



2024

FISCAL YEAR



SUBMITTED BUDGET

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MISSION STATEMENT

The City of Pittsburgh strives to provide exceptional services, facilities and activities with integrity, professionalism, excellent customer service and a commitment to economic vitality.

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PITTSBURG 2024 BUDGET CALENDAR

April 19, 2023 – Finance staff attends State of Kansas 2024 Budget Workshop webinar

April 21, 2023 – The 2023 Five-Year Financial Plan projections are completed

May 1, 2023 – Working Session with City Commission and Executive Team

June 13, 2023 – Auditors present ACFR at Commission meeting

June 15, 2023 – County Clerk Assessed Valuation estimate for Property Taxes

July 25, 2023 – Recap and adoption of Five-Year Financial Plan at City Commission Meeting

July 25, 2023 – City Manager Submitted 2024 Budget to City Commission

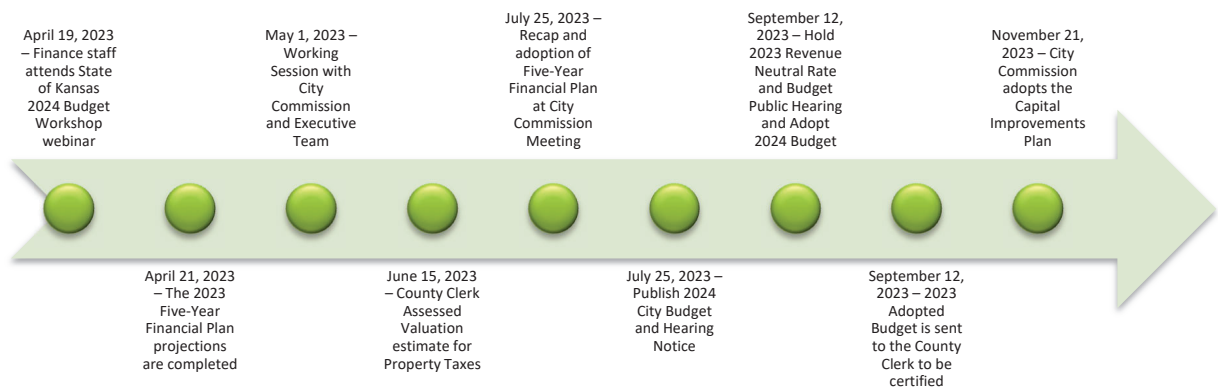
July 28, 2023 – Publish 2024 City Budget and Hearing Notice

August 8, 2023 – City Commission Submitted 2024 Budget discussion

September 12, 2023 – Hold 2024 Revenue Neutral Rate and Budget Public Hearing and Adopt 2024 Budget

September 12, 2023 – 2024 Adopted Budget is sent to the County Clerk to be certified

November 21, 2023 – City Commission adopts the Capital Improvements Plan



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THE GOVERNING BODY OF THE CITY OF PITTSBURG



Mayor F. Ronald Seglie

Elected November 2021
Term Expires December 2023



President of the Board Stu Hite

Elected November 2021
Term Expires December 2025



Commissioner Dawn McNay

Elected November 2017
Re-Elected November 2021
Term Expires December 2025



Commissioner Chuck Munsell

Elected April 2013
Re-Elected April 2015
Re-Elected November 2019
Term Expires December 2023



Commissioner Cheryl Brooks

Elected November 2019
Term Expires December 2023

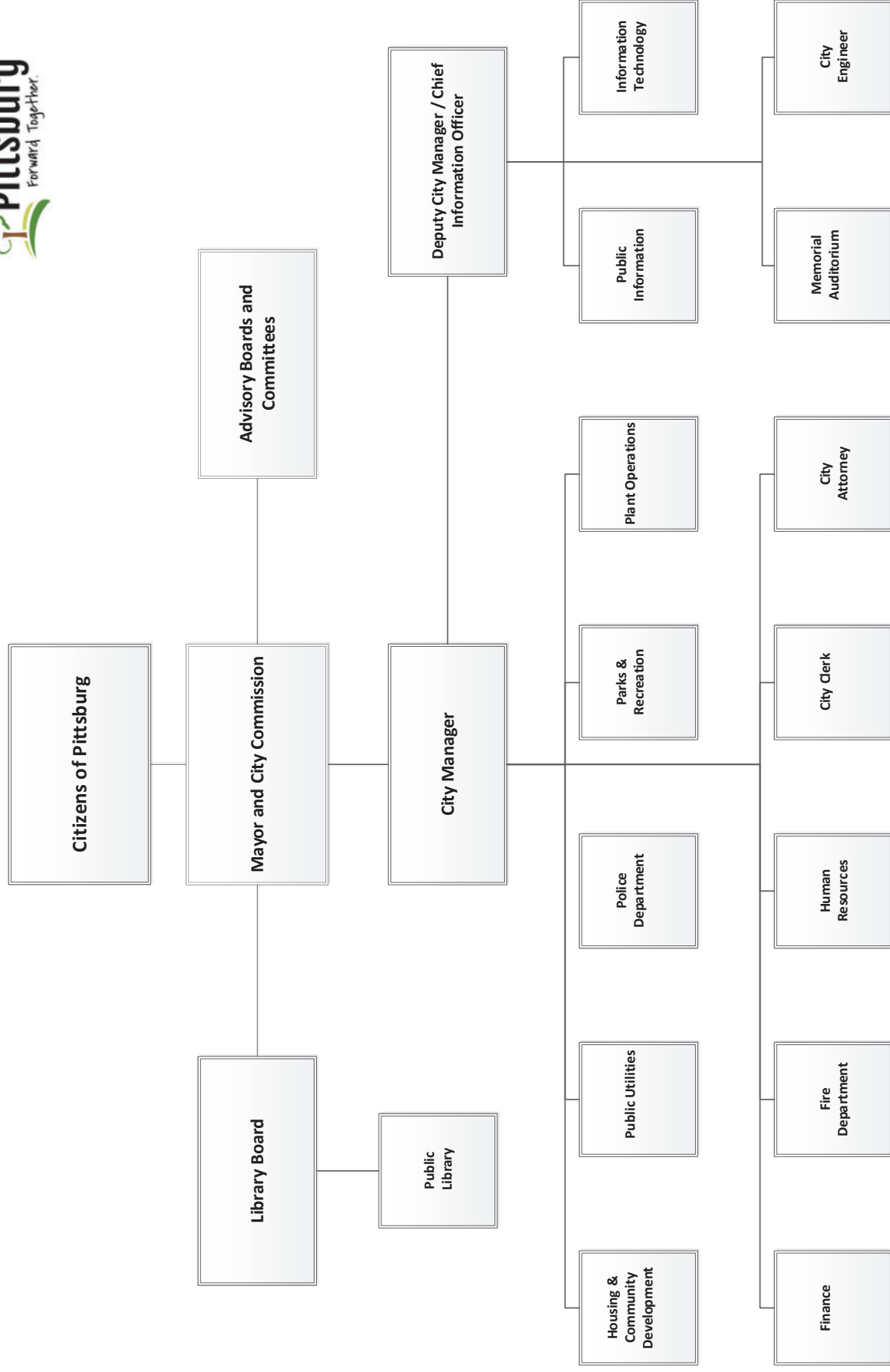
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EXECUTIVE TEAM

City Manager	Daron Hall
Deputy City Manager	Jay Byers
City Attorney	Henry Menghini
City Clerk	Tammy Nagel
Interim Director of Finance	Allison Ramsey
Director of Housing & Community Development	Kim Froman
Director of Human Resources	Kim Vogel
Director of Parks and Recreation	Toby Book
Director of Public Utilities	Matt Bacon
Fire Chief	Taylor Cerne
Police Chief	Brent Narges
Public Information Manager	Sarah Runyon

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CITY OF PITTSBURGH
ORGANIZATIONAL CHART



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Population and Location

City of Pittsburg: 20,658

Crawford County: 39,018

Location: Southeast Kansas,
5 miles west of the Missouri border and
30 miles north of the Oklahoma border

Land Area: 13.1 sq. miles



Holiday Craft Fair – Farmer's Market Pavilion

Demographics

Median age: 26

City households: 8,210

**Pittsburg Micropolitan Area Median
household income:** \$43,611

Median gross rent: \$776

**Median value of owner-occupied housing
units:** \$85,600

Total number of firms: 1,243

Women-owned firms: 31.2%

**Bachelor's degree or higher (% of persons age
25+):** 31%

Schools

Pittsburg State University:
5,858 students

USD 250 Public Schools:
3,306 students

St. Mary's-Colgan Schools:
604 students

Pittsburg is home to Pittsburg State University, two community college remote campuses, and several educational options for K-12 students. PSU graduates make up a large portion of the educators in the local school districts. Other educational facilities include Southeast Kansas CTEC, a trade-based technical education non-profit.



Culture

Pittsburg hosts an assortment of music and art festivals, including the unique “Little Balkans Days” festival. Nationally-known acts frequently perform at the Pittsburg Memorial Auditorium, Bicknell Family Center for the Arts, and Kansas Crossing Casino. PSU also offers many recreational, sporting, and cultural activities for the community all year long.

Public Parks: 14

Library: Pittsburg Public Library

Golf Courses: Four Oaks (public), 2 private

Outdoor Recreation: Mined Land Wildlife Areas, Bone Creek Lake, Wilderness Park

Mean travel time to work: 13.9 minutes

City Manager Budget Message

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July 27, 2023

Honorable Mayor and City Commission:

I present the City of Pittsburg's 2024 Submitted Budget for your consideration. At \$75,461,760 it is an increase of 4.4 percent over the 2023 Adopted Budget.

This document was prepared with your input, with a focus on improving the life of all who live, work and play in Pittsburg. Our top spending priorities remain public safety, utilities and streets, housing and community development services, economic development assistance and recreation. We are focused on the City Commission's goals of maintaining adequate reserves and effectively managing our debt. In order to address feedback received during our Spruce up Pittsburg Town Hall meetings, and the results of the Imagine Pittsburg survey, we have added funds for street sign replacement, tree removal, and building demolition.

Our country continues to feel the effects of the rising costs of inflation and a tight labor market. Pittsburg is no different, and we are committed to providing services in an efficient manner with well-trained team members. While it remains difficult to fill certain positions, we are fortunate for the committed team we have, and continue to invest in them. The Submitted Budget provides for a 3 percent cost of living adjustment for all full-time employees, while most other expenses are planned to increase 5 percent.

As a result of the strength of our businesses and industry, our local economy remains strong, which provides the revenue growth needed to maintain a structurally balanced budget and even enhance some services.

The most stable, significant revenue stream in the City Budget is property tax. The net assessed valuation as determined by the county increased by 9.6 percent over the previous year. Of this increase, 5.8 percent was due to new construction, which includes the new Federal Express facility. We also retired bonds for the Tax Increment Financing District at Town Center, which includes Home Depot and many of the surrounding businesses, thereby ending those property and sales tax exemptions. This had a positive impact on our property tax and sales tax revenues.

The remaining 3.8 percent of the net valuation increase is the result of natural growth in the value of existing property in Crawford County. With no additional debt committed, the 2024 Submitted Budget recommends no change to the mill levy rate for the upcoming year.

The other major revenue for the city is sales tax, which continues to perform well. In 2022, sales tax collections were up 13.04 percent compared to 2021. So far in 2023, sales tax collections have continued to grow, though at a slower rate. As a result, a two percent increase for sales tax collections is planned for 2024.

The City receives 1 percent of the gaming revenues from the operation of the Kansas Crossing Casino. In 2023, the City received \$407,604, which was the highest since the Casino opened. The 2024 Submitted Budget is projecting to maintain this level.

The 2024 Submitted Budget also includes a 3 percent increase in water and wastewater fees. This is a continuing effort to build reserves to help pay for the construction of the new Wastewater Treatment Plant. The current plant is over fifty years old and is inadequate to meet increased requirements for nutrient removal and anticipated growth. Construction of the new plant is scheduled to begin in 2024. With the help of our state and federal partners we have raised \$9 million from non-local sources to keep the local cost as low as possible. The new plant is projected to meet our needs for the foreseeable future, with the ability to add modules as demand and regulations may require.

Our revenue growth is offset by cost increases from inflation and an expanding community. Personnel and commodities represent the bulk of our expenses. The number of City employees in the 2024 Submitted Budget increased by one full-time equivalent to 297.9, with the addition of a third position supporting codes enforcement. Compliance with our nuisance ordinances is an important function of the city and one that adds to the quality of life for all residents.

Through the generous contributions of many local businesses and individuals, the city will have a new mini-golf course in 2024. To complement this project, we will upgrade and provide lights for the driving range and make improvements to the club house. We will also replace the diving boards and slides at the Pittsburg Aquatic Center.

In addition to labor and commodities, everything is increasingly expensive. Workers compensation insurance, property and liability insurance, electricity, natural gas, and vehicle fuel are all expected to increase by at least 3 percent. We will continue to look for ways to manage these increasing costs without cutting services.

We are proud to say the 2024 Submitted Budget contains no increase in employer or employee contributions to the City's health insurance plan for the seventh year in a row. City staff continues to work with providers to maintain and enhance benefits without increasing costs to employees or taxpayers.

The 2024 Submitted Budget reflects the City's effort to address growth and control costs. Pittsburg's economy is strong and as a result, we can continue to invest in our workforce, infrastructure and businesses.

The following detailed budget is presented for your consideration.

Thank you for your leadership.

Respectfully,

Daron Hall
City Manager

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Budget Summary

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2024 SUBMITTED BUDGET SUMMARY

Revenues

1. The City's 2023 estimated assessed valuation increased from \$148,210,284 to \$162,406,347. After subtracting known pending exemptions, the City's net assessed valuation used to support the 2024 Budget is \$160,191,141

2. Submitted 2024 mill rates and tax levies are:

General Fund	36.982 = \$5,924,189
Library Fund	6.004 = \$ 961,788
Debt Service Fund	<u>7.910 = \$1,267,112</u>
Total	50.896 = \$8,153,089

3. Franchise tax revenues are estimated to be flat in 2024. The franchise tax revenues go into the General Fund to support operations and reserves.
4. The 2024 Submitted Budget includes an increase of 2% in sales tax revenue over 2023 estimates. The only portion of the City's sales tax that is not earmarked for a specific use is the portion of the county sales tax that the City receives and supports the General Fund operations and reserves.
5. In 2022, the Kansas Crossing Casino generated \$407,604 in gaming revenues. The 2023 Submitted Budget is at \$370,000. The 2024 submitted budget is projecting to maintain this level. The gaming revenue goes into the General Fund and is being used to support reserves.
6. The liquor tax estimate for the 2024 Submitted Budget is \$440,225. Per state statute \$146,500 will go to the General Fund, \$146,500 will go to the Special Alcohol and Drug Fund and \$146,500 will go to the Special Parks and Recreation Fund. The portion that goes to the Special Parks and Recreation Fund is used to support the golf course operations.
7. The estimate for street highway aid for 2023 is \$765,000. This funding is expected to remain flat for 2024. These funds go towards the operations of the Street and Highway Fund.
8. Water, Wastewater, and Stormwater rates are all planned to increase by 3% in 2024.

2024 SUBMITTED BUDGET SUMMARY

Expenses

1. Position Summary
 - a. The 2024 Submitted Budget includes 297.9 Full Time Equivalent Positions, which is an increase of 1 position compared to 2023 Adopted Budget. The 2024 Submitted Budget includes approximately \$16.4 million in personnel costs (excluding pension and workers compensation insurance).
2. Pension Costs
 - a. The Kansas Public Employee Retirement System (KPERS) employer cost increased .83% with the employer rate going from 8.43% to 9.26%. The 2024 Submitted Budget includes \$730,874 in KPERS employer costs.
 - b. The Kansas Police and Fire Retirement System (KPF) employer cost increased .24%, with the employer rate going from 22.86% to 23.1%. The 2024 Submitted Budget includes \$1,086,245 in KPF employer costs.
 - c. The KPERS employer insurance cost is the same at 1.00%. The 2024 Submitted Budget includes \$80,098 in employer insurance costs.
3. Cost of Living and Merit Raises for Employees
 - a. The 2024 Submitted Budget contains a 3% cost of living adjustment
4. Health Insurance Costs
 - a. In 2015, the City changed its health insurance plan from a single provider and carved out the provider network, the pharmaceutical provider, the dental provider, the stop loss insurance provider and the third-party administrator, with the expectation of getting better service and saving money. The City's health plan reserves were \$1,533,612 at the start of 2022 and ended 2022 with a balance of \$1,767,251 an increase of \$233,639. City staff will continue with the current employee health plan model in 2024 and will explore additional methods of cost containment and plan affordability. No health insurance cost increase for either city or employee.

2024 SUBMITTED BUDGET SUMMARY

5. Workers Compensation Insurance Costs
 - a. The cost of providing workers compensation insurance is estimated to increase by 5%. The 2024 Submitted Budget includes \$169,587 in workers compensation insurance costs.
6. Property and Liability Insurance Costs
 - a. The cost of providing insurance for our property, equipment and general liability is expected to increase by 5%. The 2024 Submitted Budget includes \$638,591 in property and liability insurance costs.
7. Debt
 - a. The City's bond rating is AA- as rated by Standard & Poor's and was reaffirmed with the 2022 general obligation bond note issue for the East Quincy Street project.

Reserves

1. General Fund Balance
 - a. 2022 Ending Balance - \$8,157,443 of which \$2,338,289 is Public Safety Sales Tax reserves, the remaining balance of \$5,819,154 is the general operating reserve.
 - b. Estimated 2023 Ending Balance - \$8,017,437 of which \$2,084,844 is Public Safety Sales Tax reserves, the remaining balance of \$5,932,593 is the general operating reserve.
 - c. Submitted 2024 Ending Balance - \$8,693,042 of which \$3,609,388 is Public Safety Sales Tax reserves and \$5,083,354 is the general operating reserve.
 - d. Industry standard is a minimum of 16% of the 2024 General Fund expenditures, which is the equivalent of \$3,793,494. Our General Fund reserves are expected to be at acceptable levels at the close of 2023 and 2024.
2. Public Utility Fund Balance
 - a. 2022 Ending Balance - \$4,865,333
 - b. Estimated 2023 Ending Balance - \$3,956,894
 - c. Submitted 2024 Ending Balance - \$3,498,661
 - d. Industry standard is a minimum of 16% of the 2024 Utility Fund expenditures, which is the equivalent of \$1,676,864. Our Utility Fund reserves are expected to be at acceptable levels at the close of 2023 and 2024.

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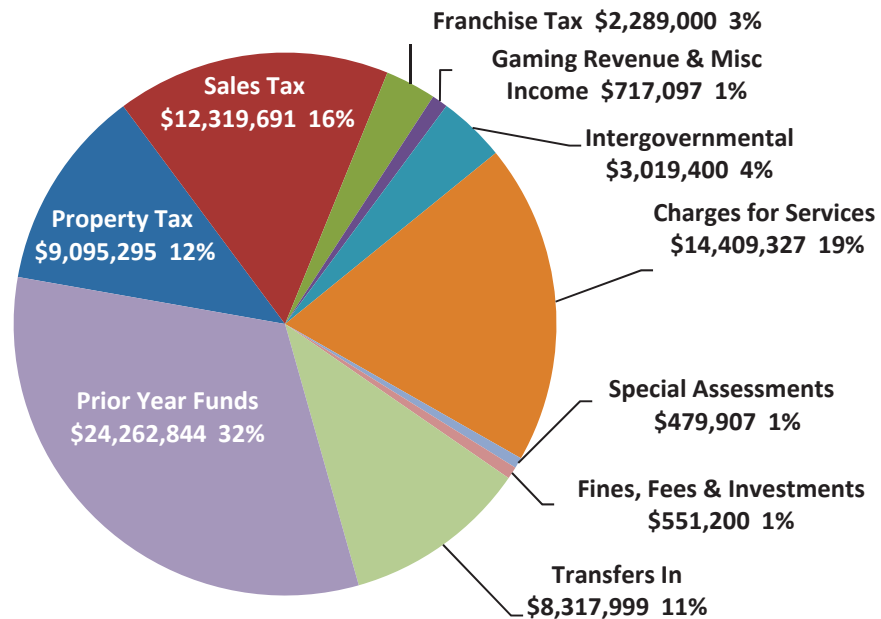
Resources

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RESOURCES

The City of Pittsburg's budgeted resources for 2024 total \$75,461,760. Included in this amount are annual revenues of \$42,880,917, inter-fund transfers in the amount of \$8,317,999 and \$24,262,844 in prior year funds.

2024 RESOURCES \$75,461,760



The City's largest resource is derived from Charges for Services which are generated by user fees for water, wastewater, stormwater, airport, auditorium, and parks and recreation. They account for nineteen percent of all City resources with a total of approximately \$14.4 million. The combination of sales taxes, property taxes and franchise taxes total approximately \$23.7 million and represents thirty one percent of all City resources. These taxes pay for administration, public safety, parks and recreation activities, debt service, economic development, public library and a variety of other government services.

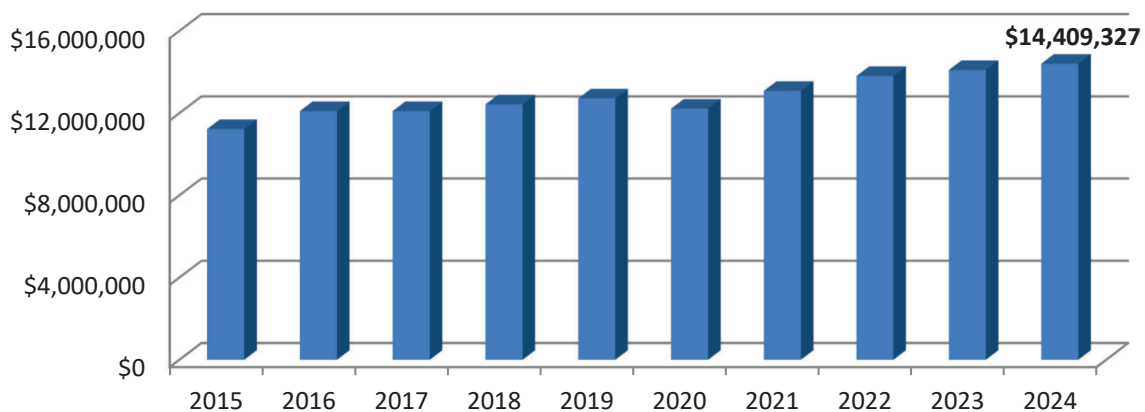
Of the prior year carryover funds, approximately \$9.9 million are discretionary and \$14.4 million are restricted for a specific use by the City or by Kansas statutes. Examples of restricted use are the sales taxes for economic development, public safety, streets and capital outlay and the property taxes levied for debt service and the library. These funds are either required to be set aside or can only be spent on a specific purpose.

Transfers which total approximately \$8.3 million represent the movement of money between funds to meet legal obligations and to pay for internal costs between funds.

Charges for Services

Charges for services are consumption-based or user-based fees and will generate approximately \$14.4 million in 2024. They include parks and recreation user fees, auditorium user fees, golf course user fees, airport fuel sales, health insurance plan user fees and the utility user fees for water, wastewater and stormwater. The bulk of this category is derived from the City's utilities. The utility fees pay for the City's utility operations. There is a 3% rate increase in the 2024 Submitted Budget for water, wastewater, and stormwater fees.

Charges for Services



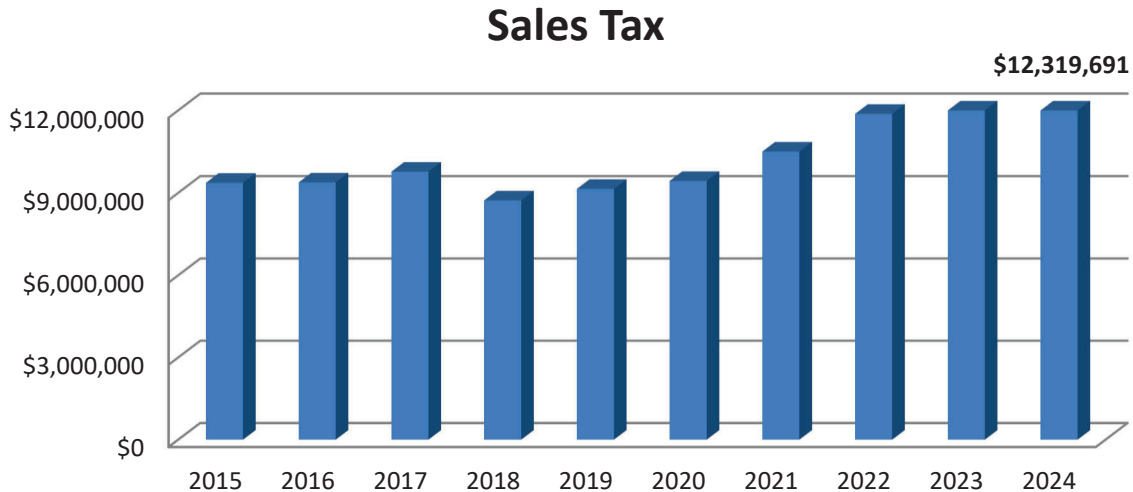
Sales Tax

The City of Pittsburgh has a sales tax rate of 1.5 percent. In 2024, the tax is projected to generate approximately \$12.3 million and accounts for sixteen percent of City resources. The City also receives a pro-rated portion of the Crawford County sales tax.

Pittsburg voters approved a perpetual .5 percent sales tax in 1985 of which .25% is dedicated to economic development, .125% is dedicated to capital outlay and .125% is dedicated to auditorium operations. In 2024, economic development is estimated to receive approximately \$1.5 million and the capital outlay and auditorium are estimated to receive approximately \$0.71 million each.

In 2013, Pittsburg voters approved a .5 percent sales tax to enhance public safety for a period of ten years. This public safety sales tax went into effect on January 1, 2014 and was set to expire on December 31, 2023. Pittsburg voters approved the renewal of the half cent sales tax in 2023, to start on January 1, 2024. The public safety sales tax is estimated to generate approximately \$2.9 million in 2024.

In 2020, Pittsburg voters approved combining the two .25 percent sales taxes for streets into a .5 percent sales tax for ten years, which will expire on March 31, 2031. The street sales tax is estimated to generate approximately \$2.9 million in 2024.



Property Tax

The property tax is an ad valorem tax, meaning it is based on the value of real estate or personal property owned. The City determines the level of service for the upcoming year and sets the mill levy rate based upon the Crawford County Clerk's estimated valuation for Pittsburg.

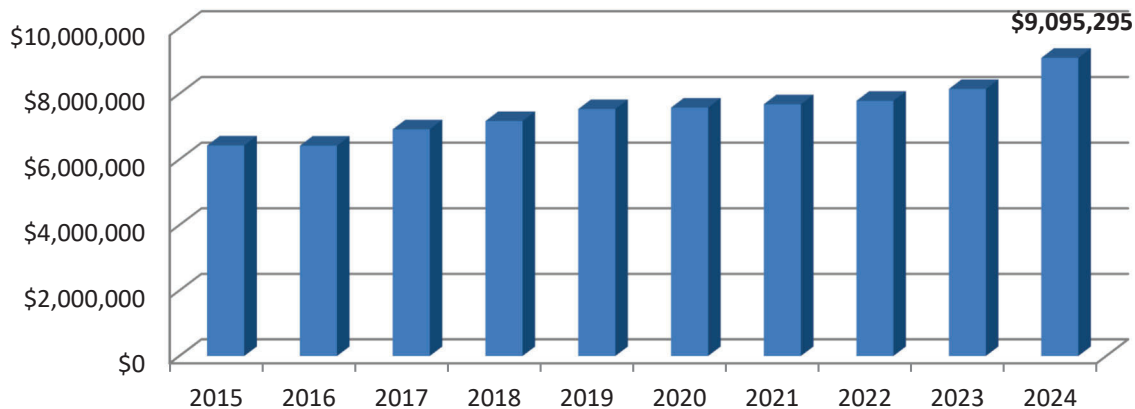
The 2024 Submitted Budget contains no mill levy rate increase. The following table lists the City of Pittsburg's mill levy rate, valuation, tax dollars levied and the change from the previous year. The City's levied tax dollars have increased by \$457,269 due to the new FedEx facility, other new construction, and increase in appraised value throughout Crawford County.

Budget Year	Mill Levy	Valuation*	Dollars Levied	Change
2024 Submitted	50.896	160,191,141	8,153,088	10.25%
2023	50.896	145,294,255	7,394,896	6.59%
2022	51.636	134,352,548	6,937,428	-0.13%
2021	51.475	134,528,473	6,924,853	-0.52%
2020	51.469	135,225,048	6,959,910	3.58%
2019	51.493	130,553,454	6,722,521	1.90%
2018	51.467	128,182,295	6,597,188	6.69%
2017	51.539	119,976,319	6,183,482	8.10%
2016	48.471	118,016,161	5,720,338	-0.11%
2015	48.491	118,098,699	5,726,569	7.04%

*Excludes incentive district areas

When combined with the motor vehicle taxes and prior year delinquent taxes collected, the total 2024 property tax will generate approximately \$9.1 million, which accounts for twelve percent of the City's resources. Historically the City collects between 95% and 96% of the current year taxes that are levied.

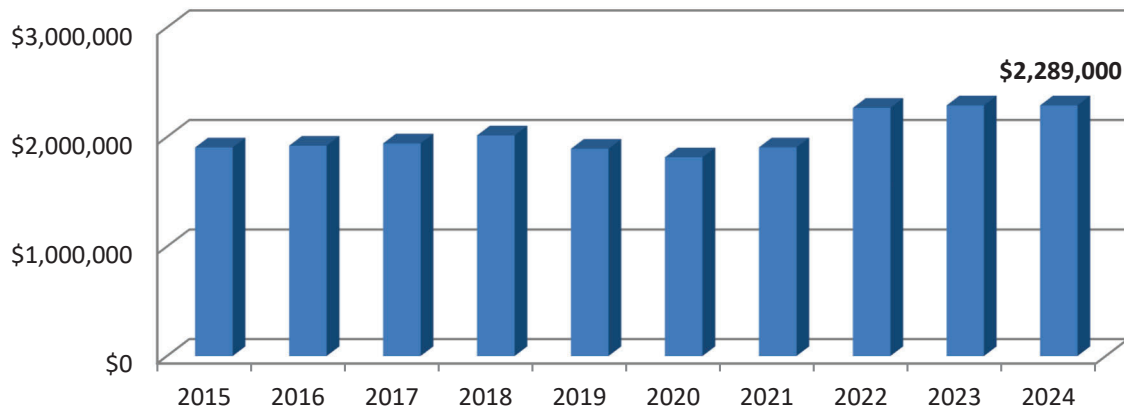
Property Taxes



Franchise Tax

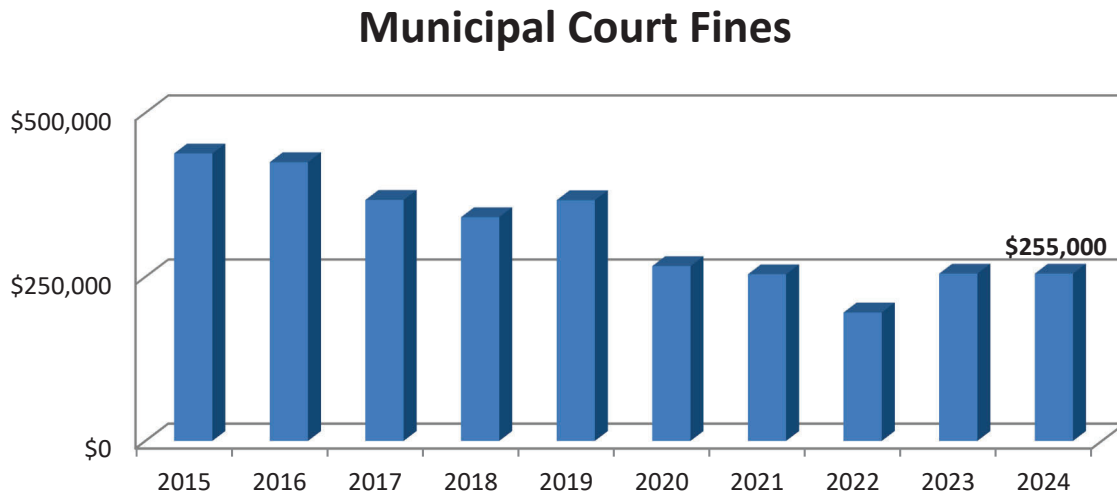
Franchise taxes are paid to the City of Pittsburgh by utility companies who possess infrastructure within the City's right of way and for the right to provide service within the City. These fees cover the cost of doing business on the City streets, right-of-ways and other property. In 2024, it is estimated the City will collect approximately \$2.29 million. The 2024 franchise taxes account for approximately three percent of City resources.

Franchise Tax



Municipal Court Fines

In 2022, these fines generated \$195,757. Municipal Court Fines are expected to generate \$255,000 in 2023 and remain consistent in 2024.



Gaming Revenue

The Kansas Crossing Casino opened in April of 2017 and the City receives 1% of the gaming revenues generated by the casino plus property taxes and utility charges for service. The 2024 Submitted Budget is projecting \$370,000.



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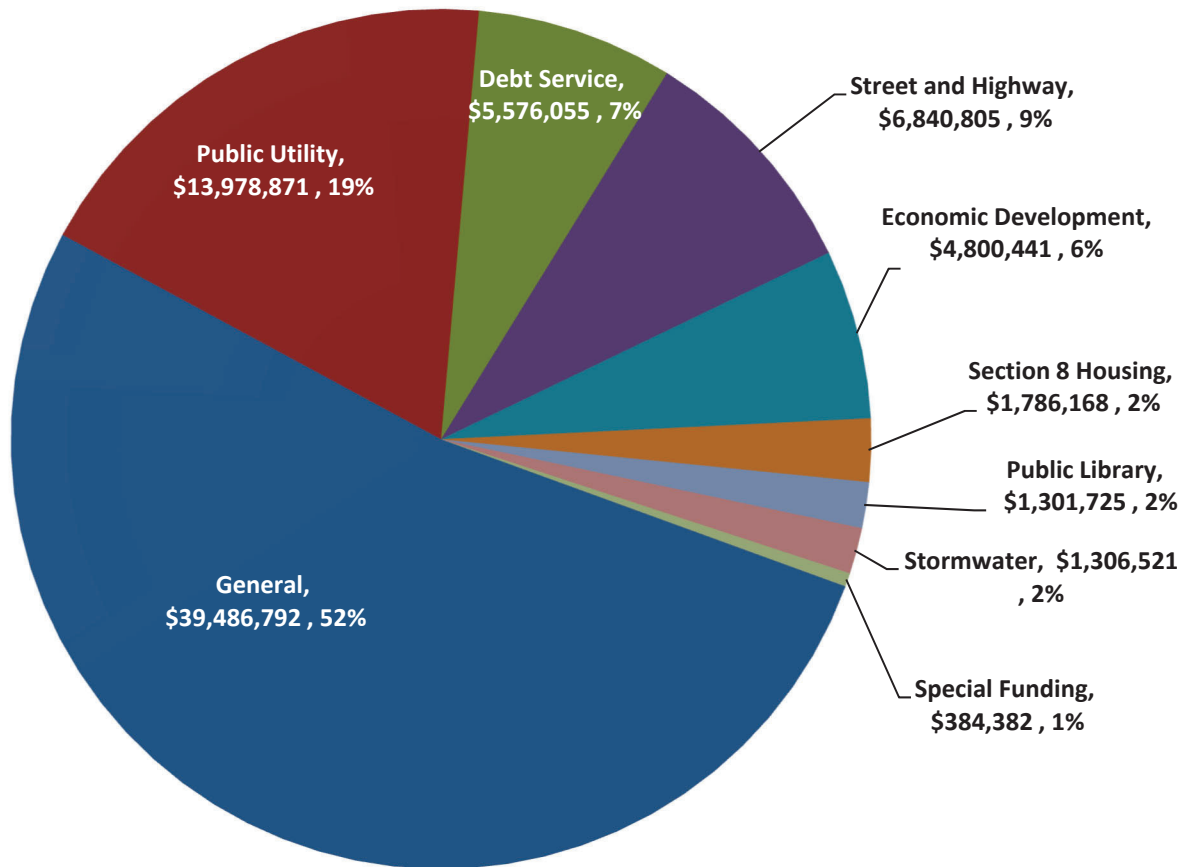
Expenditures

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EXPENDITURES

The City of Pittsburg’s budgeted expenditures for 2024 total \$75,461,760. Included in this amount are annual expenditures of \$45,010,687, inter-fund transfers and reserves. The general fund is by far the largest cost center of the City.

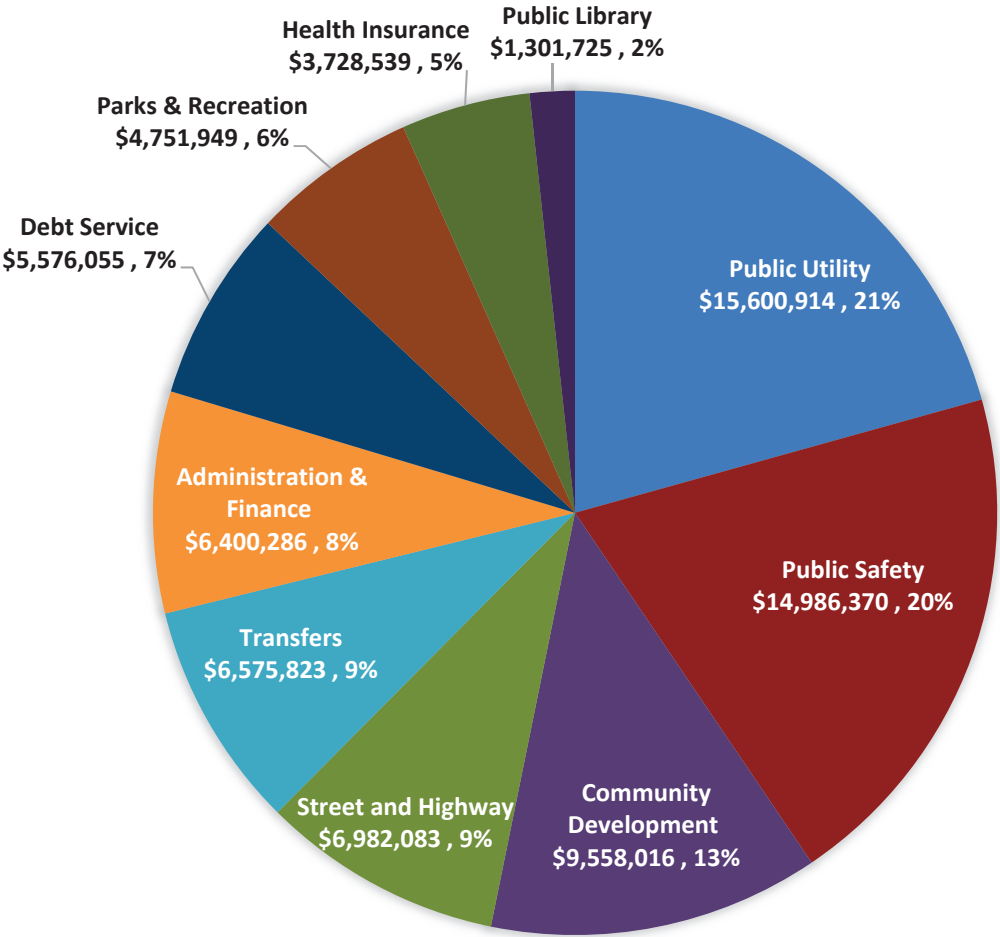
2024 ALLOCATION BY FUND \$75,461,760



2024 ALLOCATION BY PURPOSE

<u>Department</u>	<u>Amount</u>
Public Utility	\$ 15,600,914
Public Safety	14,986,370
Community Development	9,558,016
Street and Highway	6,982,083
Transfers	6,575,823
Administration & Finance	6,400,286
Debt Service	5,576,055
Parks & Recreation	4,751,949
Health Insurance	3,728,539
Public Library	1,301,725
Total	\$ 75,461,760

2024 ALLOCATION BY PURPOSE \$75,461,760



Debt Service

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Effective financial management includes analyzing several funding mechanisms to determine what option is most beneficial to the City. In some cases, issuing debt is the best available option. The City of Pittsburg traditionally uses debt to pay for equipment and capital improvements that cost too much to pay from the operating budget. The revenues used for paying debt service come from the following sources:

- Property Taxes
- Charges for Services
- Special Assessments
- Investment Income
- Transfers
- Other

Bond Rating

The City's bond rating was reaffirmed at AA- in April of 2022 when the Standard & Poor's Rating Service evaluated the City's Bond Note 2022-A. Some of the criteria used to determine the rating is as follows:

- Budgetary flexibility
- Management conditions/ strength of policies
- Liquidity
- Economy
- Budgetary performance
- Debt and contingent liabilities

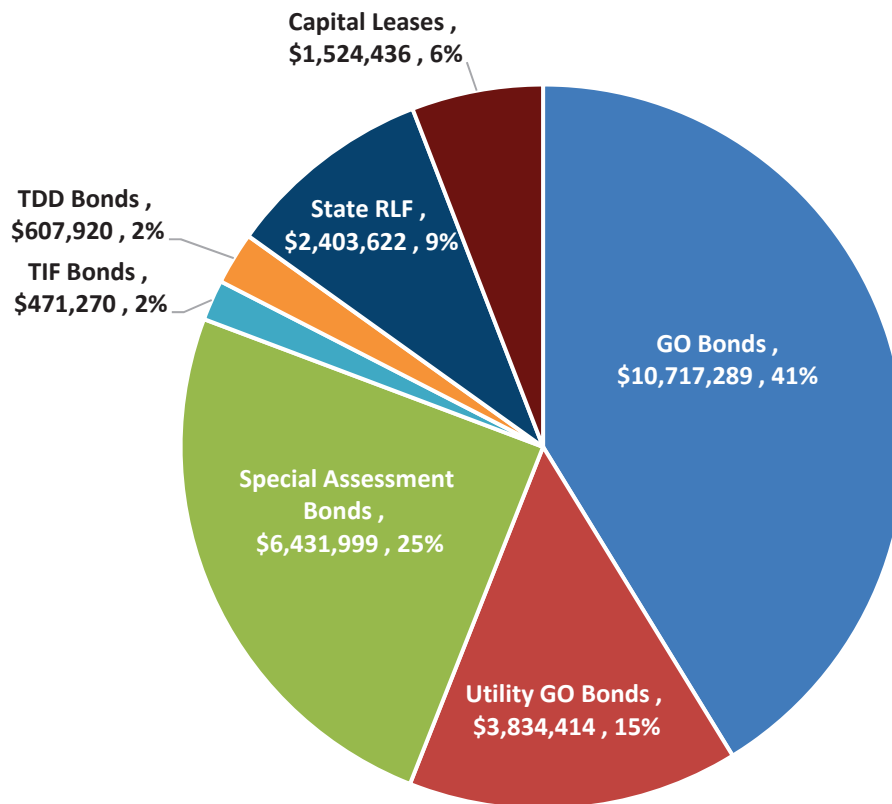
Standard & Poor's determined that the City's budgetary flexibility is very strong, and that management conditions are very strong with good financial practices; strong debt management and investment policies; as well as, the implementation of the long-term financial plan. Standard & Poor's also considered the City's liquidity to be very strong. The City's budgetary performance was also considered to be strong.

Debt Service

Municipalities borrow funds for a variety of reasons and have numerous financing tools at their discretion. Money should be borrowed based on an adopted set of policies periodically reviewed by the Governing Body. In Pittsburg, the main reason for borrowing is to perform important capital improvements which are usually expensive and difficult to pay for from the annual operating budget.

The City of Pittsburg makes use of several tools to pay for capital improvements and expensive equipment. The most common is the sale of General Obligation (GO) bonds. These are municipal bonds for which the City pledges to use all revenues at its disposal to pay bondholders, including the raising of property taxes. In 2024, Pittsburg will dedicate 7.910 mills of the property tax to pay for debt service on GO bonds. The chart below represents the City's outstanding debt as of 2023 including both principal and interest. GO bonds comprise forty-one percent of the City's debt.

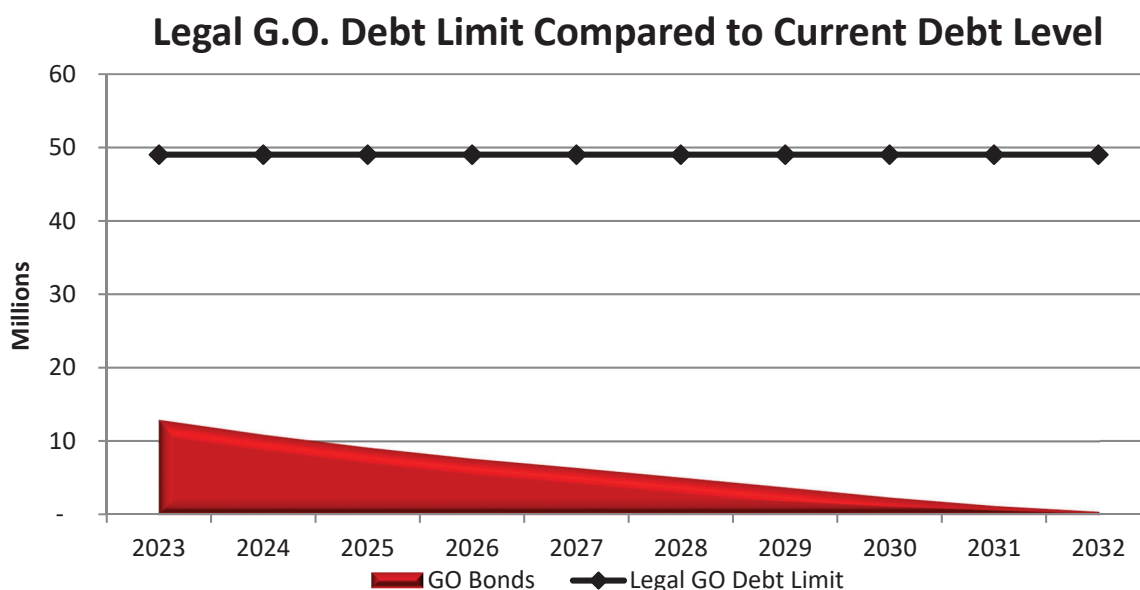
Pittsburg 2023 Outstanding Debt \$25,990,950



A utility revenue bond is a special type of municipal bond. Instead of dedicating a tax, these are repaid solely from revenues generated by a specified revenue-generating entity associated with the purpose of the bonds. The City does not generally utilize revenue bonds as they require additional reserves dedicated to the bonds being issued and generally have higher interest costs.

Instead of revenue bonds, the City issues utility GO bonds and pledges revenues from the City's utility to repay the debt. In 2023, these bonds comprise fifteen percent of the City's outstanding debt. The bonds were issued to finance improvements to the water and sewer utility infrastructure.

State statute limits the amount of GO bonds issued to thirty percent of a municipality's assessed valuation. According to that formula, the City of Pittsburg could carry approximately \$49 million in GO debt. Currently, the City carries \$12.8 million.



The State Revolving Loan Fund provides low interest loans for utility water and wastewater improvements. The critical nature of these improvements and high cost make this a widely utilized State program, providing an alternative to communities that might otherwise have difficulty finding an affordable option. The City of Pittsburg's current balance of \$2.4 million represents nine percent of the City's outstanding debt and funded improvements to the Wastewater Treatment Plant, improvements to the Water Treatment Plant, and rehabilitation of our sanitary sewer system. Approximately \$375,461 is paid annually on these loans.

Pittsburg also utilizes benefit districts to pay for public improvements. Under this approach, the City issues bonds for construction of public improvements. The bonds are then retired with tax revenues generated within the benefit district. Two benefit districts were authorized for the North Broadway Town Center area; a tax increment financing (TIF) and a transportation development district (TDD) were created to pay for the improvements. The City has no liability to repay the TIF bonds, however if the taxes

generated in the TDD are not sufficient to cover the annual debt requirements, the City pledges to use all revenues at its disposal to repay the TDD bonds.

Another type of bonded debt is special assessment bonds. As part of the development agreement for the Kansas Crossing Casino, the City agreed to reimburse Kansas Crossing for the cost of the on-site and off-site utility improvements. The City issued special assessment bonds in October 2016 to fund the reimbursement. These bonds are being repaid with special assessments against the Casino property while the utility assets are owned and maintained by the City.

Capital leases are used to supply the City with expensive equipment that otherwise would not be affordable with an outright purchase. This provides equipment to perform City services and keeps the fleet in operation with lower maintenance downtime. Capital leases are paid from Sales Tax Capital Outlay and operating funds.

Annual Debt Service

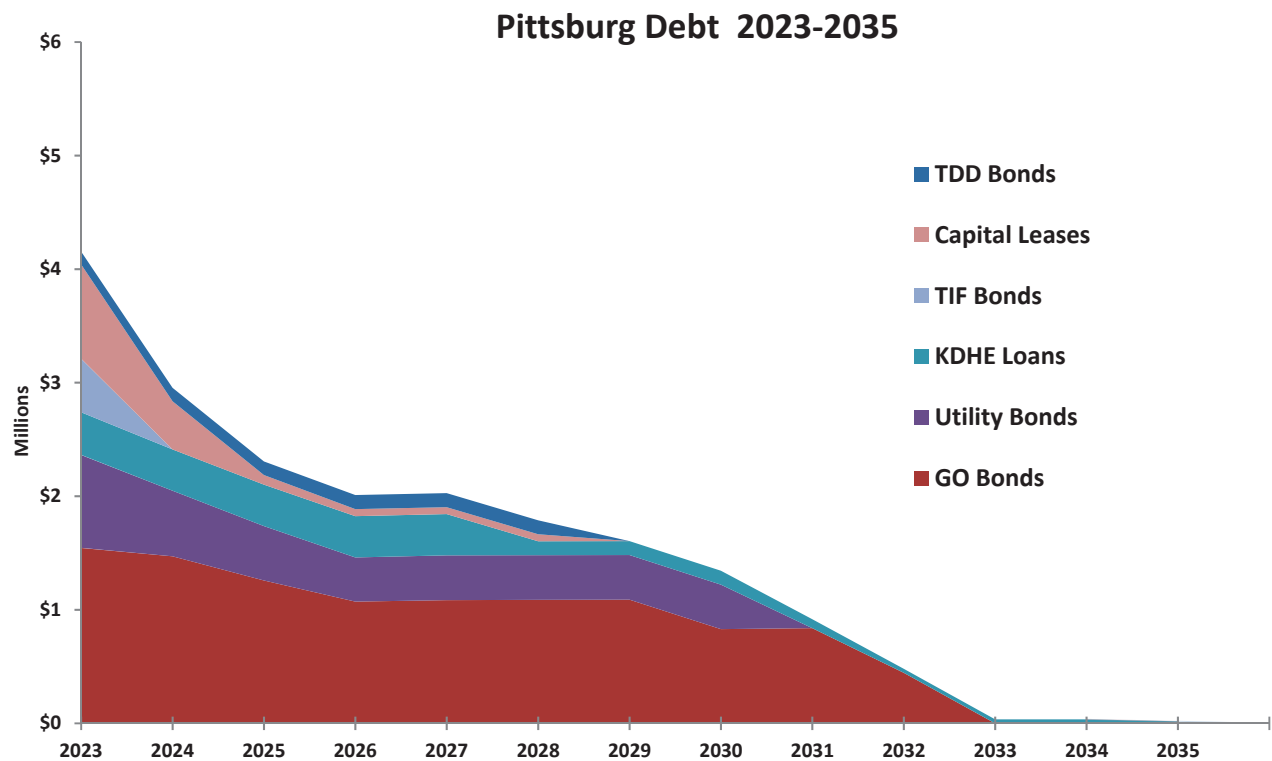
The following table provides a summary of the City's annual debt service requirements (principal and interest) on current debt obligations from 2023 through the final year of debt retirement special assessment bonds and capital leases.

ANNUAL DEBT SERVICE REQUIREMENTS AS OF 2023

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	4,032,730	640,095	4,672,825
2024	2,919,313	504,981	3,424,293
2025	2,290,215	426,529	2,716,744
2026	2,059,996	362,498	2,422,494
2027	2,099,035	308,263	2,407,298
2028	1,821,219	256,081	2,077,300
2029	1,807,842	209,507	2,017,349
2030	1,590,955	161,059	1,752,014
2031	1,210,186	118,318	1,328,504
2032	807,633	87,740	895,373
2033	403,450	63,853	467,303
2034	414,288	52,100	466,388
2035	412,465	40,031	452,496
2036	410,000	26,975	436,975
2037	420,000	13,650	433,650

Cumulative Debt

The following graph presents all debt owed by the City of Pittsburg as of 2023. The chart is arranged by type of debt and maturity. The graph excludes the special assessment bonds being repaid by the Kansas Crossing Casino.



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Schedule of Positions

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SCHEDULE OF POSITIONS

(FTE = Full Time Equivalent)

Position Title	Division Name	Actual FTE 2022	Estimated FTE 2023	Adopted FTE 2024
<u>ADMINISTRATION</u>				
City Manager	City Manager	1.0	1.0	1.0
Assistant City Manager		1.0	1.0	1.0
Public Information Manager		1.0	1.0	1.0
City Commissioners		2.5	2.5	2.5
City Attorney	City Attorney	1.0	1.0	1.0
City Clerk	City Clerk	1.0	1.0	1.0
Director of Finance	Finance	1.0	1.0	1.0
Deputy Finance Director		1.0	1.0	1.0
Payroll Manager / Purchasing Agent		1.0	1.0	1.0
Custodian		1.0	0.0	0.0
Staff Accountant I		1.0	1.0	1.0
Staff Accountant II		1.0	1.0	1.0
Human Resources Director	Human Resources	1.0	1.0	1.0
Assistant Director of Human Resources		1.0	1.0	1.0
Human Resources Manager		0.0	0.0	0.0
Information Technology Manager	Information Technology	1.0	1.0	1.0
Custodian		0.0	1.0	1.0
Information Technology Specialist I		1.0	1.0	1.0
Media Production Specialist		0.5	0.5	0.5
Network Administrator I		1.0	1.0	1.0
Network Administrator II		1.0	1.0	1.0
Auditorium Manager	Auditorium	1.0	1.0	1.0
Administrative Assistant I		1.0	1.0	1.0
Assistant Technical Director		1.0	1.0	1.0
Building Maintenance Worker		1.0	1.0	1.0
Event Manager		1.0	1.0	1.0
Event Worker		2.5	2.5	2.5
Media Production Specialist		0.5	0.5	0.5
Technical Director		1.0	1.0	1.0
Customer Service Manager	Customer Service	1.0	1.0	1.0
Customer Service Representative I		1.5	1.5	1.5
Customer Service Representative II		1.0	1.0	1.0
Total		32.5	32.5	32.5
<u>HOUSING & COMMUNITY DEVELOPMENT</u>				
Airport Manager	Airport	1.0	1.0	1.0
Airport Attendant		2.0	2.0	2.0
Building Official	Building Services	1.0	1.0	1.0
Building Inspector		4.0	4.0	4.0
Permit Technician		1.0	1.0	1.0
Codes Enforcement Inspector	Codes Enforcement	2.0	3.0	3.0
Director of Housing & Community Dev.	Planning and Housing	1.0	1.0	1.0
Administrative Assistant I		0.5	0.5	0.5
Community Development Specialist		1.0	1.0	1.0
Neighborhood Redevelopment Manager		1.0	1.0	1.0
Section 8 HQS Compliance Inspector		1.0	1.0	1.0
Housing Program Manager	Section 8 Housing	1.0	1.0	1.0
Housing Specialist II		1.0	1.0	1.0
Housing Specialist III		1.0	1.0	1.0
Total		18.5	19.5	19.5

SCHEDULE OF POSITIONS

(FTE = Full Time Equivalent)

Position Title	Division Name	Actual FTE 2022	Estimated FTE 2023	Adopted FTE 2024
<u>PARKS & RECREATION</u>				
Director of Parks & Recreation	Parks	1.0	1.0	1.0
Parks Superintendent		1.0	1.0	1.0
Custodian		1.0	1.0	1.0
Heavy Equipment Operator		2.0	2.0	2.0
Heavy Equipment Operator II		1.0	1.0	1.0
Mechanic II		1.0	1.0	1.0
Parks Facilities Coordinator		1.0	1.0	1.0
Parks Maintenance Worker		3.5	3.5	3.5
Parks Vegetation Coordinator		1.0	1.0	1.0
Project Coordinator		1.0	1.0	1.0
Recreation Superintendent	Recreation	1.0	1.0	1.0
Customer Service Representative I		1.0	1.0	1.0
Recreation Manager - Athletics		1.0	1.0	1.0
Recreation Manager - Operations		1.0	1.0	1.0
Recreation Worker		4.7	4.7	4.7
Recreation Leader		0.6	0.6	0.6
Instructor		1.8	1.8	1.8
Golf Course Superintendent	Golf Course	1.0	1.0	1.0
Clubhouse Manager		1.0	1.0	1.0
Heavy Equipment Operator II		1.0	1.0	1.0
Parks Maintenance Worker		1.1	1.1	1.1
Clubhouse Worker		2.4	2.4	3.4
Aquatic Center Manager	Aquatic Center	0.3	0.3	0.3
Aquatic Center Assistant Manger		0.3	0.3	0.3
Aquatic Center Maint. Manager		0.3	0.3	0.3
Cashier/Concession Worker		3.3	3.3	3.3
Instructor		0.6	0.6	0.6
Parks Maintenance Worker		0.6	0.6	0.6
Lifeguard		9.6	9.6	9.6
Cemetery Caretaker	Cemetery	1.0	1.0	1.0
Parks Maintenance Worker		0.5	0.5	0.5
Farmers Market Manager	Farmers Market	0.5	0.5	0.5
Total		48.1	48.1	49.1

SCHEDULE OF POSITIONS

(FTE = Full Time Equivalent)

Position Title	Division Name	Actual FTE 2022	Estimated FTE 2023	Adopted FTE 2024
<u>PUBLIC LIBRARY</u>				
Library Director	Library	1.0	1.0	1.0
Assistant Library Director		1.0	1.0	1.0
Head of Adult Services		1.0	1.0	1.0
Head of Circulations		1.0	0.0	0.0
Information Technology Specialist		1.0	1.0	1.0
Head of Technical Processing		1.0	1.0	1.0
Head of Youth Services		1.0	1.0	1.0
Public Services / Floater		1.0	1.0	1.0
Young Adult / Public Services		1.0	2.0	2.0
Custodian		1.0	1.0	1.0
Circulation Clerk		1.5	1.5	1.5
Computer Lab Assistant		2.0	2.0	2.0
Computer Services		1.0	1.0	1.0
Library Assistant		1.5	1.5	1.5
Reference Clerk		1.5	1.5	1.5
Shelver		0.5	0.5	0.5
Youth Services Assistant		1.0	1.0	1.0
Total		19.0	19.0	19.0
<u>PUBLIC UTILITIES</u>				
Engineering Supervisor	Engineering	1.0	1.0	1.0
Engineering Technician		1.0	1.0	1.0
Administrative Assistant II		0.0	0.0	0.0
Technical Facilities Manager	Facility Maintenance	1.0	0.0	0.0
Facility Maintenance Supervisor		1.0	1.0	1.0
Facility Maintenance Technician		1.0	1.0	1.0
Facility Maintenance Technician II		1.0	1.0	1.0
Street Superintendent	Street & Highway	1.0	1.0	1.0
Technical Facilities Manager		0.0	1.0	1.0
Heavy Equipment Operator Apprentice		5.0	5.0	5.0
Heavy Equipment Operator I		2.0	2.0	2.0
Heavy Equipment Operator II		1.0	1.0	1.0
Traffic & Communication Technician		2.0	2.0	2.0
Utilities Maintenance Worker		0.3	0.3	0.3
Director of Utilities	Water Treatment Plant	1.0	1.0	1.0
WTP Superintendent		1.0	1.0	1.0
Administrative Assistant III		1.0	1.0	1.0
Special Projects Engineer		0.5	0.5	0.5
WTP Maintenance Technician		1.0	1.0	1.0
WTP Operator Apprentice		2.0	2.0	2.0
WTP Operator I		3.0	3.0	3.0
WTP Operator II		1.0	1.0	1.0
	Water Distribution			
Distribution Superintendent		1.0	1.0	1.0
Asset and Fleet Manager		1.0	1.0	1.0
Distribution Supervisor		1.0	1.0	1.0
GIS Specialist		1.0	1.0	1.0
Distribution Operator Apprentice		2.0	2.0	2.0
Distribution Operator I		3.0	3.0	3.0
Mechanic I		2.0	2.0	2.0
Utility Location Specialist		1.0	1.0	1.0
Water Service Representative		2.0	2.0	2.0
Water & Wastewater Plant Manager	Wastewater Treatment	1.0	1.0	1.0
WWTP Superintendent		1.0	1.0	1.0
WWTP Quality Controller		1.0	1.0	1.0
WWTP Maintenance Technician		1.0	1.0	1.0
WWTP Operator Apprentice		1.0	1.0	1.0
WWTP Operator I		2.0	2.0	2.0
WW Collection Superintendent	Wastewater Collection	1.0	1.0	1.0
WW Collection Operator I		4.0	4.0	4.0
SW Collection Superintendent	Stormwater	1.0	1.0	1.0
SW Collection Operator Apprentice		1.0	1.0	1.0
SW Collection Operator I		1.0	1.0	1.0
SW Collection Operator II		2.0	2.0	2.0
Street Sweeper Operator		1.0	1.0	1.0
Utilities Maintenance Worker		0.5	0.5	0.5
Total		60.3	60.3	60.3

SCHEDULE OF POSITIONS

(FTE = Full Time Equivalent)

Position Title	Division Name	Actual FTE 2022	Estimated FTE 2023	Adopted FTE 2024
<u>PUBLIC SAFETY</u>				
Fire Chief	Fire	1.0	1.0	1.0
Battalion Fire Chief		3.0	3.0	3.0
Deputy Fire Chief		1.0	1.0	1.0
Fire Captain		6.0	6.0	6.0
Fire Lieutenant		6.0	6.0	6.0
Firefighter I		5.0	5.0	5.0
Firefighter II		8.0	8.0	8.0
Master Firefighter		5.0	5.0	5.0
Animal Control Officer	Animal Control	1.0	1.0	1.0
Animal Control Technician		1.0	1.0	1.0
Court Administrator	Municipal Court	1.0	1.0	1.0
Judge		1.0	1.0	1.0
Legal Advisor/Court Prosecutor		1.0	1.0	1.0
Municipal Court Clerk		1.0	1.0	1.0
Prosecution Clerk		1.0	1.0	1.0
Police Chief	Police Administration	1.0	1.0	1.0
Administrative Lieutenant		1.0	1.0	1.0
Administrative Assistant II		1.0	1.0	1.0
Custodian		1.0	1.0	1.0
Deputy Chief of Police		1.0	1.0	1.0
Family Response Advocate		3.0	3.0	3.0
Information Technology Specialist I		1.0	1.0	1.0
Information Technology Specialist II		1.0	1.0	1.0
Human Resource Manager		1.0	1.0	1.0
Human Resource Generalist		0.0	0.0	0.0
Police Records Administrator		1.0	1.0	1.0
Assistant Police Records Administrator		0.0	1.0	1.0
Police Records Clerk		3.0	1.0	1.0
Special Prosecution Clerk		0.0	0.0	0.0
Deputy Chief of Police	Police Patrol	1.0	1.0	1.0
Police Corporal		3.0	3.0	3.0
Police Lieutenant		3.0	3.0	3.0
Police Officer I		15.0	15.0	15.0
Police Officer II		13.0	13.0	13.0
Police Sergeant		3.0	3.0	3.0
Investigations Lieutenant	Police Investigations	1.0	1.0	1.0
Crime Analyst		1.0	1.0	1.0
Criminal Investigator		5.0	5.0	5.0
Investigations Sergeant		1.0	1.0	1.0
Narcotics Investigator		2.0	2.0	2.0
Evidence Control Specialist		1.0	1.0	1.0
Evidence Technician		1.0	1.0	1.0
Communications Supervisor	Police Communications	2.0	2.0	2.0
Communications Technician I		6.5	6.5	6.5
Communications Technician II		3.0	3.0	3.0
Communications Technician III		0.0	0.0	0.0
Total		118.5	117.5	117.5

City Wide Total	296.9	296.9	297.9
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FTE By Type

Full Time	247.0	247.0	247.0
Part Time	25.0	25.0	26.0
Temporary	24.9	24.9	24.9
City Wide Total	296.9	296.9	297.9

FTE By Fund

General Fund	216.1	216.1	217.1
Public Library	19.0	19.0	19.0
Street and Highway	12.3	12.3	12.3
Public Utility	40.0	40.0	40.0
Stormwater	6.5	6.5	6.5
Section 8 Housing	3.0	3.0	3.0
City Wide Total	296.9	296.9	297.9

Department Program Budgets

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Department: All Departments

Division: All Divisions

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 17,473,037	\$ 23,938,060	\$ 47,727,911
Intergovernmental	2,910,853	\$ 2,954,458	3,075,800
Fines & Fees	196,172	\$ 255,500	255,500
Charges for Services	13,899,295	\$ 15,289,146	14,982,097
Licenses & Permits	438,906	\$ 244,000	244,000
Investment Income	144,450	\$ 121,900	36,700
Miscellaneous	367,393	\$ 341,846	341,846
Special Assessments	481,621	\$ 479,907	479,907
Transfers	8,750,622	\$ 8,894,580	8,317,999
Total	\$ 44,662,350	\$ 52,519,397	\$ 75,461,760
Allocation by Expense			
Personnel Services	\$ 15,753,620	\$ 17,782,929	\$ 20,434,593
Contractual Services	8,069,440	\$ 9,037,376	\$ 7,206,981
Commodities	4,743,497	\$ 4,624,603	\$ 4,757,500
Capital Outlay	4,111,958	\$ 8,948,112	\$ 9,371,350
Reserves	84,572	\$ -	\$ 22,504,191
Transfers	8,113,577	\$ 8,099,279	\$ 7,946,882
Debt Service	3,785,671	\$ 4,027,099	\$ 3,240,263
Total	\$ 44,662,335	\$ 52,519,398	\$ 75,461,760
Allocation by Department			
Administration	\$ 3,614,266	\$ 3,898,769	\$ 4,066,559
Engineering and Public Works	-	\$ -	\$ -
Housing & Community Development	4,691,882	\$ 5,686,025	\$ 6,671,583
Parks & Recreation	1,938,161	\$ 2,286,305	\$ 2,397,046
Public Library	\$ 995,424	\$ 1,019,908	\$ 1,053,703
Public Works & Utilities	9,610,342	\$ 13,716,117	\$ 13,783,147
Public Safety	9,538,506	\$ 11,105,346	\$ 10,884,438
Operating Services	14,273,755	\$ 14,806,929	\$ 36,605,284
Total	\$ 44,662,335	\$ 52,519,398	\$ 75,461,760
Allocation by Fund			
General Fund	\$ 24,711,745	\$ 27,170,543	\$ 39,486,792
Public Library	995,424	\$ 1,019,908	\$ 1,301,725
Special Drug & Alcohol	99,566	\$ 106,000	\$ 237,882
Special Parks & Recreation	138,403	\$ 110,000	\$ 146,500
Street & Highway	2,169,073	\$ 5,232,699	\$ 6,840,805
Debt Service	3,785,671	\$ 4,027,099	\$ 5,576,055
Public Utility	9,762,047	\$ 10,650,919	\$ 13,978,871
Stormwater	721,299	\$ 1,126,955	\$ 1,306,521
Section 8 Housing	1,591,448	\$ 1,745,858	\$ 1,786,168
Economic Development	687,659	\$ 1,329,418	\$ 4,800,441
Total	\$ 44,662,335	\$ 52,519,398	\$ 75,461,760
Personnel			
Full Time Equivalents	296.9	296.9	297.9

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Department: Administration

All Divisions

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 2,751,352	\$ 3,030,998	\$ 3,192,003
Intergovernmental	-	-	-
Fines & Fees	415	500	500
Charges for Services	374,150	457,364	464,149
Licenses & Permits	68,752	74,000	74,000
Investment Income	83,207	15,000	15,000
Miscellaneous	335,483	320,000	320,000
Special Assessments	907	907	907
Transfers	-	-	-
Total	\$ 3,614,266	\$ 3,898,769	\$ 4,066,559
Expenditures by Division			
City Manager	\$ 571,893	\$ 638,708	\$ 653,630
City Attorney	90,851	90,054	92,585
City Clerk	111,299	123,129	126,554
Finance	472,287	547,745	548,967
Human Resources	352,561	368,589	378,867
Information Technology	917,927	873,287	886,546
Auditorium	554,944	722,486	837,855
Customer Service	542,504	534,771	541,556
Economic Development	-	-	-
Total	\$ 3,614,266	\$ 3,898,769	\$ 4,066,559
Allocation by Expense			
Personnel Services	\$ 2,133,553	\$ 2,392,650	\$ 2,451,391
Contractual Services	1,208,548	1,156,219	1,165,346
Commodities	222,710	214,900	314,823
Capital Outlay	49,455	135,000	135,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 3,614,266	\$ 3,898,769	\$ 4,066,559
Allocation by Fund			
General Fund	\$ 3,071,762	\$ 3,363,998	\$ 3,525,003
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	542,504	534,771	541,556
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 3,614,266	\$ 3,898,769	\$ 4,066,559
Personnel			
Full Time Equivalents	32.5	32.5	32.5

Department: Administration

Division: City Manager

The City Manager is the Chief Executive Officer of the City. This individual is responsible for presenting an annual budget to the City Commission for their consideration. Other duties include managing all personnel, implementing policies and procedures as needed, and responding to requests for information from the citizens and the City Commission. The City Manager Division is staffed with the City Manager, the Assistant City Manager and the Public Information Manager

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 571,893	\$ 638,708	\$ 653,630
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 571,893	\$ 638,708	\$ 653,630
Allocation by Expense			
Personnel Services	\$ 459,293	\$ 532,658	\$ 547,412
Contractual Services	102,121	96,550	96,718
Commodities	10,479	9,500	9,500
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 571,893	\$ 638,708	\$ 653,630
Allocation by Fund			
General Fund	\$ 571,893	\$ 638,708	\$ 653,630
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 571,893	\$ 638,708	\$ 653,630
Personnel			
Full Time Equivalents	5.5	5.5	5.5

Department: Administration

Division: City Attorney

The mission of the City Attorney's office is to serve the City of Pittsburg by providing accurate, timely and effective legal advice and representation to the City Commission, the City Manager and the officers and employees of the City. The City Attorney's office provides litigation representation to assure that each case is resolved in a manner that protects the interests of the City; responds to requests for opinions, ordinances, contracts and other documents in the highest professional manner; works closely with City officers and employees to accomplish the policy objectives of the City and to prevent legal problems from arising.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 90,851	\$ 90,054	\$ 92,585
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 90,851	\$ 90,054	\$ 92,585
Allocation by Expense			
Personnel Services	\$ 79,956	\$ 83,414	\$ 85,917
Contractual Services	6,864	4,640	4,668
Commodities	4,030	2,000	2,000
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 90,851	\$ 90,054	\$ 92,585
Allocation by Fund			
General Fund	\$ 90,851	\$ 90,054	\$ 92,585
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 90,851	\$ 90,054	\$ 92,585
Personnel			
Full Time Equivalents	1.0	1.0	1.0

Department: Administration

Division: City Clerk

The City Clerk division is responsible for recording, maintaining, and preserving records of all City business; maximizing access to municipal government; providing timely, professional and courteous service to the City Commission, the public and the internal organization; disseminating information to the public; working in unison with the City Commission and City staff to serve the community with the utmost professionalism.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 111,299	\$ 123,129	\$ 126,554
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 111,299	\$ 123,129	\$ 126,554
Allocation by Expense			
Personnel Services	\$ 102,731	\$ 112,260	\$ 115,628
Contractual Services	3,533	7,369	7,426
Commodities	5,034	3,500	3,500
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 111,299	\$ 123,129	\$ 126,554
Allocation by Fund			
General Fund	\$ 111,299	\$ 123,129	\$ 126,554
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 111,299	\$ 123,129	\$ 126,554
Personnel			
Full Time Equivalents	1.0	1.0	1.0

Department: Administration

Division: Finance

The Finance Division oversees all financial related functions of the City, including accounts payable, accounts receivable, bank reconciliations, cash collections, debt issuance and management, fixed assets, grant reporting, investments, payroll, and purchase orders. The City's annual operating budget and five year financial plan is prepared by Finance in conjunction with the City Manager. The City's annual audit is overseen by Finance and the comprehensive annual financial report (CAFR) is prepared by Finance.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 275,278	\$ 343,245	\$ 344,467
Intergovernmental	-	-	-
Fines & Fees	415	500	500
Charges for Services	-	-	-
Licenses & Permits	68,752	74,000	74,000
Investment Income	-	-	-
Miscellaneous	127,843	130,000	130,000
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 472,287	\$ 547,745	\$ 548,967
Allocation by Expense			
Personnel Services	\$ 366,341	\$ 411,345	\$ 414,697
Contractual Services	84,969	119,400	117,370
Commodities	20,978	17,000	16,900
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 472,287	\$ 547,745	\$ 548,967
Allocation by Fund			
General Fund	\$ 472,287	\$ 547,745	\$ 548,967
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Programs	-	-	-
Economic Development	-	-	-
Total	\$ 472,287	\$ 547,745	\$ 548,967
Personnel			
Full Time Equivalents	5.0	5.0	5.0

Department: Administration

Division: Human Resources

The Human Resources Division provides support services to employees in order to ensure compliance with personnel laws, regulations and organization policies and procedures. The Human Resources Division assists with recruiting and retaining qualified staff, and works to ensure a competitive compensation package.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 352,561	\$ 368,589	\$ 378,867
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 352,561	\$ 368,589	\$ 378,867
Allocation by Expense			
Personnel Services	\$ 181,920	\$ 204,049	\$ 210,022
Contractual Services	155,610	157,840	162,145
Commodities	15,030	6,700	6,700
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 352,561	\$ 368,589	\$ 378,867
Allocation by Fund			
General Fund	\$ 352,561	\$ 368,589	\$ 378,867
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 352,561	\$ 368,589	\$ 378,867
Personnel			
Full Time Equivalents	2.0	2.0	2.0

Department: Administration

Division: Information Technology

The Information Technology Division is responsible for all computer, telecommunications and network operations as well as any endpoints related to the network or computers. Other responsibilities include maintenance of the City's website, government access channel, user training, maintenance of hardware, software systems, evaluation and implementation of new systems, security cameras, radios, storm sirens and traffic signals.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 864,459	\$ 818,287	\$ 831,546
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	53,469	55,000	55,000
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 917,927	\$ 873,287	\$ 886,546
Allocation by Expense			
Personnel Services	\$ 378,751	\$ 403,872	\$ 415,669
Contractual Services	390,535	312,865	314,315
Commodities	101,866	101,550	101,563
Capital Outlay	46,776	55,000	55,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 917,927	\$ 873,287	\$ 886,546
Allocation by Fund			
General Fund	\$ 917,927	\$ 873,287	\$ 886,546
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 917,927	\$ 873,287	\$ 886,546
Personnel			
Full Time Equivalents	5.5	5.5	5.5

Department: Administration

Division: Auditorium

The Auditorium Division serves the general public by providing an attractive, state of the art venue for the performing arts as well as an exhibition hall that boasts a 10 thousand square-foot event center. In addition, it can provide up to eight meeting areas for breakout space. The facility hosts various types of conventions, trade shows, consumer shows, private parties, wedding receptions, school functions, and a variety of community events.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 485,013	\$ 648,986	\$ 764,355
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	69,931	73,500	73,500
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 554,944	\$ 722,486	\$ 837,855
Allocation by Expense			
Personnel Services	\$ 382,642	\$ 448,500	\$ 459,630
Contractual Services	111,688	126,836	131,066
Commodities	57,936	67,150	167,160
Capital Outlay	2,678	80,000	80,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 554,944	\$ 722,486	\$ 837,855
Allocation by Fund			
General Fund	\$ 554,944	\$ 722,486	\$ 837,855
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 554,944	\$ 722,486	\$ 837,855
Personnel			
Full Time Equivalents	9.0	9.0	9.0

Budget Notes

The Auditorium Division is partially funded with a dedicated 0.125% local sales tax.

Department: Administration

Division: Customer Service

The Customer Service Division is responsible for the City's customer service counter, managing the City's centralized phone line, preparing customer utility bills, processing customer payments, issuing business licenses, issuing dog tags, issuing miscellaneous sales permits, assisting with building permits and preparing daily bank deposits.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	304,218	383,864	390,649
Licenses & Permits	-	-	-
Investment Income	83,207	15,000	15,000
Miscellaneous	154,172	135,000	135,000
Special Assessments	907	907	907
Transfers	-	-	-
Total	\$ 542,504	\$ 534,771	\$ 541,556
Allocation by Expense			
Personnel Services	\$ 181,919	\$ 196,552	\$ 202,417
Contractual Services	353,228	330,719	331,639
Commodities	7,356	7,500	7,500
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 542,504	\$ 534,771	\$ 541,556
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	542,504	534,771	541,556
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 542,504	\$ 534,771	\$ 541,556
Personnel			
Full Time Equivalents	3.5	3.5	3.5

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Department: Housing & Community Development

All Divisions

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 1,569,202	\$ 2,619,798	\$ 3,615,846
Intergovernmental	1,585,901	1,740,958	1,746,800
Fines & Fees	-	-	-
Charges for Services	1,108,612	1,107,869	1,091,737
Licenses & Permits	370,154	170,000	170,000
Investment Income	27,233	12,900	12,700
Miscellaneous	5,264	4,500	4,500
Special Assessments	25,516	30,000	30,000
Transfers	-	-	-
Total	\$ 4,691,882	\$ 5,686,025	\$ 6,671,583
Expenditures by Division			
Airport	\$ 1,108,612	\$ 1,107,869	\$ 1,091,737
Building Services	421,411	482,980	496,736
Codes Enforcement	121,346	157,734	192,053
Facility Maintenance	416,670	422,228	428,564
Planning and Housing	344,736	439,938	500,418
Economic Development	687,659	1,329,418	2,210,575
Section 8 Housing	1,591,448	1,745,858	1,751,500
Total	\$ 4,691,882	\$ 5,686,025	\$ 6,671,583
Allocation by Expense			
Personnel Services	\$ 1,354,067	\$ 1,463,594	\$ 1,538,484
Contractual Services	1,929,335	2,241,842	2,285,829
Commodities	1,068,452	1,081,621	1,067,270
Capital Outlay	340,028	898,968	1,780,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 4,691,882	\$ 5,686,025	\$ 6,671,583
Allocation by Fund			
General Fund	\$ 2,412,775	\$ 2,610,749	\$ 2,709,508
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	1,591,448	1,745,858	1,751,500
Economic Development	687,659	1,329,418	2,210,575
Total	\$ 4,691,882	\$ 5,686,025	\$ 6,671,583
Personnel			
Full Time Equivalents	18.5	19.5	19.5

Department: Housing & Community Development

Division: Airport

The Airport Division serves the needs of Southeast Kansas by providing a home base to eight corporate aircraft, an air ambulance and numerous private aircraft. The main runway is 6,100 feet long and 100 feet wide.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	1,108,612	1,107,869	1,091,737
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 1,108,612	\$ 1,107,869	\$ 1,091,737
Allocation by Expense			
Personnel Services	\$ 172,930	\$ 180,369	\$ 185,757
Contractual Services	76,671	83,500	86,750
Commodities	852,174	814,000	799,230
Capital Outlay	6,837	30,000	20,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 1,108,612	\$ 1,107,869	\$ 1,091,737
Allocation by Fund			
General Fund	\$ 1,108,612	\$ 1,107,869	\$ 1,091,737
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 1,108,612	\$ 1,107,869	\$ 1,091,737
Personnel			
Full Time Equivalents	3.0	3.0	3.0

Department: Housing & Community Development

Division: Building Services

The Building Services Division is responsible for development, administration and enforcement of City building codes and ordinances.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 51,257	\$ 312,980	\$ 326,736
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	370,154	170,000	170,000
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 421,411	\$ 482,980	\$ 496,736
Allocation by Expense			
Personnel Services	\$ 378,955	\$ 438,462	\$ 451,787
Contractual Services	22,062	21,418	21,594
Commodities	20,395	23,100	23,355
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 421,411	\$ 482,980	\$ 496,736
Allocation by Fund			
General Fund	\$ 421,411	\$ 482,980	\$ 496,736
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 421,411	\$ 482,980	\$ 496,736
Personnel			
Full Time Equivalents	6.0	6.0	6.0

Department: Housing & Community Development

Division: Codes Enforcement

The Codes Enforcement Division accounts for all the codes enforcement activities, planning and zoning activities, vacant lot mowing and flood plain management for the City.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 95,830	\$ 127,734	\$ 162,053
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	25,516	30,000	30,000
Transfers	-	-	-
Total	\$ 121,346	\$ 157,734	\$ 192,053
Allocation by Expense			
Personnel Services	\$ 94,389	\$ 117,884	\$ 152,028
Contractual Services	17,125	31,450	31,525
Commodities	9,832	8,400	8,500
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 121,346	\$ 157,734	\$ 192,053
Allocation by Fund			
General Fund	\$ 121,346	\$ 157,734	\$ 192,053
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 121,346	\$ 157,734	\$ 192,053
Personnel			
Full Time Equivalents	2.0	3.0	3.0

Department: Housing & Community Development

Division: Facility Maintenance

The Facility Maintenance Division performs in-house maintenance and repair of all City facilities and performs minor renovation projects.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 416,670	\$ 422,228	\$ 428,564
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 416,670	\$ 422,228	\$ 428,564
Allocation by Expense			
Personnel Services	\$ 236,482	\$ 201,474	\$ 207,510
Contractual Services	14,866	12,704	12,854
Commodities	163,966	208,050	208,200
Capital Outlay	1,355	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 416,670	\$ 422,228	\$ 428,564
Allocation by Fund			
General Fund	\$ 416,670	\$ 422,228	\$ 428,564
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 416,670	\$ 422,228	\$ 428,564
Personnel			
Full Time Equivalents	4.0	4.0	3.0

Department: Housing & Community Development

Division: Planning and Housing

The Planning and Housing Division is responsible for long range planning and coordination, the facilitation and promotion of housing development, the operation of the Pittsburg Land Bank, the Neighborhood Revitalization Program, the Rural Housing Incentive District and homeless services.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 344,736	\$ 439,938	\$ 500,418
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 344,736	\$ 439,938	\$ 500,418
Allocation by Expense			
Personnel Services	\$ 304,414	\$ 338,257	\$ 348,648
Contractual Services	36,623	98,560	148,771
Commodities	3,699	3,121	3,000
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 344,736	\$ 439,938	\$ 500,418
Allocation by Fund			
General Fund	\$ 344,736	\$ 439,938	\$ 500,418
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 344,736	\$ 439,938	\$ 500,418
Personnel			
Full Time Equivalents	4.5	4.5	4.5

Department: Housing & Community Development

Division: Economic Development

The Economic Development Division endeavors to strengthen the City's economic vitality and positively impact the quality of life of its residents and visitors by adopting and practicing strategies in partnership with the businesses, residents and Pittsburg State University.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 660,709	\$ 1,316,918	\$ 2,198,075
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	26,950	12,500	12,500
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 687,659	\$ 1,329,418	\$ 2,210,575
Allocation by Expense			
Personnel Services	\$ -	\$ -	\$ -
Contractual Services	345,530	444,950	435,075
Commodities	10,294	15,500	15,500
Capital Outlay	331,835	868,968	1,760,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 687,659	\$ 1,329,418	\$ 2,210,575
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	687,659	1,329,418	2,210,575
Total	\$ 687,659	\$ 1,329,418	\$ 2,210,575
Personnel			
Full Time Equivalents	-	-	-

Budget Notes

The Economic Development Division's administration is contracted with the Pittsburg Chamber of Commerce and the Pittsburg State University Business and Technology Institute.. The Economic Development Division funding mechanisms are a dedicated 0.25% local sales tax, loan repayments, interest income and lease income. The capital outlay line item is used to help develop existing and new business expansions within the City.

Department: Housing & Community Development

Division: Section 8 Housing

The Housing & Community Development Department accounts for federal grants received under the Department of Housing and Urban Development (HUD) Section 8 program to assist low to moderate income citizens with their housing needs.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	1,585,901	1,740,958	1,746,800
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	283	400	200
Miscellaneous	5,264	4,500	4,500
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 1,591,448	\$ 1,745,858	\$ 1,751,500
Allocation by Expense			
Personnel Services	\$ 166,896	\$ 187,148	\$ 192,755
Contractual Services	1,416,460	1,549,260	1,549,260
Commodities	8,092	9,450	9,485
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 1,591,448	\$ 1,745,858	\$ 1,751,500
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	1,591,448	1,745,858	1,751,500
Economic Development	-	-	-
Total	\$ 1,591,448	\$ 1,745,858	\$ 1,751,500
Personnel			
Full Time Equivalents	3.0	3.0	3.0

Department: Parks & Recreation

All Divisions

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 1,255,615	\$ 1,646,055	\$ 1,720,296
Intergovernmental	144,830	116,500	153,000
Fines & Fees	-	-	-
Charges for Services	537,716	523,750	523,750
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	15	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 1,938,176	\$ 2,286,305	\$ 2,397,046
Expenditures by Division			
Cemetery	\$ 89,234	\$ 270,678	\$ 273,097
Parks	906,058	1,003,820	1,033,414
Recreation	300,563	329,586	349,122
Golf Course	429,826	442,878	492,549
Aquatic Center	194,571	220,895	230,246
Farmers Market	17,908	18,448	18,618
Total	\$ 1,938,161	\$ 2,286,305	\$ 2,397,046
Allocation by Expense			
Personnel Services	\$ 1,353,877	\$ 1,471,515	\$ 1,545,721
Contractual Services	313,858	489,633	511,558
Commodities	267,478	325,157	339,767
Capital Outlay	2,948	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 1,938,161	\$ 2,286,305	\$ 2,397,046
Allocation by Fund			
General Fund	\$ 1,938,161	\$ 2,286,305	\$ 2,397,046
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 1,938,161	\$ 2,286,305	\$ 2,397,046
Personnel			
Full Time Equivalents	48.1	48.1	49.1

Department: Parks & Recreation

Division: Cemetery

The Mount Olive Cemetery contains over 20,000 gravesites with individual and family plots available. Also located on the grounds of the cemetery is the Abbey. The Abbey has burial crypts for both individuals and families. Memorial endowment funds exist for both the cemetery and the Abbey. The cemetery caretaker assists the Parks Division during snow removal and with tree removal from storms.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 70,859	\$ 253,678	\$ 256,097
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	18,375	17,000	17,000
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 89,234	\$ 270,678	\$ 273,097
Allocation by Expense			
Personnel Services	66,800	59,092	60,602
Contractual Services	15,515	176,686	177,345
Commodities	6,919	34,900	35,150
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 89,234	\$ 270,678	\$ 273,097
Allocation by Fund			
General Fund	\$ 89,234	\$ 270,678	\$ 273,097
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 89,234	\$ 270,678	\$ 273,097
Personnel			
Full Time Equivalents	1.5	1.5	1.5

Department: Parks & Recreation

Division: Parks

The Parks Division maintains fourteen parks consisting of 425 acres of land, nine ball diamonds, four concession stands, Watco Trail, two disc golf courses, twelve park shelters, twelve playgrounds, six tennis courts, twelve restroom facilities, the J.J. Richards Band Dome, Kiddieland, Lincoln Center, and Schlanger Center. The division also maintains trash pick-up, downtown refuse pickup, downtown flower urns, the grounds on six City buildings, around twenty-five street right of ways and lots, four welcome to Pittsburg signs, the removal of trees that are on city property and the City's burn site. The Parks Division assists the Recreation Division with festivals and events year round.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 884,554	\$ 981,820	\$ 1,011,414
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	21,504	22,000	22,000
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 906,058	\$ 1,003,820	\$ 1,033,414
Allocation by Expense			
Personnel Services	\$ 616,942	\$ 690,830	\$ 711,584
Contractual Services	159,049	169,990	176,580
Commodities	130,067	143,000	145,250
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 906,058	\$ 1,003,820	\$ 1,033,414
Allocation by Fund			
General Fund	\$ 906,058	\$ 1,003,820	\$ 1,033,414
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 906,058	\$ 1,003,820	\$ 1,033,414
Personnel			
Full Time Equivalents	13.5	13.5	13.5

Department: Parks & Recreation

Division: Recreation

The Recreation Division offers year round fitness classes, adult softball, power tumbling, dance classes, dog obedience, karate, and special events such as: Date Night, Hershey Track & Field, Halloween Window Painting, Spook-Tacular, Santa Calling, Babysitting Workshop, Family Game Night, OK Kids Day, & Toddler Time and hold weekly Senior Citizen Club meetings. The division also organizes community events such as: the Fourth of July Celebration; Pittsburg Idol; Corporate Challenge; Holiday Craft Fair; Little Balkans Days; and handles all reservations of parks facilities.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 227,976	\$ 254,586	\$ 274,122
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	72,587	75,000	75,000
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 300,563	\$ 329,586	\$ 349,122
Allocation by Expense			
Personnel Services	\$ 278,512	\$ 305,366	\$ 314,600
Contractual Services	17,158	19,020	29,322
Commodities	4,893	5,200	5,200
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 300,563	\$ 329,586	\$ 349,122
Allocation by Fund			
General Fund	\$ 300,563	\$ 329,586	\$ 349,122
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 300,563	\$ 329,586	\$ 349,122
Personnel			
Full Time Equivalents	11.1	11.1	11.1

Department: Parks & Recreation

Division: Golf Course

The Four Oaks Golf Complex sits on approximately 83 acres in Lincoln Park and includes an 18 hole golf course, an 18 hole miniature golf course, a clubhouse, golf cart storage, the Jack Johnson Tennis Complex, horseshoe pits, basketball courts, and a recreational vehicle park.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ (3,903)	\$ 58,128	\$ 71,299
Intergovernmental	138,403	110,000	146,500
Fines & Fees	-	-	-
Charges for Services	295,327	274,750	274,750
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 429,826	\$ 442,878	\$ 492,549
Allocation by Expense			
Personnel Services	\$ 276,638	\$ 291,613	\$ 330,560
Contractual Services	70,147	70,908	73,523
Commodities	80,094	80,357	88,467
Capital Outlay	2,948	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 429,826	\$ 442,878	\$ 492,549
Allocation by Fund			
General Fund	\$ 429,826	\$ 442,878	\$ 492,549
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 429,826	\$ 442,878	\$ 492,549
Personnel			
Full Time Equivalents	6.5	6.5	7.5

Budget Notes

Approximately 30% of the Golf Course Division funding is derived from liquor taxes.

Department: Parks & Recreation

Division: Aquatic Center

The Aquatic Center is a seasonal water park that offers a diverse array of features for the whole family including: a zero depth entry main pool; 2 one meter diving boards; a mammoth slide and a 100' water slide; a 300' lazy river; a zero depth youth pool with fountains and a frog slide; a youth playground; a bath house; and a concession stand.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 70,741	\$ 91,895	\$ 101,246
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	123,830	129,000	129,000
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 194,571	\$ 220,895	\$ 230,246
Allocation by Expense			
Personnel Services	\$ 109,596	\$ 119,441	\$ 123,047
Contractual Services	40,433	40,754	42,499
Commodities	44,543	60,700	64,700
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 194,571	\$ 220,895	\$ 230,246
Allocation by Fund			
General Fund	\$ 194,571	\$ 220,895	\$ 230,246
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 194,571	\$ 220,895	\$ 230,246
Personnel			
Full Time Equivalents	15.0	15.0	15.0

Department: Parks & Recreation

Division: Farmers Market

The Pittsburg Farmers Market was placed under the care of the City in the spring of 2017. The Farmers Market is open from April to October on Saturdays and is producer-only, meaning everything at the market is grown, baked or created and sold by the vendors themselves.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 5,388	\$ 5,948	\$ 6,118
Intergovernmental	6,427	6,500	6,500
Fines & Fees	-	-	-
Charges for Services	6,093	6,000	6,000
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	15	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 17,923	\$ 18,448	\$ 18,618
Allocation by Expense			
Personnel Services	\$ 5,389	\$ 5,173	\$ 5,329
Contractual Services	11,557	12,275	12,289
Commodities	962	1,000	1,000
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 17,908	\$ 18,448	\$ 18,618
Allocation by Fund			
General Fund	\$ 17,908	\$ 18,448	\$ 18,618
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 17,908	\$ 18,448	\$ 18,618
Personnel			
Full Time Equivalents	0.5	0.5	0.5

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Department: Public Library

All Divisions

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 992,877	\$ 1,012,908	\$ 1,052,203
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	2,547	7,000	1,500
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 995,424	\$ 1,019,908	\$ 1,053,703
Expenditures by Division			
Public Library	\$ 995,424	\$ 1,019,908	\$ 1,053,703
Total	\$ 995,424	\$ 1,019,908	\$ 1,053,703
Allocation by Expense			
Personnel Services	\$ 742,834	\$ 837,100	\$ 865,233
Contractual Services	120,330	129,508	135,095
Commodities	42,260	53,300	53,375
Capital Outlay	90,000	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 995,424	\$ 1,019,908	\$ 1,053,703
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	995,424	1,019,908	1,053,703
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 995,424	\$ 1,019,908	\$ 1,053,703.00
Personnel			
Full Time Equivalents	19.0	19.0	19.0

Department: Public Library

Division: Public Library

The Pittsburg Public Library circulates books, eBooks, digital and print magazines, movie DVDs, audio books, video games and music CDs. Services provided by the library include wireless Internet connectivity, computer lab, tax forms and subscriptions to many regional newspapers and over 100 magazines. Regular programming includes summer reading programs for youth and adults, story times throughout the year, book discussions, a variety of computer classes and special programs for teens. Guest speakers and special programs are scheduled during the year in the meeting room which is also available for community use. The library serves as an information dissemination center for local organizations and provides a bulletin board for community information sharing. The Library is open seven days a week for patron convenience.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 992,877	\$ 1,012,908	\$ 1,052,203
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	2,547	7,000	1,500
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 995,424	\$ 1,019,908	\$ 1,053,703
Allocation by Expense			
Personnel Services	\$ 742,834	\$ 837,100	865,233
Contractual Services	120,330	129,508	135,095
Commodities	42,260	53,300	53,375
Capital Outlay	90,000	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 995,424	\$ 1,019,908	\$ 1,053,703
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	995,424	1,019,908	1,053,703
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 995,424	\$ 1,019,908	\$ 1,053,703
Personnel			
Full Time Equivalents	19.0	19.0	19.0

Department: Public Operations

All Divisions

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 1,679,953	\$ 4,728,765	\$ 4,900,229
Intergovernmental	768,286	765,000	765,000
Fines & Fees	-	-	-
Charges for Services	7,128,878	8,165,102	8,109,668
Licenses & Permits	-	-	-
Investment Income	21,690	55,000	6,000
Miscellaneous	11,535	2,250	2,250
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 9,610,342	\$ 13,716,117	\$ 13,783,147
Expenditures by Division			
Engineering	\$ 308,513	\$ 315,316	\$ 315,522
Street & Highway	2,169,073	5,232,699	5,354,957
Water Treatment	1,838,505	1,959,128	1,997,865
Water Distribution	1,521,542	2,002,287	2,030,266
Wastewater Treatment	1,255,799	1,433,574	1,417,798
Wastewater Collection	1,795,611	1,646,158	1,659,992
Stormwater	721,299	1,126,955	1,006,747
Total	\$ 9,610,342	\$ 13,716,117	\$ 13,783,147
Allocation by Expense			
Personnel Services	\$ 2,966,244	\$ 3,511,276	\$ 3,613,981
Contractual Services	1,662,787	1,897,266	2,004,976
Commodities	2,670,625	2,413,075	2,454,690
Capital Outlay	2,310,687	5,894,500	5,709,500
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 9,610,342	\$ 13,716,117	\$ 13,783,147
Allocation by Fund			
General Fund	308,513	315,316	315,522
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	2,169,073	5,232,699	5,354,957
Debt Service	-	-	-
Public Utility	6,411,457	7,041,147	7,105,921
Stormwater	721,299	1,126,955	1,006,747
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 9,610,342	\$ 13,716,117	\$ 13,783,147
Personnel			
Full Time Equivalents	60.3	60.3	60.3

Department: Public Operations

Division: Engineering

The Engineering Division sets construction standards and oversees the design, development and administration of many City projects, including streets, water lines, sanitary sewers, storm sewers and miscellaneous building projects.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 308,513	\$ 315,316	\$ 315,522
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 308,513	\$ 315,316	\$ 315,522
Allocation by Expense			
Personnel Services	\$ 163,603	\$ 166,121	\$ 171,052
Contractual Services	136,062	133,445	133,595
Commodities	8,848	15,750	10,875
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 308,513	\$ 315,316	\$ 315,522
Allocation by Fund			
General Fund	\$ 308,513	\$ 315,316	\$ 315,522
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 308,513	\$ 315,316	\$ 315,522
Personnel			
Full Time Equivalents	3.0	2.0	2.0

Department: Public Operations

Division: Street & Highway

The Street & Highway Division is responsible for the reconstruction, alteration, repair and maintenance of approximately 141 miles of streets and highways within the City limits.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 1,371,440	\$ 4,413,449	\$ 4,584,707
Intergovernmental	768,286	765,000	765,000
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	17,812	54,000	5,000
Miscellaneous	11,535	250	250
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 2,169,073	\$ 5,232,699	\$ 5,354,957
Allocation by Expense			
Personnel Services	\$ 515,422	\$ 666,987	\$ 686,910
Contractual Services	389,857	505,712	565,797
Commodities	1,056,119	960,000	1,002,250
Capital Outlay	207,675	3,100,000	3,100,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 2,169,073	\$ 5,232,699	\$ 5,354,957
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	2,169,073	5,232,699	5,354,957
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 2,169,073	\$ 5,232,699	\$ 5,354,957
Personnel			
Full Time Equivalents	11.3	11.3	12.3

Budget Notes

Pittsburg voters approved a 0.25% local sales tax dedicated to street improvements in the fall of 2011 for a period of five years. The Street Sales Tax was renewed by voters for another five years in the fall of 2015. An additional 0.25% local sales tax dedicated to street improvements was approved by voters in of July 2017 for a period of five years.

Department: Public Operations

Division: Water Treatment

The Water Treatment Plant has a design capacity of 3.5 million gallons per day with a peaking factor of twice the average day. The City's water storage system has three water towers and one basin. The plant pumps raw water from four deep wells, which have a capacity of 11.0 million gallons per day and current annual water rights of 4.27 million gallons per day. This capacity gives the plant ample supply to furnish water for domestic, commercial, industrial and agricultural use in the daily production of potable water for the City of Pittsburg and the potential to service a regional area.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	1,838,505	1,959,128	1,997,865
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 1,838,505	\$ 1,959,128	\$ 1,997,865
Allocation by Expense			
Personnel Services	\$ 519,898	\$ 572,757	\$ 589,719
Contractual Services	450,597	482,571	504,096
Commodities	518,341	508,800	509,050
Capital Outlay	349,669	395,000	395,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 1,838,505	\$ 1,959,128	\$ 1,997,865
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	1,838,505	1,959,128	1,997,865
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 1,838,505	\$ 1,959,128	\$ 1,997,865
Personnel			
Full Time Equivalents	10.5	10.5	10.5

Budget Notes

Funds budgeted in capital outlay are used for water treatment plant improvements.

Department: Public Operations

Division: Water Distribution

The Water Distribution Division is responsible for the installation, maintenance and repair of water mains, water service to the meter and fire hydrants. There are approximately 172 miles of water mains within the City of Pittsburgh.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	1,521,542	2,002,287	2,030,266
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 1,521,542	\$ 2,002,287	\$ 2,030,266
Allocation by Expense			
Personnel Services	\$ 645,950	\$ 857,387	\$ 882,036
Contractual Services	89,657	97,400	99,230
Commodities	446,610	362,500	364,000
Capital Outlay	339,325	685,000	685,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 1,521,542	\$ 2,002,287	\$ 2,030,266
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	1,521,542	2,002,287	2,030,266
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 1,521,542	\$ 2,002,287	\$ 2,030,266
Personnel			
Full Time Equivalents	14.0	14.0	14.0

Budget Notes

Funds budgeted in capital outlay are used for water line replacements, water meter replacements and equipment lease purchases.

Department: Public Operations

Division: Wastewater Treatment

The Wastewater Treatment Division is responsible for the treatment of raw wastewater from residential, commercial and industrial use. The treatment utilized is advanced activated sludge with nutrient removal. Discharge is made into Cow Creek.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	1,255,799	1,433,574	1,417,798
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 1,255,799	\$ 1,433,574	\$ 1,417,798
Allocation by Expense			
Personnel Services	\$ 441,817	\$ 462,103	\$ 475,637
Contractual Services	436,810	449,771	470,021
Commodities	334,187	271,700	272,140
Capital Outlay	42,985	250,000	200,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 1,255,799	\$ 1,433,574	\$ 1,417,798
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	1,255,799	1,433,574	1,417,798
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 1,255,799	\$ 1,433,574	\$ 1,417,798
Personnel			
Full Time Equivalents	6.0	7.0	7.0

Budget Notes

Funds budgeted in capital outlay are used for wastewater treatment plant improvements.

Department: Public Operations

Division: Wastewater Collections

The Wastewater Collection Division is responsible for the maintenance of sanitary sewer lines within the City of Pittsburgh.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	1,795,611	1,646,158	1,659,992
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 1,795,611	\$ 1,646,158	\$ 1,659,992
Allocation by Expense			
Personnel Services	\$ 317,297	\$ 350,662	\$ 361,121
Contractual Services	104,582	150,671	153,296
Commodities	191,646	190,325	191,075
Capital Outlay	1,182,086	954,500	954,500
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 1,795,611	\$ 1,646,158	\$ 1,659,992
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	1,795,611	1,646,158	1,659,992
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 1,795,611	\$ 1,646,158	\$ 1,659,992
Personnel			
Full Time Equivalents	5.0	5.0	5.0

Budget Notes

Funds budgeted in capital outlay are used for sanitary sewer line, lift station improvements and equipment lease purchases.

Department: Public Operations

Division: Stormwater

The Stormwater Division is responsible for the maintenance and construction of the City's storm system piping and appurtenances. Cleaning of inlets and storm water entrances is vital to the functioning of the system. Annual reports are filed with the United States Environmental Protection Agency (EPA) and the Kansas Department of Health & Environment (KDH&E).

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	717,421	1,123,955	1,003,747
Licenses & Permits	-	-	-
Investment Income	3,878	1,000	1,000
Miscellaneous	-	2,000	2,000
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 721,299	\$ 1,126,955	\$ 1,006,747
Allocation by Expense			
Personnel Services	\$ 362,257	\$ 435,259	\$ 447,506
Contractual Services	55,222	77,696	78,941
Commodities	114,874	104,000	105,300
Capital Outlay	188,946	510,000	375,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 721,299	\$ 1,126,955	\$ 1,006,747
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	721,299	1,126,955	1,006,747
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 721,299	\$ 1,126,955	\$ 1,006,747
Personnel			
Full Time Equivalents	6.5	6.5	6.5

Budget Notes

Funds budgeted in capital outlay are used for stormwater collection improvements and equipment lease purchases.

Department: Public Safety

All Divisions

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 9,192,622	\$ 10,723,250	\$ 10,496,342
Intergovernmental	135,031	112,000	118,000
Fines & Fees	195,757	255,000	255,000
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	15,096	15,096	15,096
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 9,538,506	\$ 11,105,346	\$ 10,884,438
Expenditures by Division			
Police Department	\$ 6,001,523	\$ 7,099,415	\$ 6,763,648
Fire Department	3,140,665	3,546,434	3,648,559
Animal Control	135,817	143,589	148,361
Municipal Court	260,501	315,908	323,870
Total	\$ 9,538,506	\$ 11,105,346	\$ 10,884,438
Allocation by Expense			
Personnel Services	\$ 7,203,046	\$ 8,106,795	\$ 8,340,951
Contractual Services	1,040,867	1,079,076	1,104,179
Commodities	428,210	466,550	477,575
Capital Outlay	866,383	1,452,925	961,734
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 9,538,506	\$ 11,105,346	\$ 10,884,438
Allocation by Fund			
General Fund	\$ 9,521,440	\$ 11,084,346	\$ 10,857,438
Public Library	-	-	-
Special Drug & Alcohol	17,066	21,000	27,000
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 9,538,506	\$ 11,105,346	\$ 10,884,438
Personnel			
Full Time Equivalents	118.5	118.5	118.5

Department: Public Safety

Division: Police

The Police Division provides law enforcement 24/7 in the City of Pittsburgh. The division is responsible for the enforcement of Federal and State law, as well as local ordinances. Through proactive preventative patrol, the division strives to protect all persons and property within the city limits of Pittsburgh. The division includes administration, patrol, investigations and communications.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 5,851,396	\$ 6,972,319	\$ 6,630,552
Intergovernmental	135,031	112,000	118,000
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	15,096	15,096	15,096
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 6,001,523	\$ 7,099,415	\$ 6,763,648
Allocation by Expense			
Personnel Services	\$ 4,334,544	\$ 5,061,959	\$ 5,210,887
Contractual Services	763,293	786,515	803,361
Commodities	258,282	297,750	302,400
Capital Outlay	645,405	953,191	447,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 6,001,523	\$ 7,099,415	\$ 6,763,648
Allocation by Fund			
General Fund	\$ 5,984,457	\$ 7,078,415	\$ 6,736,648
Public Library	-	-	-
Special Drug & Alcohol	17,066	21,000	27,000
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 6,001,523	\$ 7,099,415	\$ 6,763,648
Personnel			
Full Time Equivalents	75.5	75.5	75.5

Budget Notes

A 0.50% local public safety sales tax went into effect January 1, 2014. This tax will renew on January 1, 2024 for a period of ten years. This additional revenue is to enhance public safety.

Department: Public Safety

Division: Fire

The Fire Division provides life safety and property conservation to the citizens and businesses of Pittsburgh. Services provided include Fire Fighting, Fire Rescue, Fire Inspections, Fire Code Enforcement, Fire Education and Hazardous Incident Management. The department provides 24/7 protection and is based from three fire stations strategically located throughout the City.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 3,140,665	\$ 3,546,434	\$ 3,648,559
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 3,140,665	\$ 3,546,434	\$ 3,648,559
Allocation by Expense			
Personnel Services	\$ 2,557,679	\$ 2,679,239	\$ 2,753,486
Contractual Services	206,165	217,461	224,089
Commodities	155,843	150,000	156,250
Capital Outlay	220,978	499,734	514,734
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 3,140,665	\$ 3,546,434	\$ 3,648,559
Allocation by Fund			
General Fund	\$ 3,140,665	\$ 3,546,434	\$ 3,648,559
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 3,140,665	\$ 3,546,434	\$ 3,648,559
Personnel			
Full Time Equivalents	35.0	35.0	35.0

Budget Notes

A 0.50% local public safety sales tax went into effect January 1, 2014. This tax will renew on January 1, 2024 for a period of ten years. This additional revenue is to enhance public safety.

Department: Public Safety

Division: Animal Control

The Animal Control Division operates a full-time, State licensed animal shelter which includes responsibility for the care and treatment of stray, injured or unclaimed animals. The Division is also responsible for the enforcement of Federal and State laws, and City ordinances pertaining to ownership of domestic animals, and handling nuisance complaints involving domestic, exotic or wild animals.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 135,817	\$ 143,589	\$ 148,361
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 135,817	\$ 143,589	\$ 148,361
Allocation by Expense			
Personnel Services	\$ 101,605	\$ 105,482	\$ 108,664
Contractual Services	25,254	27,307	28,772
Commodities	8,957	10,800	10,925
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 135,817	\$ 143,589	\$ 148,361
Allocation by Fund			
General Fund	\$ 135,817	\$ 143,589	\$ 148,361
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 135,817	\$ 143,589	\$ 148,361
Personnel			
Full Time Equivalents	2.0	2.0	2.0

Department: Public Safety

Division: Municipal Court

The Pittsburg Municipal Court is the Court of Record for processing ordinance and code violations generated through the various enforcement divisions of the City of Pittsburg. The Court is responsible for handling criminal and non-criminal matters related to misdemeanor and unclassified violations in accordance with established legal and procedural guidelines.

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 64,743	\$ 60,908	\$ 68,870
Intergovernmental	-	-	-
Fines & Fees	195,757	255,000	255,000
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 260,501	\$ 315,908	\$ 323,870
Allocation by Expense			
Personnel Services	\$ 209,218	\$ 260,115	\$ 267,914
Contractual Services	46,155	47,793	47,956
Commodities	5,128	8,000	8,000
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 260,501	\$ 315,908	\$ 323,870
Allocation by Fund			
General Fund	\$ 260,501	\$ 315,908	\$ 323,870
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 260,501	\$ 315,908	\$ 323,870
Personnel			
Full Time Equivalents	6.0	5.0	5.0

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Department: Operating Services

	Actual 2022	Estimated 2023	Adopted 2024
Resources			
Taxes	\$ 31,417	\$ 176,287	\$ 22,750,992
Intergovernmental	276,805	220,000	293,000
Fines & Fees	-	-	-
Charges for Services	4,749,939	5,035,061	4,792,793
Licenses & Permits	-	-	-
Investment Income	9,773	32,000	1,500
Miscellaneous	-	-	-
Special Assessments	455,198	449,000	449,000
Transfers In	8,750,622	8,894,581	8,317,999
Total	\$ 14,273,755	\$ 14,806,929	\$ 36,605,284
Allocation by Expense			
Personnel Services	\$ -	\$ -	-
Contractual Services	\$ 1,793,715	\$ 2,043,832	\$ 2,078,832
Commodities	43,762	70,000	50,000
Capital Outlay	452,458	566,719	785,116
Reserves	84,572	-	22,504,191
Transfers Out	8,113,577	8,099,279	7,946,882
Debt Service	3,785,671	4,027,099	3,240,263
Total	\$ 14,273,755	\$ 14,806,929	\$ 36,605,284
Allocation by Fund			
General Fund	\$ 7,459,095	\$ 7,509,829	\$ 19,682,275
Public Library	-	-	248,022
Special Drug & Alcohol	82,500	85,000	210,882
Special Parks & Recreation	138,403	110,000	146,500
Street & Highway	-	-	1,485,848
Debt Service	3,785,671	4,027,099	5,576,055
Public Utility	2,808,086	3,075,001	6,331,394
Stormwater	-	-	299,774
Section 8 Housing	-	-	34,668
Economic Development	-	-	2,589,866
Total	\$ 14,273,755	\$ 14,806,929	\$ 36,605,284

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Ad Valorem Tax and Assessed Valuation

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Ad Valorem Tax

	Actual 2022	Estimated 2023	Adopted 2024
Mill Levy			
General Fund	37.403	36.982	36.982
Public Library	6.072	7.910	7.910
Debt Service Fund	8.000	6.004	6.004
Total Mill Levy	51.475	50.896	50.896
Assessed Valuation	\$ 138,500,604	\$ 148,210,284	\$ 162,406,347
Less: Neighborhood Revitalization	(2,076,188)	(2,065,636)	(2,056,012)
Less: TIF District	(2,071,868)	(2,916,029)	(2,215,206)
Less: Pending Exemptions			-
Less: RHID - Creekside Phase 1			-
Less: RHID - Silverback Phase 1			-
Less: RHID - Pittsburg Highlands Phase I	-	-	-
Net Assessed Valuation	\$ 134,352,548	\$ 145,294,255	\$ 160,191,141
Levied Ad Valorem Tax Dollars			
General Fund	\$ 5,025,188	\$ 5,373,272	\$ 5,924,189
Public Library	815,789	1,149,278	1,267,112
Debt Service Fund	1,074,820	872,347	961,788
Tax Dollars	\$ 6,915,797	\$ 7,394,896	\$ 8,153,088
Collected Ad Valorem Tax Dollars			
General Fund	\$ 4,882,570	\$ 5,158,244	
Public Library	792,637	837,390	
Debt Service Fund	1,044,332	1,103,276	
Tax Dollars	\$ 6,719,539	\$ 7,098,910	
Current Year delinquent Tax Dollars	\$ 196,258	\$ 295,986	
Current Year delinquent Tax Percentage	3%	4%	

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Fund Summaries

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Fund Summaries

Fund		Actual 2022	Estimated 2023	Adopted 2024
100	General Fund			
	Revenues	\$ 23,799,346	\$ 23,451,591	\$ 24,384,940
	Expenditures	<u>21,558,002</u>	<u>23,601,225</u>	<u>32,402,378</u>
	Revenues over (under) expenditures	2,241,344	(149,633)	(8,017,437)
	Unencumbered cash balance 01/01/xxxx	<u>5,925,726</u>	<u>8,167,070</u>	<u>8,017,437</u>
	Unencumbered cash balance 12/31/xxxx	\$ 8,167,070	\$ 8,017,437	\$ (0)
101	General Fund - Public Safety Debt Sales Tax			
	Revenues	\$ -	\$ -	\$ -
	Expenditures	<u>43,762</u>	<u>70,000</u>	<u>472,244</u>
	Revenues over (under) expenditures	(43,762)	(70,000)	(472,244)
	Unencumbered cash balance 01/01/xxxx	<u>586,006</u>	<u>542,244</u>	<u>472,244</u>
	Unencumbered cash balance 12/31/xxxx	\$ 542,244	\$ 472,244	\$ (0)
102	General Fund - Group Hospitalization			
	Revenues	\$ 1,944,853	\$ 1,960,060	\$ 1,960,060
	Expenditures	<u>1,711,215</u>	<u>1,958,832</u>	<u>3,728,539</u>
	Revenues over (under) expenditures	233,639	1,228	(1,768,479)
	Unencumbered cash balance 01/01/xxxx	<u>1,533,612</u>	<u>1,767,251</u>	<u>1,768,479</u>
	Unencumbered cash balance 12/31/xxxx	\$ 1,767,251	\$ 1,768,479	\$ (0)
103	General Fund - Sales Tax Capital Outlay			
	Revenues	\$ 640,512	\$ 705,257	\$ 719,362
	Expenditures	<u>568,526</u>	<u>661,469</u>	<u>1,103,908</u>
	Revenues over (under) expenditures	71,986	43,788	(384,546)
	Unencumbered cash balance 01/01/xxxx	<u>268,772</u>	<u>340,758</u>	<u>384,546</u>
	Unencumbered cash balance 12/31/xxxx	\$ 340,758	\$ 384,546	\$ 0
104	General Fund - Auditorium			
	Revenues	\$ 710,743	\$ 778,757	\$ 792,862
	Expenditures	<u>554,944</u>	<u>722,486</u>	<u>1,389,790</u>
	Revenues over (under) expenditures	155,799	56,271	(596,928)
	Unencumbered cash balance 01/01/xxxx	<u>384,858</u>	<u>540,657</u>	<u>596,928</u>
	Unencumbered cash balance 12/31/xxxx	\$ 540,657	\$ 596,928	\$ 0
107	General Fund - Golf Course			
	Revenues	\$ 433,730	\$ 416,096	\$ 493,750
	Expenditures	<u>429,826</u>	<u>442,878</u>	<u>492,549</u>
	Revenues over (under) expenditures	3,903	(26,782)	1,201
	Unencumbered cash balance 01/01/xxxx	<u>21,678</u>	<u>25,581</u>	<u>(1,201)</u>
	Unencumbered cash balance 12/31/xxxx	\$ 25,581	\$ (1,201)	\$ (0)
108	General Fund - Airport			
	Revenues	\$ 1,043,320	\$ 1,058,494	\$ 1,058,494
	Expenditures	<u>1,108,612</u>	<u>1,107,869</u>	<u>1,095,578</u>
	Revenues over (under) expenditures	(65,292)	(49,375)	(37,084)
	Unencumbered cash balance 01/01/xxxx	<u>151,751</u>	<u>86,459</u>	<u>37,084</u>
	Unencumbered cash balance 12/31/xxxx	\$ 86,459	\$ 37,084	\$ 0

Fund Summaries

Fund		Actual 2022	Estimated 2023	Adopted 2024
109	General Fund - Aquatic Center			
	Revenues	\$ 194,004	\$ 225,950	\$ 225,950
	Expenditures	<u>194,571</u>	<u>220,895</u>	<u>230,246</u>
	Revenues over (under) expenditures	(567)	5,055	(4,296)
	Unencumbered cash balance 01/01/xxxx	<u>(192)</u>	<u>(759)</u>	<u>4,296</u>
	Unencumbered cash balance 12/31/xxxx	\$ (759)	\$ 4,296	\$ 0
110	General Fund - Farmers Market			
	Revenues	\$ 12,535	\$ 12,500	\$ 12,500
	Expenditures	<u>17,908</u>	<u>18,448</u>	<u>21,692</u>
	Revenues over (under) expenditures	(5,373)	(5,948)	(9,192)
	Unencumbered cash balance 01/01/xxxx	<u>20,513</u>	<u>15,140</u>	<u>9,192</u>
	Unencumbered cash balance 12/31/xxxx	\$ 15,140	\$ 9,192	\$ 0
111	General Fund - JC Ball Field Turf Reserve			
	Revenues	\$ 20,000	\$ -	\$ -
	Expenditures	<u>1,187</u>	<u>5,250</u>	<u>122,120</u>
	Revenues over (under) expenditures	18,813	(5,250)	(122,120)
	Unencumbered cash balance 01/01/xxxx	<u>108,557</u>	<u>127,370</u>	<u>122,120</u>
	Unencumbered cash balance 12/31/xxxx	\$ 127,370	\$ 122,120	\$ (0)
100-111	General Funds Total Less Inter-transfers			
	Revenues	\$ 27,484,967	\$ 27,277,049	\$ 28,075,668
	Expenditures	<u>24,874,477</u>	<u>27,477,694</u>	<u>39,486,793</u>
	Revenues over (under) expenditures	2,610,490	(200,646)	(11,411,125)
	Unencumbered cash balance 01/01/xxxx	<u>9,001,281</u>	<u>11,611,771</u>	<u>11,411,125</u>
	Unencumbered cash balance 12/31/xxxx	\$ 11,611,771	\$ 11,411,125	\$ 0
202	Public Library Fund			
	Revenues	\$ 920,756	\$ 967,240	\$ 1,073,794
	Expenditures	<u>905,424</u>	<u>929,908</u>	<u>1,301,725</u>
	Revenues over (under) expenditures	15,332	37,332	(227,931)
	Unencumbered cash balance 01/01/xxxx	<u>355,267</u>	<u>280,599</u>	<u>227,931</u>
	Unencumbered cash balance 12/31/xxxx	\$ 370,599	\$ 317,931	\$ (0)
203	Public Library Annuity Fund			
	Revenues	\$ -	\$ -	\$ -
	Expenditures	<u>102,869</u>	<u>-</u>	<u>-</u>
	Revenues over (under) expenditures	(102,869)	-	-
	Unencumbered cash balance 01/01/xxxx	<u>102,869</u>	<u>-</u>	<u>-</u>
	Unencumbered cash balance 12/31/xxxx	\$ -	\$ -	\$ -
203	Public Library Annuity Fund			
	Revenues	\$ 90,474	\$ -	\$ -
	Expenditures	<u>10,000</u>	<u>-</u>	<u>136,923</u>
	Revenues over (under) expenditures	80,474	-	(136,923)
	Unencumbered cash balance 01/01/xxxx	<u>56,449</u>	<u>136,923</u>	<u>136,923</u>
	Unencumbered cash balance 12/31/xxxx	\$ 136,923	\$ 136,923	\$ -
226	Special Drug & Alcohol Fund			
	Revenues	\$ 138,403	\$ 110,000	\$ 147,500
	Expenditures	<u>99,566</u>	<u>106,000</u>	<u>237,882</u>
	Revenues over (under) expenditures	38,836	4,000	(90,382)
	Unencumbered cash balance 01/01/xxxx	<u>47,546</u>	<u>86,382</u>	<u>90,382</u>
	Unencumbered cash balance 12/31/xxxx	\$ 86,382	\$ 90,382	\$ 0

Fund Summaries

Fund	Actual 2022	Estimated 2023	Adopted 2024
228 Special Parks and Recreation Fund			
Revenues	\$ 138,403	\$ 110,000	\$ 146,500
Expenditures	<u>138,403</u>	<u>110,000</u>	<u>146,500</u>
Revenues over (under) expenditures	-	-	-
Unencumbered cash balance 01/01/xxxx	-	-	-
Unencumbered cash balance 12/31/xxxx	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
229 Street and Highway Fund			
Revenues	\$ 1,259,821	\$ 1,245,250	\$ 1,245,250
Expenditures	<u>1,162,173</u>	<u>1,271,699</u>	<u>1,526,326</u>
Revenues over (under) expenditures	97,648	(26,449)	(281,076)
Unencumbered cash balance 01/01/xxxx	<u>209,877</u>	<u>307,525</u>	<u>281,076</u>
Unencumbered cash balance 12/31/xxxx	<u>\$ 307,525</u>	<u>\$ 281,076</u>	<u>\$ (0)</u>
231 Street and Highway Sales Tax Fund			
Revenues	\$ 2,801,334	\$ 2,893,192	\$ 2,900,975
Expenditures	<u>1,006,900</u>	<u>3,961,000</u>	<u>5,314,479</u>
Revenues over (under) expenditures	1,794,434	(1,067,808)	(2,413,504)
Unencumbered cash balance 01/01/xxxx	<u>1,686,878</u>	<u>3,481,312</u>	<u>2,413,504</u>
Unencumbered cash balance 12/31/xxxx	<u>\$ 3,481,312</u>	<u>\$ 2,413,504</u>	<u>\$ (0)</u>
401 Debt Service Fund			
Revenues	\$ 4,144,169	\$ 4,201,447	\$ 3,618,410
Expenditures	<u>3,785,671</u>	<u>4,027,099</u>	<u>5,576,055</u>
Revenues over (under) expenditures	358,497	174,348	(1,957,645)
Unencumbered cash balance 01/01/xxxx	<u>1,424,800</u>	<u>1,783,297</u>	<u>1,957,645</u>
Unencumbered cash balance 12/31/xxxx	<u>\$ 1,783,297</u>	<u>\$ 1,957,645</u>	<u>\$ 0</u>
501 Public Utility Fund			
Revenues	\$ 9,531,734	\$ 9,742,480	\$ 10,021,977
Expenditures	<u>9,762,047</u>	<u>10,650,919</u>	<u>13,978,871</u>
Revenues over (under) expenditures	(230,313)	(908,439)	(3,956,894)
Unencumbered cash balance 01/01/xxxx	<u>5,095,646</u>	<u>4,865,333</u>	<u>3,956,894</u>
Unencumbered cash balance 12/31/xxxx	<u>\$ 4,865,333</u>	<u>\$ 3,956,894</u>	<u>\$ 0</u>
502 Stormwater Fund			
Revenues	\$ 874,101	\$ 898,853	\$ 925,452
Expenditures	<u>721,299</u>	<u>1,126,955</u>	<u>1,306,520</u>
Revenues over (under) expenditures	152,802	(228,102)	(381,068)
Unencumbered cash balance 01/01/xxxx	<u>456,368</u>	<u>609,170</u>	<u>381,068</u>
Unencumbered cash balance 12/31/xxxx	<u>\$ 609,170</u>	<u>\$ 381,068</u>	<u>\$ (0)</u>
244 & 245 Section 8 Housing Fund			
Revenues	\$ 1,574,309	\$ 1,722,300	\$ 1,722,100
Expenditures	<u>1,591,448</u>	<u>1,745,858</u>	<u>1,786,168</u>
Revenues over (under) expenditures	(17,139)	(23,558)	(64,068)
Unencumbered cash balance 01/01/xxxx	<u>104,765</u>	<u>87,626</u>	<u>64,068</u>
Unencumbered cash balance 12/31/xxxx	<u>\$ 87,626</u>	<u>\$ 64,068</u>	<u>\$ -</u>
271 Economic Development Fund			
Revenues	\$ 1,844,558	\$ 1,429,969	\$ 1,458,213
Expenditures	<u>687,659</u>	<u>1,329,418</u>	<u>4,800,441</u>
Revenues over (under) expenditures	1,156,899	100,551	(3,342,228)
Unencumbered cash balance 01/01/xxxx	<u>2,084,778</u>	<u>3,241,677</u>	<u>3,342,228</u>
Unencumbered cash balance 12/31/xxxx	<u>\$ 3,241,677</u>	<u>\$ 3,342,228</u>	<u>\$ -</u>

Fund Summaries

	Actual 2022	Estimated 2023	Adopted 2024
Grand Total			
Revenues	\$ 50,803,027	\$ 50,597,779	\$ 51,075,365
Expenditures	<u>44,847,936</u>	<u>52,736,550</u>	<u>75,461,760</u>
Revenues over (under) expenditures	5,955,091	(2,138,771)	(24,386,395)
Unencumbered cash balance 01/01/xxxx	<u>20,570,075</u>	<u>26,525,166</u>	<u>24,386,395</u>
Unencumbered cash balance 12/31/xxxx	\$ 26,525,166	\$ 24,386,395	\$ (0)

Grand Total Less Net Inter-Fund Transfers

Revenues	\$ 41,425,854	\$ 41,520,329	\$ 42,606,157
Expenditures	<u>35,470,763</u>	<u>43,659,100</u>	<u>66,992,552</u>
Revenues over (under) expenditures	5,955,091	(2,138,771)	(24,386,396)
Unencumbered cash balance 01/01/xxxx	<u>20,570,075</u>	<u>26,525,166</u>	<u>24,386,395</u>
Unencumbered cash balance 12/31/xxxx	\$ 26,525,166	\$ 24,386,395	\$ -

Summary of Net Inter-Fund Transfers

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Summary of Net Inter-Fund Transfers

	Actual 2022	Estimated 2023	Adopted 2024
General Fund Transfers In			
Special Parks and Recreation Fund	\$ 138,403	\$ 110,000	\$ 146,500
Public Utility Fund	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,600,000</u>
Total Transfers In	\$ 1,738,403	\$ 1,710,000	\$ 1,746,500
General Fund Transfers Out			
Street and Highway Fund	\$ 480,000	\$ 480,000	\$ 480,000
Street and Highway Sales Tax Fund	2,783,521	2,839,192	2,895,975
Economic Development Fund	1,282,694	1,412,218	1,440,462
Capital Projects Funds	9,966	-	-
TIF Trust Fund	441,279	34,623	-
TDD Trust Fund	<u>165,339</u>	<u>148,246</u>	<u>151,211</u>
Total Transfers Out	\$ 5,162,799	\$ 4,914,278	\$ 4,967,648
Special Parks & Recreation Transfers Out			
General Fund - Golf Course	\$ 138,403	\$ 110,000	\$ 146,500
Total Transfers Out	\$ 138,403	\$ 110,000	\$ 146,500
Street and Highway Fund Transfers In			
General Fund	\$ 480,000	\$ 480,000	\$ 480,000
Total Transfers In	\$ 480,000	\$ 480,000	\$ 480,000
Street and Highway Sales Tax Fund Transfers In			
General Fund	\$ 2,783,521	\$ 2,839,192	\$ 2,895,975
Total Transfers In	\$ 2,783,521	\$ 2,839,192	\$ 2,895,975
Debt Service Fund Transfers In			
Public Utility Fund	\$ 1,195,120	\$ 1,475,001	\$ 1,232,733
Capital Projects Funds	391,000	389,700	404,807
TIF Trust Fund	733,365	471,270	-
TDD Trust Fund	<u>146,520</u>	<u>117,200</u>	<u>117,520</u>
Total Transfers In	\$ 2,466,005	\$ 2,453,171	\$ 1,755,060
Public Utility Fund Transfers Out			
General Fund	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
Debt Service Fund	1,195,120	1,475,001	1,232,733
Capital Projects Funds	<u>9,966</u>	<u>-</u>	<u>-</u>
Total Transfers Out	\$ 2,805,086	\$ 3,075,001	\$ 2,832,733

Summary of Net Inter-Fund Transfers

	Actual 2022	Estimated 2023	Adopted 2024
Economic Development Fund Transfers In			
General Fund	\$ 1,282,694	\$ 1,412,218	\$ 1,440,462
Total Transfers In	\$ 1,282,694	\$ 1,412,218	\$ 1,440,462
Economic Development Fund Transfers Out			
Capital Projects Funds	\$ -	\$ -	\$ -
Total Transfers In	\$ -	\$ -	\$ -
Non-Budgeted Funds Transfers In			
Capital Projects Fund	\$ 19,933	\$ -	\$ -
TIF Trust Fund	441,279	34,623	-
TDD Trust Fund	165,339	148,246	151,211
Total Transfers In	\$ 626,551	\$ 182,869	\$ 151,211
Non-Budgeted Funds Transfers Out			
Capital Projects Funds	\$ 391,000	389,700	\$ 404,807
TIF Trust Fund	733,365	471,270	-
TDD Trust Fund	146,520	117,200	117,520
Total Transfers Out	\$ 1,270,885	\$ 978,170	\$ 522,327
Total Net Transfers			
Total Transfers In	\$ 9,377,173	\$ 9,077,450	\$ 8,469,208
Total Transfer Out	9,377,173	9,077,449	8,469,208
	\$ 0	\$ 0	\$ 0