



"Gateway to Opportunity"

September 18, 2023

TO: Mayor Ashley French and the Members of the Board of Aldermen

RE: Fiscal Year 2024 Adopted Budget

In accordance with the Strafford Municipal code and RSMo 67.020, the Fiscal Year 2024 operating budget for the City of Strafford is presented for your consideration. The last few years have seen strong economic growth in our community and the region. Though growth has remained strong with additional commercial businesses and continued developer interest in Strafford's housing sector, we have seen our sales tax growth reach a more moderate growth pattern as compared to the double-digit growth of the last few years. In spite of inflation median home prices in Strafford have grown 4.4% since last year. Property Values have remained strong even during climbing interest rates and inflation. As we continue to gauge our local economy, we remain cautiously optimistic that continued economic stability and modest growth in our sales tax growth is achievable as a new Buc-ee's plans to open just outside of Strafford late in 2023.

During the past several years, we struggled with challenges of recruiting and retaining Police Officers. Increasing cost of labor to compete for talent in the region along with limited funding compelled us to seek a new funding source. Consequently, a sales tax proposal to provide a dedicated funding source for Strafford's Police Department was presented to and overwhelmingly approved by voters in November 2022 with a 66% affirmative vote. With the collections of that sales tax beginning in July 2023 and distribution to the City in September 2023, a separate fund for the Police Department has been established for Police Operations starting with the FY2024 budget year. This new sales tax along with the portion of Greene County Law Enforcement Sales Tax Strafford Police Department receives should fund nearly all of Police Department operations for the foreseeable future.

Additionally, the City of Strafford has a 1994 voter-approved Capital Improvements Sales Tax and reaffirmed by voters in 2004 for continuation another 20 years starting in 2006 and expiring in 2026. This dedicated sales tax has funded numerous capital items and improvements, including water tower construction, various utility projects, street improvements, and building improvements. In the FY2024 budget, this dedicated funding source is now shown in its own Fund on the account system for the purposes of recordkeeping and transparency. Existing and anticipated Capital Improvement Sales Tax funds are planned for upcoming road, drainage, and water projects.

THE OPERATING BUDGET

The Fiscal Year 2024 operating budget totals \$5,966,610. The budget establishes a fiscal plan for the City beginning October 1, 2023 and ending September 30, 2024, and provides for citizen services, core operations, and planned capital projects. The City's Governmental Funds include the General Fund, $\frac{3}{4}$ -Cent Sales Tax for Police, $\frac{1}{2}$ -Cent Capital Improvements Sales Tax, ARPA Grant Fund, Parks Fund, and two Tax Incremental Financing (TIF) Funds. The City's Enterprise (Business-type) Fund consists of Water, Sewer, and Trash.

REVENUES

Strafford sales tax has remained strong over the last several years with record double-digit increases in 2021 and 2022. For 2023, sales revenues have started leveling off to more modest growth of 3.5% year-over-year as compared to the prior year. For FY2024, we are forecasting to maintain the current sales tax growth achieved in FY23 as we are cautiously optimistic as the new Buc-ee's just outside of Strafford plans to open in late 2023.

Although sales tax is the major source of revenue for the City, other tax and fee income are important components. Revenue from franchise fees, building permits, and property tax provide additional support for the general operations of the City.

General Fund revenue for the City of Strafford is projected to be \$1,460,870 and accounts for 26.5% of the City's budgeted revenues. The General Fund provides for the basic municipal functions of Administration, Streets, Municipal Court, Animal Control, Building Department, Planning & Zoning, and Emergency Management.

The new $\frac{3}{4}$ -Cent Sales Tax for Police is projected to bring in revenues of \$525,000. This new sales tax is dedicated and restricted for funding police operations.

The existing $\frac{1}{2}$ -Cent Capital Improvements Sales Tax is projected to collect \$350,000 in revenue in FY2024. This is a dedicated funding source to provide for the payment of capital items and capital improvements.

The Parks Fund is funded by an allocation of Greene County's Parks Sales Tax, plus various parks fees. In the FY2024 Budget, this fund is projected to bring in County Sales Tax of \$145,000, miscellaneous fee income of \$8,500, plus \$124,285 in capital grant and transfers from other sources, and a fund balance appropriation of \$112,365, resulting in total budgeted revenues for the Parks Fund of \$390,150.

The Enterprise Fund, consisting of Water, Sewer, and Trash, is entirely self-supported by revenues generated from those functional areas. Operating revenues for the budget year are projected to be \$1,698,523, plus \$650,000 in capital grants and transfers from other sources, and a fund balance appropriation of \$204,527, resulting in total budgeted revenues for the Utility Fund of \$2,553,050.

Major Revenue Categories

1-CENT GENERAL SALES TAX: This 1% General Sales Tax is authorized by the Missouri State Statutes and is a major revenue source for the General Fund and is budgeted at \$700,000. The City's sales tax has remained strong over the last several years with sales tax growth of 3.5% compared to the prior year. Though sales tax is strong, a conservative approach has been used in forecasting future growth of sales tax revenue in Fiscal Year 2024 as we anticipate other major retail development just outside our city limits which impact is currently unknown.

3/4-CENT SALES TAX FOR LAW ENFORCEMENT: This .75% sales tax is an extension of the General Sales Tax as authorized by Missouri State Statutes. The State Statutes allow for up to 2% General Sales Tax to be levied. Since the City had only levied 1% for general purposes, the Board of Aldermen approved an ordinance to put the question before voters to let the public decide whether to raise the sales tax rate for a dedicated funding source for the Police Department. The voters overwhelmingly approved this ¾-Cent Sales Tax proposal in November 2022. These revenues and the Police Department expenses are tracked in a newly created separate accounting Fund. This sales tax is projected to bring in \$525,000 in FY2024.

½-CENT CAPITAL IMPROVEMENTS SALES TAX: Was first voter-approved in 1994 for twelve years. This sales tax was renewed by voter approval in 2004 for an additional 20 years to continue from 2006 to 2026. This Capital Improvement Sales Tax is a dedicated funding source to pay for capital improvements, including but not limited to road, drainage, water and sewer improvements. This .5% Capital Improvements Sales Tax funds is budgeted at \$350,000.

LAW ENFORCEMENT SALES TAX: A portion of Greene County Law Enforcement Sales Tax (LEST) is shared with City of Strafford to assist in funding the Strafford Police Department. These funds are accounted in the new Law Enforcement Sales Tax Fund. This revenue is budgeted at \$115,000 for FY2024.

PARKS AND RECREATION SALES TAX AND REVENUE: A portion of Greene County Park and Recreation Sales Tax is distributed to Strafford for funding city park maintenance and improvements. This revenue is budgeted at \$145,000 for FY2024. Other miscellaneous income budgeted for the Parks Fund totals at \$8,500.

REAL PROPERTY TAXES: The Property Tax Levy rate is set at \$0.3070 per \$100 assessed valuation of real property. The City's property tax levy on Real Estate only. The City does not have a levy on Personal Property. Real Property Tax for the City is projected to generate an estimated \$150,000 in General Fund revenue.

RAILROAD & UTILITY TAXES: Taxes levied on Railroad and Utilities is projected to be \$6,000 in FY2024.

GAS & MOTOR VEHICLE TAXES: The Gas and Motor Vehicle Taxes are projected to be \$120,000 in FY2024. This money is designated to fund street projects and maintenance.

ROAD & BRIDGE TAX: Road & Bridge Tax distributed from the Greene County Highway Department to the City to fund transportation is projected at \$26,000 in FY2024.

FRANCHISE TAXES & FEES: The City of Strafford grants certain franchises for public utilities in Strafford and receives a franchise fee in exchange for the permission granted to operate inside the City and use the City's rights-of-way to operate accordingly. During Fiscal Year 2024, the following revenues are projected:

Electrical.....	\$ 160,000
Natural Gas.....	\$ 55,000
Cable.....	\$ 6,000
 TOTAL	 \$ 221,000

WATER, SEWER & TRASH FEES: The Board of Aldermen approved a new utility rate schedule in July 2023 following community engagement and a public hearing regarding utility rates. The Water User Fees were last adjusted in 2010 (13 years go) and Sewer User Fees were last adjusted in 2012 (11 years ago). The new rate schedule was crafted with the intent to moderate the impact to Strafford citizens and calls for smaller incremental increases over a series of years (2023 through 2028) rather than significant jumps in the rates in one or two years. Adoption of the new utility rate schedule is necessary to address increased cost of operations and maintenance as well as to fund system improvements that are necessary in the next few years and beyond.

Water User Fees for residential, commercial, and industrial users is projected to generate an estimated \$420,000 in revenue and will fund the cost of maintaining the City's Water Distribution system and fund certain water improvements.

Sewer Service User Fees for residential, commercial, and industrial users is projected to generate an estimated \$957,223, with \$410,000 budgeted for wastewater treatment services cost incurred and payable to City of Springfield for treatment of Strafford's wastewater.

Residential Trash Service Fees is estimated \$140,000 in revenue, with approximately \$120,000 budgeted to be paid to Republic Services for residential trash disposal and recycling collection as part of a one-year agreement following the August 2023 Solid Waste Trash and Recycling bid process.

COURT FINES & FEES: Court fines and fees of \$21,600 is projected to be collected through the City of Strafford Municipal Court System.

LEASE INCOME: The City projects to receive \$10,000 in lease income from Verizon and Total Highspeed Wireless in rent for agreements that allow their equipment to be located on the City's Water Tower No. 2.

GRANT REVENUES: The City applied for and received notice of an award of \$300,000 in Greene County ARPA funding assistance for new Advanced Metering Infrastructure (AMI). This will help offset the estimated cost of \$550,000 the AMI Project. This project will provide for

purchase and installation of all hardware, software, and new water meters for approximately 99% of water meters that serve the City's water customers. Some large meters may be postponed for a future phase depending on cost.

MUNICIPAL SHARE OF GREENE COUNTY SALES TAX: The City receives an allocation of Greene County $\frac{1}{2}$ -Cent county sales tax as a part of the Greene County Municipal Partnership. The allocations differ from year to year. The FY23 allocation to be funded in the City's FY2024 Budget Year has been approved for funding a public restroom project at Howard Smith Park. The City expects to receive \$64,285 toward this project. Other funds to complete this project will be funded from the City revenues and are shown in the Parks Fund.

FUND BALANCE APPROPRIATION (Prior year savings): Prior year savings, otherwise known as surplus carryover, are accounted in each accounting Funds' fund balance. As a budgeting priority and good financial strategy, savings from a prior year is earmarked for one-time expenses as these are deemed one-time funding components. Fund Balance is appropriated in the FY2024 for various projects as shown below with their respective Fund classifications:

$\frac{1}{2}$ -Cent Capital Improvements Fund: A Fund Balance Appropriation of \$250,000 is budgeted for the South Madison/Pine Streetscape Project which was postponed in 2023 and is planned in 2024.

Parks Fund: A Fund Balance Appropriation of \$112,365 is budgeted as a portion of the funding necessary for the Howard Smith Restroom Project. Two other funding sources will be combined to provide for the payment of this project.

Utility Fund (Water/Sewer): A Fund Balance Appropriation of \$204,527 is budgeted to provide funding for Water Project #10 and Water Project #17 as recommended in the City's Water Master Plan.

EXPENDITURES

Expenditures for operation of the City are depicted the respective Funds and Departments according to their function and are in accordance with government accounting standards.

The General Fund is comprised of the functional areas of Administration, Streets, Court, Animal Control, Building Department, Planning & Zoning, and Emergency Management. The General Fund accounts for 25% of the FY2024 annual budgeted expenditures. Total expenditures for department operations are budgeted at \$1,421,860.

The new Law Enforcement Sales Tax Fund accounts for all operations and expenses of the Police Department. Fiscal Year 2024 expenses of this department are projected at \$646,550. These expenses are funded through the new $\frac{3}{4}$ -Cent Sales Tax for Police and a portion of the Greene County Law Enforcement Sales Tax.

The Capital Improvements Sales Tax Fund has budgeted expenditures of \$620,000 which is planned funding related to the North Old Orchard Project, the Madison (downtown) Streetscape

Project, as well as sidewalk projects on Highway OO East of 125 and West of 125. Additionally, \$100,000 of funding from this ½-Cent Capital Improvement Sales Tax will help fund a couple planned water projects in 2024.

The Parks Fund accounts for all maintenance and capital improvements of the City's three (3) City parks: Croxdale Park (north), Delp Park (midtown), and Howard Smith (south). Total budgeted expenditures for is funded by an allocation of Greene County's Parks Sales Tax, plus various parks fees. In the FY2024 Budget, this fund is projected to bring in County Sales Tax of \$145,000, miscellaneous fee income of \$8,500, plus \$124,285 in capital grant and transfers from other sources, and a fund balance appropriation of \$112,365, resulting in total budgeted revenues for the Parks Fund of \$390,150.

The ARPA ("American Rescue Plan Act") Grant Fund was created in 2021 to account for all eligible grant-funded expenses to be funded with these Federal funds that are passed through the State of Missouri to City of Strafford. These funds may be used on various water, sewer, stormwater, and broadband projects. The FY2024 Budget includes funding of \$250,000 to support the Advanced Metering Infrastructure (AMI) Project for the Water Department.

The City has two Tax Incremental Financing (TIF) agreements approved for specific development or redevelopment areas. Tax Incremental Financings (TIFs) are economic development incentive mechanisms authorized under Missouri State Statutes and must meet certain criteria. TIF Agreements remain active for 23 years as authorized by the State Statutes unless all terms of the TIF agreement are fulfilled prior to the 23 years. The Harter House TIF was activated in 2003. The Rail Park TIF has two Redevelopment Areas, RPA 1 and RPA 2, and these were activated in 2020 and 2022, respectively.

The Utility Fund, comprising the operations of Water, Sewer, and Trash is an Enterprise Fund according to government accounting standards. As such, an Enterprise Fund of a government is to operate like a business and should be entirely self-supported by the revenues generated from the utility user fees and charges. The Fiscal Year 2024 Budget projects expenditures of \$1,578,050, plus planned capital improvement expenses of \$975,000, for total project Fund expenses of \$2,553,050.

Major Expenditure Categories

WAGES & BENEFITS: City personnel wages and benefits account for \$1.6M (45%) of the operational expenditures of \$3.6M in the FY2024 budget, and excluding capital and debt service. The City provides for employee-only health, vision, dental insurance as well as employer-paid retirement through Missouri Local Government Employees Retirement System (LAGERS). The Budget has planned for health insurance premiums to include a 7% cost increase and contributions to LAGERS of 16.8% for General employees and 13.9% for Law Enforcement employees. The City contributes to a LAGERS L-7 Plan as part of the employee compensation package and retirement contributions for FY2024 are budgeted at \$168,900.

PROFESSIONAL & CONTRACTED SERVICES: Approximately \$371,200 is budgeted for Professional & Contracted Services for Accounting, Auditing, Codification, Legal Fees, Engineering Fees, Plan Review, Planning Consultation, Information Technology Services, Building Inspections, Emergency Management Consulting (Greene County EM), Safety Training, and Janitorial Services.

SUPPLIES AND OPERATING EXPENSES: An estimated \$259,050 is budgeted for Office Supplies, Computer Supplies, Credit Card Processing Fees, Maintenance Supplies, Equipment, Tools, Postage, and Fuel.

REPAIRS & MAINTENANCE: Repairs and maintenance is budgeted for vehicles, buildings, equipment, parks grounds and facilities, as well as the water and sewer systems. General Fund Repairs and maintenance has been budgeted at \$233,700 which includes \$220,000 in street paving and street repairs. Parks repairs and maintenance is budgeted at \$66,200, which includes significant investment in replacing much at the Howard Smith playgrounds. Repairs and maintenance of the water and sewer infrastructure is budgeted at \$189,000 and includes \$50,000 for repair of the sewer lift stations and \$85,000 for continued remediation of Inflow/Infiltration of groundwater out of the sewer collection system.

UTILITIES: Total budget for utilities the City pays for, which includes Electric, Propane, Natural Gas, Telephone, and Streetlighting, are budget at \$200,000 in FY2024.

UTILITY CONTRACTED SERVICES: The City has outsourced certain contracts for utility services that the City does not perform in-house. These include Wastewater Treatment and Residential Trash and Recycling Collecting. Wastewater Treatment Services contracted with City of Springfield is projected to be \$410,000. Residential Trash and Recycling Collection Services contracted with Republic Services is projected at \$140,000 in FY2024.

LIABILITY INSURANCE: Automotive, General Liability, and Workers Compensation Insurance is budgeted at \$108,500 for FY2024.

DEBT AND DEBT SERVICE

CITY HALL BUILDING & RENOVATIONS: The current City Hall building was purchased on September 22, 2004 and renovated. Certificates of Participation were issued by Wells Fargo in the amount of \$315,000.00. The cost of the building was \$250,000. The debt was refinanced in May 2013 with new Certificates of Participation issued by BOK Financial combining the City Hall and New Well and Water Tower debt. The Well and Water Tower debt were paid off in September 2022. The outstanding principal for City Hall \$10,175 following payment of the FY2024 budgeted principal and interest of \$21,575.

POLICE VEHICLES: The third of four payments on a 2022 Ford Police Interceptor vehicle is budgeted in the amount of \$8,717 for FY2024. Additionally, a new purchase of a 2024 Chevy Silverado Crew Cab with Police Package has been prioritized for purchase and will be financed during 2024. The first year downpayment is forecasted to be \$14,000.

CAPITAL PROJECTS AND OTHER CAPITAL ASSETS

GENERAL FUND:

Capital projects and capital items to be funded by the General Fund total \$32,000 and include new audio/visual improvements for Council Chambers, a possible HVAC replacement at City Hall.

¾-CENT LAW ENFORCEMENT FUND:

Capital projects and capital items to be funded by the ¾-Cent Law Enforcement Fund total \$49,250 and include a roof replacement for the Police Station, new Police vehicle, and new network server for Police Department operations.

½-CENT CAPITAL IMPROVEMENTS SALES TAX FUND:

Capital projects to be funded by the ½-Cent Capital Improvements Sales Tax total \$620,000 and will provide funding toward the North Old Orchard Project, Madison Streetscape Project, and sidewalk construction on Highway OO between Washington and Dollar General.

PARK FUND:

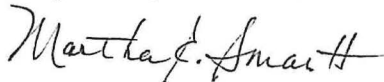
The primary Parks capital project planned in 2024 is to add permanent restroom facilities in the Howard Smith Park. These improvements are budgeted at \$217,000 and will be funded by Parks sales tax, Capital Improvements Sales Tax, and the City's 2023 allocation from the Greene County Municipal Partnership.

WATER SYSTEM: This City awarded a bid for the Advance Metering Infrastructure (AMI) Project late in FY2023 and anticipates kickoff to completion of the project in 2024. This project is estimated at \$550,000, and the City has received a \$300,000 Greene County ARPA Grant to be combined with ½-Cent Capital Improvements Sales Tax to pay for this project. Other water line improvements totaling \$425,000 are also budgeted for FY2024.

SUMMARY

Pursuant to the requirements of RSMo 67.020, the Fiscal Year 2023 Budget is hereby submitted. I appreciate the time and cooperative efforts of the Finance Director and Management Team who have evaluated needs of the City and the various departments in relationship to available revenues. The FY2024 Budget is submitted with the belief it represents a worthy effort by City Administration and staff to obtain a progressive and balanced budget. I hope you find this budget to be informative and useful.

Respectfully submitted,



Martha E. Smartt
City Administrator

Fiscal Year 2024
Annual Operating Budget

Budget Summary

**City of Strafford Budget
Fiscal Year 2023-2024**

	2020-2021 ACTUALS	2021-2022 ACTUALS	2022-2023 BUDGET	2022-2023 PROJECTED	2023-2024 BUDGET
<u>BUDGET SUMMARY BY FUND</u>					
<u>Fund 100 - GENERAL FUND</u>					
REVENUE	\$ 1,827,357	\$ 1,883,148	\$ 1,715,100	\$ 1,968,838	\$ 1,460,870
EXPENSE					
ADMINISTRATION	196,532	308,177	390,500	289,218	529,010
BUILDING	149,324	166,172	188,100	183,848	276,825
POLICE	487,976	525,283	586,517	461,714	-
COURT	41,267	51,534	55,200	55,017	62,775
ANIMAL CONTROL	844	836	1,950	1,583	1,500
STREETS	550,427	243,778	590,800	288,918	541,750
EMERGENCY MANAGEMENT	8,497	60,649	9,900	9,211	10,000
TOTAL GENERAL FUND EXPENSE	\$ 1,434,866	\$ 1,356,430	\$ 1,822,967	\$ 1,289,509	\$ 1,421,860
FUND BALANCE APPROPRIATION	-	-	120,000	-	-
GENERAL FUND SURPLUS	\$ 392,491	\$ 526,718	\$ 12,133	\$ 679,330	\$ 39,010
<u>Fund 200 - LAW ENFORCEMENT SALES TAX FUND</u>					
REVENUE	-	-	-	-	646,600
EXPENSE	-	-	-	-	646,550
FUND BALANCE APPROPRIATION	-	-	-	-	-
LAW ENFORCEMENT SALES TAX FUND SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ 50
<u>Fund 210 - CAPITAL IMPROVEMENT SALES TAX FUND</u>					
REVENUE	-	-	-	-	370,000
EXPENSE	-	-	-	-	620,000
FUND BALANCE APPROPRIATION	-	-	-	-	250,000
CAPITAL IMPROVEMENT SALES TAX FUND SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Fund 300 - PARKS FUND</u>					
REVENUE	134,110	151,476	147,800	158,912	277,785
EXPENSE	50,955	88,595	160,200	73,282	390,150
FUND BALANCE APPROPRIATION	-	-	13,000	-	112,365
PARK FUND SURPLUS	\$ 83,155	\$ 62,881	\$ 600	\$ 85,630	\$ -
<u>Fund 400 - ARPA GRANTS FUND</u>					
REVENUE	-	2,627	960	11,761	260,000
EXPENSE	-	-	-	-	250,000
FUND BALANCE APPROPRIATION	-	-	-	-	-
ARPA GRANT FUND SURPLUS	\$ -	\$ 2,627	\$ 960	\$ 11,761	\$ 10,000
<u>Fund 500 - HH/DG TIF FUND</u>					
TRANSFER IN	97,384	116,779	95,000	103,439	102,000
PAYMENTS OUT	76,570	83,360	75,700	71,430	75,700
RETAINAGE	\$ 20,813	\$ 33,419	\$ 19,300	\$ 32,010	\$ 26,300

**City of Strafford Budget
Fiscal Year 2023-2024**

	2020-2021 ACTUALS	2021-2022 ACTUALS	2022-2023 BUDGET	2022-2023 PROJECTED	2023-2024 BUDGET
<u>Fund 510 - RAILPARK TIF FUND</u>					
REVENUE	-	20,770	23,100	37,511	41,000
EXPENSE	-	793	900	7,216	9,300
FUND BALANCE APPROPRIATION	-	-	-	-	-
RAILPARK TIF FUND SURPLUS	\$ -	\$ 19,977	\$ 22,200	\$ 30,295	\$ 31,700
<u>Fund 800 - UTILITY FUND</u>					
REVENUE	1,646,347	1,411,188	1,420,100	1,493,929	2,348,523
EXPENSE					
ADMINISTRATION	-	-	2,000	63,707	301,700
WATER	346,507	451,835	546,800	424,733	1,299,200
SEWER	642,346	737,083	984,920	830,850	811,800
TRASH	119,090	127,802	130,700	127,236	140,350
UTILITY FUND EXPENSE	\$ 1,107,943	\$ 1,316,721	\$ 1,664,420	\$ 1,446,526	\$ 2,553,050
FUND BALANCE APPROPRIATION	-	-	255,000	-	204,527
WATER/SEWER/TRASH SURPLUS	\$ 538,404	\$ 94,467	\$ 10,680	\$ 47,403	\$ -
TOTAL CITY REVENUE	\$ 3,705,198	\$ 3,585,987	\$ 3,402,060	\$ 3,774,391	\$ 5,506,778
TOTAL CITY EXPENSE	\$ 2,670,335	\$ 2,845,898	\$ 3,724,187	\$ 2,887,963	\$ 5,966,610
PLUS: FUND BALANCE APPROPRIATION	\$ -	\$ -	\$ 388,000	\$ -	\$ 566,892
TOTAL CITY SURPLUS	\$ 1,034,863	\$ 740,089	\$ 65,873	\$ 886,428	\$ 107,060

Fiscal Year 2024
Annual Operating Budget

Line-Item Comparative Detail

**City of Strafford Budget
Fiscal Year 2023-2024**

		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		ACTUALS	ACTUALS	BUDGET	PROJECTED	BUDGET
<u>BUDGET DETAIL</u>						
<u>GENERAL FUND</u>						
<u>GENERAL FUND REVENUE</u>						
ACCOUNT NUMBER	ACCOUNT TITLE					
100-100-40100	Taxes - 1-Cent Sales	607,035	699,048	675,000	719,606	700,000
100-100-40103	Taxes - 1/2-Cent Capital Improvements	304,682	349,524	337,500	359,804	-
100-100-40210	Real Property - Current Year	120,387	130,745	157,100	146,830	150,000
100-100-40220	Real Property - Prior Year	-	-	-	549	-
100-100-40230	Taxes - Interest/Penalties	-	46,812	-	342	-
100-100-40240	Railroad & Utilities	5,091	4,937	5,000	5,649	6,000
100-100-40250	Taxes - Financial Institution	1	22	-	2	20
100-100-40401	Cable Franchise	5,244	5,058	4,900	5,836	6,000
100-100-40402	Electric Franchise	125,015	146,176	140,000	166,120	160,000
100-100-40403	Natural Gas Franchise	24,777	44,433	47,000	55,679	55,000
100-100-41010	Business License	1,860	1,850	3,000	2,163	3,000
100-100-41050	Liquor License	2,925	4,988	4,000	3,600	4,000
100-100-41060	Dog Licenses & Fines	663	565	600	486	600
100-100-43100	Nuisance Resolution	-	100	-	180	200
100-100-46020	Greene County Municipal Partnership	-	14,285	-	14,285	64,285
100-100-47010	Interest Income	2,004	15,030	8,500	75,957	40,000
100-100-48010	Lease Income	7,552	10,986	8,850	10,941	10,000
100-100-48110	Miscellaneous Revenue	6,665	1,301	500	568	500
100-100-48120	Donations	275	-	-	-	-
100-100-48200	Sales Of Assets	-	5,240	-	4,159	-
100-100-48300	Insurance Proceeds	-	20,711	-	1,000	-
100-100-48310	Loan Proceeds	-	25,000	-	-	-
100-120-42100	Residential Building Permits	-	-	-	3,637	30,000
100-120-42200	Commercial Building Permits	73,841	19,191	35,000	76,973	35,000
100-120-42300	Land Disturbance Permits	-	-	-	-	500
100-120-42310	Sign Permits	-	-	-	312	500
100-120-42320	Sprinkler Permits	-	-	-	540	500
100-120-42340	Electrical Permits	-	-	-	60	-
100-120-42350	Plumbing Permits	-	-	-	36	-
100-120-42370	Solar Panel Permits	-	-	-	72	240
100-120-42380	Right-Of-Way Permits	-	-	-	120	1,000
100-120-45120	Plan Review Fees	44,486	17,458	15,000	17,047	15,000
100-120-45130	Planning & Development Fees	468	2,597	1,500	2,422	2,500
100-130-40150	Taxes - County Law Enf Sales Tax	99,400	113,128	110,000	123,641	-
100-130-46010	Federal Grants	31,727	19,521	-	-	-
100-140-43010	Court Fines	14,610	18,877	20,000	17,010	20,000
100-140-43020	Bond Forfeitures	-	-	-	210	500
100-140-43030	Court Costs	-	-	-	-	-
100-140-43040	Crime Victim Compensation	-	-	-	36	25
100-140-43050	Municipal Court Clerk Fee	-	-	-	1,393	1,100
100-140-43080	Post Fees From State	-	1,000	500	-	-
100-140-43085	Police Training (LET)	-	-	-	226	-
100-140-43090	DWI Recoupment	-	-	-	-	-
100-170-40160	Taxes - State Motor Fuel	62,549	73,203	72,000	87,581	85,000
100-170-40161	Taxes - State Motor Sales	36,165	34,996	35,500	37,996	35,000
100-170-46010	Greene County Road & Bridge	22,553	24,694	25,500	25,774	26,000
100-170-46011	Federal Grants	205,125	-	-	-	-

**City of Strafford Budget
Fiscal Year 2023-2024**

		2020-2021 ACTUALS	2021-2022 ACTUALS	2022-2023 BUDGET	2022-2023 PROJECTED	2023-2024 BUDGET
100-170-46080	School District Donation/Local Share	9,235	-	-	-	-
100-180-46010	Federal Grants	-	23,440	-	-	-
100-180-46040	State Grants	3,617	3,752	-	-	-
100-190-45010	Animal Impound Fees	405	60	50	-	50
moved to Utility	FOG Permits	-	-	100	-	-
100-100-49900	Fund Balance Appropriation	-	-	120,000	-	-
100-100-99010	Transfer From - Utility Fund	9,000	4,420	8,000	-	8,350
TOTAL GENERAL FUND REVENUE		\$ 1,827,357	\$ 1,883,148	\$ 1,835,100	\$ 1,968,838	\$ 1,460,870

GENERAL FUND EXPENSE

ADMINISTRATION

100-110-51010	Salaries, Regular	54,606	67,926	110,200	74,762	140,000
100-110-51030	Salaries, Overtime	-	-	-	821	7,100
100-110-52010	Payroll Taxes	5,002	5,168	8,500	5,523	11,300
100-110-52020	Group Insurance	5,400	12,084	9,400	13,377	19,000
100-110-52030	Lagers Retirement	4,363	7,757	11,200	10,716	23,100
100-110-52050	Workmans Compensation Ins	(612)	1,492	5,400	938	7,400
100-110-53010	Benefits Administration	1,985	1,718	2,000	2,061	1,500
100-110-53020	Tuition Reimbursement	-	-	1,500	-	1,500
100-110-53040	Employee Training	1,530	2,049	4,000	1,617	4,000
100-110-61010	Accounting/Audit Services	3,055	3,030	5,800	5,006	4,000
100-110-61020	Financial Advisory Services	-	-	-	-	2,000
100-110-61030	Engineering Services	-	-	5,000	180	2,000
100-110-61040	Legal Services	1,916	5,642	6,000	2,474	15,000
100-110-61045	Legal Services, Econ Development	338	485	4,000	42	5,000
100-110-61070	Other Professional Services	-	82	10,000	4,419	60,000
100-110-62010	Advertising/Printing/Graphics	985	2,357	1,600	1,666	1,600
100-110-62020	Codification	314	303	350	529	500
100-110-62025	Contracted Services	836	1,515	4,750	1,144	1,500
100-110-62040	Dues and Subscriptions	7,086	5,902	6,200	6,023	6,200
100-110-62050	Election Expense	2,442	5,039	8,500	5,359	8,500
100-110-62060	Equipment Leases	939	943	1,000	1,021	1,200
100-110-62070	Equipment Rental	-	445	-	-	-
100-110-62080	Insurance, Property & Liability	3,550	4,306	5,000	6,551	7,000
100-110-62090	Janitorial	588	624	700	594	700
100-110-62110	Safety Program	3,000	3,000	3,000	2,700	-
100-110-62120	Telephone & Internet	2,764	3,658	3,500	3,743	4,000
100-110-62130	Travel Expense	690	2,359	3,500	3,000	3,500
100-110-62150	Website Expense	240	240	600	368	1,000
100-110-63010	Computer Support & Licensing	2,960	3,548	4,000	7,813	7,000
100-110-63020	Computer Hardware, Non-Cap	2,066	1,965	4,000	1,095	4,000
100-110-63030	Computer Software, Non-Cap	1,614	9,625	49,000	(373)	2,000
100-110-64010	Electricity	727	898	900	873	500
100-110-64030	Natural Gas	338	566	700	631	700
100-110-65020	Repairs & Maintenance, Building	428	2,748	3,000	1,508	3,000
100-110-65030	Repairs & Maintenance, Equipment	504	-	1,000	-	1,000
100-110-66050	Postage/Freight	892	1,779	2,000	2,638	4,000
100-110-66200	Repairs & Maintenance Supplies	-	81	200	192	200
100-110-66310	City Administrator Expense	562	1,281	2,500	550	2,500

**City of Strafford Budget
Fiscal Year 2023-2024**

		2020-2021 ACTUALS	2021-2022 ACTUALS	2022-2023 BUDGET	2022-2023 PROJECTED	2023-2024 BUDGET
100-110-66320	City Sponsored Event Expense	2,040	1,187	2,200	2,804	4,100
100-110-66360	Office Supplies	2,930	3,019	3,800	3,540	4,000
100-110-81050	Capital, Other Improvements	-	6,899	15,000	-	15,000
100-100-81240	Capital, Other Equipment	-	-	3,000	-	-
100-110-81240	Capital, Other Equipment	-	-	-	6,038	17,000
100-110-81260	Capital, Software	-	-	-	31,922	6,000
100-110-91000	Debt Payment	14,454	13,860	13,500	13,500	12,525
100-110-99050	Transfer To TIF - HH/DG	66,001	78,641	64,000	61,853	40,000
100-110-99060	Transfer to Utility Fund	-	43,956	-	-	-
100-110-99070	Transfer to Law Enforcement ST Fund	-	-	-	-	1,600
100-9XX-990X1	City Usage Transfer to W/S - City Hall/PW	-	-	-	-	1,000
100-9XX-990X2	Transfr General Fund to Parks Fund	-	-	-	-	64,285
TOTAL ADMIN EXPENSE		\$ 196,532	\$ 308,177	\$ 390,500	\$ 289,218	\$ 529,010

BUILDING EXPENSE

100-120-51010	Salaries, Regular	35,714	28,865	50,000	54,274	102,400
100-120-51030	Salaries, Overtime	-	-	-	340	-
100-120-52010	Payroll Taxes	2,532	2,094	3,900	3,922	7,900
100-120-52020	Group Insurance	5,456	6,946	7,000	3,468	15,800
100-120-52030	Lagers Retirement	5,875	6,164	8,000	8,078	17,200
100-120-52050	Workmans Compensation Ins	1,097	2,415	1,600	174	2,400
100-120-53030	Uniform Expense	-	-	-	-	200
100-120-53040	Employee Training	288	165	500	1,411	500
100-120-61010	Accounting/Audit Services	-	1,023	2,000	1,301	3,000
100-120-61030	Engineering Services	8,489	8,880	10,000	8,923	10,000
100-120-61040	Legal Services	787	1,782	2,000	1,700	2,000
100-120-61050	Plan Review Services	38,366	16,576	20,000	24,615	25,000
100-120-61060	Planning Consulting Services	39,079	63,139	50,000	50,000	50,000
100-120-61070	Other Professional Services	8,010	5,480	8,000	10,446	12,000
100-120-62010	Advertising/Printing/Graphics	751	120	200	-	300
100-120-62020	Codification	171	-	-	294	300
100-120-62025	Contracted Services	(315)	5,632	5,000	1,827	1,000
100-120-62040	Dues and Subscriptions	145	209	250	76	200
100-120-62060	Equipment Leases	-	594	700	291	400
100-120-62080	Insurance, Property & Liability	-	398	-	-	-
100-120-62090	Janitorial	-	97	100	178	200
100-120-62105	Recording Fees	60	-	-	-	200
100-120-62120	Telephone & Internet	-	177	50	959	1,000
100-120-62130	Travel Expense	-	-	250	-	250
100-120-62150	Website Expense	300	300	500	787	500
100-120-63010	Computer Support & Licensing	99	472	500	4,241	500
100-120-63020	Computer Hardwae, Non-Cap	80	722	-	-	-
100-120-63030	Computer Software, Non-Cap	-	2,314	2,500	-	3,000
100-120-64010	Electricity	-	-	-	-	500

**City of Strafford Budget
Fiscal Year 2023-2024**

		2020-2021 ACTUALS	2021-2022 ACTUALS	2022-2023 BUDGET	2022-2023 PROJECTED	2023-2024 BUDGET
100-120-64030	Natural Gas	-	57	100	176	200
100-120-66050	Postage/Freight	17	21	50	228	300
100-120-66200	Repairs & Maintenance Supplies	20	-	-	-	-
100-120-66360	Office Supplies	59	152	200	1,439	400
100-120-66370	Property Maintenance Enforcement	-	6,673	10,000	-	15,000
100-120-91000	Debt Payment	2,245	4,707	4,700	4,700	4,175
TOTAL BUILDING EXPENSE		\$ 149,324	\$ 166,172	\$ 188,100	\$ 183,848	\$ 276,825

POLICE EXPENSE

100-130-51010	Salaries, Regular	280,755	242,362	326,300	250,694	-
100-130-51020	Salaries, Part-Time	-	-	-	934	-
100-130-51030	Salaries, Overtime	-	-	-	1,075	-
100-130-52010	Payroll Taxes	20,879	18,123	25,000	18,397	-
100-130-52020	Group Insurance	39,661	35,519	50,100	32,352	-
100-130-52030	Lagers Retirement	32,939	28,838	42,900	25,236	-
100-130-52050	Workmans Compensation Ins	14,313	23,333	15,800	25,864	-
100-130-53020	Tuition Reimbursement	-	2,199	-	294	-
100-130-53030	Uniform Expense	1,543	3,167	2,600	2,060	-
100-130-53040	Employee Training	1,353	1,929	3,000	683	-
100-130-61010	Accounting/Audit Services	3,055	3,030	5,900	5,006	-
100-130-61040	Legal Services	150	805	700	286	-
100-130-61070	Other Professional Services	-	-	-	60	-
100-130-62010	Advertising/Printing/Graphics	1,917	1,540	1,700	1,657	-
100-130-62020	Codification	305	283	300	477	-
100-130-62025	Contracted Services	537	4,155	1,500	356	-
100-130-62040	Dues and Subscriptions	257	604	600	266	-
100-130-62060	Equipment Leases	1,575	1,908	2,000	1,834	-
100-130-62080	Insurance, Property & Liability	5,725	7,085	11,000	14,403	-
100-130-62090	Janitorial	1,595	1,860	1,900	1,782	-
100-130-62120	Telephone & Internet	5,592	5,813	5,500	6,905	-
100-130-62130	Travel Expense	1,033	897	1,500	970	-
100-130-62150	Website Expense	120	120	600	144	-
100-130-63010	Computer Support & Licensing	5,037	5,179	5,200	9,856	-
100-130-63020	Computer Hardware, Non-Cap	1,179	673	500	119	-
100-130-63030	Computer Software, Non-Cap	9,491	9,717	10,000	8,556	-
100-130-64010	Electricity	3,518	3,782	4,200	2,631	-
100-130-64030	Natural Gas	791	1,224	1,500	1,280	-
100-130-65010	Repairs & Maintenance	-	-	-	171	-
100-130-65020	Repairs & Maintenance, Building	245	1,170	1,000	198	-
100-130-65030	Repairs & Maintenance, Equipment	278	2,961	2,150	271	-
100-130-65040	Repairs & Maintenance Vehicles	4,146	2,917	4,350	1,432	-
100-130-66020	Crime Scene Supplies	26	46	100	190	-
100-130-66030	Equipment, Non-Capital	-	16,859	15,000	11,654	-
100-130-66050	Postage/Freight	176	246	250	141	-
100-130-66300	Car Wash Supplies	120	180	300	432	-
100-130-66340	Fuel	7,821	10,257	12,000	10,025	-
100-130-66360	Office Supplies	1,802	2,527	2,800	989	-
100-130-66390	Tools	-	-	50	-	-
100-130-81210	Capital, Vehicles	-	71,050	8,717	10,460	-

**City of Strafford Budget
Fiscal Year 2023-2024**

		2020-2021 ACTUALS	2021-2022 ACTUALS	2022-2023 BUDGET	2022-2023 PROJECTED	2023-2024 BUDGET
100-130-81240	Capital, Other Equipment	14,503	5,785	19,500	11,575	-
100-130-91000	Debt Payment	25,510	7,140	-	-	-

TOTAL POLICE EXPENSE	\$	487,976	\$	525,283	\$	586,517	\$	461,714	\$	-
-----------------------------	-----------	----------------	-----------	----------------	-----------	----------------	-----------	----------------	-----------	----------

COURT EXPENSE

100-140-51010	Salaries, Regular	10,742	15,587	16,100	16,455	20,700
100-140-52010	Payroll Taxes	735	1,025	1,300	1,074	1,600
100-140-52020	Group Insurance	829	1,620	2,500	2,430	3,400
100-140-52030	Lagers Retirement	1,794	2,199	2,600	2,633	3,500
100-140-52050	Workmans Compensation Ins	780	2,080	300	82	300
100-140-53040	Employee Training	-	125	150	-	150
100-140-61010	Accounting/Audit Services	3,055	3,030	5,900	4,671	3,000
100-140-61040	Legal Services	4,606	6,183	5,600	8,215	8,800
100-140-61048	Judge Fees	3,900	4,300	4,500	3,780	4,500
100-140-62010	Advertising/Printing/Graphics	89	79	100	9	100
100-140-62020	Codification	134	283	300	183	100
100-140-62025	Contracted Services	152	242	250	44	-
100-140-62040	Dues and Subscriptions	64	60	100	66	100
100-140-62060	Equipment Leases	939	540	700	960	900
100-140-62080	Insurance, Property & Liability	464	1,002	1,300	1,704	2,500
100-140-62090	Janitorial	733	624	650	594	700
100-140-62120	Telephone & Internet	2,067	2,956	2,900	3,198	3,000
100-140-62130	Travel Expense	-	221	250	-	250
100-140-62150	Website Expense	300	300	500	360	500
100-140-63010	Computer Support & Licensing	1,229	1,246	1,200	2,238	2,000
100-140-63020	Computer Hardware, Non-Cap	1,233	763	500	-	500
100-140-63030	Computer Software, Non-Cap	1,489	607	700	-	100
100-140-64010	Electricity	604	898	900	873	500
100-140-64030	Natural Gas	338	566	700	587	700
100-140-66050	Postage/Freight	193	169	200	167	300
100-140-66360	Office Supplies	214	123	400	94	400
100-140-91000	Debt Payment	4,585	4,708	4,600	4,600	4,175

TOTAL COURT EXPENSE	\$	41,267	\$	51,534	\$	55,200	\$	55,017	\$	62,775
----------------------------	-----------	---------------	-----------	---------------	-----------	---------------	-----------	---------------	-----------	---------------

STREET EXPENSE

100-170-51010	Salaries, Regular	47,394	58,264	91,500	58,462	73,100
100-170-51030	Salaries, Overtime				1,337	-
100-170-52010	Payroll Taxes	3,555	4,405	7,000	4,471	5,600
100-170-52020	Group Insurance	4,921	8,157	15,600	9,087	10,800
100-170-52030	Lagers Retirement	5,058	6,612	14,700	9,747	12,300
100-170-52050	Workmans Compensation Ins	6,195	3,933	6,800	5,879	5,900
100-170-53030	Uniform Expense	562	714	800	647	800
100-170-61010	Accounting/Audit Services	1,823	1,692	3,300	584	3,000
100-170-61030	Engineering Services	30,621	28,784	25,000	9,066	10,000
100-170-61035	Traffic Impact Studies	6,815	-	5,000	-	5,000
100-170-61040	Legal Services	225	126	100	48	100
100-170-62010	Advertising/Printing/Graphics	135	285	100	279	300
100-170-62020	Codification	99	101	100	166	100
100-170-62025	Contracted Services	1,040	809	800	393	-
100-170-62040	Dues and Subscriptions	64	1,198	1,300	1,300	2,000

**City of Strafford Budget
Fiscal Year 2023-2024**

		2020-2021 ACTUALS	2021-2022 ACTUALS	2022-2023 BUDGET	2022-2023 PROJECTED	2023-2024 BUDGET
100-170-62060	Equipment Leases	238	50	-	38	50
100-170-62070	Equipment Rental	646	-	500	204	500
100-170-62080	Insurance, Property & Liability	1,044	1,413	2,000	2,623	3,000
100-170-62090	Janitorial	176	90	-	-	-
100-170-62105	Recording Fees	-	-	-	-	500
100-170-62110	Safety Program	-	-	-	-	1,000
100-170-62120	Telephone & Internet	920	996	1,100	833	900
100-170-62150	Website Expense	-	-	600	-	500
100-170-63010	Computer Support & Licensing	645	327	600	1,116	1,500
100-170-63020	Computer Hardware, Not-Cap	1,034	306	-	-	500
100-170-63030	Computer Software, Non-Cap	447	674	700	-	-
100-170-64010	Electricity	37,316	39,757	40,300	-	-
100-170-64020	Street Lighting	-	-	-	36,648	42,000
100-170-64030	Natural Gas	101	113	200	-	500
100-170-64040	Propane	436	255	500	320	500
100-170-65010	Repairs & Maintenance	-	-	-	1,193	-
100-170-65020	Repairs & Maintenance, Building	215	62	500	468	500
100-170-65030	Repairs & Maintenance, Equipment	3,838	3,732	4,000	5,787	5,000
100-170-65040	Repairs & Maintenance, Vehicles	-	-	-	1,075	500
100-170-65050	Repairs & Maintenance, Street Lights & Po	-	-	-	-	2,000
100-170-65055	Repairs & Maintenance, Street Paving	45,632	2,232	100,000	102,663	200,000
100-170-65056	Repairs & Maintenance, Street Repair	708	962	2,500	3,214	20,000
100-170-65057	Street Signs	10,259	1,360	9,000	87	5,000
100-170-65058	Wayfinding Signs	-	-	10,000	291	10,000
100-170-66050	Postage/Freight	223	259	300	62	100
100-170-66200	Repairs & Maintenance Supplies	2,721	2,348	2,000	-	1,000
100-170-66340	Fuel	1,087	1,687	2,000	1,192	2,000
100-170-66360	Office Supplies	109	137	300	155	100
100-170-66390	Tools	270	52	100	-	100
100-170-66400	Weather Related Expense	-	4,927	6,500	861	5,000
100-170-81010	Capital, Project Engineering	-	-	-	28,625	-
100-170-81050	Capital, Other Improvements	56,240	45,214	235,000	-	-
100-170-81060	Capital, Sidewalk Construction	256,407	-	-	-	110,000
100-170-81240	Capital, Other Equipment	18,871	21,745	-	-	-
100-170-91000	Debt Payment	2,340	-	-	-	-
TOTAL STREET EXPENSE		\$ 550,427	\$ 243,778	\$ 590,800	\$ 288,918	\$ 541,750

EMERGENCY MANAGEMENT EXPENSE

100-180-53040	Employee Training	-	-	500	-	500
100-180-62025	Contracted Services	7,504	7,504	7,600	9,139	8,000
100-180-62130	Travel Expense	-	-	500	-	500
100-180-62150	Website Expense	60	60	600	72	500
100-180-63020	Computer Hardware, Non-Cap	-	-	200	-	-
100-180-65030	Repairs & Maintenance, Equipment	933	-	500	-	500
100-180-81240	Capital, Other Equipment	-	53,085	-	-	-
TOTAL EMERGENCY MANAGEMENT EXPENSE		\$ 8,497	\$ 60,649	\$ 9,900	\$ 9,211	\$ 10,000

ANIMAL CONTROL EXPENSE

100-190-61040	Legal Services	-	42	100	-	-
100-190-62025	Contracted Services	481	507	550	376	500

**City of Strafford Budget
Fiscal Year 2023-2024**

		2020-2021 ACTUALS	2021-2022 ACTUALS	2022-2023 BUDGET	2022-2023 PROJECTED	2023-2024 BUDGET
100-190-62080	Insurance, Property & Liability	14	14	700	919	500
100-190-62140	Veterinary Services	163	86	200	-	200
100-190-66050	Postage/Freight	61	58	100	55	100
100-190-66200	Repairs & Maintenance Supplies	-	-	100	-	-
100-190-66330	Dog Food & Supplies	53	56	100	93	100
100-190-66360	Office Supplies	72	73	100	140	100
TOTAL ANIMAL CONTROL EXPENSE		\$ 844	\$ 836	\$ 1,950	\$ 1,583	\$ 1,500
TOTAL GENERAL FUND REVENUE		\$ 1,827,357	\$ 1,883,148	\$ 1,835,100	\$ 1,968,838	\$ 1,460,870
TOTAL GENERAL FUND EXPENSE		\$ 1,434,866	\$ 1,356,430	\$ 1,822,967	\$ 1,289,509	\$ 1,421,860
NET SURPLUS GENERAL FUND		\$ 392,491	\$ 526,718	\$ 12,133	\$ 679,330	\$ 39,010

**City of Strafford Budget
Fiscal Year 2023-2024**

		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		ACTUALS	ACTUALS	BUDGET	PROJECTED	BUDGET
<u>LAW ENFORCEMENT SALES TAX FUND</u>						
<u>LAW ENFORCEMENT SALES TAX FUND REVENUE</u>						
ACCOUNT	ACCOUNT TITLE					
NUMBER						
200-270-40102	Taxes - 3/4-Cent General For Law Enf				-	525,000
200-270-40150	Taxes - County Law Enf Sales Tax				-	115,000
200-270-47010	Interest Income				-	5,000
200-9XX-99XX1	Transfer From General Fund				-	1,600
TOTAL LAW ENFORCEMENT SALES TAX FUND REVENUE		\$	-	\$	-	\$ 646,600
<u>LAW ENFORCEMENT SALES TAX FUND EXPENSE</u>						
200-270-51010	Salaries, Regular				-	344,900
200-270-51020	Salaries, Part-Time				-	10,800
200-270-52010	Payroll Taxes				-	27,300
200-270-52020	Group Insurance				-	51,500
200-270-52030	Lagers Retirement				-	48,300
200-270-52050	Workmans Compensation Ins				-	17,700
200-270-53010	Benefits Administration				-	500
200-270-53030	Uniform Expense				-	6,000
200-270-53040	Employee Training				-	3,000
200-270-61010	Accounting/Audit Services				-	4,000
200-270-61040	Legal Services				-	700
200-270-61070	Other Professional Services				-	500
200-270-62010	Advertising/Printing/Graphics				-	400
200-270-62020	Codification				-	300
200-270-62025	Contracted Services				-	1,500
200-270-62040	Dues and Subscriptions				-	500
200-270-62060	Equipment Leases				-	2,000
200-270-62080	Insurance, Property & Liability				-	15,000
200-270-62090	Janitorial				-	2,000
200-270-62120	Telephone & Internet				-	7,000
200-270-62130	Travel Expense				-	1,500
200-270-62150	Website Expense				-	500
200-270-63010	Computer Support & Licensing				-	5,000
200-270-63020	Computer Hardware, Non-Cap				-	4,000
200-270-63030	Computer Software, Non-Cap				-	12,000
200-270-64010	Electricity				-	4,200
200-270-64030	Natural Gas				-	1,500
200-270-65030	Repairs & Maintenance, Equipment				-	1,000
200-270-65040	Repairs & Maintenance Vehicles				-	4,000
200-270-66020	Crime Scene Supplies				-	200
200-270-66030	Equipment, Non-Capital				-	1,250
200-270-66050	Postage/Freight				-	250
200-270-66300	Car Wash Supplies				-	500
200-270-66340	Fuel				-	14,000
200-270-66360	Office Supplies				-	2,500
200-270-81050	Capital, Other Improvements				-	15,000
200-270-81210	Capital, Vehicles				-	23,250

**City of Strafford Budget
Fiscal Year 2023-2024**

		2020-2021 ACTUALS	2021-2022 ACTUALS	2022-2023 BUDGET	2022-2023 PROJECTED	2023-2024 BUDGET
200-270-82180	Capital, Hardware				-	11,000
200-9XX-990XX	City Usage Transfer to W/S - Police				-	1,000
TOTAL LAW ENFORCEMENT SALES TAX EXPENSE		\$ -	\$ -	\$ -	\$ -	\$ 646,550
NET SURPLUS LAW ENFORCEMENT SALES TAX FUND		\$ -	\$ -	\$ -	\$ -	\$ 50

**City of Strafford Budget
Fiscal Year 2023-2024**

		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		ACTUALS	ACTUALS	BUDGET	PROJECTED	BUDGET
<u>CAPITAL IMPROVEMENT SALES TAX FUND</u>						
<u>CAPITAL IMPROVEMENT SALES TAX FUND REVENUE</u>						
ACCOUNT NUMBER	ACCOUNT TITLE					
210-100-40103	Taxes - 1/2 Cent Capital Improvements				-	350,000
210-100-47010	Interest Income				-	20,000
210-100-49900	Fund Balance Appropriation				-	250,000
TOTAL CAPITAL IMPROVEMENT SALES TAX FUND REVENUE		\$	-	\$	-	\$ 620,000
<u>CAPITAL IMPROVEMENT SALES TAX FUND EXPENSE</u>						
210-170-81010	Capital, Project Engineering				-	130,000
210-170-81020	Capital, Right of Way Acquisition				-	50,000
210-170-81050	Capital, Other Improvements				-	260,000
210-310-990XX	Transfer to Parks Fund				-	60,000
210-500-990XX	Transfer to TIF - HH/DG				-	20,000
210-810-990XX	Transfer to Utility Fund - Water				-	100,000
TOTAL CAPITAL IMPROVEMENT SALES TAX FUND EXPENSE		\$	-	\$	-	\$ 620,000
NET SURPLUS CAPITAL IMPROVEMENT SALES TAX FUND		\$	-	\$	-	\$ -

**City of Strafford Budget
Fiscal Year 2023-2024**

		2020-2021 ACTUALS	2021-2022 ACTUALS	2022-2023 BUDGET	2022-2023 PROJECTED	2023-2024 BUDGET
<u>PARK FUND</u>						
<u>PARK FUND REVENUE</u>						
300-300-40155	Taxes - County Parks Sales Tax	132,437	147,963	145,000	150,516	145,000
300-300-45040	Pavillion Rental	1,490	1,740	1,800	1,536	1,500
300-300-47010	Interest Income	183	1,772	1,000	6,860	7,000
300-300-49900	Fund Balance Appropriation	-	-	13,000	-	112,365
300-9XX-99XX1	Transfer From General Fund	-	-	-	-	64,285
300-9XX-99XX2	Transfer from Cap Imp S.T. Fund	-	-	-	-	60,000
TOTAL PARK REVENUE		\$ 134,110	\$ 151,476	\$ 160,800	\$ 158,912	\$ 390,150

<u>PARK FUND EXPENSE</u>						
300-300-51010	Salaries, Regular	18,475	19,813	42,100	20,479	40,000
300-300-51020	Salaries, Part-Time	-	-	-	-	11,800
300-300-51030	Salaries, Overtime	-	-	-	580	-
300-300-52010	Payroll Taxes	1,375	1,444	3,300	1,545	4,000
300-300-52020	Group Insurance	1,340	2,348	4,900	3,226	6,100
300-300-52030	Lagers Retirement	1,808	1,893	5,200	4,912	6,800
300-300-52050	Workmans Compensation Ins	1,540	785	1,800	949	2,400
300-300-53030	Uniform Expense	-	-	100	-	200
300-300-61010	Accounting/Audit Services	1,594	1,720	3,300	4,606	3,000
300-300-61040	Legal Services	-	-	100	48	100
300-300-61070	Other Professional Services	-	-	-	-	15,000
300-300-62010	Advertising/Printing/Graphics	45	56	100	18	400
300-300-62020	Codification	305	283	300	477	100
300-300-62025	Contracted Services	2,020	3,592	3,000	1,735	3,000
300-300-62040	Dues and Subscriptions	32	38	50	41	-
300-300-62070	Equipment Rental	1,060	188	500	3,362	500
300-300-62080	Insurance, Property & Liability	890	1,638	2,100	2,750	3,000
300-300-62120	Telephone & Internet	-	-	-	18	100
300-300-62150	Website Expense	60	60	600	72	500
300-300-63010	Computer Support & Licensing	640	1,532	500	835	700
300-300-63020	Computer Hardware, Non-Cap	90	445	200	-	200
300-300-63030	Computer Software, Non-Cap	-	202	200	-	-
300-300-64010	Electricity	4,320	5,265	5,300	2,818	4,000
300-300-65010	Repairs & Maintenance	210	2,545	1,500	1,050	-
300-300-65030	Repairs & Maintenance, Equipment	2,021	1,950	2,500	2,941	2,500
300-300-65040	Repairs & Maintenance, Vehicles	-	-	-	393	200
300-300-65320	Repairs & Maintenance, Grounds	-	-	10,000	945	-
300-300-65330	Repairs & Maintenance, Parking Lot	-	-	-	920	-
300-300-65350	Repairs & Maintenance, Playground	-	-	-	-	40,000
300-300-66050	Postage/Freight	39	53	100	55	100
300-300-66200	Repairs & Maintenance Supplies	4,525	8,659	4,000	3,662	-
300-300-66340	Fuel	-	-	800	249	800
300-300-66360	Office Supplies	55	11	50	-	50
300-300-66380	Refunds & Reimbursements	80	20	-	24	-
300-300-66390	Tools	-	-	100	-	100
300-300-81050	Capital, Other Improvements	-	-	25,000	-	-

**City of Strafford Budget
Fiscal Year 2023-2024**

		2020-2021 ACTUALS	2021-2022 ACTUALS	2022-2023 BUDGET	2022-2023 PROJECTED	2023-2024 BUDGET
300-300-81240	Capital, Other Equipment	314	4,555	4,000	4,299	-
300-9XX-990XX	City Usage Transfer to W/S - Parks	-	-	-	-	3,000
TOTAL GENERAL PARKS EXPENSE		\$ 42,838	\$ 59,094	\$ 121,700	\$ 63,012	\$ 148,650
300-310-65320	Repairs & Maintenance, Grounds	-	-	7,500	3,965	2,000
300-310-65340	Repairs & Maintenance, Pavillion	-	-	-	-	1,000
300-310-65350	Repairs & Maintenance, Playground	-	-	-	-	5,000
TOTAL CROXDALE PARK EXPENSE		\$ -	\$ -	\$ 7,500	\$ 3,965	\$ 8,000
300-320-64030	Natural Gas	616	886	1,000	830	1,000
300-320-65320	Repairs & Maintenance, Grounds	-	-	-	-	1,500
300-320-81050	Capital, Other Improvements	900	-	3,000	-	7,000
TOTAL DELP PARK EXPENSE		\$ 1,516	\$ 886	\$ 4,000	\$ 830	\$ 9,500
300-330-65310	Repairs & Maintenance, Ball Park	-	-	2,000	253	2,000
300-330-65320	Repairs & Maintenance, Grounds	6,601	28,615	25,000	4,492	10,000
300-330-65360	Repairs & Maintenance, Spray Park	-	-	-	730	2,000
300-330-81010	Capital, Project Engineering	-	-	-	-	10,000
300-330-81050	Capital, Other Improvements	-	-	-	-	200,000
TOTAL HOWARD SMITH PARK EXPENSE		\$ 6,601	\$ 28,615	\$ 27,000	\$ 5,475	\$ 224,000
TOTAL PARK FUND REVENUE		\$ 134,110	\$ 151,476	\$ 160,800	\$ 158,912	\$ 390,150
TOTAL PARK FUND EXPENSE		\$ 50,955	\$ 88,595	\$ 160,200	\$ 73,282	\$ 390,150
NET SURPLUS PARK FUND		\$ 83,155	\$ 62,881	\$ 600	\$ 85,630	\$ -

**City of Strafford Budget
Fiscal Year 2023-2024**

		2020-2021 ACTUALS	2021-2022 ACTUALS	2022-2023 BUDGET	2022-2023 PROJECTED	2023-2024 BUDGET
<u>ARPA FUND</u>						
ARPA FUND REVENUE						
400-400-46010	Federal Grants	-	-	-	-	250,000
400-400-47010	Interest Income	-	2,627	960	11,761	10,000
TOTAL ARPA FUND REVENUE		\$ -	\$ 2,627	\$ 960	\$ 11,761	\$ 260,000
ARPA FUND EXPENSE						
400-xxx-46xxx	Transfer Out City ARPA to Utility Fund	-	-	-	-	250,000
TOTAL ARPA FUND EXPENSE		\$ -	\$ -	\$ -	\$ -	\$ 250,000
NET SURPLUS ARPA FUND		\$ -	\$ 2,627	\$ 960	\$ 11,761	\$ 10,000
<u>TIF FUND</u>						
500-500-47010	Interest Income	381	2,821	1,000	12,868	12,000
500-500-40340	County Tax Increment Financing- HH	17,501	21,664	17,000	16,568	17,000
500-500-40350	County Tax Increment Financing - DG	4,500	4,553	4,000	4,050	4,000
500-500-40110	CID - 1% Tax Collection	9,001	9,101	9,000	8,100	9,000
500-500-99010	Transfer From - General Fund	66,001	78,641	64,000	61,853	40,000
500-500-XX020	Transfer from Cap Imp S.T.	-	-	-	-	20,000
500-100-50000	TIF Payments to Harter House	59,499	64,756	56,000	56,331	56,000
500-100-50010	TIF Payments to Dollar General	15,301	14,663	15,400	13,770	15,400
500-100-62025	Contracted Services	1,435	3,718	4,000	1,329	4,000
500-100-62010	Advertising/Printing/Graphics	335	223	300	-	300
TOTAL TIF FUND INCOME & TRANSFERS		\$ 97,384	\$ 116,779	\$ 95,000	\$ 103,439	\$ 102,000
TOTAL TIF FUND EXPENSES & PAYMENTS		\$ 76,570	\$ 83,360	\$ 75,700	\$ 71,430	\$ 75,700
<u>RAILPARK TIF FUND</u>						
RAILPARK TIF FUND REVENUE						
510-505-47010	Interest Income	-	128	100	973	1,000
510-505-40330	Tax Increment Financing	-	20,642	23,000	36,538	40,000
TOTAL RAILPARK TIF FUND REVENUE		\$ -	\$ 20,770	\$ 23,100	\$ 37,511	\$ 41,000
RAILPARK TIF FUND EXPENSE						
510-110-61075	Tax Distribution to Strafford Fire Prot Dist	-	-	-	6,484	8,000
510-100-62025	Contracted Services	-	659	700	732	1,000
510-100-62010	Advertising/Printing/Graphics	-	134	200	-	300
TOTAL RAILPARK TIF FUND EXPENSE		\$ -	\$ 793	\$ 900	\$ 7,216	\$ 9,300
NET SURPLUS RAILPARK TIF FUND		\$ -	\$ 19,977	\$ 22,200	\$ 30,295	\$ 31,700

**City of Strafford Budget
Fiscal Year 2023-2024**

	2020-2021 ACTUALS	2021-2022 ACTUALS	2022-2023 BUDGET	2022-2023 PROJECTED	2023-2024 BUDGET
<u>UTILITY FUND</u>					
<u>UTILITY FUND REVENUE</u>					
800-800-45910 Credit Card Fees	2,897	2,708	3,000	1,158	3,000
800-800-45920 Late Fees	23,125	21,406	23,000	21,989	23,000
800-800-45930 Reconnect Fees	4,600	5,865	6,000	4,752	6,000
800-800-45940 NSF Fees	-	-	-	60	100
800-800-47010 Interest Income	1,813	31,994	5,600	36,165	30,000
800-800-48110 Miscellaneous Revenue	85,375	63	500	161	500
800-810-45201 Water - Residential	290,719	288,753	295,000	286,720	240,000
800-810-45202 Water - Commercial	-	-	-	-	160,000
800-810-45203 Water - Industrial	-	-	-	-	20,000
800-810-45209 Water Connection Fees	41,669	13,838	25,000	53,357	30,000
800-810-45211 Water Meters	-	-	-	(160)	-
800-810-45212 Bulk Water	-	-	-	473	500
800-810-45401 Utility Inspection Fees	1,440	270	1,500	2,664	3,000
800-810-46040 State Grants	50,000	30,000	-	-	-
800-xxx-46xxx County Grants	-	-	-	-	300,000
800-810-48010 Lease Income	-	-	-	332	-
800-810-48300 Insurance Proceeds	-	-	-	27,914	-
800-850-48800 Developer Agreement	101,644	-	-	-	-
800-850-45301 Sewer - Residential	886,667	880,048	915,000	890,305	525,223
800-850-45302 Sewer - Commercial	-	-	-	(3,377)	392,000
800-850-45303 Sewer - Industrial	-	-	-	-	40,000
800-850-45309 Sewer Impact Fees	29,485	6,649	14,000	36,090	75,000
800-850-45401 Utility Inspection Fees	1,440	335	1,500	2,664	3,000
800-850-45402 Industrial User Annual Sewer Fee	-	-	-	1,750	2,000
800-850-45404 FOG Permits	-	-	-	-	200
800-890-45500 Trash Service	125,471	129,260	130,000	130,912	140,000
800-800-49900 Fund Balance Appropriation	-	-	255,000	-	204,527
800-9XX-990XX City Usage Transfer to W/S - From Other F	-	-	-	-	5,000
800-9XX-99XXX Transfer from Cap Imp S.T. Fd	-	-	-	-	100,000
800-9xx-46xxx Transfer In from City ARPA	-	-	-	-	250,000
TOTAL UTILITIES REVENUE	\$ 1,646,347	\$ 1,411,188	\$ 1,675,100	\$ 1,493,929	\$ 2,553,050

UTILITIES ADMINISTRATION EXPENSE

800-800-51010 Salaries, Regular	-	118,700
800-800-52010 Payroll Taxes	-	9,100
800-800-52020 Group Insurance	-	18,100
800-800-52030 Lagers Retirement	-	20,000
800-800-52050 Workmans Compensation Ins	-	2,000
800-800-53010 Benefits Administration	-	500
800-800-53040 Employee Training	-	750
800-800-61010 Accounting/Audit Services	-	14,000
800-800-61040 Legal Services	-	15,000
800-800-62010 Advertising/Printing/Graphics	-	1,000
800-800-62020 Codification	-	1,000
800-800-62030 Credit Card Processing Fees	-	50,000
800-800-62060 Equipment Leases	-	2,800
800-800-62090 Janitorial	-	1,700

**City of Strafford Budget
Fiscal Year 2023-2024**

		2020-2021 ACTUALS	2021-2022 ACTUALS	2022-2023 BUDGET	2022-2023 PROJECTED	2023-2024 BUDGET
800-800-62120	Telephone & Internet				-	4,500
800-800-62130	Travel Expense				-	1,000
800-800-62150	Website Expense				-	1,700
800-800-63010	Computer Support & Licensing				13,989	11,000
800-800-63020	Computer Hardware, Non-Cap				-	500
800-800-64010	Electricity				-	1,200
800-800-64030	Natural Gas				-	1,500
800-800-65020	Repairs & Maintenance, Building				-	2,000
800-800-65030	Repairs & Maintenance, Equipment				-	1,000
800-800-66050	Postage/Freight				-	10,000
800-800-66080	Utility Billing Supplies				-	1,000
800-800-66360	Office Supplies				-	1,300
800-800-66410	Bad Debt Expense			2,000	-	2,000
800-800-81260	Capital, Software				49,718	-
800-800-99010	Transfer To General Fund				-	8,350

TOTAL UTILITIES ADMINISTRATION EXPENSES	\$	-	\$	-	\$	2,000	\$	63,707	\$	301,700
--	-----------	----------	-----------	----------	-----------	--------------	-----------	---------------	-----------	----------------

WATER EXPENSE

800-810-51010	Salaries, Regular	128,698	151,315	138,200	133,376	98,700
800-810-51030	Salaries, Overtime	-	-	-	1,197	8,000
800-810-52010	Payroll Taxes	9,411	10,960	10,600	9,668	8,200
800-810-52020	Group Insurance	13,889	17,582	22,100	20,198	15,400
800-810-52030	Lagers Retirement	16,115	21,014	22,100	18,468	18,000
800-810-52050	Workmans Compensation Ins	5,000	3,917	4,200	6,308	5,200
800-810-53010	Benefits Administration	-	-	-	240	-
800-810-53030	Uniform Expense	2,288	2,120	2,500	2,119	3,500
800-810-53040	Employee Training	150	625	1,250	476	1,250
800-810-61010	Accounting/Audit Services	4,094	4,500	8,500	5,616	-
800-810-61030	Engineering Services	9,197	10,090	10,000	19,677	10,000
800-810-61036	MDNR Water Eng Grant Expense	-	44,890	-	-	-
800-810-61040	Legal Services	-	350	500	287	-
800-810-62010	Advertising/Printing/Graphics	473	281	400	296	-
800-810-62020	Codification	412	384	500	704	-
800-810-62025	Contracted Services	3,394	6,161	7,000	684	1,500
800-810-62030	Credit Card Processing Fees	17,279	21,162	20,000	23,303	-
800-810-62040	Dues and Subscriptions	-	-	-	1,050	500
800-810-62041	Dues and Subscriptions	712	667	500	-	-
800-810-62060	Equipment Leases	1,382	1,294	1,300	1,359	100
800-810-62065	Equipment Leases - Interest	-	543	-	-	-
800-810-62070	Equipment Rental	150	-	1,000	-	800
800-810-62080	Insurance, Property & Liability	6,149	9,306	12,000	15,720	16,000
800-810-62090	Janitorial	794	842	850	802	-
800-810-62095	Laboratory Testing	-	-	-	185	300
800-810-62110	Safety Program	-	-	-	-	1,000
800-810-62120	Telephone & Internet	4,142	5,170	5,000	5,830	3,000
800-810-62130	Travel Expense	-	-	500	16	500
800-810-62150	Website Expense	60	60	1,100	365	-
800-810-63010	Computer Support & Licensing	3,259	3,706	4,500	4,850	3,000
800-810-63020	Computer Hardware, Non-Cap	1,860	2,039	1,250	871	250
800-810-63030	Computer Software, Non-Cap	2,010	6,989	22,500	-	-
800-810-64010	Electricity	58,363	61,542	61,900	59,659	63,000

**City of Strafford Budget
Fiscal Year 2023-2024**

		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		ACTUALS	ACTUALS	BUDGET	PROJECTED	BUDGET
800-810-64030	Natural Gas	456	764	900	792	1,500
800-810-64040	Propane	683	1,149	1,500	1,442	1,500
800-810-65020	Repairs & Maintenance, Building	215	62	500	308	500
800-810-65030	Repairs & Maintenance, Equipment	3,012	9,360	4,000	4,399	4,000
800-810-65040	Repairs & Maintenance, Vehicles	-	-	-	-	2,500
800-810-65110	Repairs & Maintenance, Meter/Pit	-	-	-	-	2,000
800-810-65120	Repairs & Maintenance, Water Distributio	10,183	7,912	15,000	10,603	15,000
800-810-65130	Repairs & Maintenance, Well & Water Tow	7,750	5,600	10,000	43,291	15,000
800-810-66010	Chemicals	4,312	8,696	8,000	7,952	9,000
800-810-66040	Meters	15,624	12,720	16,000	4,556	5,000
800-810-66050	Postage/Freight	3,926	5,095	6,000	4,547	-
800-810-66080	Utility Billing Supplies	596	384	500	598	-
800-810-66200	Repairs & Maintenance Supplies	1,167	1,046	2,000	1,655	2,000
800-810-66340	Fuel	4,778	8,395	9,500	5,364	7,000
800-810-66360	Office Supplies	265	893	500	1,061	-
800-810-66390	Tools	1,014	40	1,000	194	1,000
800-810-81010	Capital, Project Engineering	-	-	-	-	100,000
800-810-81240	Capital, Other Equipment	-	-	6,750	4,646	550,000
800-810-81300	Capital, Water Improvement	-	-	100,000	-	325,000
800-810-99010	Transfer To General Fund	4,500	2,210	4,400	-	-
TOTAL WATER EXPENSE		\$ 346,507	\$ 451,835	\$ 546,800	\$ 424,733	\$ 1,299,200

SEWER EXPENSE

800-850-51010	Salaries, Regular	108,338	135,463	157,700	135,951	103,700
800-850-51030	Salaries, Overtime	-	-	-	1,460	8,000
800-850-52010	Payroll Taxes	7,888	9,811	12,100	9,880	8,600
800-850-52020	Group Insurance	11,459	16,097	25,200	20,294	15,800
800-850-52030	Agers Retirement	15,499	17,947	25,300	20,992	18,800
800-850-52050	Workmans Compensation Ins	3,680	2,752	5,000	4,465	4,900
800-850-53010	Benefits Administration	-	(0)	200	120	-
800-850-53030	Uniform Expense	2,288	2,120	2,500	2,051	3,500
800-850-53040	Employee Training	-	192	750	-	750
800-850-61010	Accounting/Audit Services	4,094	4,382	8,500	5,616	-
800-850-61030	Engineering Services	765	49,062	5,000	12,913	10,000
800-850-61040	Legal Services	14,050	1,920	2,500	807	-
800-850-62010	Advertising/Printing/Graphics	630	281	400	283	-
800-850-62020	Codification	412	384	500	704	-
800-850-62025	Contracted Services	9,293	5,828	10,000	1,120	1,500
800-850-62030	Credit Card Processing Fees	17,279	21,162	21,000	23,303	-
800-850-62040	Dues and Subscriptions	159	213	200	202	200
800-850-62060	Equipment Leases	1,197	1,294	1,300	1,359	100
800-850-62070	Equipment Rental	290	75	1,000	197	800
800-850-62080	Insurance, Property & Liability	4,700	7,464	10,000	13,103	13,000
800-850-62090	Janitorial	794	842	850	802	-
800-850-62095	Laboratory Testing	928	1,838	2,200	2,046	2,400
800-850-62100	License Fees	4,966	-	-	95	500
800-850-62105	Recording Fees	125	-	-	-	500
800-850-62110	Safety Program	-	-	-	-	1,000
800-850-62120	Telephone & Internet	4,142	5,281	5,000	5,513	3,000
800-850-62130	Travel Expense	-	-	500	-	500
800-850-62150	Website Expense	60	60	600	407	-

**City of Strafford Budget
Fiscal Year 2023-2024**

		2020-2021 ACTUALS	2021-2022 ACTUALS	2022-2023 BUDGET	2022-2023 PROJECTED	2023-2024 BUDGET
800-850-63010	Computer Support & Licensing	3,259	4,090	4,500	4,850	3,000
800-850-63020	Computer Hardware, Non-Cap	1,860	2,039	1,250	870	250
800-850-63030	Computer Software, Non-Cap	2,072	6,989	22,500	-	-
800-850-64010	Electricity	40,911	39,666	45,800	39,405	43,000
800-850-64030	Natural Gas	456	1,319	1,500	2,235	1,500
800-850-64040	Propane	1,306	2,010	2,500	2,962	3,000
800-850-64060	Wastewater Treatment Services	317,958	366,760	420,000	387,975	410,000
800-850-65010	Repairs & Maintenance	-	-	-	3	-
800-850-65020	Repairs & Maintenance, Building	215	62	500	308	500
800-850-65030	Repairs & Maintenance, Equipment	4,780	6,682	5,100	12,422	5,000
800-850-65040	Repairs & Maintenance, Vehicles	-	-	-	427	2,500
800-850-65210	Repairs & Maintenance, Sewer Collection	29,236	41,806	50,000	43,637	50,000
800-850-65220	Repairs & Maintenance, Lift Station	-	-	-	12,015	-
800-850-65240	Repairs & Maintenance, CCTV	-	-	-	1,778	10,000
800-850-65250	Repairs & Maintenance, Smoke Testing	-	-	-	-	25,000
800-850-65260	Repairs & Maintenance, I/I Remediation	-	1,000	100,000	35,973	50,000
800-850-66010	Chemicals	31	-	500	154	500
800-850-66050	Postage/Freight	3,204	5,084	5,700	4,292	-
800-850-66080	Utility Billing Supplies	534	-	500	598	-
800-850-66200	Repairs & Maintenance Supplies	5,805	3,402	5,000	5,501	2,000
800-850-66340	Fuel	4,778	7,795	8,500	5,364	7,000
800-850-66360	Office Supplies	2,035	562	600	925	-
800-850-66390	Tools	371	-	1,000	828	1,000
800-850-81240	Capital, Other Equipment	6,000	5,093	6,750	4,646	-
800-850-99010	Transfer To General Fund	4,500	(41,746)	4,420	-	-
TOTAL SEWER EXPENSE		\$ 642,346	\$ 737,083	\$ 984,920	\$ 830,850	\$ 811,800

TRASH SERVICE EXPENSE

800-890-51010	Salaries, Regular	10,797	14,015	12,900	12,682	13,500
800-890-51030	Salaries, Overtime	-	-	-	78	-
800-890-52010	Payroll Taxes	761	956	1,000	913	1,100
800-890-52020	Group Insurance	1,194	2,277	1,800	1,752	1,800
800-890-52030	Workers Retirement	1,239	1,870	2,100	2,026	2,300
800-890-52050	Workmans Compensation Ins	175	21	300	43	300
800-890-61040	Legal Services	-	-	-	351	100
800-890-62060	Equipment Leases	-	-	-	54	100
800-890-62120	Telephone & Internet	-	-	-	177	500
800-890-63010	Computer Support & Licensing	591	646	600	640	600
800-890-63020	Computer Hardware, Non-Cap	139	17	-	-	-
800-890-63030	Computer Software, Non-Cap	-	646	4,000	-	-
800-890-64050	Trash Service Expense	104,177	107,330	108,000	108,506	120,000
800-890-66050	Postage/Freight	17	24	-	13	50
TOTAL TRASH EXPENSE		\$ 119,090	\$ 127,802	\$ 130,700	\$ 127,236	\$ 140,350

**City of Strafford Budget
Fiscal Year 2023-2024**

	2020-2021 ACTUALS	2021-2022 ACTUALS	2022-2023 BUDGET	2022-2023 PROJECTED	2023-2024 BUDGET
TOTAL UTILITY FUND REVENUE	\$ 1,646,347	\$ 1,411,188	\$ 1,675,100	\$ 1,493,929	\$ 2,553,050
TOTAL UTILITY FUND EXPENSE	\$ 1,107,943	\$ 1,316,721	\$ 1,664,420	\$ 1,446,526	\$ 2,553,050
NET SURPLUS UTILITY FUND	\$ 538,404	\$ 94,467	\$ 10,680	\$ 47,403	\$ -

Fiscal Year 2024
Annual Operating Budget

Fund Summary

Fund Summary

FY2024 Annual Budget

	Governmental Funds			
	<u>General Fund</u>	<u>3/4-Cent Sales Tax</u>	<u>1/2-Cent Sales Tax</u>	<u>ARPA Fund</u>
Cash & equivalent Balance October 1, 2023	\$ 2,331,915	\$ -	\$ 681,885	\$ 518,491
Revenue	\$ 1,460,870	\$ 646,600	\$ 370,000	\$ 10,000
Expenditures				
Personnel Services	499,950	510,000	-	-
Operations & Maintenance	646,150	86,300	-	-
Capital Expenditures	148,000	40,533	440,000	-
Debt Service	20,875	8,717	-	-
Transfer to Other Funds	106,885	1,000	180,000	250,000
Total Expenditures	\$ 1,421,860	\$ 646,550	\$ 620,000	\$ 250,000
Cash & Equivalent Balance September 30, 2024	\$ 2,370,925	\$ 50	\$ 431,885	\$ 278,491
Allocation:				
Restricted - Fund Reserves	730,435			
Restricted - Other	918,762	50	431,885	278,491
Unrestricted	721,728			
	<u>\$ 2,370,925</u>	<u>\$ 50</u>	<u>\$ 431,885</u>	<u>\$ 278,491</u>

	<u>General Fund</u>	<u>3/4-Cent Sales Tax (Police)</u>	<u>1/2-Cent Sales Tax (Cap Imp)</u>	<u>ARPA Fund</u>
RESTRICTED FUNDS:				
Operating Reserve	\$ 730,435			
Customer Deposits				
Restricted for Police (CARES, etc)	25,124			
Committed for Capital Projects	893,638			278,491
Restricted for Police Operations		50		
Restricted for Parks Operations				
Restricted for Capital Improvements			431,885	
Restricted for TIF				
Total Restricted Funds	<u>\$ 1,649,197</u>	<u>\$ 50</u>	<u>\$ 431,885</u>	<u>\$ 278,491</u>
Cash & Equivalent Balance, September 30, 2024	2,370,925	50	431,885	278,491
Total Unrestricted Funds	<u>\$ 721,728</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

		Business Type	
<u>Parks</u> <u>Fund</u>	<u>TIF</u> <u>Funds</u>	<u>Water/Sewer</u>	<u>TOTAL</u>
\$ 346,190	\$ 622,550	\$ 1,494,141	\$ 5,995,172
\$ 277,785	\$ 143,000	\$ 2,348,523	\$ 5,256,778
71,300	-	510,450	1,591,700
98,850	85,000	1,059,250	1,975,550
217,000	-	975,000	1,820,533
-	-	-	29,592
3,000	-	8,350	549,235
\$ 390,150	\$ 85,000	\$ 2,553,050	\$ 5,966,610
\$ 233,825	\$ 680,550	\$ 1,289,614	\$ 5,285,340
		587,131	1,317,566
233,825	680,550	339,100	2,882,663
		363,383	1,085,111
\$ 233,825	\$ 680,550	\$ 1,289,614	\$ 5,285,340

<u>Parks</u>	<u>TIF</u>	<u>Water/Sewer</u> <u>Fund</u>	<u>2024 ENDING</u> <u>BALANCE</u>
		\$ 587,131	\$ 1,317,566
		139,100	139,100
			25,124
		200,000	1,372,129
			50
233,825			233,825
			431,885
	680,550		680,550
\$ 233,825	\$ 680,550	\$ 926,231	\$ 4,200,229
233,825	680,550	1,289,614	5,285,340
\$ -	\$ -	\$ 363,383	\$ 1,085,111

Fiscal Year 2024
Annual Operating Budget

Debt Schedule



City of Strafford
FY2024 Annual Budget
Debt Schedule

			2023-2024 Budget Requirements	Estimated Debt Outstanding September 30, 2024
<u>GENERAL FUND</u>	Principal	Interest		
2013 Certificates of Participation (COPs) - City Hall	\$ 20,000	\$ 875	\$ 20,875	\$ 10,000
TOTAL GENERAL FUND			<u>\$ 20,875</u>	<u>\$ 10,000</u>
<u>LAW ENFORCEMENT SALES TAX FUND</u>				
2022 Ford Police Interceptor	8,333	384	8,717	8,333
2024 Chevy Silverado Crew Cab w/ Police Package - NEW	12,270	1,980	14,250	44,730
TOTAL LAW ENFORCEMENT SALES TAX FUND			<u>\$ 22,967</u>	<u>\$ 53,063</u>
TOTAL DEBT REQUIREMENTS - FY2024	<u>\$ 40,603</u>	<u>\$ 3,239</u>	<u>\$ 43,842</u>	<u>\$ 63,063</u>

