traffic.

Objective: Repair curbs and sidewalks with the City's evaluation system and funding constraints.

Goal: Plow and treat the streets for the traveling public during hazardous winter weather.

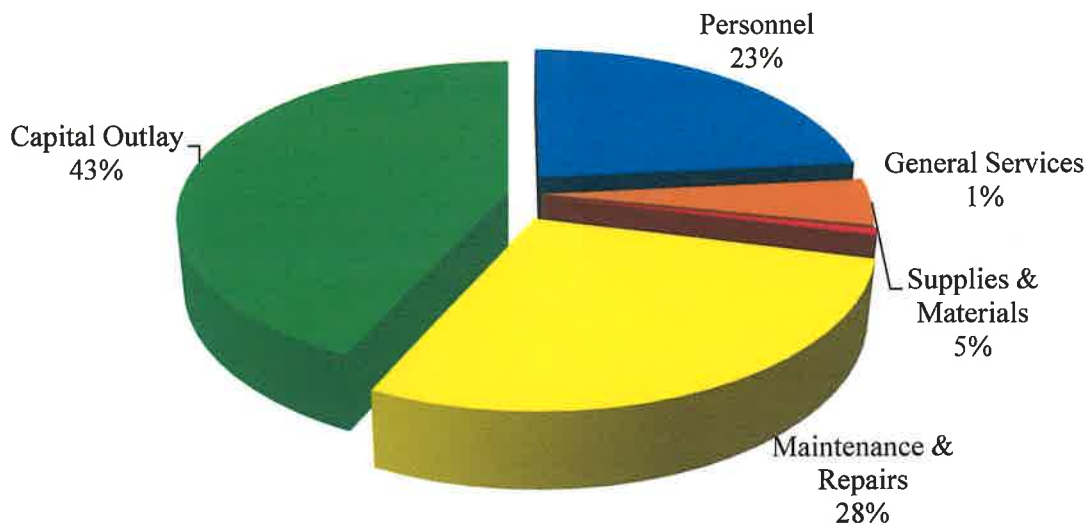
Objective: Plow and treat streets that are determined needed.

2022-2023 Accomplishments:

- Kept streets clean of obstacles by responding in a timely manner.
- Prioritized requests based upon urgency importance and time required to perform tasks.
- Provided state of the art repairs and maintenance to City owned Police vehicles, maintenance trucks and equipment.
- Repaired and replaced numerous storm sewers.
- Repaired and replaced various sidewalks and curbs throughout the four wards of the city.
- Asphalt overlay and chip and seal on various streets throughout the city.

Street Department

By Element:



Performance Measurements

	2024	2023	2022	2021	2020	2019
	Projected	Estimated	Actual	Actual	Actual	Actual
Road repair - tons of mix	1,320	2,121	2,280	1,081	1,223	1,360
Traffic control signs serviced	145	187	76	115	83	204
Storm sewer grates and lids inspected	1,325	1,251	1,358	1,308	1,246	1,129
Feet of sidewalk added and replaced	723	621	665	846	544	560
Feet of curb and gutter replaced	432	421	405	569	474	563
Street sweeping (miles)	86	86	86	86	86	86
Street lights maintained	108	107	106	106	103	103
Number of vehicles maintained	59	58	56	53	54	56
Number of equipment maintained	62	61	60	57	63	44
Remove ice and snow from City streets	100%	100%	100%	100%	100%	100%
Perform preventative maintenance on all City maintained signals and street lights (% completed)	100%	100%	100%	100%	100%	100%

Budget Worksheet
Street Department

	2020-2021	2020-2021	2021 - 2022	2021 - 2022	2022 - 2023	2023 - 2024
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget
Department: 4110 - STREET DEPARTMENT						
10 - Personnel Services	570,162	389,890	580,400	367,684	499,533	582,921
30 - Supplies & Materials	124,250	90,214	118,400	82,701	116,800	116,700
40 - General Services	17,100	13,948	16,600	13,413	16,100	16,800
50 - Maintenance & Repairs	153,950	115,247	244,100	227,689	229,100	694,339
70 - Capital Outlay	1,563,068	543,850	1,452,841	944,529	1,031,078	1,065,371
Department: 4110 - STREET DEPARTMENT Total:	2,428,530	1,153,150	2,412,341	1,636,017	1,892,611	2,476,131

Budget Worksheet
Street Department

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 4110 - STREET DEPARTMENT							
ExpCategory: 10 - Personnel Services							
<u>101-5-4110-1000</u>	Salaries - Regular	518,999	352,698	528,696	336,300	452,925	530,387
<u>101-5-4110-1001</u>	Salaries - Part Time	-	-	-	-	-	-
<u>101-5-4110-1002</u>	Overtime	6,000	854	6,000	1,646	6,000	6,000
<u>101-5-4110-1100</u>	FICA	40,163	31,171	40,904	24,855	35,108	41,034
<u>101-5-4110-1130</u>	Pre-Employment Screening	-	-	-	-	-	-
<u>101-5-4110-1150</u>	Uniforms	5,000	5,167	4,800	4,883	5,500	5,500
<u>101-5-4110-1160</u>	Garnishment	-	-	-	-	-	-
ExpCategory: 10 - Personnel Services Total:		570,162	389,890	580,400	367,684	499,533	582,921
ExpCategory: 30 - Supplies & Materials							
<u>101-5-4110-3000</u>	Office Supplies	1,000	770	800	431	500	500
<u>101-5-4110-3010</u>	Janitorial Supplies	1,000	312	800	616	800	500
<u>101-5-4110-3030</u>	Rock, Gravel, Sand	9,000	8,945	9,000	7,822	9,000	12,000
<u>101-5-4110-3031</u>	Patching Material	60,000	33,543	60,000	26,121	60,000	60,000
<u>101-5-4110-3032</u>	Concrete	2,500	2,409	3,000	1,805	2,500	1,500
<u>101-5-4110-3033</u>	Salt	25,000	21,746	25,000	24,971	25,000	25,000
<u>101-5-4110-3040</u>	Signs/Posts	6,500	3,593	6,500	4,023	6,500	6,500
<u>101-5-4110-3041</u>	Street Light and Traffic Signal M	2,500	2,258	2,500	6,583	2,500	2,500
<u>101-5-4110-3042</u>	Right-of-Way Maintenance	500	388	500	504	1,000	1,500
<u>101-5-4110-3050</u>	Chemicals	2,500	2,533	2,500	2,500	2,500	2,500
<u>101-5-4110-3070</u>	Misc Supplies and Hardware	1,200	1,194	1,200	1,014	1,200	1,200
<u>101-5-4110-3071</u>	Paint and Lumber	2,000	1,693	2,500	2,381	2,500	2,500
<u>101-5-4110-3180</u>	Small Equipment	10,550	10,830	4,100	3,931	2,800	500
ExpCategory: 30 - Supplies & Materials Total:		124,250	90,214	118,400	82,701	116,800	116,700
ExpCategory: 40 - General Services							
<u>101-5-4110-4050</u>	Training/Conference/Seminars	2,000	125	1,500	125	1,500	1,500
<u>101-5-4110-4051</u>	Dues and Subscriptions	-	75	100	-	100	100
<u>101-5-4110-4052</u>	Mileage	-	-	-	-	-	-
<u>101-5-4110-4100</u>	Electric Service	9,500	8,592	9,500	8,097	9,000	9,000
<u>101-5-4110-4110</u>	Natural Gas	2,000	1,855	2,000	1,771	2,000	2,500
<u>101-5-4110-4120</u>	Telephone Service	3,000	2,862	3,000	2,944	3,000	3,200
<u>101-5-4110-4203</u>	Welding	600	439	500	476	500	500
<u>101-5-4110-4315</u>	Inoculations	-	-	-	-	-	-
<u>101-5-4110-4400</u>	Professional Fees/Services	-	-	-	-	-	-
ExpCategory: 40 - General Services Total:		17,100	13,948	16,600	13,413	16,100	16,800

Budget Worksheet
Street Department

		2020-2021	2020-2021	2021 - 2022	2021 - 2022	2022 - 2023	2023 - 2024
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget
ExpCategory: 50 - Maintenance & Repairs							
<u>101-5-4110-5000</u>	Equipment Maintenance	13,500	15,429	15,000	14,280	15,000	15,000
<u>101-5-4110-5001</u>	Copier Maintenance	350	-	200	142	200	200
<u>101-5-4110-5010</u>	Vehicle Maintenance	16,000	18,038	20,000	17,603	20,000	20,000
<u>101-5-4110-5011</u>	Tire Repair and Replacement	7,000	5,963	7,000	6,390	7,000	7,000
<u>101-5-4110-5012</u>	Gas/Grease/Oil/Anti-freeze	55,000	32,969	55,000	45,358	55,000	62,000
<u>101-5-4110-5020</u>	Holiday Decoration Maintenance	16,000	15,186	16,000	13,954	1,000	500
<u>101-5-4110-5060</u>	Building Maintenance	5,000	4,916	5,000	4,995	5,000	5,000
<u>101-5-4110-5070</u>	Radio Maintenance	600	256	400	-	400	400
<u>101-5-4110-5080</u>	Computer Software Maintenance	15,000	5,804	-	-	-	20,000
<u>101-5-4110-5081</u>	Computer Hardware Maintenance	-	-	-	-	-	-
<u>101-5-4110-5090</u>	Grounds Maintenance	500	541	500	1,400	500	500
<u>101-5-4110-5180</u>	Storm Sewer Maintenance	10,000	2,433	10,000	10,057	5,000	5,000
<u>101-5-4110-5181</u>	Road Maintenance	-	-	100,000	98,590	100,000	455,000
<u>101-5-4110-5182</u>	Curb, Gutter and Sidewalk Maintena	15,000	13,713	15,000	14,920	20,000	103,739
<u>101-5-4110-5183</u>	Street Light Installation	-	-	-	-	-	-
ExpCategory: 50 - Maintenance & Repairs Total:		153,950	115,247	244,100	227,689	229,100	694,339
ExpCategory: 70 - Capital Outlay							
<u>101-5-4110-7010</u>	Small Equipment/Radios/Fuel Tank	5,000	1,113	5,000	586	5,000	11,000
<u>101-5-4110-7020</u>	Vehicles	160,600	195,435	-	-	15,000	166,000
<u>101-5-4110-7111</u>	STP Overlay Project	1,397,468	347,302	1,447,841	943,943	911,078	888,371
<u>101-5-4110-7114</u>	Chip and Seal	-	-	-	-	-	-
<u>101-5-4110-7115</u>	Street Construction	-	-	-	-	-	-
<u>101-5-4110-7180</u>	Building Renovations	-	-	-	-	100,000	-
<u>101-5-4110-7200</u>	Depreciation Expense	-	-	-	-	-	-
ExpCategory: 70 - Capital Outlay Total:		1,563,068	543,850	1,452,841	944,529	1,031,078	1,065,371
Department: 4110 - STREET DEPARTMENT Total:		2,428,530	1,153,150	2,412,341	1,636,017	1,892,611	2,476,131

Cemetery

Department Description

The cemetery accounts are used for maintaining the grounds at both the Union City Cemetery and Chiles Cemetery. The cemetery maintenance is done by city staff with the mowing portion being performed under contract.

Department Goals and Objectives

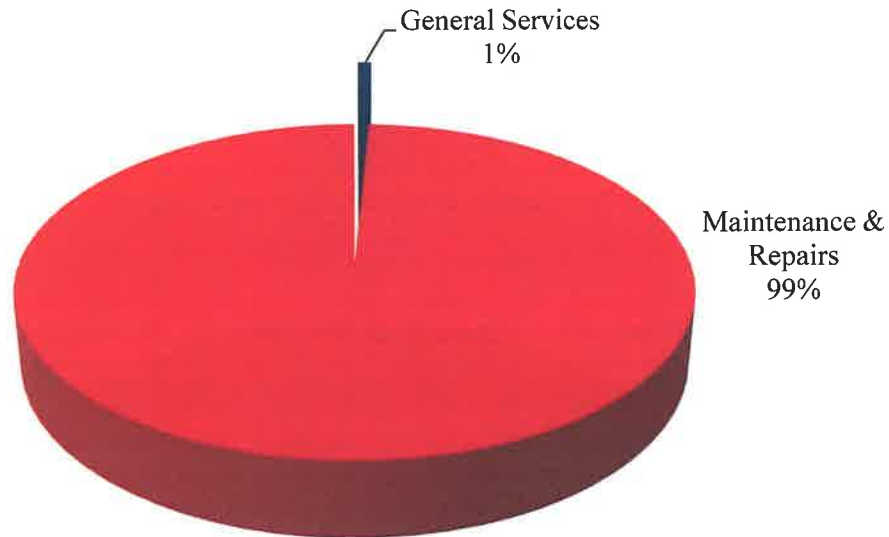
Goal: Continue to maintain the cemetery conditions and provide preventive maintenance.

Objective: Improve maintenance efficiency and overall appearance of the cemetery.

2022-2023 Accomplishments:

- Had two successful clean up days at the Cemetery.
- Completed all routine necessary maintenance.

By Element:



	Performance Measurements					
	2024 Projected	2023 Estimated	2022 Actual	2021 Actual	2020 Actual	2019 Actual
Coordinate mowing at Cemetery	100%	100%	100%	100%	100%	100%
Perform inspection of signage, fencing and gravesites at Cemetery	100%	100%	100%	100%	100%	100%

Budget Worksheet
Cemetery

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 4200 - CEMETERY						
30 - Supplies & Materials	-	10	-	-	-	-
40 - General Services	-	-	200	-	200	200
50 - Maintenance & Repairs	17,000	20,284	25,000	19,179	25,200	26,000
Department: 4200 - CEMETERY Total:	17,000	20,294	25,200	19,179	25,400	26,200

Budget Worksheet
Cemetery

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 4200 - CEMETERY							
ExpCategory: 30 - Supplies & Materials							
<u>101-5-4200-3070</u>	Misc. Supplies and Hardware	-	10	-	-	-	-
ExpCategory: 30 - Supplies & Materials Total:		-	10	-	-	-	-
ExpCategory: 40 - General Services							
<u>101-5-4200-4052</u>	Mileage	-	-	-	-	-	-
<u>101-5-4200-4120</u>	Telephone Service	-	-	-	-	-	-
<u>101-5-4200-4301</u>	Repurchase Lots	-	-	200	-	200	200
ExpCategory: 40 - General Services Total:		-	-	200	-	200	200
ExpCategory: 50 - Maintenance & Repairs							
<u>101-5-4200-5090</u>	Grounds Maintenance	17,000	20,284	25,000	19,179	25,200	26,000
ExpCategory: 50 - Maintenance & Repairs Total:		17,000	20,284	25,000	19,179	25,200	26,000
Department: 4200 - CEMETERY Total:		17,000	20,294	25,200	19,179	25,400	26,200

City Hall

Department Description

The city hall accounts are used for the general maintenance and repair of City Hall. The department consists of the custodian. The account provides the cleaning/janitorial services, repairs to the facilities, as well as the costs associated with utilities.

Department Goals and Objectives

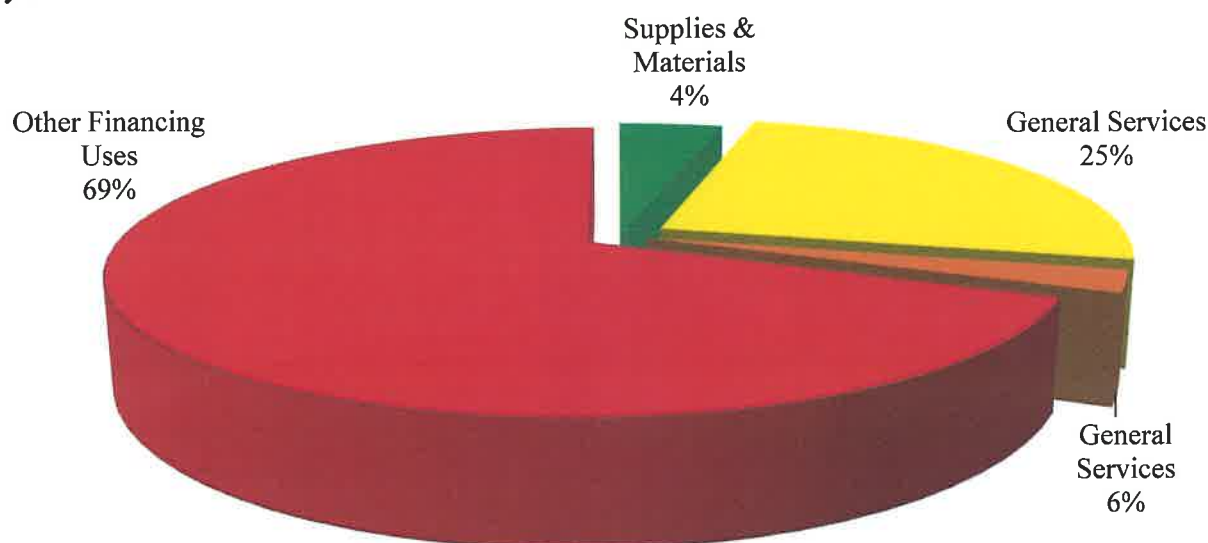
Goal: Perform day to day cleaning, maintenance, repair and upgrading of existing buildings in a manner which strives to meet expectations of citizens, elected officials and employees.

Objective: Properly maintain City Hall through effective use of appropriated funds.

2022-2023 Accomplishments:

- Provided a safe and clean environment for the citizens and employees.

By Element:



Budget Worksheet
City Hall

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 4300 - CITY HALL						
10 - Personnel Services	46,142	33,087	-	-	-	-
30 - Supplies & Materials	5,600	4,150	5,100	3,379	5,100	5,100
40 - General Services	28,500	25,110	29,000	12,385	29,700	29,700
50 - Maintenance & Repairs	5,000	4,185	4,000	1,451	3,000	3,000
70 - Capital Outlay	-	37,844	-	-	-	-
80 - Other Financing Uses	35,822	41,555	84,910	83,110	83,110	83,110
Department: 4300 - CITY HALL Total:	121,064	145,931	123,010	100,325	120,910	120,910

Budget Worksheet
City Hall

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 4300 - CITY HALL							
ExpCategory: 10 - Personnel Services							
<u>101-5-4300-1000</u>	Salaries - Regular	41,177	30,738	-	-	-	-
<u>101-5-4300-1001</u>	Salaries - Part Time	-	-	-	-	-	-
<u>101-5-4300-1002</u>	Overtime	1,500	-	-	-	-	-
<u>101-5-4300-1100</u>	FICA	3,265	2,201	-	-	-	-
<u>101-5-4300-1130</u>	Pre-Employment Screening	-	-	-	-	-	-
<u>101-5-4300-1150</u>	Uniforms	200	148	-	-	-	-
ExpCategory: 10 - Personnel Services Total:		46,142	33,087	-	-	-	-
ExpCategory: 30 - Supplies & Materials							
<u>101-5-4300-3010</u>	Janitorial Supplies	4,500	3,559	4,500	3,116	4,500	4,500
<u>101-5-4300-3070</u>	Misc Supplies and Hardware	300	322	300	263	300	300
<u>101-5-4300-3071</u>	Paint and Lumber	300	269	300	-	300	300
<u>101-5-4300-3180</u>	Small Equipment	500	-	-	-	-	-
ExpCategory: 30 - Supplies & Materials Total:		5,600	4,150	5,100	3,379	5,100	5,100
ExpCategory: 40 - General Services							
<u>101-5-4300-4052</u>	Mileage	-	-	-	-	-	-
<u>101-5-4300-4100</u>	Electric Service	25,000	19,380	25,000	7,752	25,000	25,000
<u>101-5-4300-4110</u>	Natural Gas	2,000	3,751	2,500	3,716	3,200	3,200
<u>101-5-4300-4300</u>	Miscellaneous Expense	1,500	1,980	1,500	918	1,500	1,500
<u>101-5-4300-4315</u>	Inoculations	-	-	-	-	-	-
ExpCategory: 40 - General Services Total:		28,500	25,110	29,000	12,385	29,700	29,700
ExpCategory: 50 - Maintenance & Repairs							
<u>101-5-4300-5000</u>	Equipment Maintenance	500	180	500	382	500	500
<u>101-5-4300-5010</u>	Vehicle Maintenance	500	-	500	-	-	-
<u>101-5-4300-5012</u>	Gas/Grease/Oil/Anti-Freeze	500	450	500	-	-	-
<u>101-5-4300-5060</u>	Building Maintenance	3,500	3,554	2,500	1,069	2,500	2,500
ExpCategory: 50 - Maintenance & Repairs Total:		5,000	4,185	4,000	1,451	3,000	3,000
ExpCategory: 70 - Capital Outlay							
<u>101-5-4300-7010</u>	Equipment Purchase	-	-	-	-	-	-
<u>101-5-4300-7180</u>	Building Renovations	-	-	-	-	-	-
<u>101-5-4300-7190</u>	City Hall	-	37,844	-	-	-	-
<u>101-5-4300-7200</u>	Depreciation Expense	-	-	-	-	-	-
ExpCategory: 70 - Capital Outlay Total:		-	37,844	-	-	-	-
ExpCategory: 80 - Other Financing Uses							
<u>101-5-4300-8000</u>	Certificate Payment	18,891	24,376	66,047	66,047	67,709	69,412
<u>101-5-4300-8005</u>	Interest Expense	15,131	17,178	17,063	17,063	15,401	13,698
<u>101-5-4300-8006</u>	Cost of Issuance	1,800	-	1,800	-	-	-
ExpCategory: 80 - Other Financing Uses Total:		35,822	41,555	84,910	83,110	83,110	83,110
Department: 4300 - CITY HALL Total:		121,064	145,931	123,010	100,325	120,910	120,910

Refuse/Trash/Recycling

Department Description

The refuse/trash/recycling accounts are used for trash collection cost for the city.

Department Goals and Objectives

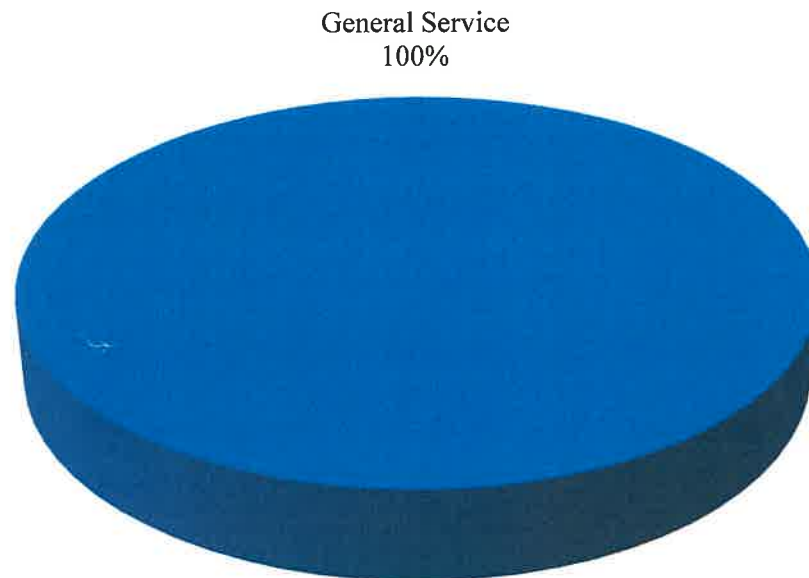
Goal: Continue providing residential trash collection to fully meet the community's needs.

Objective: Ensure quality trash services to the community.

2022-2023 Accomplishments:

- Provided quality trash services for the citizens.

By Element:



Budget Worksheet
Refuse/Trash/Recycling

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 4400 - REFUSE/TRASH/RECYCLING						
40 - General Services	793,400	813,775	837,488	837,476	835,400	850,400
Department: 4400 - REFUSE/TRASH/RECYCLING Total:	793,400	813,775	837,488	837,476	835,400	850,400

Budget Worksheet
Refuse/Trash/Recycling

		2020-2021	2020-2021	2021 - 2022	2021 - 2022	2022 - 2023	2023 - 2024
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget
Department: 4400 - REFUSE/TRASH/RECYCLING							
ExpCategory: 40 - General Services							
<u>101-5-4400-4300</u>	Miscellaneous Expense	400	375	400	388	400	400
<u>101-5-4400-4550</u>	Trash Collection Services	<u>793,000</u>	<u>813,400</u>	<u>837,088</u>	<u>837,088</u>	<u>835,000</u>	<u>850,000</u>
ExpCategory: 40 - General Services Total:		793,400	813,775	837,488	837,476	835,400	850,400
Department: 4400 - REFUSE/TRASH/RECYCLING Total:		793,400	813,775	837,488	837,476	835,400	850,400

Engineering/Building Department

Department Description

The Engineering/Building Department has the responsibility to provide helpful solutions to meet the needs of the community by effectively planning, building and maintaining the infrastructure to ensure a well-organized, progressive City.

Department Goals and Objectives

Goal: Ensure compliance with City ordinances and policies to deliver to the community.

Objective: Review development plans and plats in a timely manner and enforce appropriate minimum design criteria and construction standards for development.

Goal: Collect data utilizing existing condition of streets to aid in providing a comprehensive street maintenance plan.

Objective: Continue to maintain the surface integrity of the City's transportation network.

Goal: Provide accurate information to customer inquiries in a timely and respectful manner.

Objective: Respond to all inquiries either at the time of initial contact or within a specified amount of time.

Goal: Maintain up to date building codes.

Objective: Ensure a high level of service and safety through professional certificates, continuing education classes and training.

Goal: Provide informational materials to the general public.

Objective: Revise informational brochures and website to reflect current ordinances.

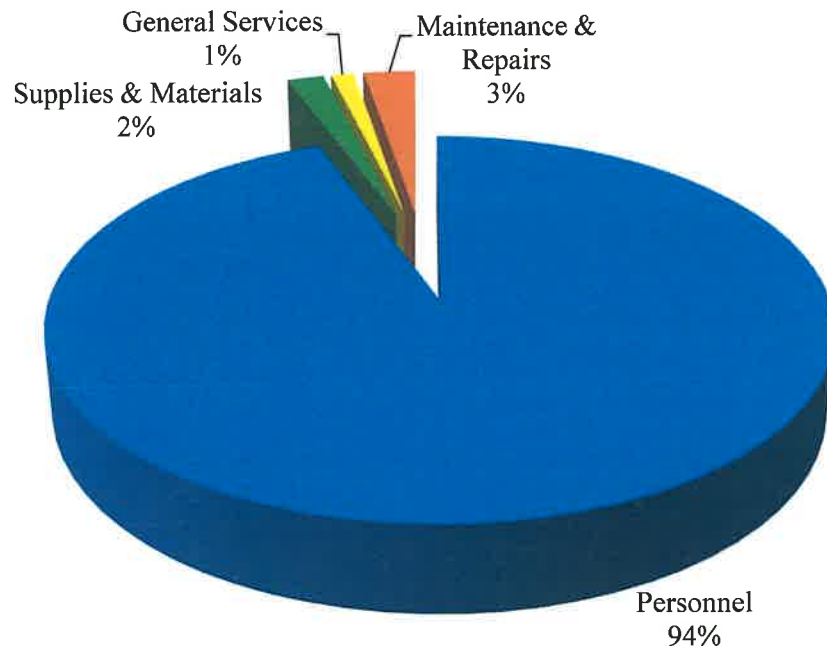
2022-2023 Accomplishments:

- ❖ Inspection and oversight for new construction or renovation projects:
 - Select Powder Coating – second building
 - Volpi – Upgrades at newest facility to accommodate additional product handling
 - New subdivisions and 55+ communities
 - Hummingbird Heights
 - Springfield Valley
 - College Village
 - Whispering Meadows
 - ALDI
- ❖ Wastewater Pretreatment program
 - Continued oversight, inspection and testing to maintain integrity and function of Union's wastewater treatment plant (POTW)
 - Local Limit verification

Engineering/Building Department

- Foster productive relationships with local industries
- ❖ MS4 Program
 - Inspecting outfalls
 - Administering land disturbance permits
 - Public education and outreach
- ❖ GIS
 - Started cataloging municipal infrastructure
- ❖ Union Expressway
 - Working with MoDOT and Franklin County
 - Environmental clearances
 - Sound study
- ❖ Denmark Road Bridge at Birch Creek
 - Bridge and roadway construction complete
- ❖ Birch Creek Utility Crossing
 - Constructed water and sewer mains across Birch Creek

By Element:



Engineering/Building Department

Performance Measurements						
	2024 Projected	2023 Estimated	2022 Actual	2021 Actual	2020 Actual	2019 Actual
Rezoning applications	1	1	5	2	2	0
Building permits issued	279	275	351	271	284	240
Water permits issued	61	71	200	50	84	61
Sewer permits issued	191	42	198	47	78	58
Sign permits	19	21	14	23	25	16
New Commercial Occupancy	2	2	1	4	5	1
Commercial Alternations/Additions	6	5	8	14	13	23
New Industrial Occupancy	2	1	2	0	2	0
Industrial/Institutional Alternations/Additions	7	9	8	7	13	16
New Residential Occupancy	55	52	194	40	100	55
Residential Alternations/Additions	80	82	76	64	44	49

Budget Worksheet
Engineering/Building Inspector

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 4500 - ENGINEERING/BUILDING INSPECTOR						
10 - Personnel Services	205,750	173,615	206,480	203,853	211,238	236,645
30 - Supplies & Materials	3,798	3,177	1,893	1,892	4,800	4,650
40 - General Services	2,450	1,050	3,325	3,016	2,450	2,860
50 - Maintenance & Repairs	3,250	4,878	7,350	7,239	9,400	7,150
70 - Capital Outlay	-	-	-	-	-	-
Department: 4500 - ENGINEERING/BUILDING INSPECTOR Total:	215,248	182,720	219,048	216,001	227,888	251,305

Budget Worksheet
Engineering/Building Inspector

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 4500 - ENGINEERING/BUILDING INSPECTOR							
ExpCategory: 10 - Personnel Services							
<u>101-5-4500-1000</u>	Salaries - Regular	190,650	161,154	186,285	186,285	189,051	211,700
<u>101-5-4500-1001</u>	Salaries - Part Time	-	-	5,400	2,912	6,000	6,720
<u>101-5-4500-1002</u>	Overtime	200	35	200	-	200	200
<u>101-5-4500-1100</u>	FICA	14,600	12,138	14,145	14,371	14,937	16,725
<u>101-5-4500-1130</u>	Pre-Employment Screening	-	-	-	-	-	-
<u>101-5-4500-1150</u>	Uniforms	300	288	450	286	1,050	1,300
ExpCategory: 10 - Personnel Services Total:		205,750	173,615	206,480	203,853	211,238	236,645
ExpCategory: 30 - Supplies & Materials							
<u>101-5-4500-3000</u>	Office Supplies	1,500	1,300	1,765	1,765	1,500	2,000
<u>101-5-4500-3070</u>	Misc Supplies and Hardware	-	-	-	-	-	-
<u>101-5-4500-3180</u>	Small Equipment	2,298	1,877	128	128	3,300	2,650
ExpCategory: 30 - Supplies & Materials Total:		3,798	3,177	1,893	1,892	4,800	4,650
ExpCategory: 40 - General Services							
<u>101-5-4500-4050</u>	Training/Conference/Seminars	2,000	1,050	2,875	2,875	2,000	2,000
<u>101-5-4500-4051</u>	Dues and Subscriptions	400	-	400	121	400	810
<u>101-5-4500-4052</u>	Mileage	-	-	-	-	-	50
<u>101-5-4500-4300</u>	Miscellaneous Expense	50	-	50	20	50	-
<u>101-5-4500-4400</u>	Professional Fees	-	-	-	-	-	-
ExpCategory: 40 - General Services Total:		2,450	1,050	3,325	3,016	2,450	2,860
ExpCategory: 50 - Maintenance & Repairs							
<u>101-5-4500-5000</u>	Equipment Maintenance	50	-	50	-	50	50
<u>101-5-4500-5010</u>	Vehicle Maintenance	700	3,247	700	1,689	1,000	1,000
<u>101-5-4500-5011</u>	Tire Repair and Replacement	-	110	100	550	100	100
<u>101-5-4500-5012</u>	Gas/Grease/Oil/Anti-freeze	2,500	1,521	2,500	1,904	2,500	3,000
<u>101-5-4500-5070</u>	Radio Maintenance	-	-	-	-	-	-
<u>101-5-4500-5080</u>	Computer Software Maintenance	-	-	4,000	3,095	5,750	3,000
<u>101-5-4500-5081</u>	Computer Hardware Maintenance	-	-	-	-	-	-
ExpCategory: 50 - Maintenance & Repairs Total:		3,250	4,878	7,350	7,239	9,400	7,150
ExpCategory: 70 - Capital Outlay							
<u>101-5-4500-7010</u>	Equipment Purchase/Radios	-	-	-	-	-	-
<u>101-5-4500-7020</u>	Vehicles	-	-	-	-	-	-
<u>101-5-4500-7130</u>	Grant Match-Storm Sewer	-	-	-	-	-	-
<u>101-5-4500-7200</u>	Depreciation Expense	-	-	-	-	-	-
ExpCategory: 70 - Capital Outlay Total:		-	-	-	-	-	-
Department: 4500 - ENGINEERING/BUILDING INSPECTOR		215,248	182,720	219,048	216,001	227,888	251,305

Incidental

Department Description

The incidental account encompasses all expenses that cannot be specifically associated with any one department such as insurance, retirement and unexpected or unseen expenses to the General Fund.

Department Goals and Objectives

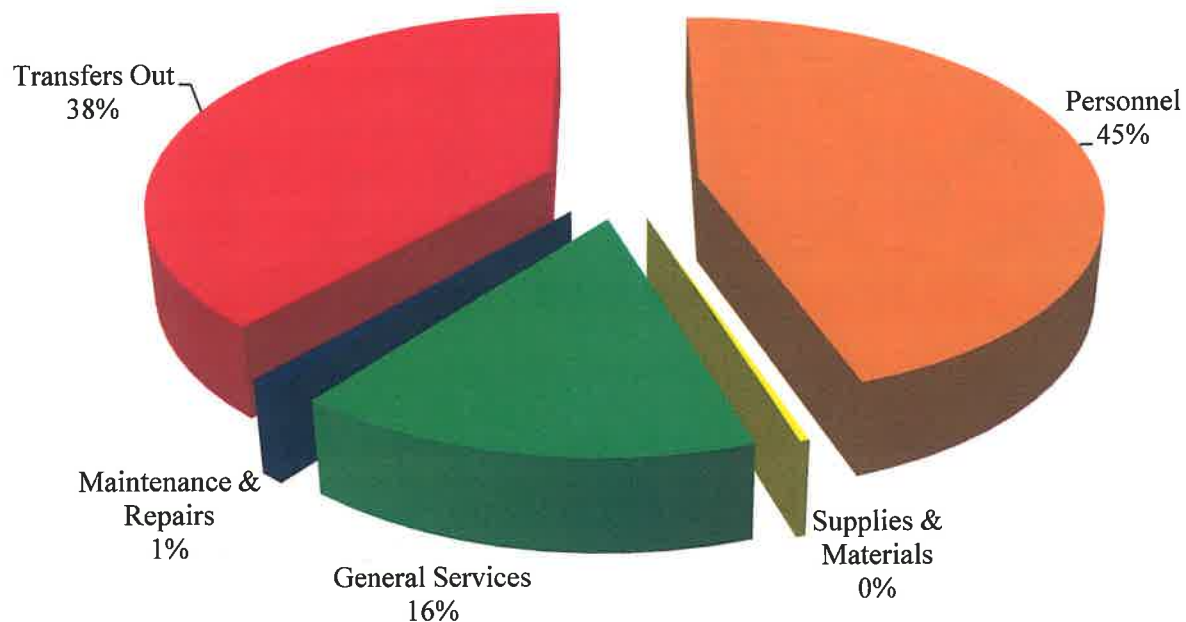
Goal: To provide the best insurance for the employees within the allotted budget.

Objective: Continue to research and consider different insurance options for the City's employees.

2022-2023 Accomplishments:

- The City of Union became insured with Employee Health Insurance Benefits, as a member of Mirra Health. Additional premium savings and stabilization is expected from the program.

By Element:



**Budget Worksheet
Incidental**

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 5100 - INCIDENTAL						
10 - Personnel Services	1,438,000	1,312,177	1,437,574	1,416,154	1,535,900	1,650,000
30 - Supplies & Materials	11,700	11,843	11,700	10,920	12,300	12,300
40 - General Services	470,550	465,071	478,100	464,115	518,450	569,850
50 - Maintenance & Repairs	33,700	22,307	33,700	14,846	34,200	34,200
60 - Intergovernmental	-	-	231,706	231,706	1,209,705	-
70 - Capital Outlay	-	-	-	-	-	-
90 - Transfers Out	921,500	921,500	985,200	985,200	1,131,839	1,477,850
Department: 5100 - INCIDENTAL Total:	2,875,450	2,732,898	3,177,980	3,122,941	4,442,394	3,744,200

Budget Worksheet
Incidental

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 5100 - INCIDENTAL							
ExpCategory: 10 - Personnel Services							
<u>101-5-5100-1110</u>	LAGERS (Retirement)	241,000	273,316	297,574	297,573	275,000	300,000
<u>101-5-5100-1120</u>	Employee Insurance	1,197,000	1,038,860	1,140,000	1,118,581	1,260,900	1,350,000
<u>101-5-5100-1130</u>	Pre-Employment Screening	-	-	-	-	-	-
ExpCategory: 10 - Personnel Services Total:		1,438,000	1,312,177	1,437,574	1,416,154	1,535,900	1,650,000
ExpCategory: 30 - Supplies & Materials							
<u>101-5-5100-3000</u>	Office Supplies	8,000	8,303	8,000	7,314	8,000	8,000
<u>101-5-5100-3070</u>	Misc Supplies & Hardware	700	786	700	473	800	800
<u>101-5-5100-3110</u>	Legal Books - City Code	3,000	2,754	3,000	3,133	3,500	3,500
ExpCategory: 30 - Supplies & Materials Total:		11,700	11,843	11,700	10,920	12,300	12,300
ExpCategory: 40 - General Services							
<u>101-5-5100-4000</u>	Postage	12,400	8,034	12,400	7,850	12,400	12,400
<u>101-5-5100-4050</u>	Tuition Reimbursement	-	-	-	11	-	-
<u>101-5-5100-4060</u>	Public Relations/Newsletter	-	-	-	-	-	-
<u>101-5-5100-4064</u>	Senior Citizen Bldg Rent	16,200	16,200	16,200	16,200	16,200	16,200
<u>101-5-5100-4077</u>	Pre-Employment Testing	4,000	5,453	4,000	6,093	5,000	6,000
<u>101-5-5100-4090</u>	State Sales Tax	-	-	-	-	-	-
<u>101-5-5100-4120</u>	Telephone Service	14,800	24,843	19,000	22,049	25,000	25,000
<u>101-5-5100-4130</u>	Street Lighting/Sirens	220,000	193,037	215,000	200,905	200,000	210,000
<u>101-5-5100-4190</u>	Contingency (Reserve)	15,000	-	15,000	-	15,000	15,000
<u>101-5-5100-4200</u>	Fireworks	10,000	10,000	10,000	10,000	20,000	20,000
<u>101-5-5100-4300</u>	Miscellaneous Expense	10,000	11,890	10,000	14,583	10,000	10,000
<u>101-5-5100-4301</u>	Bad Debt - Utility	-	-	-	-	-	-
<u>101-5-5100-4302</u>	Bad Debt - Taxes	-	-	-	-	-	-
<u>101-5-5100-4400</u>	Professional Fees	250	250	250	250	250	250
<u>101-5-5100-4401</u>	Audit	13,900	11,600	14,250	14,150	14,600	25,000
<u>101-5-5100-4402</u>	Assessment Fees	-	-	-	-	-	-
<u>101-5-5100-4403</u>	Rabies Control	11,000	3,590	11,000	1,315	5,000	5,000
<u>101-5-5100-4500</u>	Package Insurance	143,000	180,175	151,000	170,708	195,000	225,000
ExpCategory: 40 - General Services Total:		470,550	465,071	478,100	464,115	518,450	569,850

Budget Worksheet
Incidental

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
ExpCategory: 50 - Maintenance & Repairs							
<u>101-5-5100-5000</u>	Equipment Maintenance	1,500	1,433	1,500	-	1,500	1,500
<u>101-5-5100-5001</u>	Copier Maintenance	1,200	1,025	1,200	869	1,200	1,200
<u>101-5-5100-5002</u>	Postage Machine Maintenance and Supplies	500	-	500	-	500	500
<u>101-5-5100-5070</u>	Radio Maintenance	-	-	-	-	-	-
<u>101-5-5100-5080</u>	Computer Maintenance	30,000	19,849	30,000	12,133	30,000	30,000
<u>101-5-5100-5081</u>	Computer Hardware Maintenance	-	-	-	-	-	-
<u>101-5-5100-5090</u>	Rental House Maintenance	500	-	500	1,644	1,000	1,000
<u>101-5-5100-5091</u>	Nuisance Expense	-	-	-	200	-	-
ExpCategory: 50 - Maintenance & Repairs Total:		33,700	22,307	33,700	14,846	34,200	34,200
ExpCategory: 60 - Intergovernmental							
<u>101-5-5100-6000</u>	Bad Debt Expense	-	-	-	-	-	-
<u>101-5-5100-6001</u>	American Rescue Plan Act (ARPA)	-	-	231,706	231,706	1,209,705	-
ExpCategory: 60 - Intergovernmental Total:		-	-	231,706	231,706	1,209,705	-
ExpCategory: 70 - Capital Outlay							
<u>101-5-5100-7010</u>	Equipment Purchase	-	-	-	-	-	-
ExpCategory: 70 - Capital Outlay Total:		-	-	-	-	-	-
ExpCategory: 90 - Transfers Out							
<u>101-5-5100-9211</u>	Trf to Park Fund/15% Sales Tax	298,500	298,500	330,900	330,900	372,750	411,750
<u>101-5-5100-9212</u>	Trf to Sports Complex/Land Payment	548,000	548,000	579,300	579,300	684,089	991,100
<u>101-5-5100-9213</u>	Trf to Park Fund/General Opr	75,000	75,000	75,000	75,000	75,000	75,000
<u>101-5-5100-9408</u>	Trf to Swimplex/Bond Payment	-	-	-	-	-	-
<u>101-5-5100-9478</u>	Trf to COP2000/Bond Payment	-	-	-	-	-	-
<u>101-5-5100-9558</u>	Trf to Sewer Oper and Mtc Fund	-	-	-	-	-	-
<u>101-5-5100-9577</u>	Trf to 2006 COP - Series B Payments	-	-	-	-	-	-
ExpCategory: 90 - Transfers Out Total:		921,500	921,500	985,200	985,200	1,131,839	1,477,850
Department: 5100 - INCIDENTAL Total:		2,875,450	2,732,898	3,177,980	3,122,941	4,442,394	3,744,200

Legal and Elections

Department Description

The legal and elections accounts are used for election expenses, legal publications and recording fees.

Goals and Objectives

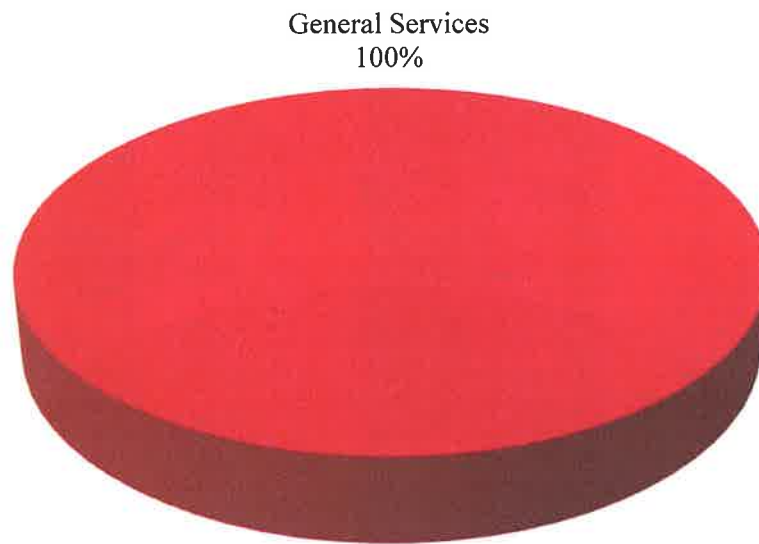
Goal: Post elections, legal publications and record in accordance with City, State and Federal Law.

Objective: To post elections, legal publications and record as dictated by law.

2022-2023 Accomplishments:

- Provided information in a timely manner.

By Element:



Budget Worksheet
Legals & Elections

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 5300 - LEGALS & ELECTIONS						
40 - General Services	23,200	18,519	20,700	18,217	21,700	21,700
Department: 5300 - LEGALS & ELECTIONS Total:	23,200	18,519	20,700	18,217	21,700	21,700

Budget Worksheet
Legals & Elections

		2020-2021	2020-2021	2021 - 2022	2021 - 2022	2022 - 2023	2023 - 2024
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget
Department: 5300 - LEGALS & ELECTIONS							
ExpCategory: 40 - General Services							
<u>101-5-5300-4150</u>	Election Expense	12,500	11,005	10,000	4,556	10,000	10,000
<u>101-5-5300-4151</u>	Legal Publications	7,500	5,547	7,500	6,701	7,500	7,500
<u>101-5-5300-4152</u>	Recording Fees	1,200	1,200	1,200	-	1,200	1,200
<u>101-5-5300-4153</u>	Petition Reimbursement Fees	2,000	767	2,000	6,961	3,000	3,000
ExpCategory: 40 - General Services Total:		23,200	18,519	20,700	18,217	21,700	21,700
Department: 5300 - LEGALS & ELECTIONS Total:		23,200	18,519	20,700	18,217	21,700	21,700

Assistant City Administrator/Community Development

Department Description

The Assistant City Administrator/Community Development Department is responsible to develop, implement, and promote programs and activities that support economic growth and development in Union. Community Development activities include business retention and recruitment, marketing and promotion, research and dissemination of local economic indicators and reports, and development and redevelopment of existing community resources and infrastructure. The Assistant City Administrator takes direction from the City Administrator.

The Assistant City Administrator/Community Development Director position was developed in January, 2015. The primary duties of the Assistant City Administrator are to manage the Community Development activities of the City and to serve as City Administrator during absences of the City Administrator. The Assistant City Administrator also has an Executive Assistant who performs Community Development duties at the direction of the Assistant City Administrator.

Goals and Objectives

Goal: Continue to work on site acquisition for development of new industrial park.

Objective: Now that the potential site has been identified, the City will continue to work with the property owner, Union Development Corporation, and economic development partners to acquire and provide basic infrastructure to the site.

Goal: Continue to work with the downtown revitalization group and work to promote downtown commercial and entertainment opportunities.

Objective: Work with existing downtown businesses and stake holders to identify challenges and create opportunities beyond Monday through Friday 8-5 PM. Utilize Hansen Park and the historic square as an entertainment venue to increase public participation during the evenings and weekends.

Goal: Create a public/private partnership to develop the downtown property recently acquired by the City.

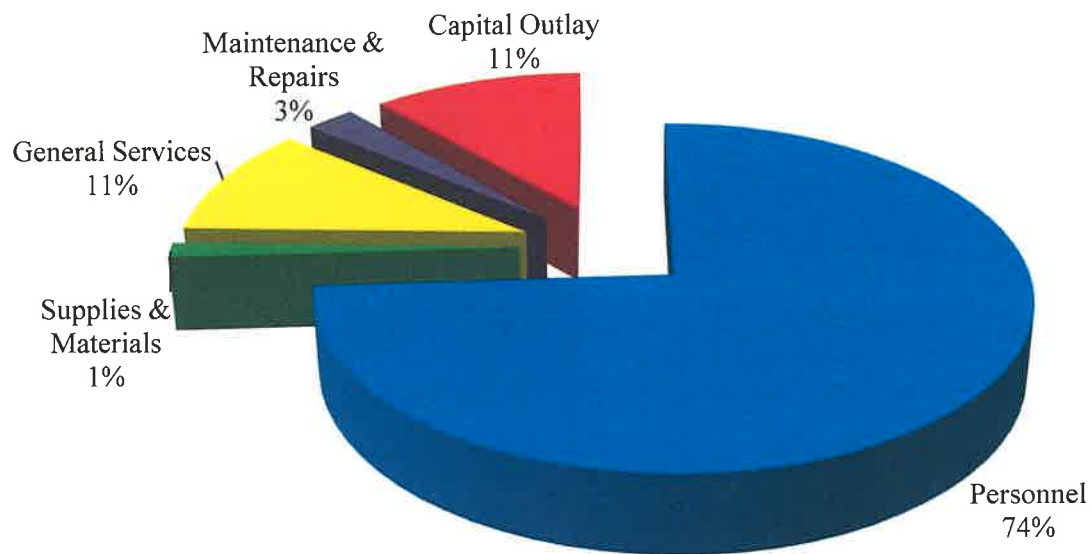
Objective: Create a multi-use entertainment venue to include a farmers market pavilion or similar public use space in cooperation with private business partners utilizing community improvement district (CID), transportation development district (TDD), or Chapter 100 programs.

2022-2023 Accomplishments:

- Developed online payment system for business license renewal, revised the fee schedule for renewals and partial year issuances.
- Expanded use of the existing rail line with the new owner/operator and regional customers.
- Revitalized the Farmers Market by bringing in food trucks and working with area artisans/crafters to create a successful market in cooperation with East Central College.
- Continued to foster new residential, industrial, and commercial development within the City by focusing on “rooftops and jobs.”

Assistant City Administrator/Community Development

By Element:



Performance Measurements						
	2024 Projected	2023 Estimated	2022 Actual	2021 Actual	2020 Actual	2019 Actual
Business licenses issued	791	777	761	761	577	647
Commercial & Retail						
• # new businesses	26	25	22	22	21	19
• # new full-time jobs	46	45	44	44	39	50
Industrial & Manufacturing						
• # new businesses	3	2	0	0	2	0
• # new full-time jobs	23	15	0	0	4	60

Budget Worksheet

Assistant City Administrator/Economic Development Director

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 6400 - ECONOMIC DEVELOPMENT						
10 - Personnel Services	137,497	134,438	141,396	140,942	144,565	163,294
30 - Supplies & Materials	500	494	500	409	1,700	3,000
40 - General Services	70,300	21,721	59,563	53,922	34,500	23,221
50 - Maintenance & Repairs	5,200	2,179	4,500	4,274	4,700	5,900
70 - Capital Outlay	30,000	26,850	25,000	25,000	25,000	25,000
Department: 6400 - ECONOMIC DEVELOPMENT Total:	243,497	185,681	230,959	224,547	210,465	220,415
Expense Total:	9,531,396	7,933,191	9,950,533	8,930,315	10,847,217	10,948,008
Fund: 101 - GENERAL FUND Surplus (Deficit):	800	1,488,458	93,394	1,478,099	53,537	23,311

Budget Worksheet
Assistant City Administrator/Economic Development Director

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 6400 - ECONOMIC DEVELOPMENT							
ExpCategory: 10 - Personnel Services							
<u>101-5-6400-1000</u>	Salaries - Regular	127,493	124,928	131,176	131,175	134,059	151,457
<u>101-5-6400-1001</u>	Salaries - Part Time	-	-	-	-	-	-
<u>101-5-6400-1002</u>	Overtime	-	-	-	-	-	-
<u>101-5-6400-1100</u>	FICA	9,754	9,306	9,970	9,733	10,256	11,587
<u>101-5-6400-1130</u>	Pre-Employment Screening	-	-	-	-	-	-
<u>101-5-6400-1150</u>	Uniforms	250	204	250	34	250	250
ExpCategory: 10 - Personnel Services Total:		137,497	134,438	141,396	140,942	144,565	163,294
ExpCategory: 30 - Supplies & Materials							
<u>101-5-6400-3000</u>	Office Supplies	500	494	500	409	500	500
<u>101-5-6400-3180</u>	Small Equipment	-	-	-	-	1,200	2,500
ExpCategory: 30 - Supplies & Materials Total:		500	494	500	409	1,700	3,000
ExpCategory: 40 - General Services							
<u>101-5-6400-4050</u>	Training/Conference/Seminars	4,000	3,229	3,500	2,730	4,000	7,721
<u>101-5-6400-4051</u>	Dues and Subscriptions	2,000	2,026	2,000	1,418	2,200	2,200
<u>101-5-6400-4052</u>	Mileage	-	-	-	-	-	-
<u>101-5-6400-4060</u>	Public Relations	8,000	3,536	7,000	3,281	21,000	6,000
<u>101-5-6400-4070</u>	Advertising and Printing	6,000	3,511	6,000	5,529	6,000	2,000
<u>101-5-6400-4300</u>	Miscellaneous Expense	300	180	300	202	300	300
<u>101-5-6400-4400</u>	Professional Fees	50,000	9,238	40,763	40,763	1,000	5,000
ExpCategory: 40 - General Services Total:		70,300	21,721	59,563	53,922	34,500	23,221
ExpCategory: 50 - Maintenance & Repairs							
<u>101-5-6400-5000</u>	Equipment Maintenance	-	-	-	-	-	-
<u>101-5-6400-5001</u>	Copier Maintenance	-	-	-	-	-	-
<u>101-5-6400-5010</u>	Vehicle Maintenance	1,200	26	1,000	86	200	1,200
<u>101-5-6400-5011</u>	Tire Repair and Replacement	-	-	-	-	-	-
<u>101-5-6400-5012</u>	Gas/Grease/Oil/Anti-Freeze	2,000	778	1,500	1,015	1,500	1,700
<u>101-5-6400-5080</u>	Computer Software Maintenance	2,000	1,375	2,000	3,172	3,000	3,000
<u>101-5-6400-5081</u>	Computer Hardware Maintenance	-	-	-	-	-	-
ExpCategory: 50 - Maintenance & Repairs Total:		5,200	2,179	4,500	4,274	4,700	5,900
ExpCategory: 70 - Capital Outlay							
<u>101-5-6400-7010</u>	Equipment Purchase	5,000	1,850	-	-	-	-
<u>101-5-6400-7020</u>	Vehicles	-	-	-	-	-	-
<u>101-5-6400-7101</u>	Land Purchase (Frick)	-	-	-	-	-	-
<u>101-5-6400-7105</u>	East Main/Hwy 47	25,000	25,000	25,000	25,000	25,000	25,000
<u>101-5-6400-7110</u>	Infrastructure Development	-	-	-	-	-	-
<u>101-5-6400-7111</u>	Downtown Facade Program	-	-	-	-	-	-
<u>101-5-6400-7200</u>	Depreciation Expense	-	-	-	-	-	-
ExpCategory: 70 - Capital Outlay Total:		30,000	26,850	25,000	25,000	25,000	25,000
Department: 6400 - ECONOMIC DEVELOPMENT Total:		243,497	185,681	230,959	224,547	210,465	220,415
Expense Total:		9,531,396	7,933,191	9,950,533	8,930,315	10,847,217	10,948,008
Fund: 101 - GENERAL FUND Surplus (Deficit):		800	1,488,458	93,394	1,478,099	53,537	23,311

Special Revenue Funds Fund Summary

The City of Union utilizes Special Revenue Funds to account for specific revenues that are legally restricted to expenditures for specific purposes. For the 2023-2024 budget, the City has four Special Revenue Funds in place. They are identified and discussed below with their approved budgets following.

The **Park Fund** is used to account for all park operating expenditures and revenues. Revenues in the Park Fund are primarily for real estate and personal property taxes, program fees and cash transfers from the General Fund. This fund is still considered separate from the General Fund due to sales tax being levied to this fund.

The **Transportation Tax Fund** is used to account for the collection of one-half cent sales tax to be used for street construction and maintenance. All revenue collected is transferred to General Fund and dispersed through the Street Department.

The **Stormwater Management Fund** is used to escrow funds paid by developers for future stormwater control infrastructure when the developer is unable to build stormwater facilities on a particular development. There is no activity in this fund expected, therefore; did not budget anything.

The **Cemetery Fund** is used to account for the sale of burial plots in the City owned cemetery.

Park Fund

This Park Fund administers all parks and recreation programs and activities and maintains city parks and recreation facilities. Through the Parks and Recreation Department, the city works to build a greater sense of community and provide our residents with a higher quality of life.

The Park Fund is divided into five divisions: Park Maintenance, Programs and Community, Swimming Pool Operation, Veterans Memorial Park and Sports and Recreation.

Department Description

The Park Maintenance division is responsible for providing effective and efficient maintenance services for park grounds, recreational facilities, park equipment and vehicles, park landscaping, minor construction projects and special event support. The Park Maintenance acknowledges the essential need to provide a fun, safe and clean environment for the community to enjoy outdoor recreational activities. By continuing routine maintenance of the parks and facilities and striving to incorporate new improvements each year, this division hopes to promote the community utilization of the many services offered.

Department Goals and Objectives

Goal: Maintain and improve the park areas to increase the interest in visiting and utilizing the City parks by the citizens of Union and visitors to the area.

Objective: Continue to improve park facilities.

2022-2023 Accomplishments:

- Remove hazardous trees
- Plant trees at fairgrounds
- HVAC repairs auditorium
- Trim trees
- New camera system at City Park
- Removal of invasive plants on Flat Creek
- Replace broken slide at Clark-Vitt Park
- Installed two new bench pads at Clark-Vitt Park

Performance Measurements						
	2024 Projected	2023 Estimated	2022 Actual	2021 Actual	2020 Actual	2019 Actual
Acres mowed and maintained	231	231	231	231	231	231
Trees and shrubs planted	10	10	12	9	9	16
Number of pavilion rentals	225	225	227	151	151	241
Playgrounds	10	10	10	10	10	10

Park Fund

Department Description

The Program and Community division is responsible for the planning, coordinating and implementing of all City recreation programs for all ages. Independent contractors, health and wellness programs, youth programs and special events are just a few of the activities offered. This division is also responsible for all rentals of City memorial Auditorium facilities, park pavilions and pool.

Department Goals and Objectives

Goal: Promote and market recreation programs, parks and open spaces for the community.

Objective: Continue to work on public relations with the citizens and civic organizations.

2022-2023 Accomplishments:

- Hosted July 3rd fireworks display.
- Hosted Free Concerts in the Park.
- Hosted Free Movies in the Park.
- Hosted Valentine Comedy Show.
- Collaborated with Life Force Fitness to offer Wellness Classes.
- Hosted Halloween Boo Bash.
- Hosted Children's Christmas Party (drive through version)
- Hosted Breakfast with the Easter bunny.
- Hosted Founders Day.

Performance Measurements						
	2024 Projected	2023 Estimated	2022 Actual	2021 Actual	2020 Actual	2019 Actual
Participants in comedy show	240	224	214	214	284	352
Participants in wellness classes	150	125	93	23	155	192
Participants in Breakfast with bunny	200	200	183	208	-	266

Department Description

The Swimming Pool Operation division is responsible for the operation of the aquatic complex and coordinates seasonal employees. The facility includes three core focus areas, which are fitness, swimming and rentals.

Department Goals and Objectives

Goal: Continue to properly train the seasonal employees to assure the aquatic complex is safe, clean, and properly maintained for the visitors.

Objective: Maintain and improve the aquatic complex to increase the interest in visiting and utilizing the complex.

Park Fund

2022-2023 Accomplishments:

- Sandblasting old paint off pool surface
- Paint pool surface
- New camera system at the pool
- New audio system at the pool
- 10 new lounge chairs at the pool
- Updated signage at the pool

Performance Measurements						
	2024 Projected	2023 Estimated	2022 Actual	2021 Actual	2020 Actual	2019 Actual
Annual punch passes issued	250	250	208	314	85	471
Pool attendance	15,500	15,000	18,456	17,415	13,158	23,700
Reservations for pool parties	45	45	44	42	33	37
Participants in Group Swim Lessons	200	200	216	165	104	289
Participants in Private Swim Lessons	60	60	61	-	-	-

Department Description

The Veterans Memorial Park (VMP) division is responsible for the maintenance and repairs to the park areas to increase interest in visiting and utilizing the Veteran Memorial Park by the citizens of Union and visitors to the area.

Department Goals and Objectives

Goal: Maintain and improve the fields to increase the interest in visiting and utilizing the fields for the leagues.

Objective: Continue to improve park facilities.

2022-2023 Accomplishments:

- Mulch playground at Main park and VMP
- Updated Ballfield Dirt and Laser Grade on Fields #1, #2 and #5
- Installed (4) natural fish habitats into lake at VMP
- Replace broken slide at VMP playground #3
- Installed two memorial bench pads
- Installed one memorial bench
- Installed one grill pad

Park Fund

Performance Measurements						
	2024 Projected	2023 Estimated	2022 Actual	2021 Actual	2020 Actual	2019 Actual
Number of pavilion rentals	70	70	64	40	57	65

Department Description

The Sports and Recreation division is responsible for the planning, coordinating and implementing all City leagues or sports activities. The division is responsible for the collaboration and support of all leagues, associations and agents partnering with the City. The division is responsible for maintenance and repairs of the facilities and fields.

Department Goals and Objectives

Goal: Maintain and improve the fields to increase the interest in visiting and utilizing the fields for the leagues.

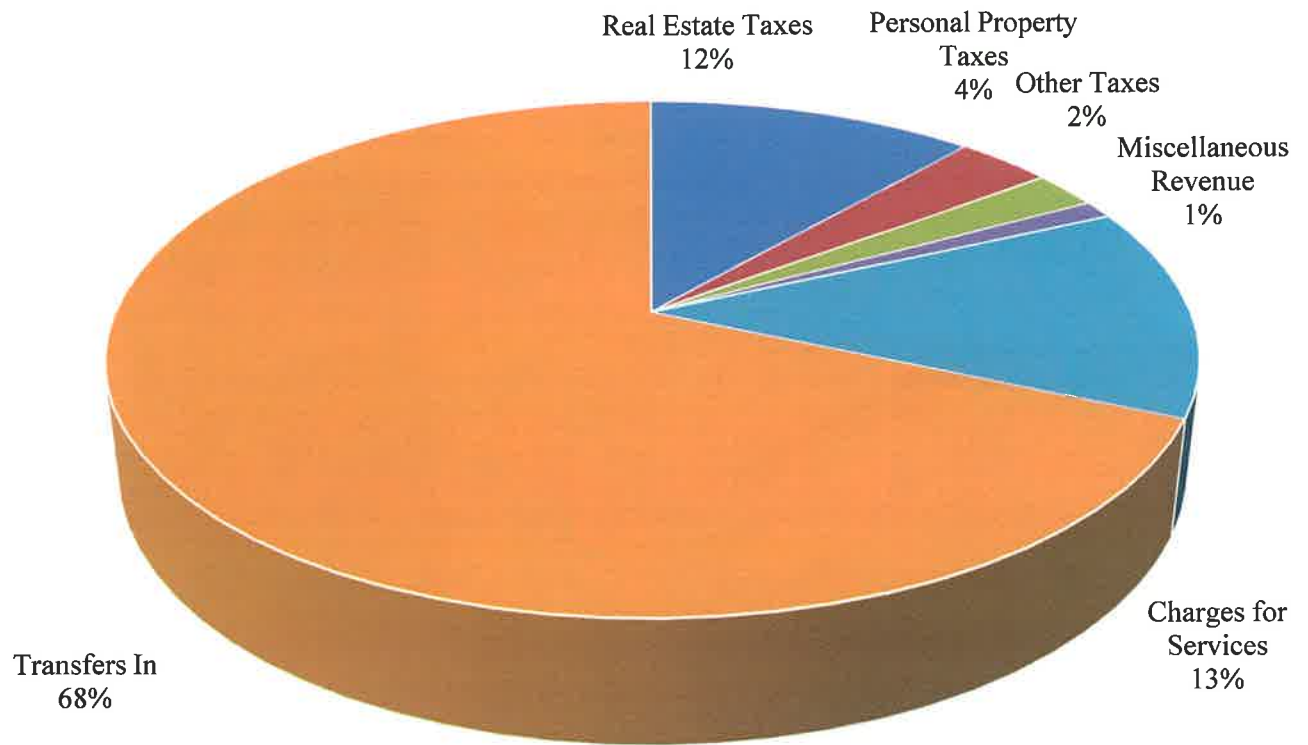
Objective: Continue to improve park facilities for the leagues.

2022-2023 Accomplishments:

- Maintained all fields for leagues.
- Installed base anchor on all fields for multiple base distances.
- Removed Rock on VMP Quad Plex fields.
- Filled in low spots and over seeded on soccer fields.
- Over seeded all VMP Baseball and Softball fields with bermuda grass.
- Dangerous light pole removal
- Installed irrigation ports on VMP fields #1, #2, #3, #4.
- Installed field drain tiles on VMP fields #1, #2, #3, #4.

Performance Measurements						
	2024 Projected	2023 Estimated	2022 Actual	2021 Actual	2020 Actual	2019 Actual
Number of Adult softball teams	18	8	7	8	0	18
Number of indoor volleyball teams	20	20	27	19	10	10
Number of outdoor volleyball teams	21	18	10	18	25	25
5 th and 6 th Grade Boys Basketball Teams	3	3	2	0	0	0
5 th and 6 th Grade Girls Basketball Teams	1	1	0	0	0	0
5 th and 6 th Grade Girls Volleyball Teams	3	2	2	0	0	0
Corn Hole League Participants	40	40	44	32	0	0

Park Fund Revenues By Sources



Budget Worksheet
Park Fund

	2020-2021	2020-2021	2021 - 2022	2021 - 2022	2022 - 2023	2023 - 2024
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget
Revenue						
11 - Real Estate Taxes	230,000	233,538	234,000	245,298	246,000	249,000
12 - Personal Property Taxes	60,000	56,141	63,800	64,008	60,000	74,000
13 - Taxes	43,500	51,765	44,500	47,648	44,900	50,000
30 - Charges for Services	269,500	205,247	255,100	268,266	257,500	285,875
35 - Investment Income	100	11	100	692	1,000	1,250
41 - Miscellaneous Revenue	19,500	18,957	19,800	47,335	21,000	22,791
51 - Intergovernmental	-	-	30,000	32,920	7,200	-
81 - Other Financing Uses	-	-	-	-	-	-
90 - Transfers In	921,500	921,500	985,200	985,200	1,131,839	1,477,850
Revenue Total:	1,544,100	1,487,159	1,632,500	1,691,367	1,769,439	2,160,766

Budget Worksheet
Park Fund

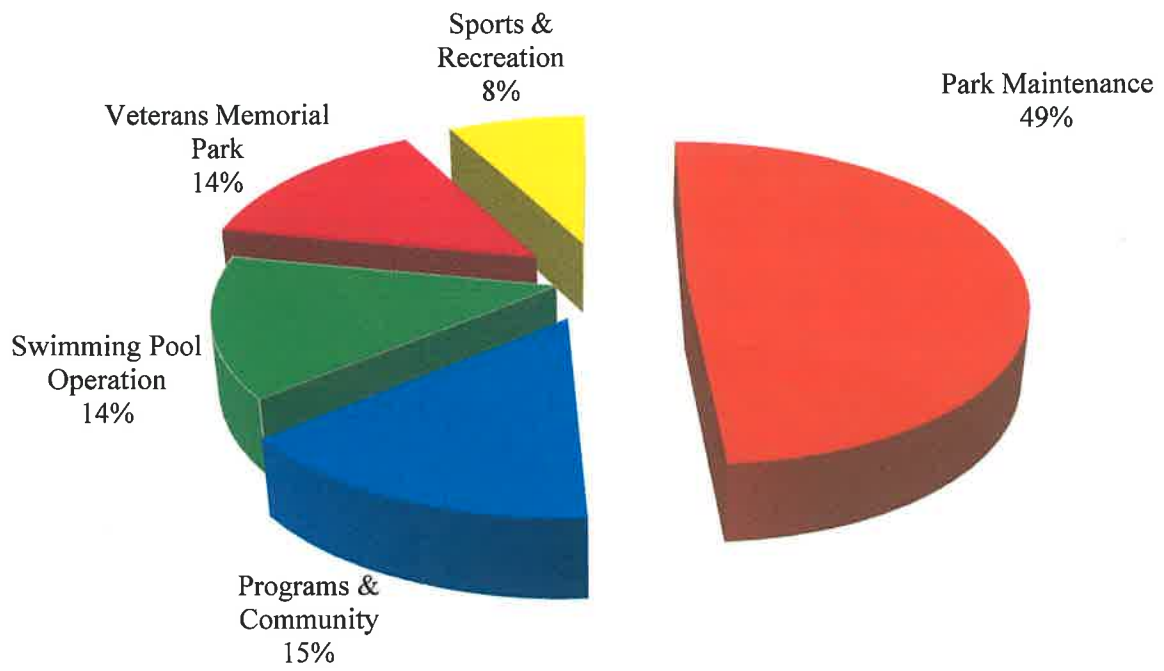
		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Fund: 210 - PARK FUND							
Revenue							
RevSubCategory: 11 - Real Estate Taxes							
<u>210-4-1100</u>	Real Estate Tax	230,000	233,538	234,000	245,298	246,000	249,000
<u>210-4-1110</u>	Delinquent Real Estate Tax	-	-	-	-	-	-
RevSubCategory: 11 - Real Estate Taxes Total:		230,000	233,538	234,000	245,298	246,000	249,000
RevSubCategory: 12 - Personal Property Taxes							
<u>210-4-1200</u>	Personal Property Tax	60,000	56,141	63,800	64,008	60,000	74,000
<u>210-4-1210</u>	Delq Personal Property Tax	-	-	-	-	-	-
<u>210-4-1250</u>	Property Tax Adjustments	-	-	-	-	-	-
RevSubCategory: 12 - Personal Property Taxes Total:		60,000	56,141	63,800	64,008	60,000	74,000
RevSubCategory: 13 - Taxes							
<u>210-4-1322</u>	Utility and RR Tax	8,500	14,153	8,500	7,855	7,900	11,000
<u>210-4-1323</u>	Business Surtax	35,000	37,612	36,000	39,793	37,000	39,000
RevSubCategory: 13 - Taxes Total:		43,500	51,765	44,500	47,648	44,900	50,000
RevSubCategory: 30 - Charges for Services							
<u>210-4-4900</u>	Pool Receipts	60,000	63,055	55,000	84,719	65,000	85,000
<u>210-4-4901</u>	Swimming Lessons	15,000	12,195	11,000	16,725	15,000	15,000
<u>210-4-4902</u>	Pool Concession Receipts	35,000	14,315	30,000	43,045	25,000	40,000
<u>210-4-4903</u>	Pool Recreation Program Fees	10,000	2,908	10,000	4,666	6,000	6,000
<u>210-4-4904</u>	Sports Leagues Concessions	50,000	40,934	50,000	37,507	45,000	45,000
<u>210-4-4905</u>	Sports Leagues Receipts	-	240	-	-	-	-
<u>210-4-4910</u>	Park Fees, Pavilion Rental and Lights	20,000	27,965	19,000	25,369	18,000	20,000
<u>210-4-4911</u>	Rental Refunds	-	2,125	-	3,375	-	1,875
<u>210-4-4920</u>	Recreational Program Fees	12,000	2,702	10,000	4,176	3,000	4,000
<u>210-4-4921</u>	Tournament Fees	3,500	6,862	3,500	-	-	-
<u>210-4-4925</u>	Association Fees	12,500	9,485	12,000	7,658	10,000	8,000
<u>210-4-4926</u>	Amusement Park Ticket Sales	7,000	2,789	6,000	2,874	3,500	3,500
<u>210-4-4932</u>	Summer Camp	-	-	9,100	9,100	36,000	25,000
<u>210-4-4933</u>	Wellness Programs	12,000	4,317	7,000	4,085	4,000	5,500
<u>210-4-4934</u>	Sports Leagues	15,500	9,163	15,500	11,481	12,000	12,000
<u>210-4-4935</u>	Comedy Show	17,000	6,193	17,000	13,486	15,000	15,000
RevSubCategory: 30 - Charges for Services Total:		269,500	205,247	255,100	268,266	257,500	285,875

Budget Worksheet

Park Fund

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
RevSubCategory: 35 - Investment Income							
<u>210-4-4500</u>	Investment Income	100	11	100	692	1,000	1,250
RevSubCategory: 35 - Investment Income Total:		100	11	100	692	1,000	1,250
RevSubCategory: 41 - Miscellaneous Revenue							
<u>210-4-4300</u>	Auditorium Rentals	-	-	-	-	-	-
<u>210-4-4700</u>	Miscellaneous Revenue	1,000	1,920	1,000	30,739	1,000	2,791
<u>210-4-4800</u>	Overage and Shortage	-	-	-	-	-	-
<u>210-4-4801</u>	Returned Checks	-	-	-	-	-	-
<u>210-4-4927</u>	Donations and Gifts	-	-	-	-	-	-
<u>210-4-4929</u>	Founders Day Revenue	12,000	10,152	12,000	8,846	12,000	12,000
<u>210-4-4930</u>	Memorial Parkway Lighting Income	-	-	-	-	-	-
<u>210-4-4931</u>	Park Foundation Revenues	-	-	-	-	-	-
<u>210-4-4936</u>	Children's Christmas Party	6,500	6,885	6,800	7,750	8,000	8,000
<u>210-4-4937</u>	Just 4 Kids	-	-	-	-	-	-
RevSubCategory: 41 - Miscellaneous Revenue Total:		19,500	18,957	19,800	47,335	21,000	22,791
RevSubCategory: 51 - Intergovernmental							
<u>210-4-5201</u>	Fr Co Area United Way Grant	-	-	-	-	-	-
<u>210-4-5202</u>	State and Federal Grants	-	-	30,000	32,920	7,200	-
RevSubCategory: 51 - Intergovernmental Total:		-	-	30,000	32,920	7,200	-
RevSubCategory: 81 - Other Financing Uses							
<u>210-4-8100</u>	Note Payable - Park Loan	-	-	-	-	-	-
<u>210-4-8200</u>	Proceeds 2014 COPS	-	-	-	-	-	-
RevSubCategory: 81 - Other Financing Uses Total:		-	-	-	-	-	-
RevSubCategory: 90 - Transfers In							
<u>210-4-9103</u>	Trf from General Fund/15% Sales Tax	298,500	298,500	330,900	330,900	372,750	411,750
<u>210-4-9104</u>	Trf from General Fund/Land Pmt Complex	548,000	548,000	579,300	579,300	684,089	991,100
<u>210-4-9105</u>	Trf from General Fund/General Opr	75,000	75,000	75,000	75,000	75,000	75,000
RevSubCategory: 90 - Transfers In Total:		921,500	921,500	985,200	985,200	1,131,839	1,477,850
Revenue Total:		1,544,100	1,487,159	1,632,500	1,691,367	1,769,439	2,160,766

Park Fund Division Summary



Budget Worksheet
Park Maintenance

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Expense						
Department: 4600 - PARK MAINTENANCE						
10 - Personnel Services	426,425	462,201	516,924	510,201	510,055	589,608
30 - Supplies & Materials	24,500	16,701	37,700	24,915	43,700	43,700
40 - General Services	74,400	70,153	136,980	119,085	113,100	133,600
50 - Maintenance & Repairs	72,400	53,018	121,226	115,099	101,700	188,700
60 - Intergovernmental	-	-	-	-	-	-
70 - Capital Outlay	15,000	15,000	85,000	65,504	48,000	85,500
80 - Other Financing Uses	-	-	-	-	13,447	16,874
90 - Transfers Out	-	-	-	-	-	-
Department: 4600 - PARK MAINTENANCE Total:	612,725	617,074	897,830	834,804	830,002	1,057,982

Budget Worksheet

Park Maintenance

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Expense							
Department: 4600 - PARK MAINTENANCE							
ExpCategory: 10 - Personnel Services							
<u>210-5-4600-1000</u>	Salaries - Regular	211,795	222,758	259,996	252,227	258,387	285,769
<u>210-5-4600-1001</u>	Salaries - Part Time	14,000	14,774	44,000	21,973	30,000	30,000
<u>210-5-4600-1002</u>	Overtime	4,000	2,354	4,000	4,365	4,000	5,000
<u>210-5-4600-1100</u>	FICA	17,580	22,378	22,109	23,917	22,368	24,539
<u>210-5-4600-1110</u>	LAGERS (Retirement)	33,050	40,156	25,000	45,583	33,000	47,000
<u>210-5-4600-1120</u>	Employee Insurance	145,000	158,720	160,819	160,918	160,000	195,000
<u>210-5-4600-1130</u>	Pre-Employment Screening	-	-	-	-	-	-
<u>210-5-4600-1150</u>	Uniforms	1,000	1,061	1,000	1,217	2,300	2,300
<u>210-5-4600-1160</u>	Garnishment	-	-	-	-	-	-
ExpCategory: 10 - Personnel Services Total:		426,425	462,201	516,924	510,201	510,055	589,608
ExpCategory: 30 - Supplies & Materials							
<u>210-5-4600-3000</u>	Office Supplies	200	163	200	-	200	200
<u>210-5-4600-3010</u>	Janitorial Supplies	1,500	1,388	4,000	3,999	4,000	4,000
<u>210-5-4600-3030</u>	Rock, Gravel, Sand	4,000	3,218	4,000	2,662	4,000	4,000
<u>210-5-4600-3040</u>	Signs and Posts	1,800	596	1,800	1,482	1,800	1,800
<u>210-5-4600-3041</u>	Lights	2,000	1,030	2,500	1,428	2,500	2,500
<u>210-5-4600-3050</u>	Chemicals	2,000	1,429	2,000	1,064	2,000	2,000
<u>210-5-4600-3070</u>	Misc Supplies, Hardware & Safety Eqt	5,000	4,033	13,000	10,462	13,000	13,000
<u>210-5-4600-3071</u>	Paint and Lumber	3,000	2,371	3,000	865	9,000	9,000
<u>210-5-4600-3080</u>	Flag Maintenance	-	-	1,200	1,046	1,200	1,200
<u>210-5-4600-3180</u>	Small Equipment	5,000	2,474	6,000	1,908	6,000	6,000
ExpCategory: 30 - Supplies & Materials Total:		24,500	16,701	37,700	24,915	43,700	43,700
ExpCategory: 40 - General Services							
<u>210-5-4600-4050</u>	Training/Conference/Seminars	1,500	1,196	1,500	715	2,000	2,000
<u>210-5-4600-4051</u>	Dues and Subscriptions	400	-	400	-	600	600
<u>210-5-4600-4052</u>	Mileage	-	-	-	-	-	-
<u>210-5-4600-4070</u>	Advertising and Printing	-	140	-	-	-	-
<u>210-5-4600-4100</u>	Electric Service	15,000	12,058	43,580	43,580	35,000	40,000
<u>210-5-4600-4110</u>	Propane/Natural Gas	5,000	3,647	5,000	3,132	5,000	5,000
<u>210-5-4600-4120</u>	Telephone Service	7,000	8,595	16,000	22,236	21,000	21,000
<u>210-5-4600-4300</u>	Miscellaneous Expense	1,500	1,160	1,500	80	1,500	1,500
<u>210-5-4600-4302</u>	Bad Debt - Taxes	-	-	-	-	-	-
<u>210-5-4600-4303</u>	Credit Card Fees	1,000	1,358	1,000	3,342	3,000	3,500
<u>210-5-4600-4304</u>	Park Foundation Expenditures	-	-	-	-	-	-
<u>210-5-4600-4315</u>	Inoculations	-	-	-	-	-	-
<u>210-5-4600-4400</u>	Professional Fees	-	-	-	-	-	-
<u>210-5-4600-4500</u>	Package Insurance	43,000	42,000	68,000	46,000	45,000	60,000
ExpCategory: 40 - General Services Total:		74,400	70,153	136,980	119,085	113,100	133,600

Budget Worksheet
Park Maintenance

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
ExpCategory: 50 - Maintenance & Repairs							
<u>210-5-4600-5000</u>	Equipment Maintenance	4,500	5,078	8,500	5,206	8,500	8,500
<u>210-5-4600-5001</u>	Copier Maintenance	-	-	-	-	-	-
<u>210-5-4600-5010</u>	Vehicle Maintenance	3,500	2,641	3,500	5,209	5,000	5,000
<u>210-5-4600-5011</u>	Tire Repair and Replacement	3,100	349	3,100	2,977	3,100	3,100
<u>210-5-4600-5012</u>	Gas/Grease/Oil/Anti-freeze	15,000	9,071	15,000	12,644	15,000	15,000
<u>210-5-4600-5060</u>	Building Maintenance	16,200	13,813	31,804	31,804	20,000	35,000
<u>210-5-4600-5070</u>	Radio Maintenance	-	-	-	-	-	-
<u>210-5-4600-5080</u>	Computer Software Maintenance	5,000	3,788	5,000	3,039	5,000	5,000
<u>210-5-4600-5081</u>	Computer Hardware Maintenance	100	-	100	-	100	100
<u>210-5-4600-5090</u>	Grounds Maintenance	25,000	18,278	54,222	54,222	45,000	117,000
<u>210-5-4600-5091</u>	Vandalism	-	-	-	-	-	-
<u>210-5-4600-5092</u>	Forestry Program	-	-	-	-	-	-
<u>210-5-4600-5120</u>	Flood 2015	-	-	-	-	-	-
ExpCategory: 50 - Maintenance & Repairs Total:		72,400	53,018	121,226	115,099	101,700	188,700
ExpCategory: 60 - Intergovernmental							
<u>210-5-4600-6000</u>	Bad Debt Expense	-	-	-	-	-	-
ExpCategory: 60 - Intergovernmental Total:		-	-	-	-	-	-
ExpCategory: 70 - Capital Outlay							
<u>210-5-4600-7010</u>	Equipment Purchase/Radios	15,000	15,000	-	-	48,000	31,500
<u>210-5-4600-7020</u>	Vehicles	-	-	-	-	-	-
<u>210-5-4600-7030</u>	Tables and Benches	-	-	-	-	-	-
<u>210-5-4600-7111</u>	Overlay	-	-	-	-	-	-
<u>210-5-4600-7180</u>	Building Renovations	-	-	-	-	-	54,000
<u>210-5-4600-7182</u>	Tennis Courts/Basketball Court	-	-	-	-	-	-
<u>210-5-4600-7183</u>	Playground Equipment	-	-	85,000	65,504	-	-
<u>210-5-4600-7184</u>	City Lake Improvements	-	-	-	-	-	-
<u>210-5-4600-7200</u>	Depreciation Expense	-	-	-	-	-	-
ExpCategory: 70 - Capital Outlay Total:		15,000	15,000	85,000	65,504	48,000	85,500
ExpCategory: 80 - Other Financing Uses							
<u>210-5-4600-8000</u>	Lease Payment	-	-	-	-	13,447	16,874
ExpCategory: 80 - Other Financing Uses Total:		-	-	-	-	13,447	16,874
ExpCategory: 90 - Transfers Out							
<u>210-5-4600-9408</u>	Trf to Swimplex/Bond Payment	-	-	-	-	-	-
ExpCategory: 90 - Transfers Out Total:		-	-	-	-	-	-
Department: 4600 - PARK MAINTENANCE Total:		612,725	617,074	897,830	834,804	830,002	1,057,982

Budget Worksheet
Programs & Community

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 4610 - PROGRAMS & COMMUNITY						
10 - Personnel Services	107,489	105,383	180,572	125,601	201,278	211,842
30 - Supplies & Materials	55,200	44,129	89,060	58,659	80,100	80,500
40 - General Services	33,800	18,038	33,800	19,421	26,000	31,221
50 - Maintenance & Repairs	-	-	1,000	130	100	800
70 - Capital Outlay	-	-	-	-	-	-
Department: 4610 - PROGRAMS & COMMUNITY Total:	196,489	167,550	304,432	203,811	307,478	324,363

Budget Worksheet
Programs & Community

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 4610 - PROGRAMS & COMMUNITY							
ExpCategory: 10 - Personnel Services							
<u>210-5-4610-1000</u>	Salaries - Regular	98,771	97,053	101,813	104,858	106,871	131,720
<u>210-5-4610-1001</u>	Salaries - Part Time	-	-	62,990	9,203	78,174	63,338
<u>210-5-4610-1002</u>	Overtime	800	1,085	800	740	1,000	800
<u>210-5-4610-1100</u>	FICA	7,618	7,245	12,669	8,515	14,233	14,984
<u>210-5-4610-1110</u>	LAGERS (Retirement)	-	-	-	-	-	-
<u>210-5-4610-1120</u>	Employee Insurance	-	-	-	-	-	-
<u>210-5-4610-1130</u>	Pre-Employment Screening	-	-	-	-	-	-
<u>210-5-4610-1150</u>	Uniforms	300	-	2,300	2,285	1,000	1,000
ExpCategory: 10 - Personnel Services Total:		107,489	105,383	180,572	125,601	201,278	211,842
ExpCategory: 30 - Supplies & Materials							
<u>210-5-4610-3000</u>	Office Supplies	3,000	2,555	3,000	2,123	3,000	3,000
<u>210-5-4610-3072</u>	Program Supplies/Licenses	500	970	500	320	1,000	1,000
<u>210-5-4610-3074</u>	Just 4 Kids	-	-	9,600	15	-	-
<u>210-5-4610-3075</u>	Misc. Recreation Programs	15,500	12,338	15,500	14,329	15,500	15,500
<u>210-5-4610-3076</u>	Comedy Show	14,000	5,865	14,000	10,380	14,000	14,000
<u>210-5-4610-3077</u>	Summer Camp	-	-	20,160	3,916	20,000	20,000
<u>210-5-4610-3078</u>	Sports Leagues	10,000	7,763	10,000	9,914	10,000	10,000
<u>210-5-4610-3079</u>	Trout Program	2,500	3,473	2,500	2,500	3,000	3,000
<u>210-5-4610-3080</u>	Children's Christmas Party	4,000	6,905	6,000	7,876	7,000	7,000
<u>210-5-4610-3081</u>	Fireworks	3,600	1,088	3,600	3,625	3,600	4,000
<u>210-5-4610-3180</u>	Small Equipment	2,100	3,173	4,200	3,662	3,000	3,000
ExpCategory: 30 - Supplies & Materials Total:		55,200	44,129	89,060	58,659	80,100	80,500
ExpCategory: 40 - General Services							
<u>210-5-4610-4050</u>	Training/Conference/Seminars	2,500	138	2,500	2,468	3,500	7,221
<u>210-5-4610-4051</u>	Dues and Subscriptions	1,300	1,034	1,300	1,300	1,500	1,500
<u>210-5-4610-4054</u>	Wellness Program	8,000	2,195	8,000	2,219	2,500	4,000
<u>210-5-4610-4062</u>	Amusement Park Tickets	7,000	2,799	7,000	2,920	3,500	3,500
<u>210-5-4610-4063</u>	Founder's Day	12,000	10,201	12,000	7,691	12,000	12,000
<u>210-5-4610-4070</u>	Advertising and Printing	3,000	1,671	3,000	2,823	3,000	3,000
<u>210-5-4610-4400</u>	Professional Fees - Instructors	-	-	-	-	-	-
ExpCategory: 40 - General Services Total:		33,800	18,038	33,800	19,421	26,000	31,221
ExpCategory: 50 - Maintenance & Repairs							
<u>210-5-4610-5001</u>	Copier Maintenance	-	-	1,000	130	100	800
<u>210-5-4610-5081</u>	Computer Hardware	-	-	-	-	-	-
ExpCategory: 50 - Maintenance & Repairs Total:		-	-	1,000	130	100	800
ExpCategory: 70 - Capital Outlay							
<u>210-5-4610-7010</u>	Small Equipment Purchase	-	-	-	-	-	-
ExpCategory: 70 - Capital Outlay Total:		-	-	-	-	-	-
Department: 4610 - PROGRAMS & COMMUNITY Total:		196,489	167,550	304,432	203,811	307,478	324,363

Budget Worksheet
Swimming Pool Operation

	2020-2021	2020-2021	2021 - 2022	2021 - 2022	2022 - 2023	2023 - 2024
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget
Department: 4620 - SWIMMING POOL OPERATION						
10 - Personnel Services	132,972	135,036	150,329	149,834	140,292	155,971
30 - Supplies & Materials	36,600	31,533	41,378	39,833	38,600	38,600
40 - General Services	17,100	8,652	17,100	11,935	20,400	25,425
50 - Maintenance & Repairs	9,500	1,001	9,500	4,347	13,500	4,500
70 - Capital Outlay	80,000	80,000	-	-	-	80,290
Department: 4620 - SWIMMING POOL OPERATION Total:	276,172	256,222	218,307	205,949	212,792	304,786

Budget Worksheet
Swimming Pool Operation

		2020-2021	2020-2021	2021 - 2022	2021 - 2022	2022 - 2023	2023 - 2024
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget
Department: 4620 - SWIMMING POOL OPERATION							
ExpCategory: 10 - Personnel Services							
<u>210-5-4620-1000</u>	Salaries - Regular	-	-	-	-	-	-
<u>210-5-4620-1001</u>	Salaries - Part Time	119,000	119,246	135,012	135,012	125,000	140,064
<u>210-5-4620-1002</u>	Overtime	2,200	3,280	2,000	1,802	3,000	2,500
<u>210-5-4620-1100</u>	FICA	9,272	10,411	10,817	10,817	9,792	10,907
<u>210-5-4620-1130</u>	Pre-Employment Screening	-	-	-	-	-	-
<u>210-5-4620-1150</u>	Uniforms	2,500	2,099	2,500	2,203	2,500	2,500
ExpCategory: 10 - Personnel Services Total:		132,972	135,036	150,329	149,834	140,292	155,971
ExpCategory: 30 - Supplies & Materials							
<u>210-5-4620-3000</u>	Office Supplies	-	-	-	-	-	-
<u>210-5-4620-3010</u>	Janitorial Supplies	-	-	-	-	-	-
<u>210-5-4620-3041</u>	Lights	200	-	200	-	-	-
<u>210-5-4620-3050</u>	Chemicals	10,000	9,925	10,000	11,976	10,000	10,000
<u>210-5-4620-3060</u>	Training Supplies	1,800	464	1,800	1,777	1,800	1,800
<u>210-5-4620-3070</u>	Misc Supplies and Hardware	500	397	500	759	500	500
<u>210-5-4620-3071</u>	Paint and Lumber	3,000	1,735	3,000	106	4,000	4,000
<u>210-5-4620-3072</u>	Program Supplies	600	204	600	384	600	600
<u>210-5-4620-3074</u>	Concession Stand Supplies	17,000	15,440	21,778	21,777	17,000	17,000
<u>210-5-4620-3075</u>	Pool Supplies	3,500	3,369	3,500	3,054	3,500	3,500
<u>210-5-4620-3180</u>	Small Equipment	-	-	-	-	1,200	1,200
ExpCategory: 30 - Supplies & Materials Total:		36,600	31,533	41,378	39,833	38,600	38,600
ExpCategory: 40 - General Services							
<u>210-5-4620-4051</u>	Dues and Subscriptions	-	-	-	-	4,600	5,300
<u>210-5-4620-4054</u>	Wellness Programs	-	-	-	-	-	-
<u>210-5-4620-4070</u>	Advertising and Printing	-	-	-	-	-	-
<u>210-5-4620-4100</u>	Electric Service	10,000	4,628	10,000	6,305	10,000	10,000
<u>210-5-4620-4120</u>	Telephone Service	2,300	1,374	2,300	1,030	2,300	1,500
<u>210-5-4620-4300</u>	Miscellaneous Expense	1,500	1,038	1,500	-	1,500	1,500
<u>210-5-4620-4315</u>	Inoculations	-	-	-	-	-	2,000
<u>210-5-4620-4400</u>	Professional Fees - Instructors	3,300	1,613	3,300	4,600	2,000	5,125
ExpCategory: 40 - General Services Total:		17,100	8,653	17,100	11,935	20,400	25,425
ExpCategory: 50 - Maintenance & Repairs							
<u>210-5-4620-5000</u>	Equipment Maintenance	2,000	45	2,000	1,965	2,000	2,000
<u>210-5-4620-5060</u>	Building Maintenance	-	-	-	-	-	-
<u>210-5-4620-5061</u>	Swimming Pool Maintenance	7,500	956	7,500	2,382	11,500	2,500
ExpCategory: 50 - Maintenance & Repairs Total:		9,500	1,001	9,500	4,347	13,500	4,500
ExpCategory: 70 - Capital Outlay							
<u>210-5-4620-7010</u>	Small Equipment Purchase	-	-	-	-	-	-
<u>210-5-4620-7100</u>	Major Capital Projects	80,000	80,000	-	-	-	80,290
ExpCategory: 70 - Capital Outlay Total:		80,000	80,000	-	-	-	80,290
Department: 4620 - SWIMMING POOL OPERATION Total:		276,172	256,222	218,307	205,949	212,792	304,786

Budget Worksheet
Veterans Memorial Park

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 4630 - VETERANS MEMORIAL PARK						
10 - Personnel Services	-	-	-	-	-	-
30 - Supplies & Materials	8,200	2,330	-	-	-	-
40 - General Services	19,000	17,754	-	-	-	-
50 - Maintenance & Repairs	15,000	10,468	-	-	-	-
70 - Capital Outlay	-	-	-	-	-	-
80 - Other Financing Uses	317,095	317,370	309,673	307,924	306,722	304,566
Department: 4630 - VETERANS MEMORIAL PARK Total:	359,295	347,922	309,673	307,924	306,722	304,566

Budget Worksheet
Veterans Memorial Park

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 4630 - VETERANS MEMORIAL PARK							
ExpCategory: 10 - Personnel Services							
<u>210-5-4630-1000</u>	Salaries - Regular	-	-	-	-	-	-
<u>210-5-4630-1001</u>	Salaries - Part Time	-	-	-	-	-	-
<u>210-5-4630-1002</u>	Overtime	-	-	-	-	-	-
<u>210-5-4630-1100</u>	FICA	-	-	-	-	-	-
<u>210-5-4630-1150</u>	Uniforms	-	-	-	-	-	-
ExpCategory: 10 - Personnel Services Total:		-	-	-	-	-	-
ExpCategory: 30 - Supplies & Materials							
<u>210-5-4630-3070</u>	Misc Supplies and Hardware	6,000	2,330	-	-	-	-
<u>210-5-4630-3072</u>	Program Supplies	-	-	-	-	-	-
<u>210-5-4630-3080</u>	Memorial Flags	1,200	-	-	-	-	-
<u>210-5-4630-3180</u>	Small Equipment	1,000	-	-	-	-	-
ExpCategory: 30 - Supplies & Materials Total:		8,200	2,330	-	-	-	-
ExpCategory: 40 - General Services							
<u>210-5-4630-4070</u>	Advertising and Printing	-	-	-	-	-	-
<u>210-5-4630-4100</u>	Electric Service	10,000	13,272	-	-	-	-
<u>210-5-4630-4120</u>	Telephone/Internet	9,000	4,482	-	-	-	-
<u>210-5-4630-4300</u>	Miscellaneous Expense	-	-	-	-	-	-
<u>210-5-4630-4400</u>	Professional Fees	-	-	-	-	-	-
ExpCategory: 40 - General Services Total:		19,000	17,754	-	-	-	-
ExpCategory: 50 - Maintenance & Repairs							
<u>210-5-4630-5000</u>	Equipment Maintenance	4,000	2,341	-	-	-	-
<u>210-5-4630-5060</u>	Building Maintenance	1,000	497	-	-	-	-
<u>210-5-4630-5090</u>	Grounds Maintenance	10,000	7,630	-	-	-	-
ExpCategory: 50 - Maintenance & Repairs Total:		15,000	10,468	-	-	-	-
ExpCategory: 70 - Capital Outlay							
<u>210-5-4630-7010</u>	Small Equip Purchase	-	-	-	-	-	-
<u>210-5-4630-7020</u>	Vehicles	-	-	-	-	-	-
<u>210-5-4630-7100</u>	Major Capital Projects	-	-	-	-	-	-
<u>210-5-4630-7101</u>	Land Purchase	-	-	-	-	-	-
ExpCategory: 70 - Capital Outlay Total:		-	-	-	-	-	-
ExpCategory: 80 - Other Financing Uses							
<u>210-5-4630-8000</u>	Certificate Payment	235,000	262,600	258,700	258,700	261,300	266,500
<u>210-5-4630-8005</u>	Interest Expense	80,346	54,770	49,224	49,224	43,673	38,066
<u>210-5-4630-8006</u>	Cost of Issuance	1,749	-	1,749	-	1,749	-
ExpCategory: 80 - Other Financing Uses Total:		317,095	317,370	309,673	307,924	306,722	304,566
Department: 4630 - VETERANS MEMORIAL PARK Total:		359,295	347,922	309,673	307,924	306,722	304,566

Budget Worksheet
Sports & Recreation

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 4640 - SPORTS & RECREATION						
10 - Personnel Services	61,122	48,989	74,187	72,288	72,645	125,261
30 - Supplies & Materials	6,400	3,925	6,400	1,069	5,000	5,000
40 - General Services	26,850	23,453	34,104	32,800	26,800	31,800
50 - Maintenance & Repairs	5,000	6,233	6,728	6,727	6,000	6,000
70 - Capital Outlay	-	-	-	-	-	-
Department: 4640 - SPORTS & RECREATION Total:	99,372	82,600	121,419	112,885	110,445	168,061
Expense Total:	1,544,053	1,471,368	1,851,661	1,665,372	1,767,439	2,159,758
Fund: 210 - PARK FUND Surplus (Deficit):	47	15,791	(219,161)	25,994	2,000	1,008

Budget Worksheet
Sports & Recreation

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 4640 - SPORTS & RECREATION							
ExpCategory: 10 - Personnel Services							
<u>210-5-4640-1000</u>	Salaries - Regular	37,721	26,712	38,304	38,303	33,460	47,254
<u>210-5-4640-1001</u>	Salaries - Part Time	18,000	17,933	30,000	28,159	33,000	68,048
<u>210-5-4640-1002</u>	Overtime	500	779	500	324	500	500
<u>210-5-4640-1100</u>	FICA	4,301	3,565	4,783	5,501	5,085	8,859
<u>210-5-4640-1150</u>	Uniforms	600	-	600	-	600	600
ExpCategory: 10 - Personnel Services Total:		61,122	48,989	74,187	72,288	72,645	125,261
ExpCategory: 30 - Supplies & Materials							
<u>210-5-4640-3030</u>	Gravel and Dirt	5,000	3,485	5,000	-	5,000	5,000
<u>210-5-4640-3180</u>	Small Equipment	1,400	440	1,400	1,069	-	-
ExpCategory: 30 - Supplies & Materials Total:		6,400	3,925	6,400	1,069	5,000	5,000
ExpCategory: 40 - General Services							
<u>210-5-4640-4052</u>	Mileage	50	-	-	-	-	-
<u>210-5-4640-4060</u>	Concessions - Leagues	25,000	22,794	32,304	32,303	25,000	30,000
<u>210-5-4640-4070</u>	Sports Leagues	-	-	-	-	-	-
<u>210-5-4640-4100</u>	Electric Service	1,800	659	1,800	497	1,800	1,800
ExpCategory: 40 - General Services Total:		26,850	23,453	34,104	32,800	26,800	31,800
ExpCategory: 50 - Maintenance & Repairs							
<u>210-5-4640-5090</u>	Field Maintenance	5,000	6,233	6,728	6,727	6,000	6,000
ExpCategory: 50 - Maintenance & Repairs Total:		5,000	6,233	6,728	6,727	6,000	6,000
ExpCategory: 70 - Capital Outlay							
<u>210-5-4640-7183</u>	Playground Equipment	-	-	-	-	-	-
ExpCategory: 70 - Capital Outlay Total:		-	-	-	-	-	-
Department: 4640 - SPORTS & RECREATION Total:		99,372	82,600	121,419	112,885	110,445	168,061
Expense Total:		1,544,053	1,471,368	1,851,661	1,665,372	1,767,439	2,159,758
Fund: 210 - PARK FUND Surplus (Deficit):		47	15,791	(219,161)	25,994	2,000	1,008

Transportation Tax Fund

Purpose

This fund is used for the collection of the one-half cent sales tax to fund street construction and maintenance; which was passed April 13, 1987 by Ordinance 1766. A transfer from the Transportation Tax Fund to the General Fund is done annually to fund street maintenance and construction.

Goals and Objectives

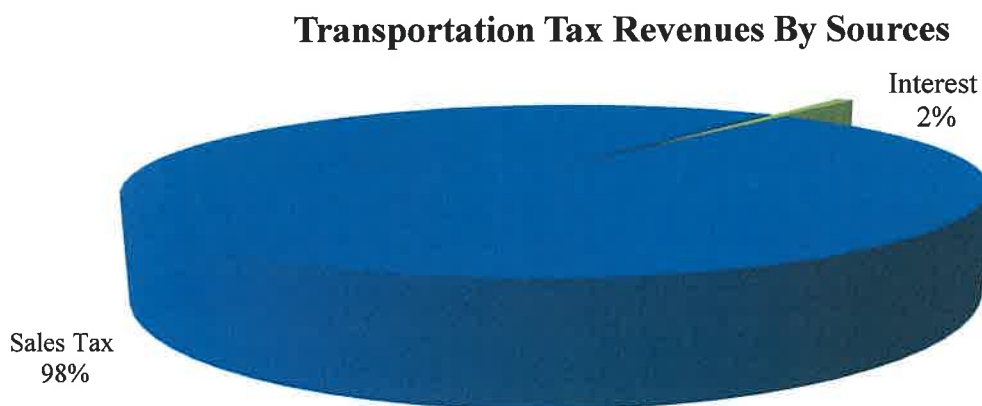
Goal:

- Oak Street – Construction.
- Union Expressway – Right of way acquisition.

Objective: Provide efficient use of sales tax monies by meeting the existing transportation needs of the City.

2022-2023 Accomplishments:

- Construction of Birch Creek Bridge.
- Completed the sound study, environmental clearances and started the right of way acquisition for the Union Expressway.
- Repaired and replaced various sidewalks, curb and gutter.



Budget Worksheet
Transportation Tax Fund

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Fund 212 - TRANSPORTATION TAX FUND						
Revenue						
13 - Taxes	1,020,000	1,151,923	1,100,000	1,283,032	1,245,000	1,411,000
35 - Investment Income	11,000	8,383	8,000	9,857	10,000	12,000
Revenue Total:	1,031,000	1,160,306	1,108,000	1,292,889	1,255,000	1,423,000

Budget Worksheet
Transportation Tax Fund

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
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Fund: 212 - TRANSPORTATION TAX FUND

Revenue

RevSubCategory: 13 - Taxes

<u>212-4-1311</u> Sales Tax	1,020,000	1,151,923	1,100,000	1,283,032	1,245,000	1,411,000
RevSubCategory: 13 - Taxes Total:	1,020,000	1,151,923	1,100,000	1,283,032	1,245,000	1,411,000

RevSubCategory: 35 - Investment Income

<u>212-4-4500</u> Investment Income	11,000	8,383	8,000	9,857	10,000	12,000
RevSubCategory: 35 - Investment Income Total:	11,000	8,383	8,000	9,857	10,000	12,000

Revenue Total:	1,031,000	1,160,306	1,108,000	1,292,889	1,255,000	1,423,000
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Budget Worksheet
Transportation Tax Fund

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Expense						
Department: 0000 - NON DEPARTMENTAL						
90 - Transfers Out	1,030,000	1,030,000	1,105,000	1,105,000	1,253,000	1,421,000
Department: 0000 - NON DEPARTMENTAL Total:	1,030,000	1,030,000	1,105,000	1,105,000	1,253,000	1,421,000
Expense Total:	1,030,000	1,030,000	1,105,000	1,105,000	1,253,000	1,421,000
Fund: 212 - TRANSPORTATION TAX FUND Surplus (Deficit):	1,000	130,306	3,000	187,889	2,000	2,000

Budget Worksheet
Transportation Tax Fund

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Expense							
Department: 0000 - NON DEPARTMENTAL							
ExpCategory: 90 - Transfers Out							
<u>212-5-0000-9101</u>	Trf to General Fund/Street Dept Opr	1,030,000	1,030,000	1,105,000	1,105,000	1,253,000	1,421,000
	ExpCategory: 90 - Transfers Out Total:	1,030,000	1,030,000	1,105,000	1,105,000	1,253,000	1,421,000
	Department: 0000 - NON DEPARTMENTAL Total:	1,030,000	1,030,000	1,105,000	1,105,000	1,253,000	1,421,000
	Expense Total:	1,030,000	1,030,000	1,105,000	1,105,000	1,253,000	1,421,000
Fund: 212 - TRANSPORTATION TAX FUND	Surplus (Deficit):	1,000	130,306	3,000	187,889	2,000	2,000

Stormwater Management Fund

Purpose

This fund is used to escrow funds paid by developers for future stormwater control infrastructure when the developer is unable to build stormwater facilities on a particular development.

Goals and Objectives

Goal: Provide funding to help with flood prevention on future stormwater control infrastructure.

Objective: To help fund for future stormwater facilities for prevention of flood.

2022-2023 Accomplishments:

- There are no accomplishments in the 2022-2023 for the Stormwater Management Fund. There has been no activity this year since the decrease in development by developers due to the economy.

No graph since there is minimal revenue for this Fund.

Budget Worksheet
Stormwater Management Fund

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Fund: 213 - STORMWATER MANGEMENT FD						
Revenue						
35 - Investment Income	1	1	1	1	5	1,260
41 - Miscellaneous Revenue	-	-	-	-	-	-
Revenue Total:	1	1	1	1	5	1,260

Budget Worksheet
Stormwater Management Fund

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Fund: 213 - STORMWATER MANAGEMENT FD							
Revenue							
RevSubCategory: 35 - Investment Income							
<u>213-4-4500</u>	Investment Income	1	1	1	1	5	1,260
RevSubCategory: 35 - Investment Income Total:		1	1	1	1	5	1,260
RevSubCategory: 41 - Miscellaneous Revenue							
<u>213-4-4340</u>	Stormwater Development Contributions	-	-	-	-	-	-
RevSubCategory: 41 - Miscellaneous Revenue Total:		-	-	-	-	-	-
Revenue Total:		1	1	1	1	5	1,260

Cemetery Fund

Purpose

This fund is used to account for the sale of burial plots at the Union City cemetery and Chiles cemetery.

Goals and Objectives

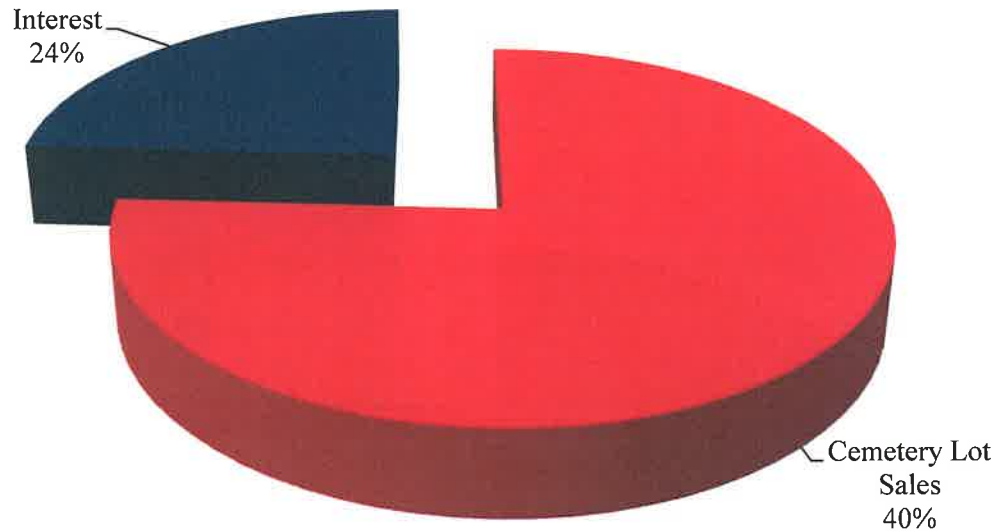
Goal: Provide public burial ground, affordable to all citizens.

Objective: Guide and assist individuals in current and future burial needs.

2022-2023 Accomplishments:

- Provided a warm, welcome environment sensitive to the needs of the public.
- Maintained public records.
- Completed the cemetery fencing project.

Cemetery Fund Revenues By Sources



Budget Worksheet

Cemetery Fund

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Fund: 230 - Cemetery Fund						
Revenue						
35 - Investment Income	1,200	981	900	1,016	925	950
36 - Sale of Property	800	3,988	1,125	1,125	3,000	3,000
41 - Miscellaneous Revenue	-	-	-	-	-	-
Revenue Total:	2,000	4,969	2,025	2,141	3,925	3,950
Fund: 230 - CEMETERY FUND Total:	2,000	4,969	2,025	2,141	3,925	3,950

Budget Worksheet
Cemetery Fund

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Fund: 230 - CEMETERY FUND							
Revenue							
RevSubCategory: 35 - Investment Income							
<u>230-4-4500</u>	Investment Income	1,200	981	900	1,016	925	950
RevSubCategory: 35 - Investment Income Total:		1,200	981	900	1,016	925	950
RevSubCategory: 36 - Sale of Property							
<u>230-4-4100</u>	Cemetery Lot Sales	800	3,988	1,125	1,125	3,000	3,000
RevSubCategory: 36 - Sale of Property Total:		800	3,988	1,125	1,125	3,000	3,000
RevSubCategory: 41 - Miscellaneous Revenue							
<u>230-4-4927</u>	Donations and Gifts	-	-	-	-	-	-
RevSubCategory: 41 - Miscellaneous Revenue Total:		-	-	-	-	-	-
Revenue Total:		2,000	4,969	2,025	2,141	3,925	3,950
Fund: 230 - CEMETERY FUND Total:		2,000	4,969	2,025	2,141	3,925	3,950

Enterprise Funds

Fund Summary

Purpose

The **Waterworks Operation and Maintenance Fund** is used to account for the billing and collection of charges for water service for most City residents. Revenues are used to pay for both operating expenses and capital expenditures to maintain these services. The Waterworks Fund is an Enterprise Fund, meaning the cost of providing services is financed through user charges. Revenues in the Waterworks Fund are from charges of service.

Goals and Objectives

Goal: Provide safe, reliable water.

Objective: Dedicated to its public health responsibilities of providing safe and reliable water.

Goal: Continue to maintain the water system.

Objective: Work on the preventative maintenance program and ensure the water system continues to meet all Federal and State regulations.

Goal: Continue to maintain and replace water lines.

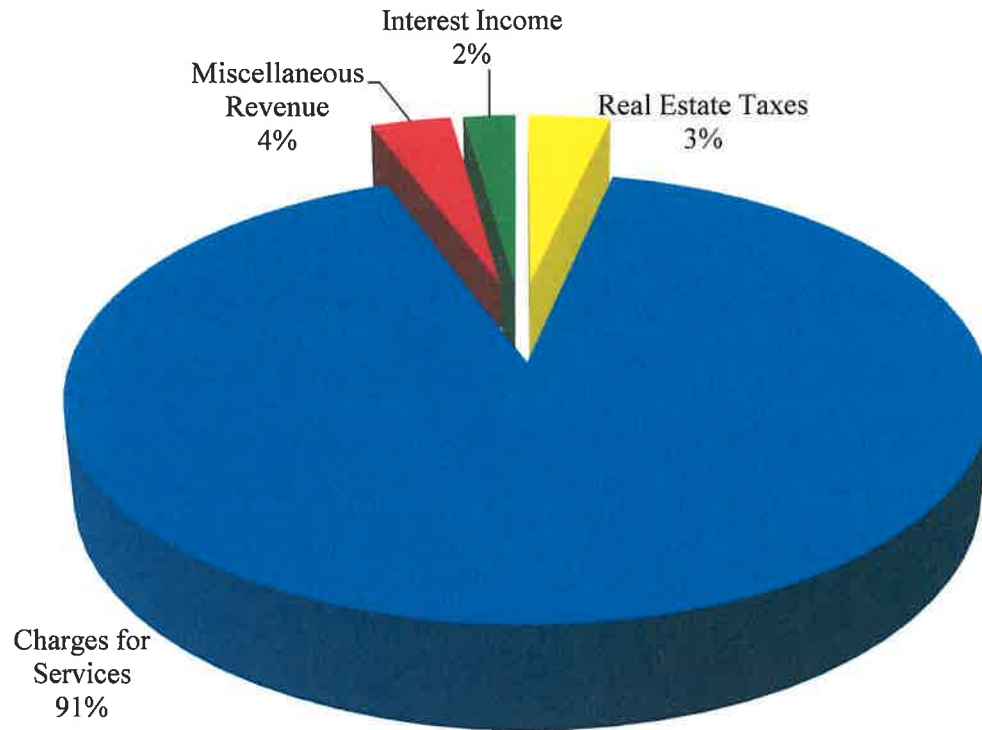
Objective: Work on the preventative maintenance program and ensure the water system continues to meet all Federal and State regulations.

2022-2023 Accomplishments:

- Responded to Missouri One Call Tickets to determine if pending excavation would be in close proximity to City owned underground utility facilities.
- Added on-line payments, pay by phone and updated on-line website to make it more convenient for customers.
- Maintain wells, tanks and distribution system.
- Completed all DNR water testing.
- Maintained high level of water quality.
- Provided high level of customer service to all residents.

Performance Measurements						
	2024 Projected	2023 Estimated	2022 Actual	2021 Actual	2020 Actual	2019 Actual
# of employees with a distribution operating license	3	3	3	3	3	4
Water lines replaced (ft)	250	100	0	0	0	0
Miles of water line	87.86	87.82	87.23	87.14	87.14	87.05

Waterworks Operation & Maintenance Fund Revenues By Sources



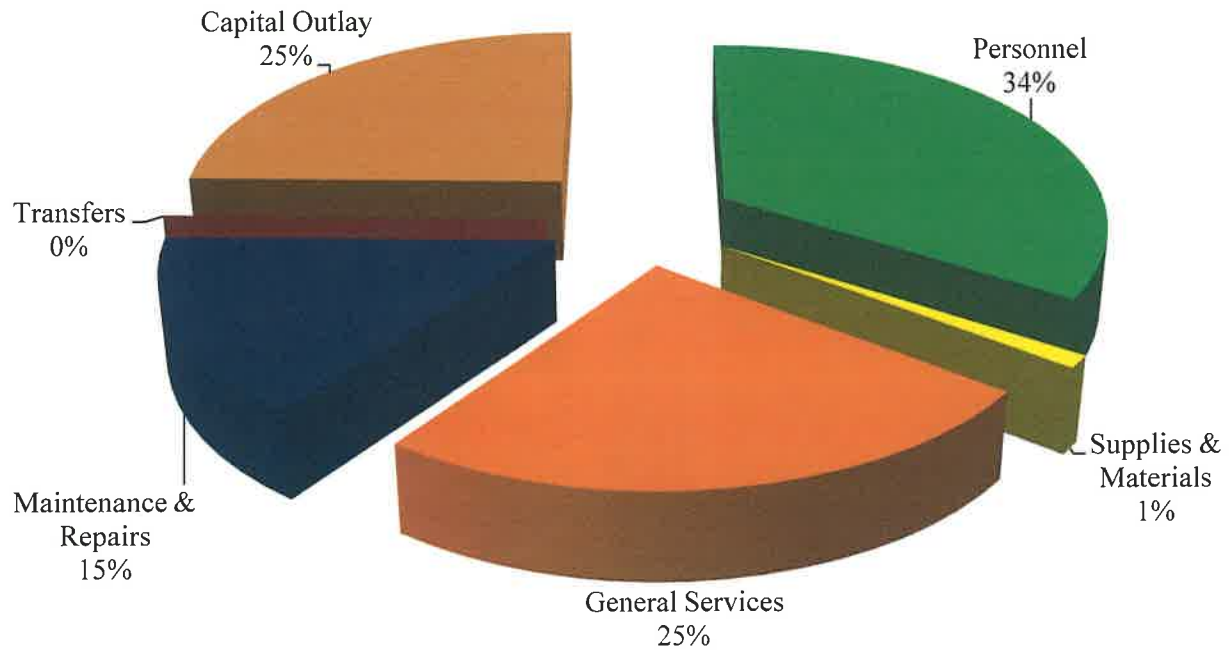
Budget Worksheet
Waterworks Opr & Mtc Fund

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Fund: 551 - WATERWORKS OPR & MTC FD						
Revenue						
11 - Real Estate Taxes	55,000	51,511	43,768	43,769	52,000	45,000
30 - Charges for Services	1,163,000	1,149,135	1,129,630	1,145,771	1,153,000	1,163,500
35 - Investment Income	20,000	15,837	11,000	18,985	15,000	29,000
41 - Miscellaneous Revenue	35,000	47,069	17,400	17,400	35,000	45,000
90 - Transfers In	-	-	-	-	-	-
Revenue Total:	1,273,000	1,263,552	1,201,798	1,225,925	1,255,000	1,282,500

Budget Worksheet
Waterworks Opr & Mtc Fund

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Fund: 551 - WATERWORKS OPR & MTC FD							
Revenue							
RevSubCategory: 11 - Real Estate Taxes							
<u>551-4-1111</u>	Utility Penalty Revenue	55,000	51,511	43,768	43,769	52,000	45,000
RevSubCategory: 11 - Real Estate Taxes Total:		55,000	51,511	43,768	43,769	52,000	45,000
RevSubCategory: 30 - Charges for Services							
<u>551-4-3000</u>	Water Collections	1,100,000	1,097,207	1,095,000	1,110,661	1,100,000	1,130,000
<u>551-4-3010</u>	Sprinkler Charge	13,000	13,275	13,000	13,480	13,000	13,500
<u>551-4-3011</u>	Early Pay Disc - Sales Tax	-	-	-	-	-	-
<u>551-4-3012</u>	DNR Fees Collected	-	-	-	-	-	-
<u>551-4-3100</u>	Water Permits	50,000	38,654	21,630	21,630	40,000	20,000
RevSubCategory: 30 - Charges for Services Total:		1,163,000	1,149,135	1,129,630	1,145,771	1,153,000	1,163,500
RevSubCategory: 35 - Investment Income							
<u>551-4-4500</u>	Investment Income	20,000	15,837	11,000	18,985	15,000	29,000
RevSubCategory: 35 - Investment Income Total:		20,000	15,837	11,000	18,985	15,000	29,000
RevSubCategory: 41 - Miscellaneous Revenue							
<u>551-4-4350</u>	Infrastructure Donated	-	-	-	-	-	-
<u>551-4-4700</u>	Miscellaneous Revenue	35,000	47,069	17,400	17,400	35,000	45,000
RevSubCategory: 41 - Miscellaneous Revenue Total:		35,000	47,069	17,400	17,400	35,000	45,000
RevSubCategory: 90 - Transfers In							
<u>551-4-9500</u>	Operating Transfers In	-	-	-	-	-	-
<u>551-4-9572</u>	Trf from .0025 Sales Tax	-	-	-	-	-	-
RevSubCategory: 90 - Transfers In Total:		-	-	-	-	-	-
Revenue Total:		1,273,000	1,263,552	1,201,798	1,225,925	1,255,000	1,282,500

Waterworks Operation & Maintenance Fund Appropriations Summary



Budget Worksheet
Waterworks Opr & Mtc Fund

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Expense						
Department: 2100 - WATER OPERATIONS & MAINTENANCE						
10 - Personnel Services	452,998	313,364	358,117	298,471	402,256	431,037
30 - Supplies & Materials	17,800	7,500	16,159	14,476	13,500	13,950
40 - General Services	274,000	250,447	279,700	265,196	294,100	309,850
50 - Maintenance & Repairs	172,700	104,532	130,170	127,705	180,600	195,300
70 - Capital Outlay	309,188	607,276	513,874	309,344	213,000	310,000
80 - Other Financing Uses	-	7,634	-	3,242	-	-
90 - Transfers Out	-	-	27,000	27,000	-	-
Department: 2100 - WATER OPERATIONS & MAINTENANCE Total:	1,226,686	1,290,753	1,325,020	1,045,434	1,103,456	1,260,137
Expense Total:	1,226,686	1,290,753	1,325,020	1,045,434	1,103,456	1,260,137
Fund: 551 - WATERWORKS OPR & MTC FD Surplus (Deficit):	46,314	(27,201)	(123,222)	180,491	151,544	22,363

Budget Worksheet
Waterworks Opr & Mtc Fund

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Expense							
Department: 2100 - WATER OPERATIONS & MAINTENANCE							
ExpCategory: 10 - Personnel Services							
<u>551-5-2100-1000</u>	Salaries - Regular	257,679	208,367	183,732	183,732	240,870	271,966
<u>551-5-2100-1001</u>	Salaries - Part Time	15,000	3,472	15,000	2,457	-	3,000
<u>551-5-2100-1002</u>	Overtime	6,000	5,371	6,000	7,340	6,000	7,000
<u>551-5-2100-1100</u>	FICA	21,319	12,433	19,885	8,220	18,886	21,571
<u>551-5-2100-1110</u>	LAGERS (Retirement)	23,500	(8,837)	20,000	12,379	24,000	20,000
<u>551-5-2100-1120</u>	Employee Insurance	127,000	91,502	111,000	82,844	110,000	105,000
<u>551-5-2100-1130</u>	Pre-Employment Screening	-	-	-	-	-	-
<u>551-5-2100-1150</u>	Uniforms	2,500	1,055	2,500	1,500	2,500	2,500
ExpCategory: 10 - Personnel Services Total:		452,998	313,364	358,117	298,471	402,256	431,037
ExpCategory: 30 - Supplies & Materials							
<u>551-5-2100-3000</u>	Office Supplies	300	157	350	85	400	450
<u>551-5-2100-3010</u>	Janitorial Supplies	1,000	747	1,000	674	1,200	1,200
<u>551-5-2100-3030</u>	Rock, Gravel, Sand, Asphalt	9,000	5,583	11,009	11,009	8,000	9,000
<u>551-5-2100-3050</u>	Chemicals	3,000	415	3,000	2,066	3,000	2,500
<u>551-5-2100-3070</u>	Misc Supplies and Hardware	300	289	300	268	400	400
<u>551-5-2100-3071</u>	Paint and Lumber	500	309	500	374	500	400
<u>551-5-2100-3180</u>	Small Equipment	3,700	-	-	-	-	-
ExpCategory: 30 - Supplies & Materials Total:		17,800	7,500	16,159	14,476	13,500	13,950
ExpCategory: 40 - General Services							
<u>551-5-2100-4000</u>	Postage	15,000	15,000	16,500	10,037	17,000	17,000
<u>551-5-2100-4050</u>	Training/Conference/Seminars	2,000	896	2,000	1,380	2,000	2,000
<u>551-5-2100-4051</u>	Dues and Subscriptions	-	-	-	-	-	-
<u>551-5-2100-4052</u>	Mileage	-	-	-	-	-	-
<u>551-5-2100-4070</u>	Advertising and Printing	2,500	1,812	2,500	2,455	2,500	2,500
<u>551-5-2100-4090</u>	Sales Tax/Comm Water Sales	-	-	-	-	-	-
<u>551-5-2100-4100</u>	Electric Service	110,000	97,196	120,000	104,124	120,000	118,000
<u>551-5-2100-4110</u>	Gas	1,500	867	1,500	1,783	1,500	2,200
<u>551-5-2100-4120</u>	Telephone Service	3,000	3,771	3,000	3,434	3,800	3,500
<u>551-5-2100-4191</u>	Franchise Fees	70,000	61,991	65,500	61,424	62,000	65,000
<u>551-5-2100-4300</u>	Miscellaneous Expense	6,000	4,306	6,000	1,419	6,000	3,500
<u>551-5-2100-4301</u>	Bad Debt - Utility	-	88	-	(121)	-	2,000
<u>551-5-2100-4302</u>	Settlements	-	-	-	-	-	-
<u>551-5-2100-4303</u>	Credit Card Fees	8,000	12,632	9,500	20,559	16,000	18,000
<u>551-5-2100-4313</u>	Water Analysis	1,000	367	1,000	596	1,000	850
<u>551-5-2100-4315</u>	Inoculations	200	-	200	107	300	300
<u>551-5-2100-4320</u>	Customer Deposit Refund	-	-	-	-	-	-
<u>551-5-2100-4400</u>	Professional Fees	2,800	1,520	-	-	-	-
<u>551-5-2100-4401</u>	Audit	-	-	-	-	-	-
<u>551-5-2100-4500</u>	Package Insurance	52,000	50,000	52,000	58,000	62,000	75,000
ExpCategory: 40 - General Services Total:		274,000	250,447	279,700	265,196	294,100	309,850

Budget Worksheet
Waterworks Opr & Mtc Fund

		2020-2021	2020-2021	2021 - 2022	2021 - 2022	2022 - 2023	2023 - 2024
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget
ExpCategory: 50 - Maintenance & Repairs							
<u>551-5-2100-5000</u>	Equipment Maintenance	3,000	751	3,000	850	3,000	3,000
<u>551-5-2100-5010</u>	Vehicle Maintenance	6,000	3,706	6,000	1,207	6,000	5,000
<u>551-5-2100-5011</u>	Tire Repair and Replacement	2,600	1,350	2,800	1,764	3,000	3,300
<u>551-5-2100-5012</u>	Gas/Grease/Oil/Anti-freeze	18,000	13,761	16,000	8,581	17,000	15,000
<u>551-5-2100-5060</u>	Building Maintenance	3,000	483	3,500	627	3,000	3,000
<u>551-5-2100-5070</u>	Radio Maintenance	600	-	-	-	600	-
<u>551-5-2100-5080</u>	Computer Software Maintenance	6,000	8,541	10,000	16,485	10,000	20,000
<u>551-5-2100-5081</u>	Computer Hardware Maintenance	-	-	1,750	924	1,800	1,800
<u>551-5-2100-5090</u>	Grounds Maintenance	1,500	-	4,000	1,665	4,000	2,000
<u>551-5-2100-5100</u>	Water System Maintenance	80,000	48,168	31,120	31,120	80,000	80,000
<u>551-5-2100-5110</u>	Water Relocation	-	1,222	-	-	-	-
<u>551-5-2100-5111</u>	Locate Services	2,000	1,772	2,000	1,671	2,200	2,200
<u>551-5-2100-5112</u>	Remote Reads and New Meters	50,000	24,778	50,000	62,811	50,000	60,000
ExpCategory: 50 - Maintenance & Repairs Total:		172,700	104,532	130,170	127,705	180,600	195,300
ExpCategory: 70 - Capital Outlay							
<u>551-5-2100-7010</u>	Small Equip Purchase/Radios	11,688	(11,113)	1,700	-	-	-
<u>551-5-2100-7020</u>	Vehicles	212,500	(191,999)	-	-	40,000	-
<u>551-5-2100-7101</u>	Land Purchase	75,000	-	-	-	-	135,000
<u>551-5-2100-7110</u>	Water Main Construction	75,000	-	-	-	-	175,000
<u>551-5-2100-7120</u>	Water Well Construction	-	-	150,000	(47,830)	-	-
<u>551-5-2100-7180</u>	Building Renovations	10,000	5,609	5,000	-	15,000	-
<u>551-5-2100-7190</u>	City Hall	-	484,245	-	-	-	-
<u>551-5-2100-7200</u>	Depreciation Expense	-	320,533	357,174	357,174	-	-
ExpCategory: 70 - Capital Outlay Total:		309,188	607,276	513,874	309,344	213,000	310,000
ExpCategory: 80 - Other Financing Uses							
<u>551-5-2100-8005</u>	Interest Expense	-	7,634	-	3,242	-	-
ExpCategory: 80 - Other Financing Uses Total:		-	7,634	-	3,242	-	-
ExpCategory: 90 - Transfers Out							
<u>551-5-2100-9553</u>	Trf to WW Surplus	-	-	-	-	-	-
<u>551-5-2100-9554</u>	Trf to WW Revenue Bond	-	-	-	-	-	-
<u>551-5-2100-9558</u>	Trf to Sewer Oper & Mtc Fd	-	-	27,000	27,000	-	-
<u>551-5-2100-9570</u>	Trf to 1995 W/S Project	-	-	-	-	-	-
<u>551-5-2100-9575</u>	Trf to 1998 Debt Service/Bond Pmt	-	-	-	-	-	-
ExpCategory: 90 - Transfers Out Total:		-	-	27,000	27,000	-	-
Department: 2100 - WATER OPERATIONS & MAINTENANCE Total:		1,226,686	1,290,753	1,325,020	1,045,434	1,103,456	1,260,137
Expense Total:		1,226,686	1,290,753	1,325,020	1,045,434	1,103,456	1,260,137
Fund: 551 - WATERWORKS OPR & MTC FD Surplus (Deficit):		46,314	(27,201)	(123,222)	180,491	151,544	22,363

Enterprise Funds

The **Sewer Operation and Maintenance Fund** is used to account for the sewer operating expenditures and revenues. The Sewer Operation and Maintenance Fund is an Enterprise Fund, meaning the cost of providing services is financed through user charges. Revenues in the Sewer Fund are from charges for service.

Goals and Objectives

Goal: Address areas within the collection system regarding inflow and infiltration.

Objective: Work on the preventative maintenance program and ensure the wastewater system continues to meet all Federal and State regulations.

Goal: Continue to maintain and replace sewer lines.

Objective: Work on the preventative maintenance program and ensure the wastewater system continues to meet all Federal and State regulations.

Goal: Continue to maintain the collection system.

Objective: Work on the preventative maintenance program and ensure the wastewater system continues to meet all Federal and State regulations.

Goal: Continue to maintain right of ways on sewer lines.

Objective: Work on the preventative maintenance program and ensure the wastewater system continues to meet all Federal and State regulations.

Goal: Update and improve the pretreatment program.

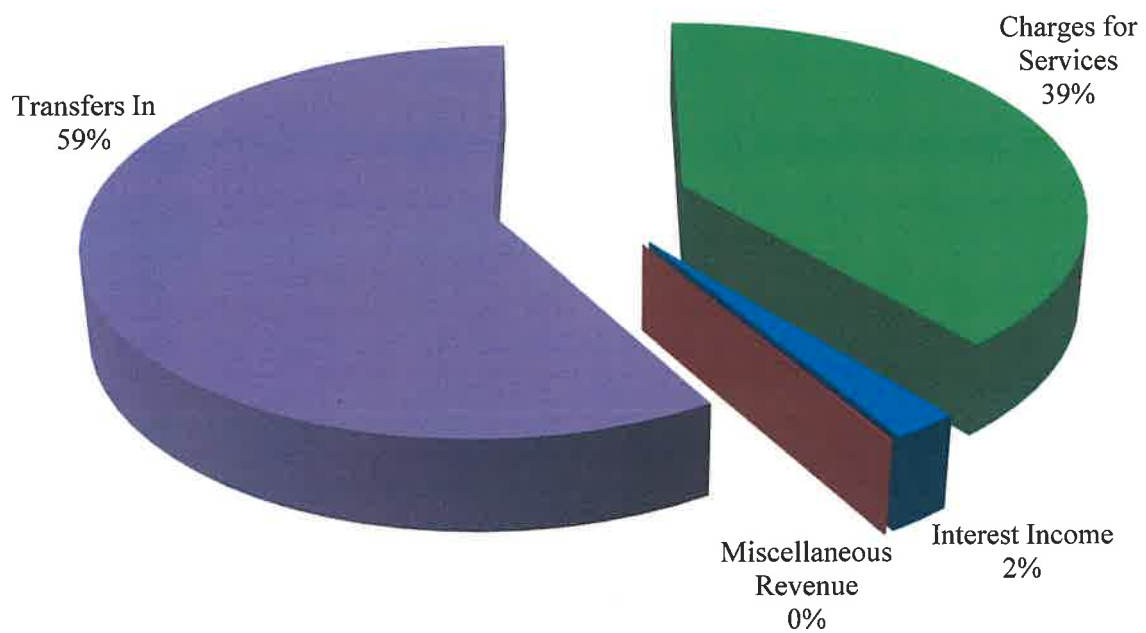
Objective: Work to ensure the wastewater system continues to meet State regulations.

2022-2023 Accomplishments:

- Responded to Missouri One Call Tickets to determine if pending excavation would be in close proximity to City owned underground utility facilities.
- Maintain and repaired the treatment facilities collection system and lift stations.

Performance Measurements						
	2024 Projected	2023 Estimated	2022 Actual	2021 Actual	2020 Actual	2019 Actual
# of employees with a sewer operating license	3	3	3	3	3	4
# of sewer pipe miles	81.43	80.04	79.71	79.55	79.36	79.36
Sewer lines replaced (ft)	242	210	118	182	182	790
# of sewer backups	3	3	3	2	2	8
Pumping stations	16	16	16	16	16	16

Sewer Operation & Maintenance Fund Revenues By Sources



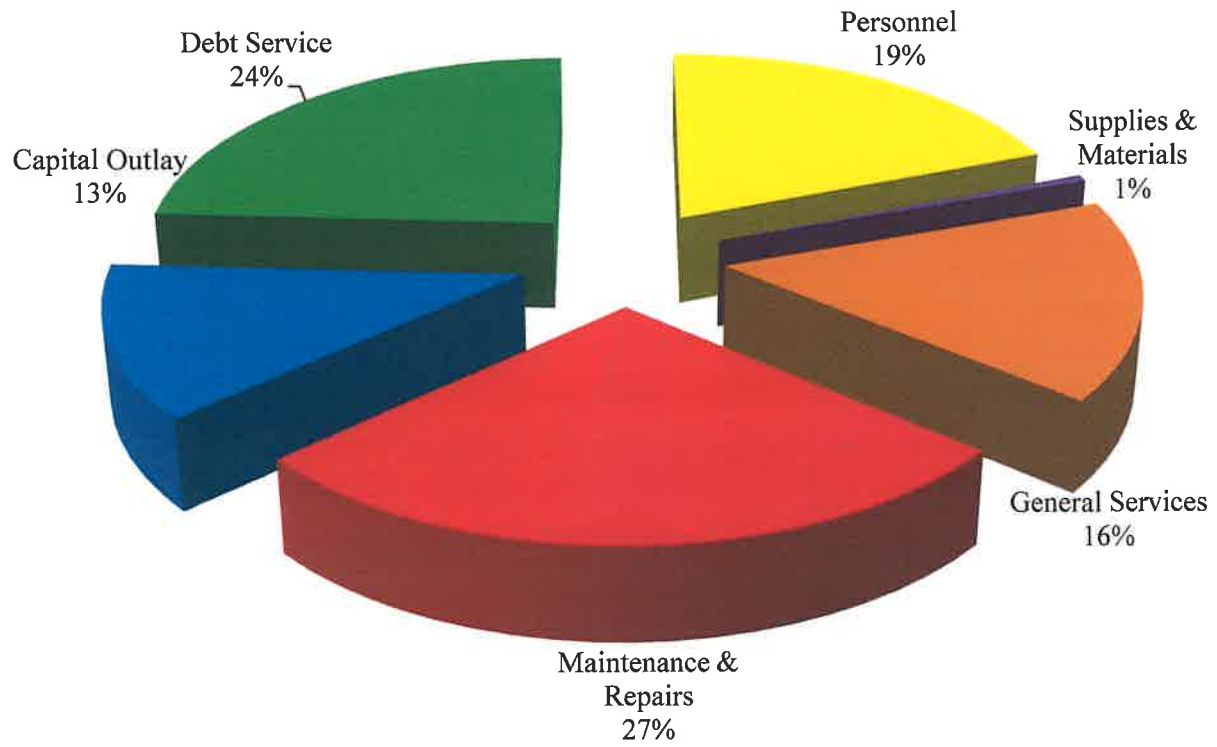
Budget Worksheet
Sewer Opr & Mtc Fund

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Fund: 558 - SEWER OPR & MTC FUND						
Revenue						
12 - Personal Property Taxes	-	-	-	-	-	-
30 - Charges for Services	916,000	909,844	894,195	894,195	912,000	909,000
35 - Investment Income	30,000	32,110	39,837	39,837	35,000	55,000
41 - Miscellaneous Revenue	2,000	359	16,328	16,328	2,000	2,000
90 - Transfers In	1,000,000	1,000,000	1,057,000	1,057,000	1,200,000	1,356,000
Revenue Total:	1,948,000	1,942,312	2,007,360	2,007,359	2,149,000	2,322,000

Budget Worksheet
Sewer Opr & Mtc Fund

		2020-2021	2020-2021	2021 - 2022	2021 - 2022	2022 - 2023	2023 - 2024
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget
Fund: 558 - SEWER OPR & MTC FUND							
Revenue							
RevSubCategory: 12 - Personal Property Taxes							
558-4-1200	DNR Grant	-	-	-	-	-	-
RevSubCategory: 12 - Personal Property Taxes Total:		-	-	-	-	-	-
RevSubCategory: 30 - Charges for Services							
558-4-3000	Sewer Collections	900,000	897,394	888,182	888,182	898,000	899,000
558-4-3100	Sewer Permits	16,000	12,450	6,013	6,013	14,000	10,000
RevSubCategory: 30 - Charges for Services Total:		916,000	909,844	894,195	894,195	912,000	909,000
RevSubCategory: 35 - Investment Income							
558-4-4500	Investment Income	30,000	32,110	39,837	39,837	35,000	55,000
558-4-4510	Interest 2006A COPS	-	-	-	-	-	-
RevSubCategory: 35 - Investment Income Total:		30,000	32,110	39,837	39,837	35,000	55,000
RevSubCategory: 41 - Miscellaneous Revenue							
558-4-4350	Infrastructure Donated	-	-	-	-	-	-
558-4-4600	Subsidy - Recovery Zone Bonds	-	-	-	-	-	-
558-4-4700	Miscellaneous Revenue	2,000	359	16,328	16,328	2,000	2,000
RevSubCategory: 41 - Miscellaneous Revenue Total:		2,000	359	16,328	16,328	2,000	2,000
RevSubCategory: 90 - Transfers In							
558-4-9001	Transfers In	-	-	27,000	27,000	-	-
558-4-9102	Trf from General Fund	-	-	-	-	-	-
558-4-9551	Trf from Water Oper and Mtc Fund	-	-	-	-	-	-
558-4-9559	Trf from Sewer Replacement Fund	-	-	-	-	-	-
558-4-9572	Trf from .0025 Sales Tax	1,000,000	1,000,000	1,030,000	1,030,000	1,200,000	1,356,000
RevSubCategory: 90 - Transfers In Total:		1,000,000	1,000,000	1,057,000	1,057,000	1,200,000	1,356,000
Revenue Total:		1,948,000	1,942,312	2,007,360	2,007,359	2,149,000	2,322,000

Sewer Operation & Maintenance Fund Appropriations Summary



Budget Worksheet
Sewer Opr & Mtc Fund

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Department: 2180 - SEWER OPERATIONS & MAINTENANCE						
10 - Personnel Services	452,998	290,116	309,782	280,795	402,256	443,037
30 - Supplies & Materials	7,400	4,460	11,450	836	13,300	11,600
40 - General Services	296,700	282,081	312,200	298,503	338,700	373,500
50 - Maintenance & Repairs	343,800	105,284	301,918	182,793	747,100	628,000
70 - Capital Outlay	241,188	1,189,202	497,620	497,620	90,000	287,000
90 - Transfers Out	-	-	-	-	-	-
Department: 2180 - SEWER OPERATIONS & MAINTENANCE Total:	1,342,086	1,871,144	1,432,970	1,260,546	1,591,356	1,743,137
Expense Total:	1,913,704	1,997,568	1,548,418	1,375,995	2,148,567	2,296,781
Fund: 558 - SEWER OPR & MTC FUND Surplus (Deficit):	34,296	(55,256)	458,942	631,364	433	25,219

Budget Worksheet
Sewer Opr & Mtc Fund

		2020-2021	2020-2021	2021 - 2022	2021 - 2022	2022 - 2023	2023 - 2024
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget
Department: 2180 - SEWER OPERATIONS & MAINTENANCE							
ExpCategory: 10 - Personnel Services							
<u>558-5-2180-1000</u>	Salaries - Regular	257,679	179,428	161,770	161,770	240,870	271,966
<u>558-5-2180-1001</u>	Salaries - Part Time	15,000	3,822	15,000	2,632	-	3,000
<u>558-5-2180-1002</u>	Overtime	6,000	5,180	6,000	7,339	6,000	7,000
<u>558-5-2180-1100</u>	FICA	21,319	16,243	19,885	11,886	18,886	21,571
<u>558-5-2180-1110</u>	LAGERS (Retirement)	23,500	(8,835)	21,000	12,379	24,000	21,000
<u>558-5-2180-1120</u>	Employee Insurance	127,000	92,803	83,627	83,627	110,000	116,000
<u>558-5-2180-1130</u>	Pre-Employment Screening	-	-	-	-	-	-
<u>558-5-2180-1150</u>	Uniforms	2,500	1,475	2,500	1,162	2,500	2,500
ExpCategory: 10 - Personnel Services Total:		452,998	290,116	309,782	280,795	402,256	443,037
ExpCategory: 30 - Supplies & Materials							
<u>558-5-2180-3000</u>	Office Supplies	200	-	200	93	250	300
<u>558-5-2180-3010</u>	Janitorial Supplies	600	261	600	-	600	600
<u>558-5-2180-3030</u>	Rock,Gravel, Sand, Asphalt	5,000	3,949	5,000	306	5,000	5,000
<u>558-5-2180-3050</u>	Chemicals	1,000	244	1,000	-	1,000	-
<u>558-5-2180-3070</u>	Misc Supplies and Hardware	200	6	200	68	250	300
<u>558-5-2180-3071</u>	Paint and Lumber	400	-	200	-	200	400
<u>558-5-2180-3180</u>	Small Equipment	-	-	4,250	368	6,000	5,000
ExpCategory: 30 - Supplies & Materials Total:		7,400	4,460	11,450	836	13,300	11,600
ExpCategory: 40 - General Services							
<u>558-5-2180-4000</u>	Postage	6,000	5,578	6,500	460	7,000	7,000
<u>558-5-2180-4050</u>	Training/Conference/Seminars	2,000	1,370	2,000	182	2,000	2,000
<u>558-5-2180-4051</u>	Dues and Subscriptions	-	-	-	-	-	-
<u>558-5-2180-4052</u>	Mileage	-	-	-	-	-	-
<u>558-5-2180-4070</u>	Advertising and Printing	2,000	1,253	2,000	2,000	2,000	2,000
<u>558-5-2180-4100</u>	Electric Service	135,000	131,515	145,000	140,847	155,000	170,000
<u>558-5-2180-4120</u>	Telephone Service	4,500	1,429	4,000	1,363	3,500	1,500
<u>558-5-2180-4191</u>	Franchise Fees	55,000	48,341	55,000	49,439	55,000	55,000
<u>558-5-2180-4300</u>	Miscellaneous Expense	3,500	2,632	3,000	-	3,000	3,000
<u>558-5-2180-4301</u>	Bad Debt - Utility	-	-	-	24	-	-
<u>558-5-2180-4303</u>	Credit Card Fees	8,500	12,632	9,500	20,559	16,000	23,000
<u>558-5-2180-4313</u>	Sewer Analysis/Testing	30,000	27,330	35,000	25,629	35,000	35,000
<u>558-5-2180-4315</u>	Inoculations	200	-	200	-	200	-
<u>558-5-2180-4400</u>	Professional Fees	-	-	-	-	-	-
<u>558-5-2180-4401</u>	Audit	-	-	-	-	-	-
<u>558-5-2180-4500</u>	Package Insurance	50,000	50,000	50,000	58,000	60,000	75,000
ExpCategory: 40 - General Services Total:		296,700	282,081	312,200	298,503	338,700	373,500

Budget Worksheet
Sewer Opr & Mtc Fund

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
ExpCategory: 50 - Maintenance & Repairs							
<u>558-5-2180-5000</u>	Equipment Maintenance	1,200	377	1,200	973	1,500	1,500
<u>558-5-2180-5010</u>	Vehicle Maintenance	2,000	717	1,500	404	1,500	1,500
<u>558-5-2180-5011</u>	Tire Repair and Replacement	600	15	600	351	600	900
<u>558-5-2180-5012</u>	Gas/Grease/Oil/Anti-freeze	11,000	7,606	11,000	7,836	12,000	15,000
<u>558-5-2180-5060</u>	Building Maintenance	2,500	616	2,500	35	2,500	2,500
<u>558-5-2180-5070</u>	Radio Maintenance	-	-	600	-	-	600
<u>558-5-2180-5080</u>	Computer Software Maintenance	9,500	12,847	11,500	17,189	14,000	16,000
<u>558-5-2180-5081</u>	Computer Hardware Maintenance	-	-	-	-	-	-
<u>558-5-2180-5090</u>	Grounds Maintenance	5,000	3,217	5,000	35	5,000	5,000
<u>558-5-2180-5100</u>	Sewer System Maintenance	100,000	17,974	80,000	(9,238)	80,000	80,000
<u>558-5-2180-5105</u>	Collection System Maintenance	160,000	562	15,518	15,518	150,000	150,000
<u>558-5-2180-5110</u>	Sewer Relocation	-	-	-	-	-	50,000
<u>558-5-2180-5115</u>	Sewer Line Replacement	2,000	177	2,500	621	400,000	225,000
<u>558-5-2180-5116</u>	Sludge Removal	50,000	61,177	170,000	149,067	80,000	80,000
<u>558-5-2180-5120</u>	Flood December 2015	-	-	-	-	-	-
ExpCategory: 50 - Maintenance & Repairs Total:		343,800	105,284	301,918	182,793	747,100	628,000
ExpCategory: 70 - Capital Outlay							
<u>558-5-2180-7010</u>	Small Equip Purchase/Radios	33,688	14,179	-	-	-	32,000
<u>558-5-2180-7020</u>	Vehicles	207,500	192,206	-	-	40,000	155,000
<u>558-5-2180-7110</u>	Sewer Main Construction	-	-	-	-	-	-
<u>558-5-2180-7111</u>	WWTP Improvements	-	-	-	-	50,000	100,000
<u>558-5-2180-7180</u>	Building Revovations	-	-	-	-	-	-
<u>558-5-2180-7190</u>	City Hall	-	484,246	-	-	-	-
<u>558-5-2180-7300</u>	Project Costs	-	-	-	-	-	-
ExpCategory: 70 - Capital Outlay:		241,188	1,189,202	497,620	497,620	90,000	287,000
ExpCategory: 90 - Transfers Out							
<u>558-5-2180-9500</u>	Operating Transfers Out	-	-	-	-	-	-
<u>558-5-2180-9554</u>	Trf to WW Revenue Bond	-	-	-	-	-	-
<u>558-5-2180-9559</u>	Trf to SS Replacement	-	-	-	-	-	-
<u>558-5-2180-9570</u>	Trf to 1995 W/S Project	-	-	-	-	-	-
<u>558-5-2180-9575</u>	Trf to 1998 Debt Service	-	-	-	-	-	-
ExpCategory: 90 - Transfers Out Total:		-	-	-	-	-	-
Department: 2180 - SEWER OPERATIONS & MAINTENANCE Total:		1,342,086	1,871,144	1,432,970	1,260,546	1,591,356	1,743,137
Expense Total:		1,913,704	1,997,568	1,548,418	1,375,995	2,148,567	2,296,781
Fund: 558 - SEWER OPR & MTC FUND Surplus (Deficit):		34,296	(55,256)	458,942	631,364	433	25,219

Budget Worksheet
Sewer Opr & Mtc Fund

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Expense						
Department: 0000 - NON DEPARTMENTAL						
70 - Capital Outlay	-	-	-	-	-	-
80 - Other Financing Uses	571,618	104,922	93,946	93,946	557,211	553,644
Department: 0000 - NON DEPARTMENTAL Total:	571,618	104,922	93,946	93,946	557,211	553,644

Budget Worksheet
Sewer Opr & Mtc Fund

		2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Expense							
Department: 0000 - NON DEPARTMENTAL							
ExpCategory: 70 - Capital Outlay							
<u>558-5-0000-7110</u>	Project Costs	-	-	-	-	-	-
ExpCategory: 70 - Capital Outlay Total:		-	-	-	-	-	-
ExpCategory: 80 - Other Financing Uses							
<u>558-5-0000-8000</u>	Certificate Payments	454,497	-	-	-	472,100	480,900
<u>558-5-0000-8005</u>	Interest Expense	113,121	101,707	90,731	90,731	81,896	69,529
<u>558-5-0000-8020</u>	Trustee Fees	4,000	3,215	3,215	3,215	3,215	3,215
<u>558-5-0000-8030</u>	Cost of Issuance Expense	-	-	-	-	-	-
ExpCategory: 80 - Other Financing Uses Total:		571,618	104,922	93,946	93,946	557,211	553,644
Department: 0000 - NON DEPARTMENTAL Total:		571,618	104,922	93,946	93,946	557,211	553,644

Debt Service Funds

Fund Summary

The **Swimplex Fund** is used to account for the repayment of debt on the "Splash'N Simplex." Revenue has been the result of transfers from the General Fund, but the debt service obligation was satisfied in 2006. This fund is kept for maintenance purposes for the City pool.

The **1995 W/S Sales Tax Fund** is used to account for the collection of the one-quarter cent sales tax to be used for debt retirement. The balance is transferred for the operation and maintenance of waterworks and/or sewer.

The **2005 W/S Sales Tax Fund** is used to account for the repayment of debt on associated waterworks and/or sewer projects. The account is used for the collection of one-quarter cent sales tax to be used for debt retirement.

Debt Obligations

The City of Union, Missouri's general long-term debt includes Certificates of Participation, capital lease obligations and Recovery Zone Economic Development Bonds. This overview describes each type of debt and provides a summary of the City's indebtedness.

General Obligation Bonds

General obligation bonds are issued to finance a variety of public projects and require voter approval. These bonds are backed by the full faith and credit of the City. Limitations for bonding capacity are set by state statutes.

Under Article VI Sections 26(b) and 26(c) of the Missouri Constitution, the City, by vote of 4/7th of the qualified electors thereof, may incur general obligation bonded indebtedness for City purposes in an amount not to exceed 10% of the assessed valuation of taxable tangible property within the City as ascertained by the last completed assessment for State or County purposes. Under Section 26(d) of said Article VI, the City may incur general obligation indebtedness not exceeding in the aggregate an additional 10 % of the aforesaid assessed valuation for the purpose of acquiring right-of-way, constructing, extending, and improving the streets and avenues and acquiring rights-of-way, constructing, and improving sanitary or storm sewer systems, and under Section 26(e) of said Article VI, additional general obligation indebtedness may be incurred for purchasing or constructing waterworks, electric, or other light plants to be owned exclusively by the City, provided that the general obligation indebtedness of the City shall not exceed 20% of the assessed valuation.

Currently, the City has no general obligation bonds outstanding nor is there any plan to issue general obligation bonds in the near future. The following shows the current legal debt limit of the City.

Computation of Legal Debt Margin

Assessed valuation, January	<u>\$226,188,684</u>
Debt Limit – 10% of assessed value	22,618,868
Amount of debt applicable to debt limitation	<u>0</u>
Legal debt margin	<u>\$22,618,868</u>

2013A Certificates of Participation – Waterworks and Sewerage System Improvements

Certificates of Participation are securities that represent a share of an issuer's lease payment. When a municipality finances a public facility through a lease-purchase transaction, the interest in the government's lease payment often is assigned to a third party that issue Certificates of Participation. The Certificates represent a share of the lease payment received by the investor. The Certificates are subject to annual appropriation, and are not backed by a "full faith and credit" general obligation pledge. The Certificates borrowing is not included in the calculation of the legal debt limitation nor does it require a vote of the citizens.

There are no statutory limits on Certificates of Participation, therefore; the City has no debt limits. These obligations are not considered debt under state law and are subject to annual appropriations by the Mayor or Board of Aldermen.

On July 1, 2006, the City issued \$4,170,000 in Certificates of Participation. The City did a current refunding of this debt on March 11, 2013 in order to take advantage of the low interest rate environment. The issue was to fund waterworks and sewerage system improvements. The series 2013A is \$2,370,000 and the 2013B is \$1,300,000. The City's Certificates of Participation has an AA- rating from S&P.

As noted above, there are no statutory limitations for Certificates of Participation, therefore; the City has no debt limits. The City reviews each potential issue of debt either in-house or through an independent financial advisor on a case-by-case basis. No statutory limits by the State of Missouri.

Series 2013A		
Year	Principal	Interest
2023	280,000	30,268
2024	290,000	22,284
2025	300,000	13,728
2026	305,000	4,651
	<u>1,175,000</u>	<u>70,931</u>

Leases – Public Water Supply District No. 3

The City utilizes leasing arrangements to finance capital equipment or infrastructure projects that are too costly to pay for outright and/or have a useful life longer than the term of the lease. As of June 30, 2011, the City is currently engaged in one lease-purchase agreements: for financing the acquisition of vehicles and water/sewer facilities.

A lease-financing arrangement was secured with the Public Water Supply District No. 3 of Franklin County at an interest rate of 5.230% on principal of \$2,250,000. The lease commenced with quarterly payments having been made in 1997 of \$90,000 annually and with maturity at August 2023. Monies for repayment of the annual debt service are funded from the Water Fund revenue that the City receives from user charges.

Paid the last payment in April, 2022.

Series 2017 Revenue Bonds – Denmark Wastewater Treatment Plant, Hwy 47 Lift Station and extend sewer line.

Missouri enacted an omnibus economic development bill that included programs funded under the Federal American Recovery and Reinvestment Act of 2009 (ARRA). ARRA created new bond program opportunities available for cities and counties. The Revenue Bonds are to fund the Denmark Wastewater Treatment Plant, Highway 47 Lift Station, and extend sewer line along Highway 47 and remove lift station at Strawberry Fields in the amount of \$3,655,000.

On June 9, 2009, the voters authorized the City to issue these revenue bonds with debt to be retired from revenues derived from user charges. A bond prospectus was published and the City went through the rating process with Standard and Poor's, which resulted in a bond rating of A+ being received. The bonds were sold in September 2010 at a true interest cost of 3.196278% with the first debt service payment due on April 1, 2011. In November of 2017, the City of Union refinanced the combined waterworks and sewerage system refunding revenue bonds.

Year	Principal	Interest
2024	200,900	39,261
2025	204,900	34,214
2026	208,500	29,069
2027	214,300	23,833
2028	219,900	18,425
2029	225,300	12,909
2030	230,500	7,229
2031	115,900	1,449
	<u>1,620,200</u>	<u>166,389</u>

Series 2019 Certificates of Participation – Veterans Memorial Park

Certificates of Participation are securities that represent a share of an issuer's lease payment. When a municipality finances a public facility through a lease-purchase transaction, the interest in the government's lease payment often is assigned to a third party that issue Certificates of Participation. The Certificates represent a share of the lease payment received by the investor. The Certificates are subject to annual appropriation, and are not backed by a "full faith and credit" general obligation pledge. The Certificates borrowing is not included in the calculation of the legal debt limitation nor does it require a vote of the citizens.

There are no statutory limits on Certificates of Participation, therefore; the City has no debt limits. These obligations are not considered debt under state law and are subject to annual appropriations by the Mayor or Board of Aldermen.

On December 17, 2014, the City issued \$3,590,000 in Certificates of Participation. The issue is to fund the Veterans Memorial Park. In November of 2019, the City of Union refinanced the series 2014 certificates of participation.

As noted above, there are no statutory limitations for Certificates of Participation, therefore; the City has no debt limits. The City reviews each potential issue of debt either in-house or through an independent financial advisor on a case-by-case basis. No statutory limits by the State of Missouri.

Series 2019		
Year	Principal	Interest
2024	266,500	38,066
2025	273,900	32,324
2026	281,000	26,424
2027	285,700	20,372
2028	290,200	14,246
2029	297,000	7,999
	<u>1,694,300</u>	<u>139,431</u>

Series 2020 Certificates of Participation – New City Hall

Certificates of Participation are securities that represent a share of an issuer's lease payment. When a municipality finances a public facility through a lease-purchase transaction, the interest in the government's lease payment often is assigned to a third party that issue Certificates of Participation. The Certificates represent a share of the lease payment received by the investor. The Certificates are subject to annual appropriation, and are not backed by a "full faith and credit" general obligation pledge. The Certificates borrowing is not included in the calculation of the legal debt limitation nor does it require a vote of the citizens.

There are no statutory limits on Certificates of Participation, therefore; the City has no debt limits. These obligations are not considered debt under state law and are subject to annual appropriations by the Mayor or Board of Aldermen.

On May 11, 2020, the City issued \$723,300 in Certificates of Participation. The issue is to fund the new City Hall.

Series 2020		
Year	Principal	Interest
2024	69,412	13,698
2025	71,158	11,063
2026	72,948	9,250
2027	74,783	7,392
2028	76,664	5,487
2029	78,593	3,535
2030	80,570	1,533
2031	41,042	513
	<u>565,170</u>	<u>52,471</u>

Swimplex Fund

Purpose

This fund is used to account for the repayment of debt for the City's pool. The debt service obligations were satisfied in 2006.

Goals and Objectives

Goal: To fund the Park Fund for emergency maintenance purposes for the City's Swimplex.

Objective: Ensure the availability of funds for future maintenance emergencies for the pool.

No 2022-2023 accomplishments for the Swimplex Fund.

Swimplex Fund Revenues By Sources



Budget Worksheet
Swimplex

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
FUND: 408 Swimplex						
Revenue						
35 - Investment Income	1,000	886	895	895	1,300	1,350
41 - Miscellaneous Revenue	-	-	-	-	-	-
Revenue Total:	1,000	886	895	895	1,300	1,350

Budget Worksheet
Swimplex

		2020-2021	2020-2021	2021 - 2022	2021 - 2022	2022 - 2023	2023 - 2024
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget
Fund: 408 - SWIMPLEX							
Revenue							
RevSubCategory: 35 - Investment Income							
<u>408-4-4500</u>	Investment Income	1,000	886	895	895	1,300	1,350
RevSubCategory: 35 - Investment Income Total:		1,000	886	895	895	1,300	1,350
RevSubCategory: 41 - Miscellaneous Revenue							
<u>408-4-4700</u>	Miscellaneous Revenue	-	-	-	-	-	-
RevSubCategory: 41 - Miscellaneous Revenue Total:		-	-	-	-	-	-
Revenue Total:		1,000	886	895	895	1,300	1,350

1995 W/S Sales Tax Fund

Purpose

This fund is used for the collection of the one-quarter cent sales tax to be used for debt retirement; which was passed April 10, 1995 by Ordinance 2209. The balance is transferred for the operation and maintenance of waterworks and/or sewer.

Goals and Objectives

Goal: To fund the Waterworks or Sewer Fund for operation and maintenance expenses and debt payments.

Objective: Provide efficient use of sales tax monies by meeting the existing water/sewer needs of the City.

2022-2023 Accomplishments:

- Provided monies for the operation and maintenance expenses and debt payments for the Waterworks and the Sewer funds.

1995 W/S Sales Tax Fund Revenues By Sources

Sales Tax
100%



1995 W/S Sales Tax Fund Appropriations Summary

Transfer Out
100%



Budget Worksheet
1995 W/S Sales Tax .0025

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Fund:572 - 1995 W/S SALES TX .0025						
Revenue						
13 - Taxes	505,000	575,962	641,516	641,516	605,000	680,000
41 - Miscellaneous Revenue	-	-	-	-	-	-
90 - Transfers In	-	-	-	-	-	-
Revenue Total:	505,000	575,962	641,516	641,516	605,000	680,000

Budget Worksheet
1995 W/S Sales Tax .0025

		2020-2021	2020-2021	2021 - 2022	2021 - 2022	2022 - 2023	2023 - 2024
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget
Fund: 572 - 1995 W/S SALES TX .0025							
Revenue							
RevSubCategory: 13 - Taxes							
<u>572-4-1311</u>	Sales Tax	505,000	575,962	641,516	641,516	605,000	680,000
RevSubCategory: 13 - Taxes Total:		505,000	575,962	641,516	641,516	605,000	680,000
RevSubCategory: 41 - Miscellaneous Revenue							
<u>572-4-4700</u>	Miscellaneous Revenue	-	-	-	-	-	-
RevSubCategory: 41 - Miscellaneous Revenue Total:		-	-	-	-	-	-
RevSubCategory: 90 - Transfers In							
<u>572-4-9000</u>	Operating Transfer In	-	-	-	-	-	-
RevSubCategory: 90 - Transfers In Total:		-	-	-	-	-	-
Revenue Total:		505,000	575,962	641,516	641,516	605,000	680,000

Budget Worksheet
1995 W/S Sales Tax .0025

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Expense						
Department: 2130 - DEBT SERVICE-ENTERPRISE						
80 - Other Financing Uses	-	-	-	-	-	-
90 - Transfers Out	500,000	500,000	515,000	515,000	600,000	678,000
Department: 2130 - DEBT SERVICE-ENTERPRISE Total:	500,000	500,000	515,000	515,000	600,000	678,000
Expense Total:	500,000	500,000	515,000	515,000	600,000	678,000
Fund: 572 - 1995 W/S SALES TX .0025 Surplus (Deficit):	5,000	75,962	126,516	126,516	5,000	2,000

Budget Worksheet
1995 W/S Sales Tax .0025

		2020-2021	2020-2021	2021 - 2022	2021 - 2022	2022 - 2023	2023 - 2024
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	24
Expense							
Department: 2130 - DEBT SERVICE-ENTERPRISE							
ExpCategory: 80 - Other Financing Uses							
<u>572-5-2130-8000</u>	Bond Payment-1995 Issue	-	-	-	-	-	-
<u>572-5-2130-8005</u>	Interest Expense	-	-	-	-	-	-
<u>572-5-2130-8006</u>	Amortization Expense	-	-	-	-	-	-
<u>572-5-2130-8020</u>	Bond Fees	-	-	-	-	-	-
ExpCategory: 80 - Other Financing Uses Total:		-	-	-	-	-	-
ExpCategory: 90 - Transfers Out							
<u>572-5-2130-9000</u>	Operating Transfer Out	-	-	-	-	-	-
<u>572-5-2130-9551</u>	Trf to Water Opr & Mtc Fund	-	-	-	-	-	-
<u>572-5-2130-9558</u>	Trf to Sewer Oper & Mtc Fund	500,000	500,000	515,000	515,000	600,000	678,000
ExpCategory: 90 - Transfers Out Total:		500,000	500,000	515,000	515,000	600,000	678,000
Department: 2130 - DEBT SERVICE-ENTERPRISE Total:		500,000	500,000	515,000	515,000	600,000	678,000
Expense Total:		500,000	500,000	515,000	515,000	600,000	678,000
Fund: 572 - 1995 W/S SALES TX .0025 Surplus (Deficit):		5,000	75,962	126,516	126,516	5,000	2,000

2005 W/S Sales Tax Fund

Purpose

This fund is used for the collection of the one-quarter cent sales tax to be used for the debt retirement; which was passed January 10, 2005 by Ordinance 2949. This sales tax is used for the repayment of debt on associated waterworks and/or sewer projects.

Goals and Objectives

Goal: To fund the Waterworks and Sewer Fund for operation and maintenance expenses and debt payments.

Objective: Provide efficient use of sales tax monies by meeting the existing water and sewer needs of the City.

2022-2023 Accomplishments:

- Provided monies for the operation and maintenance expense and debt payments for the Waterworks and the Sewer funds.

2005 W/S Sales Tax Fund Revenues By Sources

Sales Tax
100%



2005 W/S Sales Tax Fund Appropriations Summary

Transfer Out
100%



Budget Worksheet
2005 W/S Sales Tax .0025

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Fund: 576 - 2005 W/S SALES TAX .0025						
Revenue						
13 - Taxes	505,000	575,961	641,514	641,514	605,000	680,000
Revenue Total:	505,000	575,961	641,514	641,514	605,000	680,000

Budget Worksheet
2005 W/S Sales Tax .0025

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
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Fund: 576 - 2005 W/S SALES TX .0025

Revenue

RevSubCategory: 13 - Taxes

<u>576-4-1311</u>	1/4 Cent Sales Tax 2005 W/S Imp	505,000	575,961	641,514	641,514	605,000	680,000
	RevSubCategory: 13 - Taxes Total:	505,000	575,961	641,514	641,514	605,000	680,000
	Revenue Total:	505,000	575,961	641,514	641,514	605,000	680,000

Budget Worksheet
2005 W/S Sales Tax .0025

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Expense						
Department: 0000 - NON DEPARTMENTAL						
90 - Transfers Out	500,000	500,000	515,000	515,000	600,000	678,000
Department: 0000 - NON DEPARTMENTAL Total:	500,000	500,000	515,000	515,000	600,000	678,000
Expense Total:	500,000	500,000	515,000	515,000	600,000	678,000
Fund: 576 - 2005 W/S SALES TX .0025 Surplus (Deficit):	5,000	75,961	126,514	126,514	5,000	2,000
Report Surplus (Deficit):	95,458	1,709,877	468,904	2,759,904	224,744	84,461

Budget Worksheet
2005 W/S Sales Tax .0025

	2020-2021 Total Budget	2020-2021 Total Activity	2021 - 2022 Total Budget	2021 - 2022 Total Activity	2022 - 2023 Total Budget	2023 - 2024 Total Budget
Expense						
Department: 0000 - NON DEPARTMENTAL						
ExpCategory: 90 - Transfers Out						
<u>576-5-0000-9577</u> Trf to 2006 COP - Series A Pmts	500,000	500,000	515,000	515,000	600,000	678,000
ExpCategory: 90 - Transfers Out Total:	500,000	500,000	515,000	515,000	600,000	678,000
Department: 0000 - NON DEPARTMENTAL Total:	500,000	500,000	515,000	515,000	600,000	678,000
Expense Total:	500,000	500,000	515,000	515,000	600,000	678,000
Fund: 576 - 2005 W/S SALES TX .0025 Surplus (Deficit):	5,000	75,961	126,514	126,514	5,000	2,000
Report Surplus (Deficit):	95,458	1,709,877	468,904	2,759,904	224,744	84,461

BILL NO. 23-045

ORDINANCE NO. 4607

Introduced by Alderman Brian Pickard

AN ORDINANCE ADOPTING THE 2023-2024 FINANCIAL BUDGET FOR THE CITY OF UNION, FRANKLIN COUNTY, MISSOURI, AND ESTABLISHING THE EFFECTIVE DATE THEREOF.

WHEREAS, Section 67-010 of the Missouri Revised Statutes requires that a budget document be approved annually.

WHEREAS, the Finance Officer has compiled a budget for anticipated receipts and expenditures;

WHEREAS, the Board of Aldermen has reviewed and considered the proposed budget;

NOW THEREFORE, BE IT ORDAINED by the Board of Aldermen of the City of Union, Missouri, as follows:

Section 1. That the 2023-2024 budget for the City of Union is hereby adopted by the totals of categories: Personal Services, General Expenses, Contractual Services and Capital Projects, of each account and fund as attached hereto and made a part hereof.

Section 2. The City Administrator is hereby authorized to transfer appropriations from one line item within a departmental budget however; each department's total budget cannot be increased without approval of the Mayor and Board of Aldermen.

Section 3. This ordinance shall take effect and be in full force from and after this date of its passage and approval.

Passed this 12th day of June, 2023

VOTE: Jacob T. Doepke YEA
Barbara E. Laberer YEA
Tom Strubberg YEA
Dennis Soetebier YEA

Brian Pickard YEA
Heather Epple ABSENT
Russell Rost ABSENT
Amanda Sullivan YEA
Robert L. Schmuke
Presiding Officer

Approved this 12th day of June, 2023.

Robert L. Schmuke
Robert L. Schmuke, Mayor

ATTEST:
Jonita Copeland
Jonita Copeland, City Clerk



Miscellaneous Statistical and Demographic Data

Date of Incorporation as a fourth class City.....August 11, 1888

Form of Government.....City Administrator

Area.....8.1

Miles of street maintained by
City.....89.50

Police protection:
Number of full-time employees.....24
Police Station.....1

Total employees, full-time.....61

Fire protection:
The City's coverage is provided by one district:
Union Fire Protection District

Ambulance:
The City's coverage is provided by one district:
Union Ambulance District

The City is served by the Union R-XI School District. Union is also home to East Central College. Missouri Baptist University has a growing campus located in Union, as well.

The City's electricity is supplied by AmerenMO Company; natural gas is supplied by Spire Missouri. The two of the aforementioned companies are publicly held utilities. Water and sewer service is provided by the City of Union.

The library serving the City of Union is the Scenic Regional Library.

Population:

1888	610	2013	10,456	2019	11,277
2000	7,757	2014	10,577	2021	12,554
2007	9,468	2015	10,859	2022	12,836
2008	9,684	2016	10,957	2023	12,990
2010	10,204	2017	11,277		
2012	10,258	2018	11,149		

Miscellaneous Statistical and Demographic Data (continued)

Median family income:

2000	\$39,546	2015	\$43,532	2021	\$43,985
2010	\$41,452	2016	\$42,315	2022	\$43,985
2012	\$52,267	2017	\$43,380	2023	\$54,585
2013	\$45,871	2018	\$43,985		
2014	\$41,452	2019	\$47,987		

Per capita income:

2000	\$16,885	2013	\$35,811	2018	\$22,449	2023	\$28,962
2010	\$21,355	2015	\$23,362	2021	\$22,449		
2012	\$34,762	2017	\$23,441	2022	\$22,449		

Principal Taxpayers:

	<u>Assessed Value</u>
Heat & Control LLC	\$3,419,158
TOPS Products LLC	\$3,272,601
Epicure LLC	\$2,508,216
Stoneridge Rentals LLC	\$2,271,485
Bequette Properties LLC	\$2,129,794
Crystal MO	\$1,658,724
Independence Valley LLC	\$1,630,449
Chapel Ridge	\$1,605,500
Earle M Jorgensen Company	\$1,499,610
United Bank of Union	\$1,337,050

Major Employers within Union:

	<u>Employees</u>
Union R-XI School District	398
Franklin County Government	360
LSC Communications (Tops Slt, Inc.) (Esselte)	275
Climate Express	230
Silgan Plastic Containers	217
Buddeez (American Plastics)	210
East Central College	200
The Children's Factory	191
Gateway Extrusions Ltd	135
Wal-Mart Supercenter	120

The City of Union is located 45 miles west of the City of St. Louis. The City of Union is the county seat and second largest city in Franklin County.

Additional information on the City of Union can be obtained on the City's website:
www.unionmissouri.gov.

Historical Highlights of City of Union, Missouri

In 1818, Franklin County was organized and separated from St. Louis County and named after one of America's founding fathers: Benjamin Franklin.

With 922-square-miles, Franklin County is the largest geographic area in the St. Louis MSA and one of the largest counties in all of Missouri.

By an act of the State Legislature on Jan. 22, 1825, the City of Union was established as the County Seat and the court met for the first time in Union in 1827.

The name "Union" has nothing to do with the Civil War or organized labor. It came before both of them.

Rather, the name was chosen to express the coming together of people and ideas as demonstrated by Union's selection as the new, centrally located seat of county government in the early 1800s.

The first building used as a courthouse in Union was a log structure and the ground where Union now exists was owned by three farmers who donated 72.5 acres for the establishment of the original town.

The County's present-day courthouse in Union was constructed in 1923 and was completely remodeled in 1970 after being bombed the previous year as a diversion during a bank robbery.

More than two centuries ago, the French were the first European settlers in Franklin County. These immigrants focused primarily on commercial ventures such as trapping, trading, and mining.

Soon Anglo-American settlers followed as they migrated from the Carolinas, Kentucky, Tennessee, and Virginia to establish farms in the area. The first American settler to Franklin County is generally considered to be Kincaid Caldwell who arrived around 1803.

Major rivers and streams in the area include the Missouri, the Meramec, the Bourbeuse, the St. Johns and Boeuf Creeks. These waterways received their names from the Native American Indians and these early explorers and settlers.

Starting in 1820, a steady stream of German settlers were drawn to the area and this trend continued through 1910. Strong evidence of the German culture can still be found in architecture throughout Union and Franklin County and is reflected in common family names like Alfermann, Hoffmann, Overschmidt, Schroeder, Voss, and Zimmermann.

In November 1882, a joint stock company was formed by businessmen of Union and Washington to build a telephone line to connect the two towns.

On Jan. 19, 1900, the Bell Telephone Company announced they would soon have the line connecting Washington and Pacific with St. Louis and that Union and other towns along the Frisco Railroad would be included in the circuit. Starting that April, anyone in Union who was willing to pay the price could use the telephone at the Reinhard-Miller Drug Store to call long distance to New York and San Francisco.



Historical Highlights of City of Union, Missouri

In 1887 the St. Louis-Kansas City and Colorado Railroad was constructed through Union. The SLKC&CRR was the product of several businessmen who lived in towns east of St. Louis, primarily those in Union, who saw the potential of having a railroad serving their community. This railroad later came under the ownership of the Rock Island Railroad. Today the city is served by the Missouri Central Railroad. Railroads in Franklin County primarily concentrate on hauling freight although Amtrak passenger service is available from the nearby City of Washington.

The first successful factory in Union was the National Cob Pipe Works which was opened in 1907 by a small group of local business leaders who saw the need to help create jobs for the semi-skilled labor force in the community. Its first order was for 1,000 pipes from a Chicago tobacconist. Within eight years, the company was producing five million pipes a year and claimed to be one of the largest manufacturers in the world. Employment during this period rose from 10 to 75.



In 1968, East Central College was established to serve the higher educational needs of people in east central Missouri. One year after voters created this new college district, the first classes were held in temporary facilities within the Union City Hall. That same year, a 114-acre tract of land was purchased for developing the main campus at the intersection of U.S. Highway 50 and Prairie Dell Road.

Today, ECC now encompasses more than 200 picturesque acres and serves an enrollment of 3,500 students.

At the start of the 21st century, more than 300 successful businesses are now based in Union. Some of the City's largest employers are manufacturing firms such as the Tops Slt, Inc (Esselte Pendaflex Corporation) and Buddeez (American Plastics) as well as public service agencies like Franklin County Government, Union R-XI School District, and East Central College.

Along with the City of Union, the region of Franklin County now includes the cities and towns of Beaufort, Berger, Catawissa, Gerald, Gray Summit, Labadie, Leslie, Lonedell, Luebbering, New Haven, Pacific, Robertsville, Saint Clair, Sullivan, Villa Ridge, and Washington.

Union and Franklin County continue to grow in much the same way as our area started and progressed 200 years ago: through hard work, planning, and community spirit.

Glossary and Acronyms of Frequently Used Terms

Account Number – A numerical code identifying revenues and expenditures by fund, department, activity, type and object.

Accrual Basis – The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

Activity – One of the tasks, goals, etc., of a departmental program.

Ad Valorem Tax – A tax based on value.

Adopted Budget – The budget approved by the Board of Aldermen and enacted by ordinance on or before June 30 of each year.

Amended Budget – Refers to the budget approved by the Board of Aldermen, as most recently amended.

Annual Budget – A budget applicable to a single fiscal year. See Budget and Operating Budget.

Appropriation – An authorization granted by the Board of Aldermen to make expenditures and to incur obligations for purposes specified in the budget.

ARRA – American Recovery and Reinvestment Act of 2009. Federal program established to promote stimulus monies to municipalities and counties.

Assessed Valuation – A value set on real estate or other property as a basis for levying taxes. The assessed valuation is set by the County Assessor, who is charged with determining the taxable value of property according to a formula set by the State of Missouri.

Asset – A comprehensive plan of financial operation embodying as estimate of proposed expenditures for a given period and the proposed means of financing them.

Audit – A comprehensive investigation of the manner in which the City's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how City funds were spent and whether expenditures are in compliance with the legislative body's appropriations.

Balanced Budget – Annual financial plan in which expenses do not exceed revenues.

Basis of Accounting – A term used to refer to when revenues, expenditures, expenses, and transfers and the related assets and liabilities are recognized in the accounts and reported in the financial statements.

Glossary and Acronyms of Frequently Used Terms

Beginning Fund Balance – Fund balance available in a fund from the end of the prior year, for use in the following year.

Board of Aldermen – The governing body elected by the Citizens of Union to provide policy direction for the operations of the City. Union's Board of Aldermen consists of a Mayor who is elected for a four-year term and eight Board members who are elected from 4 wards. Board of Aldermen are elected for two-year terms.

Bond - A written promise to pay a specified sum of money at a specified date in the future together with periodic interest at a specified rate.

Bonded Debt - The portion of indebtedness represented by outstanding bonds.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Amendment – Adjustments made to the budget during the fiscal year by the Board of Aldermen to properly account for unanticipated changes which occur in revenues and/or expenditures and for programs initially approved during the fiscal year.

Budget Calendar - The schedule for completion of the various phases in the preparation of the budget, the calendar begins with the preparation of the budget forms and ends with the implementation of the budget.

Budget Document - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating government body.

Budget Message - The opening section of the budget which provides the Board of Aldermen and the public with a general summary of the most important aspects of the budget, changes from previous years and the recommendation of the City Administrator.

Budget Process – The process of translating, planning, and programming decisions into specific financial plans.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and revenues.

CAFR - Comprehensive Annual Financial Report.

Capital Assets- Assets of significant value and having a useful life of several years.

Capital Expenditures – Expenditures that result in the acquisition, expansion, rehabilitation or construction of capital assets.

Glossary and Acronyms of Frequently Used Terms

Capital Outlay – Expenditures for the acquisition of capital assets.

Capital Program - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditures in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

Cash Basis – The method of accounting under which revenues are recorded when received and expenditures are recorded when paid.

Certificates of Participation (COPS) - Securities which represent a share of an issuer's lease payment. When a municipality finances a public facility through a lease-purchase transaction, the interest in that government's lease payment often is assigned to a third party that issues Certificates of Participation. The Certificates represent a share of the lease payment received by the investor.

Charges for Services – Revenue derived by charging a fee to the specific user of the service.

Community Improvement District (CID) – Community Improvement District is a separate political subdivision under Missouri law governed by a board of directors. The purpose of the district is to generate tax revenue for infrastructure improvements.

Contingency - An appropriation of funds to cover unforeseen events that occur during the Fiscal Year, such as flood emergencies, extraordinary snowstorms, etc.

Contractual Service - An expenditure for services performed by a non-employee. For example: legal services, utilities, insurance.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debt of governmental units includes bonds, time warrants, notes and floating debt.

Debt Limit - The maximum amount of outstanding gross or net debt legally permitted. The limitation is usually a percentage of assessed valuation and may be fixed upon either gross or net debt.

Debt Service Fund - A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest payments.

Deferred Revenue - Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, amounts that are measurable but not available are one example of deferred revenue.

Department - The Department is the primary unit in city operations. Each unit is managed by a Department Head. Departments are generally composed of divisions and programs which share a common purpose or which perform similar duties.

Glossary and Acronyms of Frequently Used Terms

Depreciation – The process of recognizing the physical deterioration of capital assets over a period of time.

DNR (Missouri) – Department of Natural Resources. A state regulatory agency that governs public water and wastewater systems and landfills.

Enterprise Fund – Account for operations that provide a service to citizens, financed primarily by a user charge for the provision of that service.

Expenditure - An expenditure is a decrease in net financial resources. This includes current operating expenses requiring the present or future use of current assets.

Expense – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Final Budget – Most recently amended budget approved by the Board of Alderman.

Fiscal Period - Any period at the end of which a government determines its financial position and the results of its operations.

Fiscal Year - The twelve month period on which the city operates its financial affairs. The City of Union's fiscal year is July 1 through June 30.

Franchise Fee – A fee paid by public service utilities for use of public right-of-way to deliver their services.

Fringe Benefits - Fringe benefits include the City's contribution to social security, medicare, workers compensation, health insurance, life insurance, disability insurance, and the City's pension plan.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance - The equity of a fund, oftentimes incorrectly referred to as "surplus." Each fund begins each year with a positive or negative fund balance.

General Fund - A fund used to account for all financial resources, except those required to be accounted for in another fund. The operating fund of the City.

General Obligation Bonds - Debt backed by the full faith and credit of a jurisdiction. General obligation bonds are payable from ad valorem property taxes and other general revenues.

Glossary and Acronyms of Frequently Used Terms

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards for financial accounting and reporting encompassing the conventions, rules, and procedures that define accepted accounting principles.

Government Finance Officers Association (GFOA) – An association of the United States and Canada; an association to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices and promoting them through education, training and leadership.

GO Bonds – see General Obligation Bonds.

Governmental Accounting Standards Board (GASB) – The ultimate authoritative accounting and financial reporting standard setting body for state and local governments.

Governmental Funds - Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds and Permanent Funds.

Grant – A contribution by a government or other organization to support a specific function or operation.

Infrastructure – The basic framework or foundation of the City, including buildings, roads, bridges, sidewalks, and water and sewer systems.

Interfund Transfers – Transfer of resources between two funds of the same governmental unit.

Intergovernmental Revenues - Revenues from other governments, primarily Federal, State and County grants, but also includes payments from other taxing jurisdictions.

Interest Earnings – Revenue derived from the investment of cash in securities as specified by the City investment policy.

Investments - Most commonly, securities held for the production of revenues in the form of interest. The term does not include capital assets used in government operations.

Levy - The total amount of taxes, special assessments or service charges imposed by a government.

Liability – Obligation or debt that must be paid, renewed or refunded at some time in the future.

Line Item - An individual expenditure category listing in the budget (salary, supplies, etc.).

Liquidity – The ability to convert an investment to cash promptly with minimum risk to principal or accrued interest.

Glossary and Acronyms of Frequently Used Terms

Long Term Debt – Debt with a maturity of more than one year after date of issuance.

Modified Accrual Basis - The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

Municipal - In its broadest sense, an adjective denoting the state and all subordinate units of government. In a more restricted sense, an adjective denoting a city or village as opposed to other local governments.

Net Assets – The excess or deficit of a proprietary-type fund's assets over its liabilities and reserves. Net assets are comprised of three components: invested in capital assets, net of related debt; restricted; and unrestricted.

Net Income – The excess of revenues over expenses for proprietary-type funds.

Notes Payable - In general, an unconditional written promise signed by the maker to pay a certain sum of money on demand or at a fixed or determinable time either to the bearer or to the order of a person designated therein.

Objective – Something to be accomplished in specific, well-defined, and measurable terms and this achievable within a specific time frame.

Operating Budget - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Expenses/Expenditures – The cost for personnel, materials and equipment required for a department to function.

Operating Revenue – Revenue generated in the proprietary-type funds that is directly related to the primary function of the fund.

Ordinance - A formal legislative enactment by the governing board of a municipality.

Original Budget – Initial approved budget approved by the Board of Aldermen.

Other Financing Sources - Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from the sale of general fixed assets.

Personnel Services - All costs associated with employee compensation. For example: salaries, pension, health insurance.

Glossary and Acronyms of Frequently Used Terms

Program - A budgetary unit which encompasses specific and distinguishable lines of work performed by an organizational entity. For example: Police, Administration, Street and Sewer and Water.

Property Taxes – Revenues derived from the levying of taxes on real and personal property. Property taxes are levied according to the properties assessed value.

Proposed Budget - The recommended City budget submitted by the Finance Officer to the Board of Aldermen.

Refunding - Refund or refinance of debt for a variety of reasons, most frequently to take advantage of more favorable interest rates. In other cases, debt is refinanced to change the structure of debt service payments or to escape unfavorable bond covenants.

Reporting Entity - The oversight unit and all of its component units, if any, that are combined in the comprehensive annual financial report and general purpose financial statements.

Resolution – Official action of the Board of Aldermen directing a specific action to be taken.

Revenue – Funds received or collected by the City.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specific purposes. GAAP only require the use of Special Revenue Funds when legally mandated. The City's Special Revenue Funds are the Park Fund, Transportation Tax Fund, Stormwater Management Fund and Cemetery Fund.

STP – The surface transportation program; provides flexible funding that may be used by State and local governments for projects to preserve and improve conditions and performance on any Federal-aid highway, bridge and tunnel projects on any public road, pedestrian and bicycle infrastructure, and transit capital project, including intercity bus terminals.

Statute - A written law enacted by a duly organized and constituted legislative body.

Taxes - Compulsory charges levied by a government to finance services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Tax Levy – Total amount of tax certified by the City.

Tax Rate – The amount of tax stated in terms of a unit of tax for each \$100 of assessed value of taxable property.

Glossary and Acronyms of Frequently Used Terms

Transfer - A transfer is a movement of monies from one fund, activity, department, or account to another. This includes budgetary funds and/or movement of assets.

Transmittal Letter – A message prepared by the City Administrator explaining the annual proposed budget, articulating the strategies and budget packages to achieve the City's goals, and identifying budget impacts

Transportation Tax Fund - A Special Revenue Fund used to account for the accumulation of resources from the one-half cent sales tax, which is used to pay for street construction and maintenance.

Unreserved Fund Balances – The portion of a fund's balance that is not restricted to be used for a specific purpose and is available for appropriation.

User Fees - The payment of a fee for direct receipt of a public service by the party benefiting from the service.