



FINAL Budget for Fiscal Year 2024

9/13/2023

City of Callaway
FY 2024 Budget
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City of Callaway
FY 2024 Budget Assumptions

Revenue Assumption

Advalorem Property Taxes Rate - Same as last years rate	2.7500
Increase Water Consumption Rate - Cover County Increase	3.00%
Increase Sewer Consumption Rate - Cover County Increase	8.00%
Increase Solid Waste fees	\$ 3.03
Other Revenues - Historial	
FEMA - Based on Outstanding Submissions and Additional Spending	

Expenditure Assumptions

Salaries and Wages Increase by (qualified employees)	\$ 1.00
Increased Staffing by 2 Leisure Services - with 3 Fire Fighters Based on Grant Funds	5 FTEs
Bonus for each employee at Base Rate plus Years of Service @ \$10 per year as established in FY2023	
FRS - Retirement based on State Increase	2.00%
Group Health Insurance increase based on new rates 80/20 split average decrease switch to United. (BCBS was an increase of 7%.)	4.5% - 9.9%
Sherrif's Department - Contract increase plus one new Deputy at \$125,000	11.00%
Other departmental expensese based on history & inflation	

Debt Payment - Enterprise Funds Due 8/1/2024 (Split 50/50 Water & Sewer)	\$ 765,000
Capital Expenditures - Departmental Request	

City of Callaway
FY 2024 Department Budgeted Capital Expenditures

Department		Asset Discription		Priority by Dept	Cost	Justification	Replace Asset	Purchased In	Cost	Mileage
Fire	522	100' Supply Line		\$	10,000.00	Need to Replace Current				
Fire	522	3 - Piston Intakes		\$	6,500.00	Intalled on Trucks to protect Pumps				
		Subtotal		\$	16,500.00					
Leisure Services	572	Pro Core SR70 Deep Time Aerator		\$	39,850.00					
Leisure Services	572	Trash Receptacles Sports Complex		\$	12,000.00	Sports Complex				
Leisure Services	572	Foul Poles - 5 Sets		\$	15,000.00					
Leisure Services	572	Rain Gutters for CACC		\$	14,000.00					
Leisure Services	572	3 Sound System Upgrades		\$	28,200.00	Commission Chamber, Callaway Room & Baseball Complex				
Leisure Services	572	Field Goal Netting & Posts - 3 Sets		\$	15,000.00					
Leisure Services	572	Sports Complex Entrance Privace Fence		\$	49,500.00	Vinal Fence behind the townhouses - Potenial FEMA				
		Subtotal		\$	173,550.00					
Public Works	541	3500 Diesel Flat Bed w/crain to lift grates		\$	70,000.00					
Public Works	541	Asphalt Hotbox		\$	37,750.00					
Public Works	541	Notification Sign - Used by all departments		\$	11,000.00					
		Subtotal		\$	118,750.00					
Maintenance	549	Wheel Balancer		\$	5,500.00					
		Subtotal		\$	5,500.00					
Water	533	Vac-Con Truck		\$	-	Replace current truck		2007	\$ 229,546	45,858
Water	533	Air Compressor on Trailer - Road Boars		\$	25,000.00					
Water	533	Vermeer Vacume		\$	55,904.00			1997	\$ 17,450	
Water	533	Water Meters		\$	75,000.00	Growth & Replacement (operations)				
		Subtotal		\$	155,904.00					

City of Callaway
FY 2024 Department Budgeted Capital Expenditures

Department		Asset Discription	Priority by Dept	Cost	Justification	Replace Asset	Purchased In	Cost	Mileage
Sewer	535	Diesel Sewer Pump (6" t-Pump) 2		\$ 122,600.00	Necessary Replacement				
Sewer	535	Spare Lift Station Pump		\$ 9,250.00	Necessary Replacement				
Sewer	535	2 - Lift Station Rehabs		\$ 800,000.00					
		Subtotal	\$ 931,850.00						
Solid Waste	534	Nothing							
		Subtotal	\$ -						
		Total City Budget	\$ 1,402,054.00						
		CRA Budget							
CRA		Cemetary Fence	\$ 81,080.00	Potential FEMA					
CRA		Cemetary Drainage	\$ 300,000.00						
		Brittany Woods - Water Fountains, 8 Picnic Tables, 3 Trash Recepticals and Dog Park Obstacles	\$ 20,000.00						
CRA		Brittany Woods - Dog Park	\$ 19,200.00						
CRA		Brittany Woods - Pavilions (2 - 16' X 30')	\$ 26,000.00						
CRA		Brittany Woods - 2 Paved Parking Areas	\$ 64,000.00						
CRA		Veterans Park Fencing	\$ 53,688.00	Potential FEMA					
		Total CRA	\$ 563,968.00						

2024 Budget Summary

City of Callaway										
Budget Summary by Fund									9/13/2023	
FY 2024 Budget										
		Revenues								
Departments/Division	General Fund	CRA Fund	Debt Service	CIP Fund	Water Fund	Sewer Fund	Solid Waste	Total FY 2024 Budget	Amended FY2023 Budget	%
										Incr/(Decr)
Revenue / Funding Sources										
Property Taxes	\$ 2,223,773	\$ 735,501						\$ 2,959,275	\$ 2,287,323	29.4%
Other Taxes	2,121,697			1,991,998				4,113,695	3,877,296	6.1%
Permits, Fees and Licenses	1,125,673							1,125,673	1,204,604	-6.6%
Grants & Shared Revenue	6,274,268			13,361,307				19,635,575	25,182,149	-22.0%
Impact Fees & Spec Cap Fees	350,000				119,000	77,500		546,500	986,000	-44.6%
Charges for Services	251,890				3,644,912	5,099,520	1,116,792	10,113,114	9,298,486	8.8%
Judgement, Fines & Forfeitures	51,500							51,500	27,000	90.7%
Interest Income	532,400	-		187,945	115,000	373,990	38,273	1,247,608	490,276	154.5%
Rents and Royalties	74,460							74,460	55,025	35.3%
Sale of Fixed Assets	-				-	-	-	-	-	0.0%
Contributions & Donations	900							900	100	800.0%
Miscellaneous Revenues	2,500				19,411	18,974	1,500	42,385	64,948	-34.7%
Emergency Debris Removal	593,927							593,927	773,067	-23.2%
Other Sources	-							-	-	0.0%
Transfers In	-	-	-	825,000	-	-	-	825,000	1,934,041	-57.3%
Indirect Allocation Transfers								-	-	n/a
Fund Balances/Net Position	825,000	-		12,841,070	240,000	-	-	13,906,070	16,571,136	-16.1%
Total Revenue/Funding Sources	14,427,989	735,501	-	29,207,320	4,138,323	5,569,984	1,156,565	55,235,683	62,751,451	-12.0%

2024 Budget Summary

	(0)	-	-	-	-	-	-	-	-	-
City of Callaway										
Budget Summary by Fund										
FY 2024 Budget										
	Expenditures								9/13/2023	
								Total	Amended	
Departments/Division	General Fund	CRA Fund	Debt Service	CIP Fund	Water Fund	Sewer Fund	Solid Waste	FY 2024 Budget	FY2023 Budget	%
										Incr/(Decr)
Expenditures by Type										
City Commission	56,525	-	-	-	-	-	-	56,525	56,015	0.9%
Administration										
City Manager	250,504	-	-	-	-	-	-	250,504	256,660	-2.4%
Finance	446,349	-	-	-	-	-	-	446,349	426,008	4.8%
Legal Services	67,500	-	-	-	-	-	-	67,500	77,500	-12.9%
Information Technology	92,493	-	-	-	-	-	-	92,493	88,357	4.7%
General Government	3,412,092	-	-	-	-	-	-	3,412,092	3,342,883	2.1%
Human Resources	97,525	-	-	-	-	-	-	97,525	96,107	1.5%
City Clerk	153,061	-	-	-	-	-	-	153,061	181,853	-15.8%
Elections	4,800	-	-	-	-	-	-	4,800	-	n/a
Code Enforcement	409,358	-	-	-	-	-	-	409,358	389,194	5.2%
Law Enforcement/Public Safety										
Law Enforcement	2,530,208	-	-	-	-	-	-	2,530,208	2,166,851	16.8%
Fire	2,226,290	-	-	-	-	-	-	2,226,290	2,186,014	1.8%
Public Works / Utility										
Planning / Street	1,390,887	-	-	27,964,025	-	-	-	29,354,912	24,821,868	18.3%
Maintenance Shop	296,933	-	-	-	-	-	-	296,933	291,955	1.7%
Water Services	-	-	-	-	2,785,904	-	-	2,785,904	2,984,999	-6.7%
Solid Waste	-	-	-	-	-	-	818,726	818,726	687,563	19.1%

2024 Budget Summary

Departments/Division	General Fund	CRA Fund	Debt Service	CIP Fund	Water Fund	Sewer Fund	Solid Waste	Total FY 2024 Budget	Amended	
									FY2023	%
									Budget	Incr/(Decr)
Sewer Services	-	-	-	-	-	4,473,052		4,473,052	13,241,445	-66.2%
Leisure Services	1,678,561			1,243,295				2,921,856	6,475,988	-54.9%
Community Redevelopment	-	604,318						604,318	80,083	654.6%
Debt Service	-	-	-	-	696,184	701,684		1,397,868	1,394,118	0.3%
Emergency Debris Removal	1,243,822							1,243,822	1,150,094	8.1%
Other Uses								-	-	n/a
Transfers Out	(36,606)	-	-	-	379,997	350,287	131,321	825,000	1,959,529	-57.9%
Increased Restricted Reserves	-	-	-	-	-	-	-	-	-	n/a
Increase in Reserves	-	-	-	-	-	-	-	-	-	n/a
Total Expenditures	14,320,303	604,318	-	29,207,320	3,862,085	5,525,024	950,047	54,469,097	62,355,084	-12.6%
	-	-	-	-	-	-	-	-		
Change in Reserves	107,686	131,183	-	0	276,238	44,961	206,518	766,586		
Total Gov't Funds	\$	238,870	Total Enterprise Funds				\$	527,717	Total	\$ 766,586

	City of Callaway													Final Budget 2024
	General Fund - FY 2024 Budget													9/13/2023
										107,686				
			FY 2019	FY 2020	FY 2021	FY 2022	Amended FY 2023	FY 2023 Actuals Thru	FY 2023	FY 2024	Incr (Decr) from	% Budget		
	Number	Description	Actual	Actual	Actual	Actual	Budget	Jun-23	Projected	Budget	FY 2023	Incr (Decr)		2023 Notes
	CITY MANAGER													
City Mgr	01-512-101-20	Regular Salaries	141,562	131,075	137,099	142,211	156,910	107,742	156,910	158,995	2,085	1.33%		I FTE
City Mgr	01-512-101-30	Auto Allowance	4,800	4,800	4,800	4,800	4,800	3,600	4,800	4,800	0	0.00%		Per Contract CM
City Mgr	01-512-101-35	Cell Phone Allowance	700	600	600	600	600	450	600	600	0	0.00%		City Mgr
City Mgr	01-512-101-50	Special Pay	0	1,000	0	0	550	550	550	560	10	1.82%		Bonus
City Mgr	01-512-101-60	Sale of Annual Leave	0	0	0	0	2,826	2,825	2,825	-	(2,826)	-100.00%		
City Mgr	01-512-101-65	Annual Leave Payout	0	0	0	0	0	-	-	-	0	n/a		
City Mgr	01-512-102-10	FICA Taxes	8,667	8,132	8,706	8,327	10,060	6,941	9,254	10,207	147	1.46%		Employer Portion of Payroll Tax
City Mgr	01-512-102-11	Medicare Taxes	2,044	1,902	1,964	2,020	2,353	1,623	2,164	2,383	30	1.27%		Employer Portion of Payroll Tax
City Mgr	01-512-102-20	Retirement Contrib	32,724	33,597	39,250	42,048	50,962	34,906	46,542	57,318	6,356	12.47%		FRS Contribution
City Mgr	01-512-102-30	Group Insurance	21,861	18,277	19,411	19,268	18,834	10,172	13,563	6,522	(12,312)	-65.37%		Employee Health Ins. Contribution
City Mgr	01-512-102-31	Health Ins Supplement	0	0	0	0	0	-	-	-	0	n/a		Only if proof of Coverage \$100 per month
City Mgr	01-512-102-40	Worker's Compensation	273	267	258	210	265	210	280	319	54	20.38%		WC Insurance based on Wages
City Mgr		Total Personnel	212,632	199,650	212,088	219,484	248,160	169,020	237,489	241,704	(6,456)	-2.60%		
City Mgr	01-512-303-41	Other Contractual Services	0	222	919	913	1,000	685	913	1,000	0	0.00%		Copier & Printer
City Mgr	01-512-304-00	Travel & Per Diem	1,360	30	2,473	1,245	3,500	1,347	1,795	3,500	0	0.00%		Travel Committees
City Mgr	01-512-304-50	General & Liability Insurance	0	0	0	0	0	-	-	-	0	n/a		
City Mgr	01-512-304-65	R & M - IT Equipment	0	0	0	0	0	-	-	-	0	n/a		
City Mgr	01-512-304-90	Other Current Charges	14	19	38	84	750	12	516	750	0	0.00%		
City Mgr	01-512-305-10	Office Supplies & Small Equip	205	315	0	464	1,000	13	518	1,000	0	0.00%		
City Mgr	01-512-305-22	Uniforms	0	0	0	0	0	-	-	-	0	n/a		
City Mgr	01-512-305-40	Books, Publications, & Dues	1,040	1,040	1,088	1,129	1,550	954	1,272	1,550	0	0.00%		Memberships
City Mgr	01-512-305-50	Education	560	0	0	525	700	460	613	1,000	300	42.86%		FCCMA Conferences / Symposium
City Mgr	01-512-305-51	Education - School Reimbursement	0	0	550	0	0	-	-	-	0	n/a		
		Total Operating Expenditures	3,180	1,626	5,067	4,359	8,500	3,471	5,628	8,800	300	3.53%		
	TOTAL CITY MANAGER		215,812	201,276	217,155	223,843	256,660	172,491	243,117	250,504	(6,156)	-2.40%		

	City of Callaway												Final Budget 2024
	General Fund - FY 2024 Budget									107,686		9/13/2023	
			FY 2019	FY 2020	FY 2021	FY 2022	Amended FY 2023	FY 2023 Actuals Thru	FY 2023	FY 2024	Incr (Decr) from	% Budget	
	Number	Description	Actual	Actual	Actual	Actual	Budget	Jun-23	Projected	Budget	FY 2023	Incr (Decr)	2023 Notes
	FINANCE												
Finance	01-513-101-20	Regular Salaries	159,326	160,024	167,483	189,357	210,214	151,327	204,769	216,204	5,990	2.85%	Salaries and Wages - 3 FTEs
Finance	01-513-101-35	Cell Phone Allowance	100	0	0	0	0	-	-	-	0	n/a	
Finance	01-513-101-40	Overtime	267	0	0	0	500	-	-	250	(250)	-50.00%	
Finance	01-513-101-50	Special Pay	0	3,000	0	0	1,870	1,870	1,870	1,900	30	1.60%	
Finance	01-513-101-60	Sale of Annual Leave	0	0	0	738	958	858	858	-	(958)	-100.00%	
Finance	01-513-101-65	Annual Leave Payout	0	0	0	0	0	-	-	-	0	n/a	Not Budgeted covered by transfer.
Finance	01-513-102-10	FICA Taxes	9,466	9,537	10,312	10,835	13,141	9,119	13,159	14,736	1,595	12.14%	Employer Portion of Payroll Tax
Finance	01-513-102-11	Medicare Taxes	2,214	2,231	2,326	2,619	3,074	2,133	2,844	3,161	87	2.83%	Employer Portion of Payroll Tax
Finance	01-513-102-20	Retirement Contrib	26,457	28,046	33,382	39,248	47,761	33,389	45,519	54,640	6,879	14.40%	FRS Contribution
Finance	01-513-102-30	Group Insurance	37,930	32,610	27,903	23,732	33,955	20,400	27,200	25,809	(8,146)	-23.99%	Employee Health Ins. Contribution
Finance	01-513-102-31	Health Insurance Supplement	0	0	0	0	0	-	-	-	0	n/a	Only if proof of Coverage \$100 per month
Finance	01-513-102-40	Worker's Compensation	307	326	315	280	485	289	385	574	89	18.35%	WC Insurance based on Wages
Finance	01-513-102-50	Unemployment Compensation	0	0	0	0	0	-	-	-	0	n/a	Not Budgeted covered by transfer.
Finance		Total Personnel	236,067	235,774	241,720	266,811	311,958	219,386	296,605	317,274	5,316	1.70%	
Finance	01-513-303-20	Accounting Auditing	33,900	38,900	55,900	40,450	61,000	51,500	51,500	72,500	11,500	18.85%	Audit fees \$39000; OPEB Report \$5000 and Single Audit \$4750 *6
Finance	01-513-303-41	Other Contractual Service	35,385	24,817	26,868	27,630	35,075	29,826	35,075	37,600	2,525	7.20%	Springbook Maint \$32025 Printer Leasing & supplies \$2000. Work Order #3575
Finance	01-513-304-00	Travel & Per Diem	0	0	0	0	0	-	-	-	0	n/a	
Finance	01-513-304-20	Transportation / Postage	0	0	0	0	0	-	-	-	0	n/a	
Finance	01-513-304-50	General & Liability Insurance	0	0	0	0	0	-	-	-	0	n/a	
Finance	01-513-304-61	R & M - Machinery & Equipment	0	0	0	0	0	-	-	-	0	n/a	
Finance	01-513-304-65	R & M - IT Equipment	0	0	0	0	0	-	-	-	0	n/a	
Finance	01-513-304-70	Finance - Printing & Binding	0	0	0	0	0	-	-	-	0	n/a	
Finance	01-513-304-90	Other Current Charges	11,623	10,974	12,608	13,630	14,000	9,688	12,918	15,000	1,000	7.14%	Banking Fees, ACFR
Finance	01-513-305-10	Office Supplies & Small Equip	1,506	2,010	2,191	2,844	3,700	927	2,736	3,700	0	0.00%	Checks, deposit slips, W-2s, 1099s,
Finance	01-513-305-22	Uniforms	0	0	0	0	0	-	-	-	0	n/a	
Finance	01-513-305-40	Books, Publications, & Dues	290	240	240	240	275	190	275	275	0	0.00%	GFOA dues \$190, FLGFOA dues \$75, GAAFR Training publications,
Finance	01-513-305-50	Education	0	0	0	0	0	-	-	-	0	n/a	FLGFOA Conference
		Total Operating Expenditures	82,705	76,942	97,807	84,794	114,050	92,131	102,503	129,075	15,025	13.17%	
	TOTAL FINANCE		318,772	312,715	339,527	351,605	426,008	311,517	399,108	446,349	20,341	4.77%	

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	City of Callaway												Final Budget 2024
	General Fund - FY 2024 Budget									107,686			
			FY 2019	FY 2020	FY 2021	FY 2022	Amended FY 2023	FY 2023 Actuals Thru	FY 2023	FY 2024	Incr (Decr) from FY 2023	% Budget Incr (Decr)	
	Number	Description	Actual	Actual	Actual	Actual	Budget	Jun-23	Projected	Budget			2023 Notes
FIRE DEPARTMENT													
Fire Dept	01-522-101-20	Regular Salaries	630,835	621,127	670,799	796,780	1,026,432	632,858	860,811	1,093,184	66,752	6.50%	17 FTEs, plus 3 New FTEs - Grant Funded
Fire Dept	01-522-101-35	Cell Phone Allowance	300	300	300	300	600	425	567	600	0	0.00%	Fire Chief & Deputy Chief
Fire Dept	01-522-101-40	Overtime	92,321	67,124	78,177	78,903	146,248	97,905	130,540	98,368	(47,881)	-32.74%	Based on Shift Coverage and Mandatory Training
Fire Dept	01-522-101-50	Special pay	0	13,000	0	0	9,118	7,900	7,900	10,820	1,702	18.67%	Annual Bonus
Fire Dept	01-522-101-55	Firefighter Suppl Compensation	1,000	1,200	1,200	2,370	2,970	2,190	2,920	2,970	0	0.00%	Grant Funded for 3
Fire Dept	01-522-101-60	Sale of Annual Leave	0	0	714	0	924	924	924	1,000	76	8.23%	
Fire Dept	01-522-101-65	Annual Leave Payout	2,914	59	1,880	1,986	572	571	571	1,000	428	74.83%	
Fire Dept	01-522-102-10	FICA Taxes	42,967	41,445	46,140	49,469	72,680	43,455	57,940	72,987	307	0.42%	Employer Portion of Payroll Tax
Fire Dept	01-522-102-11	Medicare Taxes	10,049	9,693	10,409	11,952	16,995	10,163	13,551	17,045	50	0.29%	Employer Portion of Payroll Tax
Fire Dept	01-522-102-20	Retirement Contrib	174,053	172,755	192,008	229,907	329,224	204,397	284,469	390,779	61,555	18.70%	FRS Contribution
Fire Dept	01-522-102-30	Group Insurance	171,591	152,216	160,082	158,220	194,235	131,152	174,870	266,276	72,041	37.09%	Employee Health Ins. Contribution & Cancer Coverage
Fire Dept	01-522-102-31	Health Ins Supplement	900	1,200	1,400	2,100	1,700	1,100	1,467	1,200	(500)	-29.41%	Only if proof of Coverage \$100 per month
Fire Dept	01-522-102-40	Worker's Compensation	33,389	33,056	33,136	30,372	47,004	25,485	33,980	54,501	7,497	15.95%	WC Insurance based on Wages
Fire Dept	01-522-102-50	Unemployment Compensation	0	0	918	0	0	-	-	-	0	n/a	Not Budgeted covered by transfer.
Fire Dept		Total Personnel	1,160,319	1,113,175	1,197,164	1,362,360	1,848,702	1,158,526	1,570,510	2,010,730	162,028	8.76%	
Fire Dept	01-522-303-41	Other Contractual Services	0	317	455	444	5,080	707	4,943	9,500	4,420	87.01%	P25 Radio System Cost, Security System Printer Lease and Usage
Fire Dept	01-522-304-00	Travel & Per Diem	0	0	550	850	2,000	80	107	2,500	500	25.00%	Lodging for Conferences for department members
Fire Dept	01-522-304-10	Communications/Telephone	10,704	7,518	7,350	7,115	10,700	6,965	9,286	11,160	460	4.30%	Internet / Citywide bundle telephone & Fax Tablets for Chief's
Fire Dept	01-522-304-20	Transportation/Postage	329	328	484	556	500	212	283	600	100	20.00%	Shipping and Postage
Fire Dept	01-522-304-30	Utilities	20,630	21,701	21,080	24,376	25,000	18,846	25,128	27,000	2,000	8.00%	Garbage, electric, natural gas, and water
Fire Dept	01-522-304-40	Rentals & Leases	0	0	0	0	-	-	-	-	0	n/a	
Fire Dept	01-522-304-50	General & Liability Insurance	0	0	0	0	0	-	-	-	0	n/a	
Fire Dept	01-522-304-60	R & M Buildings & Grds	6,248	9,428	4,213	18,846	15,000	6,040	8,053	17,000	2,000	13.33%	Includes Fire and BCSO side of building, HVAC Maintenance, Lightbulbs (in and out), Painting as needed, Extinguisher inspection, Brock Pest Control (termite bond)
Fire Dept	01-522-304-61	R & M - Machinery & Equipment	17,915	10,493	6,736	17,033	17,000	8,661	11,548	23,400	6,400	37.65%	P25 Radio Maintenance Agreement Generac operational inspection & fluid change Ladder and fire engine pump testing Cascade SCBA breathing air sampling and testing Maintenance of all household appliances (washer, dryer, ice machine, etc...) SCBA Annual Maintenance (posi-check) Rescue Tool (TNT Battery Operated) Maintenance and Inspection SCBA Bottle Hydro
Fire Dept	01-522-304-62	R & M Vehicles	24,016	9,511	5,835	13,377	68,780	61,234	61,234	12,000	(56,780)	-82.55%	2 command vehicles, 1 utility vehicle, 2 fire engines, Tire replacement, Oil Changes, Lights and Mechanical Repairs
Fire Dept	01-522-304-65	R & M - IT Equipment	0	0	0	0	-	-	-	-			
Fire Dept	01-522-304-80	Promotional Activities	805	0	0	822	1,000	-	-	1,000	0	0.00%	

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	City of Callaway												Final Budget 2024
	General Fund - FY 2024 Budget									107,686			9/13/2023
			FY 2019	FY 2020	FY 2021	FY 2022	Amended FY 2023	FY 2023 Actuals Thru	FY 2023	FY 2024	Incr (Decr) from FY 2023	% Budget Incr (Decr)	
	Number	Description	Actual	Actual	Actual	Actual	Budget	Jun-23	Projected	Budget			2023 Notes
	STREETS												
Streets	01-541-101-20	Regular Salaries	368,320	358,180	319,224	400,904	516,949	337,789	472,386	531,604	14,655	2.83%	14 FTE's -
Streets	01-541-101-35	Cell Phone Allowance	688	780	780	780	1,200	585	780	1,200	0	0.00%	Public Works Director, PW Super & Street/Storm Super, Street Foreman
Streets	01-541-101-40	Overtime	6,682	1,007	2,492	1,918	7,500	524	699	5,000	(2,500)	-33.33%	After hours call out & Clean ups
Streets	01-541-101-50	Special Pay	0	8,650	0	0	6,468	5,268	5,268	6,680	212	3.28%	Annual Bonus
Streets	01-541-101-60	Sale of Annual Leave	0	0	455	912	0	-	-	-	0	n/a	
Streets	01-541-101-65	Annual Leave Payout	0	0	0	0	0	-	-	-	0	n/a	Not Budgeted covered by transfer.
Streets	01-541-102-10	FICA Taxes	22,482	21,735	19,940	22,698	32,418	19,633	29,177	33,014	596	1.84%	Employer Portion of Payroll Tax
Streets	01-541-102-11	Medicare Taxes	5,258	5,083	4,497	5,475	7,581	4,592	6,122	7,703	122	1.61%	Employer Portion of Payroll Tax
Streets	01-541-102-20	Retirement Contrib	30,903	31,592	33,766	44,825	65,429	40,096	58,462	75,755	10,326	15.78%	FRS Contribution
Streets	01-541-102-30	Group Insurance	93,486	85,715	83,687	77,250	121,544	70,586	97,115	94,659	(26,885)	-22.12%	Employee Health Ins. Contribution
Streets	01-541-102-31	Health Ins Supplement	700	1,410	360	360	1,200	270	360	2,400	1,200	100.00%	Only if proof of Coverage \$100 per month
Streets	01-541-102-40	Worker's Compensation	23,570	21,731	19,560	19,186	39,255	22,643	30,191	38,847	(408)	-1.04%	WC Insurance based on Wages
Streets	01-541-102-50	Unemployment Compensation	0	47	2,034	0	0	-	-	-	0	n/a	Not Budgeted covered by transfer.
Streets		Total Personnel	552,088	535,930	486,794	574,308	799,544	501,987	700,560	796,862	(2,682)	-0.34%	
Streets	01-541-303-10	Engineering Services	0	0	0	0	0	-	-	-	0	n/a	
Streets	01-541-303-40	Cleaning & Laundry	6,034	3,645	3,548	4,432	9,000	5,912	7,883	9,000	0	0.00%	Uniform Services
Streets	01-541-303-41	Other Contractual Service	1,268	3,875	12,136	9,205	12,000	5,275	7,034	12,000	0	0.00%	Janitorial Svcs \$1500, Poston Road Grading \$2500, Radios \$753, Work Order \$3575, etc
Streets	01-541-303-43	Stormwater Services	2,363	0	6,917	4,230	25,000	769	1,026	25,000	0	0.00%	Colvert & Drain Pipes Repairs
Streets	01-541-304-00	Travel & Per Diem	55	0	30	0	2,000	1,533	2,045	2,100	100	5.00%	Staff Training
Streets	01-541-304-20	Transportation/Postage	0	0	0	0	75	-	-	75	0	0.00%	
Streets	01-541-304-31	Street Lighting	132,149	143,847	150,217	166,709	172,200	139,660	186,213	197,400	25,200	14.63%	\$16,450 per month based on current charges
Streets	01-541-304-50	General & Liability Insurance	0	0	0	0	0	-	-	-	0	n/a	
Streets	01-541-304-60	R & M Buildings & Grds	1,035	1,334	675	734	1,000	238	318	1,000	0	0.00%	
Streets	01-541-304-61	R & M - Machinery & Equipment	40,037	44,448	21,984	39,325	50,000	40,334	53,779	55,000	5,000	10.00%	R&M for all equipment, mowers, tractors, etc...
Streets	01-541-304-62	R & M Vehicles	7,505	14,452	11,257	12,895	15,000	7,601	10,135	15,000	0	0.00%	Repair and maintenance for trucks.
Streets	01-541-304-90	Other Current Charges	2,073	1,540	3,011	3,969	4,000	1,285	1,713	4,000	0	0.00%	Advertisign, Notices etc..
Streets	01-541-305-10	Office Supplies & Small Equip	411	40	1,011	1,129	6,560	684	912	3,500	(3,060)	-46.65%	Office Supplies
Streets	01-541-305-20	Operating Supplies	4,105	4,047	5,124	7,288	7,000	5,472	7,296	7,500	500	7.14%	Various tools and supplies
Streets	01-541-305-21	Fuel & Lubricants	24,618	33,792	43,739	66,106	70,000	38,648	51,530	70,000	0	0.00%	Fuel for fleet
Streets	01-541-305-22	Uniforms	521	981	1,174	1,672	2,000	820	1,093	2,000	0	0.00%	Boot Allowance
Streets	01-541-305-30	Road Materials & Supplies	23,259	37,509	19,434	33,233	50,000	18,614	24,818	50,000	0	0.00%	Need additional for Volume
Streets	01-541-305-31	Sidewalk repairs	0	0	5,315	5,190	20,000	11,900	15,867	20,000	0	0.00%	Sidewalk repairs
Streets	01-541-305-40	Books, Publications, & Dues	50	0	0	0	200	-	-	200	0	0.00%	
Streets	01-541-305-50	Education	0	338	345	0	1,250	1,050	1,400	1,500	250	20.00%	Staff Training
Streets		Total Operating Expenditures	245,484	289,849	285,916	356,115	447,285	279,796	373,061	475,275	27,990	6.26%	
Streets	01-541-606-20	Buildings	0	0	0	38,700	21,865	18,252	18,252	-	(21,865)	-100.00%	
Streets	01-541-606-30	Improvements OT Buildings	0	0	3,877	0	0	-	-	-	0	n/a	
Streets	01-541-606-70	Vehicles	0	0	52,494	0	93,000	91,926	91,926	70,000	(23,000)	-24.73%	3500 Ciesel Flat Bed w/crain to lift grates
Streets	01-541-606-40	Machinery & Equipment	92,991	4,745	220,517	56,582	47,315	32,384	47,315	48,750	1,435	3.03%	Asphalt Hotbox \$37750 & Portable Notification Sign \$11000
Streets	01-541-606-41	Office Machinery & Equipment	0	0	2,781	0	0	-	-	-	0	n/a	
		Total Capital Outlay	92,991	4,745	279,669	95,282	162,180	142,562	157,493	118,750	(43,430)	-26.78%	
	TOTAL STREETS		890,563	830,524	1,052,380	1,025,704	1,409,009	924,345	1,231,114	1,390,887	(18,122)	-1.29%	

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City of Callaway												Final Budget 2024
Capital Improvement Program (CIP) Fund - FY 2024 Budget									0			9/13/2023
Number	Description	FY2019 Actual (Audited)	FY2020 Actual (Audited)	FY2021 Actual (Audited)	FY2022 Actual (Audited)	FY2023 Budget	Actuals FY2023 Actuals Jun-23	FY 2023 Projected	FY2024 Budget	Incr (Decr) from FY 2023	% Budget Incr (Decr)	2024 Notes
REVENUES/SOURCES												
31-330-331-10	Federal Grants - 428 & 406	-	-	68,224	-	4,538,141	-	-	-	(4,538,141)	-100.00%	FEMA Gore Park for FY 2023
31-330-331-11	Federal Grants - ARPA	-	-	-	-	-	-	-	-	-	n/a	
31-330-335-19	Infrastructure Half Cent Tax	1,534,130	1,447,718	1,708,125	1,996,580	1,886,658	1,239,087	1,800,758	1,991,998	105,340	5.58%	Estimate from FL DOR Office of Tax Research -
31-360-361-10	Interest Income - Infrastructure Tax	49,137	25,873	1,038	27,844	15,717	187,945	250,594	187,945	172,228	1095.8%	
31-330-334-61	CDBG Sandy Creek Water & Sewer				-	5,500,200	-	-	5,500,200	-	0.0%	CDBG Grant - Sandy Creek Water & Sewer
31-330-334-62	CDBG Hugh Thomas Spine Road				-	2,650,000	-	-	2,650,000	-	0.0%	CDBG Grant - Hugh Thomas Spine Road
31-330-334-75	FTOT Grant - Beautification Tyndal Pkwy	-	347,250	22,708	-	-	-	-	-	-	n/a	
31-330-334-78	FDOT Grant - Wallace Road	18,675	23,368	466,061	-	-	-	-	-	-	n/a	
31-330-334-79	FDOT Grant - Cherry Street Sidewalk	-	57,372	19,124	-	-	-	-	-	-	n/a	
31-330-334-81	FDOT Grant - Boat Race Pathway	-	51,351	3,922	491,551	804,108	557,921	557,921	-	(804,108)	-100.0%	Completed
31-330-334-90	FDOT Grant - West Cherry Street Sidewalk	-	-	-	32,607	14,315	9,893	9,893	-	(14,315)	-100.0%	Design Complete
31-330-334-91	CDBG Grant - Stormwater Rehab	-	-	-	-	2,883,000	-	-	2,531,107	(351,893)	-12.2%	Lift Station Rehab Grant - CDBG
31-330-334-82	Paving Grant - STATE	-	500,000	-	-	1,000,000	-	-	1,000,000	-	0.0%	
31-330-334-83	Stormwater Grant - STATE	-	401,250	91,795	-	-	-	-	-	-	n/a	
31-330-334-84	Distribution Grant - SRF	-	140,360	-	-	-	-	-	-	-	n/a	
31-330-334-32	NRCS Grant - FA Drainage	-	1,127,075	-	-	-	-	-	-	-	n/a	
31-330-334-31	FWC FBIP Grant - Gore Park	-	-	-	-	-	-	-	-	-	n/a	
31-330-334-34	Berthe Ave Spillway Bridge 80/20 FEMA	-	-	-	-	1,680,000	-	-	1,680,000	-	0.0%	FEMA Berthe Bridge Replacement
31-380-381-10	Transfers from General Fund	200,000	696,213	72,328	6,012,886	1,900,114	1,182,241	1,182,241	825,000	(1,075,114)	-56.6%	Boat Race Round About - Impact Fees & Stormwater Fees
31-380-381-20	Transfers from Water Fund	-	-	-	-	26,000	25,023	25,023	-			
31-380-381-25	Transfers from Sewer Fund	-	-	-	-	7,927	7,927	7,927	-			
31-380-389-20	Use of Fund Balance - RES	-	-	-	-	13,983,429	-	-	12,841,070	(1,142,359)	-8.2%	From Infrastructure Funding Balance
TOTAL REVENUES/SOURCES		1,801,942	4,817,830	2,453,326	8,561,468	36,889,609	3,210,036	3,834,356	29,207,320	(7,648,362)	-20.8%	

City of Callaway												Final Budget 2024
Capital Improvement Program (CIP) Fund - FY 2024 Budget									0			9/13/2023
Number	Description	FY2019 Actual (Audited)	FY2020 Actual (Audited)	FY2021 Actual (Audited)	FY2022 Actual (Audited)	FY2023 Budget	Actuals FY2023 Actuals Jun-23	FY 2023 Projected	FY2024 Budget	Incr (Decr) from FY 2023	% Budget Incr (Decr)	2024 Notes
EXPENDITURES/USES												
Infrastructure Tax												
31-522-606-70	Vehicles	-	498,669	-	664,337	-	-	-	-	-	n/a	
31-541-303-10	Engineering Storm / ADA	17,026	4,000	17,505	32,231	25,000	3,480	3,480	25,000	-	0.0%	
31-541-606-20	Stormwater Improvements	17,790	242,983	19,680	13,356	150,000	11,967	22,794	75,000	(75,000)	-50.0%	
31-541-606-30	Sidewalk/Path Renovation	-	-	-	-	-	-	-	75,000	75,000	n/a	
31-541-606-50	FTOT Grant - Beautification Tyndal Pkwy	50,813	13,500	13,625	-	-	-	-	-	-	n/a	
31-572-606-32	Gore Park - Engineering	-	61,845			-	-	-	-	-	n/a	
31-541-606-85	Cherry Street North - Paving & 2nd Sidewalk	-	222,569	161,784		6,244,010	685,013	972,438	5,271,572	(972,438)	-15.6%	
31-541-606-80	Road Paving	5,297	25,121	21,401	75,845	554,650	528,719	528,719	-	(554,650)	-100.0%	
Sub Total Infrastructure		90,926	1,068,687	233,994	785,769	6,973,660	1,229,179	1,527,431	5,446,572	(1,527,088)		
Other Projects												
31-535-606-60	CA-Rehabs - CDBG Grant Funded	-	-			2,933,000	310,663	351,893	2,581,107	(351,893)	-12.0%	CDBG Grant - Lift Stations
31-535-606-61	CDBG - Sandy Creek Sewer & Water Reha	-	-	-	-	5,530,200	39,976	95,976	5,434,224	(95,976)	-1.7%	CDBG Grant - Sandy Creek Water & Sewer
31-541-303-32	NRCS Grant - FA Drainage	223,576	1,340,597			-	-	-	-	-	n/a	
31-541-606-21	Fox & Lannie Row Pond Clean-up	-	-			150,000	8,500	8,500	141,500	(8,500)	-5.7%	
31-541-606-51	Cherry St Drainage -	-	-		154,000	4,692,230	209,150	243,706	4,448,524	(243,706)	-5.2%	
31-541-606-52	Jan Drive Drainage -	-	-			1,111,462	78,383	337,341	774,121	(337,341)	-30.4%	
31-541-606-53	Genevieve Drainage -	-	-			607,685	35,680	61,174	546,511	(61,174)	-10.1%	
31-530-606-54	FlexNet (Meter Reading)	-	-			224,035	-	-	224,035	-	0.0%	
31-541-606-55	Veteran's Park Bank Stabilization	-	-	-	72,584	798,423	318,762	444,344	354,079	(444,344)	-55.7%	
31-541-606-47	FTOT Grant - Beautification Tyndal Pkwy	164,273	169,738		-	-	-	-	-	-	n/a	
31-541-606-62	CDBG Spine Rd - Hugh Thomas Paving	-	-	-	-	2,650,000	118,401	147,920	2,502,080	(147,920)	-5.6%	CDBG Grant - Hugh Thomas Spine Road
31-541-606-77	FDOT- Bob Little Rd Sidewalk	-	40,875		-	-	-	-	-	-	n/a	
31-541-606-78	FDOT-Wallace Rd Sidewalk	38,495	27,545	501,232	-	-	-	-	-	-	n/a	

City of Callaway												Final Budget 2024
Capital Improvement Program (CIP) Fund - FY 2024 Budget									0			9/13/2023
		FY2019 Actual (Audited)	FY2020 Actual (Audited)	FY2021 Actual (Audited)	FY2022 Actual (Audited)	FY2023 Budget	Actuals FY2023 Actuals Jun-23	FY 2023 Projected	FY2024 Budget	Incr (Decr) from FY 2023	% Budget Incr (Decr)	2024 Notes
31-541-606-79	FDOT Grant - Cherry Street Sidewalk	-	68,846	7,650	-	1,131,517	-	-	1,131,517	-	0.0%	
31-541-606-81	FDOT Grant - Boat Race Pathway	-	65,357	15,673	781,128	545,420	329,709	329,709	-	(545,420)	-100.0%	Completed 2023
31-541-606-82	Paving Grant - STATE	29,700	560,154	-	-	-	-	-	1,000,000	1,000,000	n/a	\$1,000,000 State Applied to Cherry Street Paving
31-541-606-83	Stormwater Grant - STATE	6,520	401,250	91,795	-	-	-	-	-	-	n/a	
31-541-606-86	Boat Race Round-About	-	7,000	-	7,200	750,000	47,349	47,349	750,000	-	0.0%	New Round About - Boat Race Impact Fees
31-541-606-87	FDOT - Yellow Bluff Sidewalk	-	3,000	-	-	2,000	-	-	65,000	63,000	3150.0%	Eng \$65,000 Const \$316,823 CEI \$32,000
31-541-606-88	FDOT - Hickory Street Sidewalk	-	-	1,550	-	-	-	-	-	-	n/a	
31-541-606-89	FDOT - Berthe Sidewalk Wallace to Boat R	-	4,000	-	-	2,000	-	-	101,000	99,000	4950.0%	Eng \$101,000 Const \$506,920 CEI \$40,000
31-541-606-90	FDOT - West Cherry Street Sidewalk	-	4,535	5,184	46,123	9,521	4,124	4,124	5,397	(4,124)	-43.3%	Design \$42,500 (Const. \$204,829 Funded in 2025)
31-541-606-91	428 - Signs & Guard Rails	-	975	216,170	6,000	0	-	-	-	-	n/a	
31-541-606-92	406 - Public Works Complex	-	-	-	27,220	104,143	-	-	104,143	-	0.0%	Fencing
31-572-606-31	428 - City Parks	-	-	-	1,178,166	3,542,775	2,682,451	2,685,799	856,976	(2,685,799)	-75.8%	Gore Park Grounds
31-572-606-32	City Parks - Other Funding	-	-	-	-	0	-	-	-	-	n/a	
31-572-606-33	428 - City Parks - Buildings	-	-	-	-	891,223	504,904	504,904	386,319	(504,904)	-56.7%	Gore Park Buildings
31-572-606-20	428 - Soccer Field Bathroom	-	-	-	88,046	0	-	-	-	-	n/a	
31-541-606-84	428 - Road Paving	-	-	-	-	0	-	-	-	-	n/a	
31-572-606-80	Arts & Conf Center Loop Road Paving	-	16,498	8,573	122,872	355,516	201,194	201,194	-	(355,516)	-100.0%	Completed 2023
31-541-606-93	Paving Imperial Drive	-	-	-	70,530	644,599	556,692	556,692	-	(644,599)	-100.0%	Completed 2023
31-572-606-32	Defense Parks Grant	-	-	-	-	0	-	-	-	-	n/a	
31-541-606-40	Berthe Ave Spillway Bridge	-	178,693	264,426	27,855	3,240,199	523,267	885,983	2,354,216	(885,983)	-27.3%	Partially FEMA Funded
Sub Total Other Project		462,564	2,889,061	1,112,251	2,581,724	29,915,948	5,969,207	6,906,610	23,760,748	(6,155,200)	-20.6%	
TOTAL EXPENDITURES/USES OF FUNDS		553,490	3,957,748	1,346,246	3,367,493	36,889,608	7,198,386	8,434,041	29,207,320	(7,682,288)	-20.8%	
31-580-909-42	Transfer to Sewer	8,065	145,848	29,816	16,313	-	-	-	-	-	n/a	
REVENUES OVER (UNDER) EXPENDITURES		1,240,387	714,234	1,077,264	5,177,662	1	(3,988,350)	(4,599,685)	0	33,926	-100.0%	

City of Callaway												Final Budget 2024
Water Fund - FY 2024 Budget									276,238			9/13/2023
Number	Description	FY 2019 (Audited)	FY 2020 (Audited)	FY 2021 (Audited)	FY 2022 (Audited)	FY 2023 Budget	FY '23 Actuals Jun-23	FY 2023 Projected	FY 2024 Budget	Incr (Decr) from FY 2023	% Budget Incr (Decr)	2024 Notes
REVENUES/SOURCES												
41-320-324-21	Impact Fees - Water Res	206,252	158,569	292,907	189,316	200,000	43,670	58,226	100,000	(100,000)	-50.0%	
41-320-324-22	Impact Fees - Water Comm	-	-	-	19,594	20,000	9,505	12,674	15,000	(5,000)	-25.0%	
41-320-325-05	Special Capital Ext Fees	3,438	8,662	4,110	2,444	3,500	4,570	4,570	4,000	500	14.3%	
41-330-334-10	State Grants - Storms & Floods	-	352,895	-	-	-	-	-	-	-	n/a	
41-340-343-30	Water Charges	1,851,586	2,640,674	2,764,121	2,989,516	3,112,113	2,361,437	3,148,583	3,274,526	162,413	5.2%	Based on Historical Data plus 3. %
41-340-343-31	Collection of Bad Debt					-	112	135	-	-	n/a	
41-340-343-32	Account Fees	-	-	10	-	-	1,220	1,220	-	-	n/a	
41-340-343-33	Delinquency Fees	64,400	97,685	96,400	104,200	97,781	83,525	111,367	114,708	16,927	17.3%	Based on Historical data
41-340-343-34	Penalties	24,974	55,211	68,328	75,774	75,387	53,277	71,036	73,167	(2,220)	-2.9%	Based on Historical data
41-340-343-35	System Taps	3,195	2,020	6,030	14,810	17,991	9,468	12,623	13,002	(4,989)	-27.7%	Based on Historical data
41-340-343-36	Other Utility Income	111,123	131,887	191,086	201,178	211,455	123,392	164,523	169,459	(41,996)	-19.9%	Based on Historical data
41-340-343-37	Utilities Over/Short	(419)	25	(205)	(0)	-	(260)	(260)	-	-	n/a	
41-340-343-38	Service Work Charges	-	50	90	40	50	-	-	50	-	0.0%	
41-360-361-10	Interest	9,040	4,598	318	6,721	7,800	49,670	66,226	72,000	64,200	823.1%	Rates Increased
41-360-361-20	Interest - Impact Fees	11,441	6,590	621	5,085	5,400	31,054	41,406	43,000	37,600	696.3%	Rates Increased
41-360-361-42	Interest - Spec Cap Ext Fees	102	643	17	804	-	-	-	-	-	n/a	
41-360-364-00	Disposition of Fixed Assets	-	(5,296)	15,500	552	-	-	147,612	-	-	n/a	
41-360-369-30	Insurance Proceeds	-	-			-	364	437	437	437	n/a	
41-380-384-11	Amort Premium 2015 Refunding	18,972	18,978	18,974	18,974	18,974	14,229	18,974	18,974	-	0.0%	Bonds
41-380-389-10	Use of Retained Earnings - UR	-	-	-	-	-	-	240,000	240,000	240,000	n/a	Payments on Water Tank from Bay County
41-380-389-20	Use of Retained Earnings - RES	-	-	-	-	26,000	-	-	-	-	n/a	
TOTAL REVENUES / SOURCES		2,304,104	3,473,190	3,458,308	3,629,009	3,796,451	2,785,233	4,099,352	4,138,323	367,872	9.0%	
EXPENSES / USES												
41-533-101-20	Regular Salaries	198,774	247,073	270,075	287,336	399,207	239,378	328,171	420,506	21,299	5.3%	Salaries and Wages - 8.5 FTEs
41-533-101-35	Cell Phone Allowance	819	1,110	1,110	985	1,200	783	1,043	1,200	-	0.0%	Utility Supervisor & Foreman
41-533-101-40	Overtime	29,549	22,327	21,089	24,252	37,500	30,012	40,016	43,000	5,500	14.7%	After hours call outs
41-533-101-50	Special Pay	-	5,550	-	-	4,110	2,466	2,466	3,860	(250)	-6.1%	Bonus
41-533-101-60	Sale of Leave	-	-	531	-	-	-	-	-	-	n/a	
41-533-101-65	Annual Leave Payout	-	124	336	4,037	2,000	312	312	500	(1,500)	-75.0%	
41-533-102-10	FICA Taxes	14,048	16,753	18,137	18,935	28,439	16,358	23,811	29,022	583	2.1%	Employer Portion of Payroll Tax
41-533-102-11	Medicare Taxes	3,285	3,918	4,090	4,580	6,651	3,826	5,101	6,780	129	1.9%	Employer Portion of Payroll Tax
41-533-102-20	Retirement Contrib	21,302	23,361	28,896	33,991	54,335	31,915	44,553	66,600	12,265	22.6%	FRS Contribution
41-533-102-26	Other Post Employment Benefits	-	-	-	-	-	-	-	-	-	n/a	GASB 68 Audit Entry
41-533-102-30	Group Insurance	45,794	47,515	50,818	32,919	59,143	32,174	47,899	82,046	22,903	38.7%	Employee Health Ins. Contribution
41-533-102-31	Health Ins Supplement	600	245	1,620	1,720	1,620	1,015	1,353	2,400	780	48.1%	Only if proof of Coverage \$100 per month
41-533-102-40	Worker's Compensation	7,939	9,331	9,334	8,030	14,945	10,825	14,434	21,001	6,056	40.5%	WC Insurance based on Wages
41-533-102-90	Pension Expenses (GASB68)	-	-	(22,646)	4,615	-	-	-	-	-	n/a	GASB 68 Audit Entry
Total Personnel		322,111	377,307	383,390	421,399	609,150	369,064	509,160	676,915	67,765	11.1%	

City of Callaway												Final Budget 2024
Water Fund - FY 2024 Budget									276,238			9/13/2023
Number	Description	FY 2019 (Audited)	FY 2020 (Audited)	FY 2021 (Audited)	FY 2022 (Audited)	FY 2023 Budget	FY '23 Actuals Jun-23	FY 2023 Projected	FY 2024 Budget	Incr (Decr) from FY 2023	% Budget Incr (Decr)	2024 Notes
41-533-303-10	Engineering Services	-	-	-	-	-	-	-	-	-	n/a	
41-533-303-40	Cleaning & Laundry	3,288	2,629	2,586	2,703	3,000	2,308	3,078	3,200	200	6.7%	Uniform Cleaning and Rental
41-533-303-41	Other Contractual Services	31,083	20,752	32,706	28,937	56,355	23,280	43,040	57,000	645	1.1%	Web Map \$1200, GIS \$2890, Cleaning \$1500, Disinfections \$2800, Copier \$1080, Hep B \$500, Water Samples \$5400 Other Testing and Samples, Security \$1200, Radios \$750, work order \$3575, UCMR-5 Testing \$5700
41-533-303-43	Cost of Water	857,839	865,924	873,832	919,674	1,163,791	729,671	1,067,894	1,104,576	(59,215)	-5.1%	Cost to purchase Water from Bay Co. 3% Increase
41-533-303-45	Debt Collection Service	469	2,235	5,099	1,879	6,000	1,332	1,777	3,000	(3,000)	-50.0%	Based on Historical Data
41-533-303-46	Uncollectible AR Allowance	26,777	18,606	14,482	11,278	10,000	(237)	7,263	7,500	(2,500)	-25.0%	Based on Historical Data
41-533-303-42	Other Contractual UB	-	-	-	-	-	-	-	-	-	n/a	
41-533-304-00	Travel & Per Diem	72	-	36	253	1,000	-	-	1,000	-	0.0%	Training / Conferences
41-533-304-10	Communications/Telephone	2,248	2,447	2,424	1,770	5,000	3,281	4,375	5,500	500	10.0%	Phones & Internet
41-533-304-20	Transportation/Postage	1,187	1,240	2,011	2,049	2,500	822	1,097	2,500	-	0.0%	Postage
41-533-304-30	Utilities	11,332	15,115	17,430	19,379	25,932	12,988	21,818	27,132	1,200	4.6%	Water and Electric - Based on current months
41-533-304-40	Rentals & Leases	226	-	-	-	-	-	-	-	-	n/a	
41-533-304-50	General & Liability Insurance	-	-	-	-	-	-	-	-	-	n/a	
41-533-304-60	R & M Buildings & Grounds	424	1,683	673	1,150	2,000	492	657	2,000	-	0.0%	Repairs for buildings
41-533-304-61	R & M Machinery & Equipment	11,320	7,658	6,492	10,353	18,000	10,851	14,468	18,000	-	0.0%	Repairs for Water Equipment and Machinery
41-533-304-62	R & M Vehicles	7,687	13,193	13,985	6,811	24,000	14,598	19,464	99,000	75,000	312.5%	All Vehicle Repairs + Increase for Vac Con Truck of \$75,000
41-533-304-63	R & M Distribution System	44,839	63,086	51,803	73,081	100,000	83,313	101,084	100,000	-	0.0%	Regular Maintenance
41-533-304-64	R & M Distrib Sys- Sandy Creek	11,439	13,314	2,106	4,148	14,000	5,573	7,431	14,000	-	0.0%	Various repairs - as needed
41-533-304-65	R & M IT Equipment	-	-	-	-	-	-	-	-	-	n/a	
41-533-304-70	Printing & Binding	104	-	-	-	500	272	363	500	-	0.0%	
41-533-304-90	Other Current Charges	9,524	4,528	5,756	3,826	6,500	3,390	4,521	6,500	-	0.0%	Trash \$695 , Locates \$1940, Printer \$809, Misc. \$500
41-533-305-10	Office Supplies & Small Equip	2,534	2,952	3,789	2,939	3,800	3,246	4,328	4,000	200	5.3%	Office and Shop supplies
41-533-305-20	Operating Supplies	6,366	7,974	7,527	9,538	12,000	9,982	13,309	15,000	3,000	25.0%	Small Tools operating supplies
41-533-305-21	Fuel & Lubricants	12,885	12,869	14,296	23,231	26,500	24,525	33,700	33,700	7,200	27.2%	City vehicles and machinery
41-533-305-22	Uniforms	1,461	1,047	1,138	1,495	1,800	827	1,102	1,800	-	0.0%	Safety Boots and Supervisor Uniform purchases
41-533-305-23	Meters	42,362	129,719	92,704	77,313	95,000	47,746	78,661	95,000	-	0.0%	Pearl Water Meters/Transmitters New Const & Replacements
41-533-305-24	Meters - Sandy Creek	-	-	-	-	500	-	-	500	-	0.0%	
41-533-305-30	Road Materials & Supplies	-	-	-	-	-	-	-	-	-	n/a	
41-533-305-40	Books, Publications & Dues	6	1,165	605	560	1,200	594	791	1,200	-	0.0%	Certifications
41-533-305-50	Education	455	452	630	205	1,360	799	1,065	1,500	140	10.3%	Staff Training
41-533-305-90	Depreciation	554,858	549,207	539,904	551,633	-	-	-	-	-	n/a	
	Total Operating	1,640,788	1,737,797	1,692,016	1,754,205	1,580,738	979,655	1,431,285	1,604,108	23,370	1.5%	

City of Callaway												Final Budget 2024
Water Fund - FY 2024 Budget									276,238			9/13/2023
Number	Description	FY 2019 (Audited)	FY 2020 (Audited)	FY 2021 (Audited)	FY 2022 (Audited)	FY 2023 Budget	FY '23 Actuals Jun-23	FY 2023 Projected	FY 2024 Budget	Incr (Decr) from FY 2023	% Budget Incr (Decr)	2024 Notes
41-533-707-10	Principal Pmt on Debt					362,500	-	362,500	382,500	20,000	5.5%	1/2 Principal payment Bonds \$765,000
41-533-707-20	Interest	327,291	327,291	326,138	308,041	293,666	214,813	293,666	275,541	(18,125)	-6.2%	2015 Bond Interest
41-533-707-30	Bond Premium Amortization	38,148	38,133	38,143	38,143	38,143	28,611	38,143	38,143	-	0.0%	2015 Advance Refunding bonds
41-533-707-40	Bond Closing Costs	-	-	-	-	-	-	-	-	-	n/a	
	Total Debt Service	365,439	365,424	364,282	346,184	694,309	243,424	694,309	696,184	1,875	0.3%	
41-533-606-70	Vehicles	-	-	-	-	56,094	56,094	56,094	-	(56,094)	-100.0%	Vac-Con Truck Removed
41-533-606-20	Buildings	-	-	-	-	21,865	18,252	18,252	-	(18,252)	-100.0%	
41-533-606-30	Improvements other than Bldgs	-	-	-	-	-	-	-	-	-	n/a	
41-533-606-40	Mach & Equipment	-	-	-	-	-	-	-	80,904	80,904	n/a	Air Compressor on Trialer \$25000 and Vermeer Vacume \$55904
41-533-606-60	Utility Infrastructure	-	-	-	-	95,000	42,337	42,337	75,000	32,663	-21.1%	Pearl Water Meters/Transmitters New Const & Replacements
41-533-606-61	Utility Infrastructure - Sandy Creek	-	-	-	-	-	-	-	-	-	n/a	
41-533-606-64	Automation of METER System	-	-	-	-	-	-	-	-	-	n/a	
	Total Capital Outlay	-	-	-	-	172,959	116,683	116,683	155,904	39,221	-9.9%	
41-581-303-99	Indirect Cost Transfer	279,228	295,596	226,674	329,172	341,178	255,879	341,172	379,997	38,819	11.4%	Overhead Shared Services
41-530-303-99	UB Cost Transfer	189,926	225,502	292,188	237,562	330,231	198,407	264,543	348,976	18,745	5.7%	
41-580-909-30	Transfer to General Fund	-	-	-	-	-	-	-	-	-	n/a	
41-580-909-20	Transfer to CIP Fund	-	-	-	-	26,000	25,023	30,027	-	(26,000)	-100.0%	
41-580-909-50	Transfer to Sewer Fund	-	-	-	-	-	-	-	-	-	n/a	
41-584-909-10	Budgeted Increase to Reserves	-	-	-	-	41,886	-	-	-	-	-100.0%	
	Total Non-Operating	469,154	521,098	518,862	566,734	739,295	479,309	635,742	728,973	31,564	-1.4%	
TOTAL EXPENSES / USES		2,797,491	3,001,626	2,958,549	3,088,521	3,796,451	2,188,135	3,387,179	3,862,085	163,796	1.7%	
REVENUES OVER (UNDER) EXPENSES		(493,386)	471,564	499,759	540,488	-	597,099	712,173	276,238	204,076	n/a	

City of Callaway												Final Budget 2024
Sewer Fund - FY 2024 Budget									44,961			9/13/2023
Number	Description	FY 2019 Audited	FY 2020 Audited	FY 2021 Audited	FY 2022 Audited	FY 2023 Amended Budget	FY '23 Actuals Thru Jun-23	FY 2023 Projected	FY 2024 Budget	Incr (Decr) from FY 2023	% Budget Incr (Decr)	2024 Notes
REVENUES/SOURCES												
42-320-324-21	Impact Fees - Sewer Res	435,059	251,020	535,464	323,813	275,000	47,031	52,031	55,000	(220,000)	-80.0%	
42-320-324-22	Impact Fees - Sewer Comm	-	-	-	39,857	35,000	18,025	19,033	20,000	(15,000)	-42.9%	
42-320-325-05	Special Capital Ext Fees	-	6,127	2,765	1,629	2,500	2,993	2,993	2,500	-	0.0%	
42-330-334-10	State Grant - Storms & Floods	-	687,750	-	-	-	-	-	-	-	n/a	
42-340-343-31	Collection of Bad Debt	-	-	-	-	-	134	-	-	-	n/a	
42-340-343-32	Account Fees	18,928	21,000	22,246	20,800	21,671	14,760	19,680	19,877	(1,794)	-8.3%	Account Fees
42-340-343-34	Penalties	38,109	75,707	98,769	112,839	114,323	88,309	117,745	118,923	4,600	4.0%	Past Due Account Fees
42-340-343-35	System Taps	2,620	1,540	2,550	7,610	5,219	4,444	5,925	5,985	766	14.7%	Sewer Tap Fees @ \$200 each
42-340-343-36	Other Utility Income	1,707	250	390	500	687	125	167	172	(515)	-75.0%	Road Bores
42-340-343-50	Sewer / Wastewater Charges	2,761,710	3,871,027	4,145,954	4,448,604	4,611,746	3,440,670	4,587,560	4,954,564	342,818	7.4%	Billed Charges - Increase 8% Rate Increase
42-360-361-10	Interest	56,802	11,068	985	33,189	36,000	225,462	275,617	275,617	239,617	665.6%	Rate Increase
42-360-361-20	Interest - Impact Fees	47,496	25,429	3,519	15,877	14,400	73,780	98,373	98,373	83,973	583.1%	Rate Increase
42-360-361-45	Interest - Sandy Creek Assmts	27,060	19,542	17	804	-	-	-	-	-	n/a	
42-360-364-00	Disposition of Fixed Assets	(2,898)	(1,193)	13,000	-	-	266	266	-	-	n/a	Sale of old equipment
42-360-369-00	Income/Loss from Joint Venture	-	643	307,263	533,830	-	-	-	-	-	n/a	Joint Venture - Year End Adjustment
42-380-382-30	Transfers from CIP	8,065	145,848	29,816	16,313	-	-	-	-	-	n/a	
42-380-384-11	Amort-Premium 2015 Refunding	18,972	18,978	18,974	18,974	18,974	14,229	18,972	18,974	-	0.0%	2015 Bond Premium
42-380-389-10	Use of Retained Earnings	-	-	-	-	-	-	-	-	-	n/a	
42-380-389-20	Use of Restricted Reserves	-	-	-	-	657,036	-	-	-	(657,036)	-100.0%	
TOTAL REVENUES/SOURCES		3,413,629	5,134,735	5,181,712	5,574,639	5,792,556	3,930,229	5,198,362	5,569,984	(222,572)	-3.8%	
EXPENSES / USES												
42-535-101-20	Regular Salaries	207,301	213,504	218,005	248,862	376,265	239,072	318,762	402,389	26,124	6.9%	Salaries and Wages - 7.5 FTE's
42-535-101-35	Cell Phone Allowance	2,019	1,710	1,660	1,635	1,710	1,283	1,710	1,710	-	0.0%	Collection Foreman, Lift Station Foreman,
42-535-101-40	Overtime	4,479	2,115	771	791	5,000	1,362	1,816	5,000	-	0.0%	After hours call outs
42-535-101-50	Special Pay	-	6,050	-	-	3,006	3,006	3,006	3,340	334	11.1%	Bonus
42-535-101-60	Sale of Annual Leave	462	-	531	-	1,047	1,046	1,395	1,200	153	14.6%	
42-535-101-65	Annual Leave Payout	4,844	481	56	4,372	1,000	-	-	1,000	-	0.0%	
42-535-102-10	FICA Taxes	13,300	13,115	13,350	14,202	23,807	14,290	19,054	24,988	1,181	5.0%	Employer Portion of Payroll Tax
42-535-102-11	Medicare Taxes	3,111	3,067	3,012	3,432	5,567	3,342	4,456	5,834	267	4.8%	Employer Portion of Payroll Tax
42-535-102-20	Retirement Contrib	19,154	18,818	22,581	27,959	48,008	28,760	38,347	57,339	9,331	19.4%	FRS Contribution
42-535-102-30	Group Insurance	55,997	59,170	57,075	55,766	93,556	47,741	63,655	75,601	(17,955)	-19.2%	Employee Health Ins. Contribution
42-535-102-31	Health Insurance Supplement	-	245	420	420	1,200	315	420	1,200	-	0.0%	Only if proof of Coverage \$100 per month
42-535-102-40	Worker's Compensation	6,073	5,727	4,878	5,972	12,341	9,485	12,646	17,802	5,461	44.3%	WC Insurance based on Wages
42-535-102-50	Unemployment Comp	711	2,581	1,602	-	-	-	-	-	-	n/a	
42-535-102-90	Pension Expenses (GASB68)	-	-	(18,873)	3,847	-	-	-	-	-	n/a	GASB 68 Audit Entry
Total Personnel		317,450	326,583	305,068	367,259	572,507	349,702	465,268	597,403	24,896	4.3%	

City of Callaway												
Sewer Fund - FY 2024 Budget												Final Budget 2024
									44,961			9/13/2023
Number	Description	FY 2019 Audited	FY 2020 Audited	FY 2021 Audited	FY 2022 Audited	FY 2023 Amended Budget	FY '23 Actuals Thru Jun-23	FY 2023 Projected	FY 2024 Budget	Incr (Decr) from FY 2023	% Budget Incr (Decr)	2024 Notes
42-535-303-10	Engineering Services	-	-	2,500	-	5,000	-	0	5,000	-	0.0%	Misc - not project related
42-535-303-11	Legal Fees - City Attorney	-	-	-	-	-	-	0	-	-	n/a	
42-535-303-40	Cleaning & Laundry	6,969	2,075	1,596	1,989	3,000	1,442	1,922	3,000	-	0.0%	Uniform Service
42-535-303-41	Other Contractual Services	12,115	4,778	36,206	15,275	18,525	9,859	13,146	18,525	-	0.0%	Cleaning \$1500, Empty Vac Truck \$2500, Security \$1200, Radios \$750, Hep Shots & Work Order \$3575 temp labor
42-535-303-43	Cost of Treatment	1,939,983	1,455,092	1,675,825	1,762,842	1,936,489	1,287,012	1,751,216	2,166,408	229,919	11.9%	Cost of Sewer Treatment increased 8% from County
42-535-303-46	Uncollectible AR Allowance	23,770	14,454	12,080	3,927	12,500	-	10,740	10,740	(1,760)	-14.1%	
42-535-303-42	Other Contractual UB	-	-	-	-	-	-	-	-	-	n/a	
42-535-304-00	Travel & Per Diem	18	-	-	-	200	-	-	1,000	800	400.0%	Travel to training
42-535-304-10	Communications/Telephone	1,498	1,814	2,436	2,148	5,300	3,560	4,747	5,300	-	0.0%	Phone services
42-535-304-20	Transportation/Postage	1,238	558	2,288	2,079	2,640	1,124	1,499	2,640	-	0.0%	Postage
42-535-304-30	Utilities	62,011	64,838	86,490	77,812	92,000	58,666	78,221	92,000	-	0.0%	Power to Lift station
42-535-304-31	Utilities - Sandy Creek	6,124	5,883	7,053	6,040	7,000	4,935	6,580	7,000	-	0.0%	Power to Lift station
42-535-304-40	Rentals & Leases	146	-	-	-	-	-	-	-	-	n/a	
42-535-304-50	General & Liability Insurance	-	-	-	-	-	-	-	-	-	n/a	
42-535-304-60	R & M Buildings & Grounds	93	1,531	218	689	1,500	-	-	1,500	-	0.0%	Repairs for buildings
42-535-304-61	R & M Machinery & Equipment	14,982	12,100	8,220	10,713	23,000	13,062	17,416	23,000	-	0.0%	Repairs for Sewer Equipment and Machinery
42-535-304-62	R & M Vehicles	8,257	14,335	4,306	7,193	22,500	10,025	13,366	22,500	-	0.0%	All Vehicle Repairs
42-535-304-63	R & M Collection System	18,241	18,778	48,856	25,377	60,000	19,171	25,561	60,000	-	0.0%	Regular Maintenance
42-535-304-64	R & M Lift Stations	25,925	34,164	35,177	33,702	60,000	47,559	63,412	75,000	15,000	25.0%	Various repairs - as needed
42-535-304-65	R & M IT Equipment	-	-	-	-	-	-	-	-	-	n/a	
42-535-304-66	R & M Collection Sys-Sandy Cr	21,405	16,184	28,105	6,869	32,000	4,200	11,600	32,000	-	0.0%	Various repairs - as needed
42-535-304-70	Printing & Binding	-	-	-	-	-	-	-	-	-	n/a	
42-535-304-90	Other Current Charges	936	880	898	2,768	5,000	1,141	1,521	5,000	-	0.0%	
42-535-305-10	Office Supplies & Small Equip	1,662	1,345	533	181	1,500	111	1,148	1,500	-	0.0%	
42-535-305-20	Operating Supplies	4,697	7,379	7,233	8,914	9,250	3,336	4,448	9,250	-	0.0%	
42-535-305-21	Fuel & Lubricants	18,799	17,472	22,941	34,870	45,000	32,062	42,749	47,500	2,500	5.6%	
42-535-305-22	Uniforms	1,550	1,391	511	916	2,100	1,007	1,343	2,100	-	0.0%	
42-535-305-30	Road Materials & Supplies	-	337	-	-	1,000	-	-	1,000	-	0.0%	
42-535-305-40	Books, Publications & Dues	35	281	35	-	500	-	-	500	-	0.0%	
42-535-305-50	Education	225	1,528	-	-	2,360	450	600	2,360	-	0.0%	
42-535-305-90	Depreciation	494,941	470,608	438,613	462,665	-	-	-	-	-	n/a	
	Total Operating	2,665,620	2,147,805	2,422,119	2,466,968	2,348,364	1,498,721	2,051,235	2,594,823	246,459	10.5%	

City of Callaway												
Sewer Fund - FY 2024 Budget									44,961			Final Budget 2024
												9/13/2023
Number	Description	FY 2019 Audited	FY 2020 Audited	FY 2021 Audited	FY 2022 Audited	FY 2023 Amended Budget	FY '23 Actuals Thru Jun-23	FY 2023 Projected	FY 2024 Budget	Incr (Decr) from FY 2023	% Budget Incr (Decr)	2024 Notes
42-535-707-10	Principal Pmt on Debt	-	-	-	-	362,500	-	362,500	382,500	20,000	5.5%	1/2 Principal payment Bonds \$765,000
42-535-707-20	Interest Pmt on Debt	327,291	327,291	324,552	308,041	293,666	214,813	293,666	275,541	(18,125)	-6.2%	2015 Bond Interest
42-535-707-11	Principal Pmt on Debt-Sandy Creek	-	-	-	-	-	-	-	-	-	n/a	Paid in full FY 2021
42-535-707-21	Interest Pmt on Debt-Sandy Creek	7,862	5,085	806	-	-	-	-	-	-	n/a	Paid in full FY 2022
42-535-707-40	Bond Issuance Costs	3,000	2,750	2,750	3,250	5,500	3,500	5,500	5,500	-	0.0%	Required Reports for Audit
42-535-707-30	Amortization - Loss on AdvRef	38,148	38,133	38,143	38,143	38,143	28,611	38,143	38,143	-	0.0%	2015 Advance Refunding Bonds
	Total Debt Service	376,301	373,259	366,251	349,434	699,809	246,924	699,809	701,684	1,875	0.3%	
42-535-606-20	Buildings	-	-	-	-	21,865	18,252	18,252	-	(21,865)	-100.0%	
42-535-606-30	Improvements other than Bldgs	-	-	-	-	-	-	-	-	-	n/a	
42-535-606-31	Lift Station Upgrades	-	-	-	-	549,110	457,477	457,477	800,000	250,890	45.7%	Lift Station Replacement
42-535-606-32	AWT Master Lift Station - Odor Control	-	-	-	-	-	-	-	-	-	n/a	
42-535-606-40	Mach & Equipment	-	-	-	-	-	-	-	-	-	n/a	
42-535-606-41	Office Mach & Equipment	-	-	-	-	-	-	-	-	-	n/a	
42-535-606-60	Utility Infrastructure	-	-	-	-	326,670	53,663	53,663	131,850	(194,820)	-59.6%	By Pass Pumps \$122600 ad Spare Lift Station Pump \$9250
42-535-606-61	Utility Infrastructure - Sandy Creek	-	-	-	-	-	-	-	-	-	n/a	
42-535-606-70	Vehicles	-	-	-	-	43,000	40,262	40,262	-	(40,262)	-100.0%	
	Total Capital Outlay	-	-	-	-	940,645	569,654	569,654	931,850	(6,057)	-0.9%	
42-580-909-30	Transfer To General Fund	-	-	-	-	-	-	0	-	-	n/a	
42-580-909-20	Transfer To Water Fund	-	-	-	-	-	-	0	-	-	n/a	
42-580-909-25	Transfer TI CIP	-	-	-	-	7,927	7,927	7,927	-	(7,927)	-100.0%	
42-581-303-99	Cost Allocation Transfers	279,228	295,596	226,674	329,172	314,502	235,872	314,496	350,287	35,785	11.4%	Overhead Shared Services
42-530-303-99	UB Cost Transfer	189,926	225,503	292,188	237,562	330,231	198,407	264,543	348,976	18,745	5.7%	
42-584-909-10	Budgeted Increase to Reserves	-	-	-	-	578,571	-	-	-	-		
42-584-909-20	Budgeted Increase to Reserve (Rest)	-	-	-	-	-	-	-	-	-	n/a	
	TOTAL NON-DEPARTMENTAL	469,154	521,099	518,862	566,734	1,231,231	442,206	586,966	699,263	46,604	-43.2%	
TOTAL EXPENSES/USES		3,828,525	3,368,745	3,612,300	3,750,394	5,792,556	3,107,207	4,372,931	5,525,024	313,777	-4.6%	
REVENUES OVER (UNDER) EXPENSES		(414,895)	1,765,990	1,569,412	1,824,245	-	823,022	825,431	44,961	(536,349)	n/a	

City of Callaway											Final Budget 2024	
Solid Waste Collection - FY 2024 Budget									206,518		9/13/2023	
Number	Description	FY 2019 (Audited)	FY 2020 (Audited)	FY 2021 (Audited)	FY 2021 (Audited)	FY 2023 Amended Budget	FY 23 Actuals Thru Jun-23	FY 2023 Projected	FY 2024 Budget	Incr (Decr) from FY 2023	% Budget Incr (Decr)	2024 Notes
REVENUES/SOURCES												
43-330-334-10	Storm Grants - Storms & Floods	-	84,257	-	-	-	-	-	-	-	n/a	
43-340-343-31	Collection of Bad Debt	-	-	-	-	-	6	-	-	-	n/a	
43-340-343-34	Penalties	6,732	12,691	17,354	20,268	20,987	15,598	20,797	21,005	18	0.1%	
43-340-343-36	Other Utility Income	-	-	-	-	-	-	-	-	-	n/a	
43-340-343-40	Solid Waste Service Fees	423,237	655,733	713,754	753,948	771,125	642,318	856,424	1,095,787	324,662	42.1%	Based on history plus \$3.03 rate increase
43-360-361-10	Interest	10,386	5,685	225	4,542	4,800	32,455	38,273	38,273	33,473	697.4%	Rate Increase
43-360-364-00	Disposition of Fixed Assets	-	49,900	16,000	-	-	-	-	-	-	n/a	
43-360-365-00	Sales of Surplus or Scrap	346	2,618	10,089	2,253	4,000	1,214	1,214	1,500	(2,500)	-62.5%	
43-380-381-10	Transfer from General Fund	-	-	-	-	-	-	-	-	-	n/a	
43-380-389-10	Use of Retained Earnings	-	-	-	-	4,557	-	-		-	-100.0%	
TOTAL REVENUES / SOURCES		440,700	810,885	757,422	781,011	805,469	691,591	916,708	1,156,565	355,653	43.6%	
EXPENSES / USES												
43-534-101-20	Regular Salaries	108,251	118,965	112,699	158,362	175,844	110,297	147,063	175,587	(257)	-0.1%	Salaries and wages - 4 FTEs
43-534-101-35	Cell Phone Allowance	300	300	300	300	300	225	300	300	-	0.0%	Supervisor
43-534-101-40	Overtime	1,641	243	342	26	500	9	13	500	-	0.0%	After hours call outs
43-534-101-50	Special Pay	-	4,000	-	-	2,290	1,750	1,750	1,470	(820)	-35.8%	Bonus
43-534-101-65	Annual Leave Payout	-	-	140	-	-	-	-	-	-	n/a	
43-534-102-10	FICA Taxes	6,687	7,362	6,983	8,747	11,032	6,643	8,858	10,904	(128)	-1.2%	Employer Portion of Payroll Tax
43-534-102-11	Medicare Taxes	1,564	1,722	1,577	2,102	2,579	1,554	2,072	2,544	(35)	-1.4%	Employer Portion of Payroll Tax
43-534-102-20	Retirement Contrib	9,250	10,433	11,513	17,126	22,267	13,138	17,517	25,022	2,755	12.4%	FRS Contribution
43-534-102-26	Other Post Employment Benefits	-	-	-	-	-	-	-	-	-	n/a	GASB 68 Audit Entry
43-534-102-30	Group Insurance	23,567	23,231	22,015	39,655	44,015	18,457	24,609	63,379	19,364	44.0%	Employee Health Ins. Contribution
43-534-102-31	Health Ins Supplement	2,400	2,100	1,200	1,200	1,200	900	1,200	2,400	1,200	100.0%	Only if proof of Coverage \$100 per month
43-534-102-40	Worker's Compensation	3,205	5,264	4,673	4,915	14,536	4,411	5,881	8,656	(5,880)	-40.5%	WC Insurance based on Wages
43-534-102-50	Unemployment Comp	-	-	1,650	-	-	-	-	-	-	n/a	
43-534-102-90	Pension Expense (GASB68)	-	-	27,063	2,307	-	-	2,300	2,500	2,500	n/a	GASB 68 Audit Entry
	Total Personnel	156,863	173,621	190,153	234,739	274,563	157,384	211,561	293,262	18,699	6.8%	
43-534-303-40	Cleaning & Laundry	3,048	1,060	1,112	733	2,080	1,012	1,349	2,080	-	0.0%	Uniform Cleaning and Rental
43-534-303-41	Other Contractual Services	1,226	73,815	82,207	69,372	145,000	51,840	129,120	190,000	45,000	31.0%	Ave. 21,000 cu yrds per yr. @ \$9.00 per yrd.
43-534-303-42	Other Contractual UB	-	-	-	-	-	-	-	-	-	n/a	

City of Callaway											Final Budget 2024	
Solid Waste Collection - FY 2024 Budget									206,518		9/13/2023	
Number	Description	FY 2019 (Audited)	FY 2020 (Audited)	FY 2021 (Audited)	FY 2021 (Audited)	FY 2023 Amended Budget	FY 23 Actuals Thru Jun-23	FY 2023 Projected	FY 2024 Budget	Incr (Decr) from FY 2023	% Budget Incr (Decr)	2024 Notes
43-534-303-46	Uncollectible AR Allowance	3,034	1,826	1,474	42	1,500	-	1,500	1,500	-	0.0%	
43-534-304-00	Travel & Per Diem	-	-	-	-	-	-	-	-	-	n/a	
43-534-304-10	Communications/Telephone	5	17	8	-	20	-	-	20	-	0.0%	
43-534-304-20	Transportation/Postage	270	1,200	500	500	600	200	267	600	-	0.0%	
43-534-304-50	General & Liability Insurance	-	-			-	-	-	-	-	n/a	
43-534-304-60	R & M Buildings & Grounds	-	1,175	-	-	-	-	-	-	-	n/a	
43-534-304-61	R & M Machinery & Equipment	1,561	1,691	5,529	2,433	6,000	197	263	12,000	6,000	100.0%	Steet Sweeper, Trucks and Excavator track.
43-534-304-62	R & M Vehicles	9,514	15,055	10,288	20,122	25,000	9,420	12,560	25,000	-	0.0%	Equipment Maintenance
43-534-304-65	R & MIT Equipment	-	-	-	-	-	-	-	-	-	n/a	
43-534-304-70	Printing & Binding	-	-	-	-	-	-	-	-	-	n/a	
43-534-304-90	Other Current Charges	56	39	30	153	800	349	465	800	-	0.0%	
43-534-304-91	Tipping Fees	5,042	111,222	93,355	103,684	140,000	62,745	143,659	185,000	45,000	32.1%	
43-534-305-10	Office Supplies & Small Equip	178	144	-	131	150	-	125	150	-	0.0%	Share of office supplies
43-534-305-20	Operating Supplies	(29)	-	64	-	3,000	18	24	3,000	-	0.0%	Small tools and supplies (safety apparel)
43-534-305-21	Fuel & Lubricants	18,617	20,074	19,847	29,504	35,000	19,285	30,713	35,000	-	0.0%	Increased Fuel Costs
43-534-305-22	Uniforms	765	665	426	420	1,000	343	458	1,000	-	0.0%	Safety Boots and Supervisor Uniform purchases
43-534-305-40	Books, Publications, Dues	-	-	-	35	100	-	-	100	-	0.0%	
43-534-305-50	Education	-	-	250	-	250	-	-	250	-	0.0%	
43-534-305-90	Depreciation	79,495	60,654	62,556	68,964	52,500	-	68,964	68,964	16,464	31.4%	
	Total Operating	122,782	288,636	277,646	296,093	413,000	145,408	389,467	525,464	112,464	27.2%	
43-534-606-20	Buildings	-	-	-	-	-	-	-	-	-	n/a	
43-534-606-40	Mach & Equipment	-	-	-	-	-	-	-	-	-	n/a	
43-534-606-41	Office Mach & Equipment	-	-	-	-	-	-	-	-	-	n/a	
43-534-606-70	Vehicles	-	-	-	-	-	-	-	-	-	n/a	
	Total Capital Outlay	-	-	-	-	-	-	-	-	-	n/a	
43-581-303-99	Indirect Cost Allocation	101,544	107,484	109,536	123,408	117,906	88,425	117,900	131,321	13,421	11.4%	Overhead Shared Services
43-584-909-10	Increase to Reserves	-	-	-	-	-	-	-	-	-	n/a	
43-584-909-10	Budgeted Increase to Reserves	-	-	-	-	-	-	-	-	-	n/a	
	Total Non-Operating	101,544	107,484	109,536	123,408	117,906	88,425	117,900	131,321	13,421	11.4%	
TOTAL EXPENSES / USES		381,190	569,741	577,335	654,240	805,469	391,217	718,928	950,047	144,584	17.9%	
REVENUES OVER (UNDER) EXPENSES		59,510	241,144	180,086	126,771	-	300,374	197,780	206,518	211,069	n/a	

City of Callaway																	Final Budget 2024				
FY 2024 Personnel Budget Detail																					
																	9/13/2023				
#	Home Dept	Position Title	Imp Typ	Pay Grade	Date Last Pay Increase	Date Hired	Years of Service	Reg Hours	Current Rate	Salary / Wages	Fire Shift Overtime	Proposed Salaries / Wages	Trng Amt	Soc Sec 6.2%	Medicare 1.45%	Retirement	Estimated Health Contr	Life Ins.	Worker's Comp	Total Employee	FTE
Estimated Change							9/30/2023														
	City Commission																				
5		City Manager								50,000	-	50,000	-	3,100	725	-	-	-	100	53,925	5.00
1		Finance								157,465	0	159,555	0	10,207	2,383	57,318	6,444	78	319	236,304	1.00
3										208,934	0	215,204	0	14,556	3,121	54,227	25,575	234	431	313,348	3.00
	Utility Billing																				
7		Code Enforcement								284,415	0	306,725	0	19,049	4,447	43,707	68,552	546	4,735	447,761	7.00
3		City Clerk								142,251	0	156,521	0	9,720	2,270	22,304	27,416	234	2,958	221,423	3.00
2		General Government								116,853	0	103,020	0	6,397	1,494	14,680	12,838	156	206	138,791	2.00
0.5										540	0	0	0	0	0	0	0	0	0	0	0.50
	Human Resources																				
1		Fire								68,909	0	70,999	0	4,408	1,030	10,118	1,200	79	142	87,976	1.00
20		156 Estimated hours of shift overtime						156		1,041,387	78,694	1,096,575	7,429	72,987	17,045	390,779	264,636	1,560	54,501	1,905,512	20.00
	Public Works - Street / Planning																				
14										535,276	0	560,214	0	34,791	8,117	79,832	94,416	1,139	39,387	817,896	14.00
	Maintenance																				
3										158,804	0	165,074	0	10,250	2,392	23,522	13,988	234	4,853	220,313	3.00
	Leisure Services																				
15.5								8,565		734,956	-	782,686	-	48,607	11,346	111,535	129,271	1,248	31,073	1,115,766	15.50
75		General Fund Totals:								3,499,790	78,694	3,666,573	7,429	234,072	54,370	808,022	644,337	5,508	138,705	5,559,016	75.00

City of Callaway																	Final Budget 2024				
FY 2024 Personnel Budget Detail																					
																	9/13/2023				
#	Home Dept	Position Title	Imp Typ	Pay Grade	Date Last Pay Increase	Date Hired	Years of Service	Reg Hours	Current Rate	Salary / Wages	Fire Shift Overtime	Proposed Salaries / Wages	Trng Amt	Soc Sec 6.2%	Medicare 1.45%	Retirement	Estimated Health Contr	Life Ins.	Worker's Comp	Total Employee	FTE
Estimated Change						9/30/2023															
8.5	Water									433,905	0	453,061	0	28,134	6,571	64,563	80,881	718	20,731	654,659	8.50
7.5	Sewer									370,478	0	388,084	0	24,100	5,625	55,302	74,514	640	17,532	565,797	7.50
4	Solid Waste									168,087	-	175,587	-	10,904	2,544	25,022	63,067	312	8,656	286,092	4.00
20		Enterprise Funds Total								972,470	0	1,016,732	0	63,138	14,741	144,887	218,463	1,669	46,920	1,506,548	20.00
95		Citywide Funded Totals:					514.8			4,472,259	78,694	4,683,304	7,429	297,210	69,111	952,909	862,800	7,177	185,624	7,065,565	95.00
							7														



Fund Summaries

City of Callaway											
Actual / Anticipated Reserves										Final Budget 2024	
FY 2024										9/13/2023	
Governmental Funds		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023 Projected	FY 2024	Budget
General Fund											
Beginning Fund Balance		\$ 3,834,878	\$ 3,608,787	\$ 4,178,304	\$ 5,280,966	\$ 2,601,772	\$ 2,321,286	\$ 8,128,880	\$ 13,936,474	\$ 14,314,265	
Net Change in Fund Balance		(226,091)	569,517	1,102,662	(2,679,194)	(280,485)	5,807,594	5,807,594	377,791	107,686	
Fund Balance at Year-End		3,608,787	4,178,304	5,280,966	2,601,772	2,321,286	8,128,880	13,936,474	14,314,265	14,421,951	
Restricted		623,924	757,344	1,252,643	1,864,459	1,607,053	5,683,464	11,491,058	9,868,988	9,394,488	
Un-restricted		2,984,863	3,420,960	4,028,323	737,313	714,233	2,445,416	2,445,416	4,445,277	5,027,463	
Fund Balance at Year-End		3,608,787	4,178,304	5,280,966	2,601,772	2,321,286	8,128,880	13,936,474	14,314,265	14,421,951	
Community Redevelopment Fund											
Beginning Fund Balance		97,120	109,186	29,528	77,202	165,438	163,076	197,173	350,084	802,855	
Net Change in Fund Balance		12,066	(79,658)	47,674	88,236	(2,363)	34,098	152,910	452,771	131,183	
Fund Balance at Year-End		109,186	29,528	77,202	165,438	163,076	197,173	350,084	802,855	934,038	
Restricted		109,186	29,528	77,202	165,438	163,076	197,173	350,084	802,855	934,038	
Un-restricted		-	-	-	-	-	-	-	-	-	
Fund Balance at Year-End		109,186	29,528	77,202	165,438	163,076	197,173	350,084	802,855	934,038	
Capital Projects Fund											
Beginning Fund Balance		-	-	820,824	1,567,519	2,807,906	3,522,139	4,599,404	9,777,065	5,177,380	
Net Change in Fund Balance		-	820,824	746,695	1,240,387	714,234	1,077,264	5,177,662	(4,599,685)	(12,841,070)	
Fund Balance at Year-End		-	820,824	1,567,519	2,807,906	3,522,139	4,599,404	9,777,065	5,177,380	(7,663,690)	
Restricted		-	820,824	1,567,519	2,807,906	3,522,139	4,599,404	9,777,065	5,177,380	(7,663,690)	
Un-restricted											
Fund Balance at Year-End		-	820,824	1,567,519	2,807,906	3,522,139	4,599,404	9,777,065	5,177,380	(7,663,690)	
Total Governmental Funds											
Beginning Fund Balance		3,931,999	3,717,973	5,028,656	6,925,686	5,575,115	6,006,501	12,925,457	24,063,623	20,294,500	
Net Change in Fund Balance		(214,025)	1,310,683	1,897,030	(1,350,571)	431,386	6,918,956	11,138,166	(3,769,123)	(12,602,200)	
Fund Balance at Year-End		3,717,973	5,028,656	6,925,686	5,575,115	6,006,501	12,925,457	24,063,623	20,294,500	7,692,300	
Restricted		733,110	1,607,696	2,897,363	4,837,802	5,292,268	10,480,041	21,618,207	15,849,223	2,664,836	
Un-restricted		2,984,863	3,420,960	4,028,323	737,313	714,233	2,445,416	2,445,416	4,445,277	5,027,463	
Fund Balance at Year-End		3,717,973	5,028,656	6,925,686	5,575,115	6,006,501	12,925,457	24,063,623	20,294,500	7,692,300	
Percent of Expenditures		58%	56%	64%	57%	64%	57%	57%	44%	54%	

City of Callaway										
Actual / Anticipated Reserves									Final Budget 2024	
FY 2024									9/13/2023	
Enterprise Funds		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023 Projected	FY 2024 Budget
Water and Sewer Fund										
Beginning Net Position		\$ 21,334,769	\$ 22,241,479	\$ 22,659,283	\$ 24,196,036	\$ 23,686,845	\$ 26,719,571	\$ 28,788,741	\$ 31,153,472	\$ 33,068,412
Beginning Balance Restatement		-	-	337,085	-	-	-	-	-	-
Net Change in Fund Balance		906,711	417,804	1,199,668	(509,191)	3,032,726	2,069,170	2,364,731	1,537,604	321,199
Add back debt principal									725,000	765,000
Add back capital purchases									686,337	1,087,754
Subtract depreciation estimate									(1,034,000)	(1,061,500)
Net Position at Year-End		22,241,479	22,659,283	24,196,036	23,686,845	26,719,571	28,788,741	31,153,472	33,068,412	34,180,865
Net Investment in Capital Assets		6,195,508	7,939,714	7,390,812	6,481,084	5,662,445	5,957,894	6,724,501	5,314,782	6,305,036
Restricted		2,966,091	2,994,913	3,267,867	3,893,511	4,545,091	5,105,961	5,033,138	4,636,887	5,073,387
Un-restricted		13,079,880	11,724,656	13,537,357	13,312,250	16,512,034	17,724,885	19,395,833	23,116,743	22,802,441
Net Position at Year-End		22,241,480	22,659,284	24,196,036	23,686,845	26,719,570	28,788,740	31,153,472	33,068,412	34,180,864
Solid Waste Fund										
Beginning Net Position		779,484	831,702	676,945	721,581	793,610	1,056,928	1,237,014	1,363,784	1,561,564
Beginning Balance Restatement		-	-	5,113	12,519	22,176			-	-
Net Change in Fund Balance		52,218	(154,757)	39,524	59,509	241,143	180,085	126,770	197,780	206,518
Add back capital purchases									-	-
Subtract depreciation estimate									(61,650)	(62,000)
Net Position at Year-End		831,702	676,945	721,581	793,610	1,056,928	1,237,014	1,363,784	1,561,564	1,768,082
Net Investment in Capital Assets		175,932	225,655	304,077	224,582	306,828	398,144	398,144	267,530	329,530
Un-restricted		655,770	451,290	417,504	569,028	750,100	838,870	965,640	1,294,034	1,438,552
Net Position at Year-End		831,702	676,945	721,581	793,610	1,056,928	1,237,014	1,363,784	1,561,564	1,768,082
Total Enterprise Funds										
Beginning Net Position		22,114,253	23,073,181	23,336,228	24,917,617	24,480,455	27,776,499	30,025,754	32,517,255	34,629,976
Net Change in Fund Balance		958,928	263,047	1,581,390	(437,163)	3,296,044	2,249,255	2,491,501	1,735,384	527,717
Net Position at Year-End		23,073,181	23,336,228	24,917,617	24,480,455	27,776,499	30,025,754	32,517,255	34,252,639	35,157,693
Net Investment in Capital Assets		6,371,440	8,165,369	7,694,889	6,705,666	5,969,273	6,356,038	7,122,645	5,582,312	6,634,566
Restricted		2,966,091	2,994,913	3,267,867	3,893,511	4,545,091	5,105,961	5,033,138	4,636,887	5,073,387
Invested in Joint Venture		5,656,103	5,656,103	7,079,242	7,190,766	7,828,878	8,028,808	8,558,239	8,558,239	8,558,239
Un-restricted		8,079,547	6,519,843	6,875,619	6,690,512	9,433,256	10,534,947	11,803,234	15,852,538	15,682,754
Net Position at Year-End		23,073,181	23,336,228	24,917,617	24,480,455	27,776,498	30,025,754	32,517,256	34,629,976	35,948,946
Un-Restricted Percent of Expenditures excluding		54%	81%	86%	95%	96%	94%	98%	97%	92%

**City of Callaway
General Fund Summary
FY 2024 Budget**

9/13/2023

Final Budget 2024

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Budget	FY 2023 Actuals thu June 2023	FY 2023 Projected	FY 2024 Budget	Incr (Decr) from FY24 Budget
Revenue / Sources by Type									
Property Taxes	\$ 924,565	\$ 1,108,348	\$ 1,278,215	\$ 1,422,907	\$ 1,810,874	\$ 1,611,282	\$ 1,810,874	\$ 2,223,773	\$ 412,899
Other Taxes	1,573,988	1,806,327	1,902,486	2,031,608	1,990,638	1,545,832	2,057,109	2,121,697	131,059
Permits, Fees and Licenses	1,431,927	1,482,586	1,751,485	1,980,573	1,654,604	1,033,176	1,377,568	1,475,673	(178,931)
Grants & Shared Revenue	3,160,811	3,148,989	2,925,854	9,440,110	6,112,385	2,055,425	3,927,634	6,274,268	161,883
FEMA Reimburesment	8,894,490	7,309,508	4,337,657	866,102	773,067	179,140	179,140	593,927	(179,140)
Charges for Services	205,137	216,894	204,950	219,948	237,951	186,655	242,265	251,890	13,939
Judgement, Fines & Forfeitures	11,045	29,604	37,152	95,040	27,000	37,941	57,594	51,500	24,500
Interest Income	72,226	34,131	2,391	61,569	406,159	398,372	531,163	532,400	126,241
Rents and Royalties	48,337	25,831	30,873	70,249	55,025	48,294	66,672	74,460	19,435
Sale of Fixed Assets	435	-	81,825	4,325	-	10,403	130,403	-	-
Contributions & Donations	60,352	112	726	26,226	100	746	854	900	800
Miscellaneous Revenue	61,614	267,589	11,308	31,847	23,000	68,699	68,699	2,500	(20,500)
Other Sources	8,250,000	2,250,000	-	-	-	-	-	-	-
Use of Reserves	-	-	-	-	1,900,114	-	-	825,000	825,000
Total Revenues / Sources	24,694,928	17,679,920	12,564,921	16,250,504	14,990,917	7,175,963	10,449,973	14,427,989	1,337,186
Expenditures/ Uses by Department									
City Commission	\$ 59,560	\$ 56,466	\$ 54,277	\$ 53,115	\$ 56,015	\$ 41,571	\$ 55,428	\$ 56,525	510
City Administration									-
Legal Services	69,464	43,127	49,561	48,269	77,500	38,684	51,579	67,500	(10,000)
Information Technology	69,332	82,476	68,488	71,019	88,357	62,127	87,837	92,493	4,136
City Manager	215,812	201,276	217,155	223,843	256,660	172,491	243,117	250,504	(6,156)
Finance	318,772	312,715	339,527	351,605	426,008	311,517	399,108	446,349	20,341
General Government	873,568	677,362	492,985	1,205,075	3,342,883	657,725	842,044	3,412,092	69,209
Human Resources	68,588	67,463	73,801	80,464	96,107	60,897	82,850	97,525	1,418
City Clerk	143,905	143,050	146,375	156,148	181,853	122,584	168,702	153,061	(28,792)
Elections	-	2,572	-	4,244	-	-	-	4,800	4,800
Planning & Code Enforcement	233,274	249,861	283,079	299,531	389,194	258,913	348,411	409,358	20,164
Public Safety									-
Law Enforcement	1,697,875	1,871,808	1,965,398	2,063,664	2,166,851	1,625,139	2,166,851	2,530,208	363,357
Fire	1,420,019	1,248,820	1,297,403	1,598,795	2,186,014	1,413,715	1,864,447	2,226,290	40,276
Public Works									-
Streets	890,563	830,524	1,052,380	1,025,704	1,409,009	924,345	1,231,114	1,390,887	(18,122)
Maintenance	231,670	217,726	228,782	316,849	291,955	194,871	265,715	296,933	4,978
Leisure Services	675,822	745,544	992,161	1,249,004	1,686,474	1,163,016	1,574,022	1,678,561	(7,913)
Emergency & Debris Removal	20,606,935	2,822,781	117,547	174,365	1,150,094	204,927	204,927	1,243,822	93,728
Emergency - Insurance	238,950	-	-	-	-	-	-	-	-
Non-Operating Expenditures	(439,987)	8,348,800	(621,594)	(588,331)	1,185,943	602,065	486,030	(36,606)	(1,222,549)
Budgeted Increase to Reserves	-	-	-	-	-	-	-	-	-
Total Expenditures / Uses	27,374,121	17,922,372	6,757,327	8,333,363	14,990,917	7,854,586	10,072,182	14,320,303	(670,614)
Sources over / (under) Uses	(2,679,193)	(242,452)	5,807,594	7,917,141	-	(678,622)	377,791	107,686	666,573

**City of Callaway
Water Fund Summary
FY 2024 Budget**

						9/13/2023	Final Budget 2024		
	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Budget	FY 2023 Actuals thru June 2023	FY 2023 Projected	FY 2024 Budget	Incr (Decr) from FY24 Budget
Revenue / Sources by Type									
Impact & Capital Extension Fees	\$ 209,690	\$ 167,230	\$ 297,017	\$ 211,354	\$ 223,500	\$ 57,745	\$ 75,470	\$ 119,000	\$ (104,500)
Grants	-	352,895	-	-	-	-	-	-	-
Charges for Services	2,054,859	2,927,552	3,125,860	3,385,518	3,514,777	2,632,172	3,509,227	3,644,912	130,135
Interest Income	20,583	11,831	956	12,611	13,200	80,724	107,632	115,000	101,800
Sale of Fixed Assets	-	(5,296)	15,500	552	-	-	147,612	-	-
Transfers from Other Funds	-	-	-	-	-	-	-	-	-
Other Non-Operating Revenues	18,972	18,978	18,974	18,974	18,974	14,593	19,411	19,411	-
Use of Reserves	-	-	-	-	26,000	-	240,000	240,000	-
Total Revenues / Sources	2,304,104	3,473,190	3,458,308	3,629,009	3,796,451	2,785,233	4,099,352	4,138,323	127,435
Expenditures/ Uses by Department									
Personnel	322,111	377,307	383,390	421,399	609,150	369,064	509,160	676,915	67,765
Cost of Water	857,839	865,924	873,832	919,674	1,163,791	729,671	1,067,894	1,104,576	(59,215)
Operating Expenses	782,949	871,872	818,184	834,531	416,947	249,984	363,391	499,532	82,585
Debt Service	365,439	365,424	364,282	346,184	694,309	243,424	694,309	696,184	1,875
Capital Outlay	-	-	-	-	172,959	116,683	116,683	155,904	(17,055)
Transfers Out	469,154	521,098	518,862	566,734	739,295	479,309	635,742	728,973	(10,322)
Total Expenditures / Uses	2,797,491	3,001,626	2,958,549	3,088,521	3,796,451	2,188,135	3,387,179	3,862,085	65,634
Sources over / (under) Uses	(493,386)	471,564	499,759	540,488	-	597,099	712,173	276,238	61,801

**City of Callaway
Sewer Fund Summary
FY 2024 Budget**

9/13/2023 Final Budget 2024

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Budget	FY 2023 Actuals thu June 2023	FY 2023 Projected	FY 2024 Budget	Incr (Decr) from FY24 Budget
Revenue / Sources by Type									
Impact & Capital Extension Fees	\$ 435,059	\$ 257,147	\$ 538,229	\$ 365,299	\$ 312,500	\$ 68,049	\$ 74,057	\$ 77,500	\$ (235,000)
Grant Revenues	-	687,750	-	-	-	-	-	-	-
Charges for Services	2,823,074	3,969,523	4,269,908	4,590,352	4,753,646	3,548,442	4,731,077	5,099,520	345,874
Interest Income	131,357	56,039	4,522	49,870	50,400	299,242	373,990	373,990	323,590
Sale of Fixed Assets	(2,898)	(1,193)	13,000	-	-	266	266	-	-
Transfers In	8,065	145,848	29,816	16,313	-	-	-	-	-
Other Non-Operating Revenues	18,972	19,621	326,237	552,804	18,974	14,229	18,972	18,974	-
Use of Reserves	-	-	-	-	657,036	-	-	-	-
Total Revenues / Sources	3,413,629	5,134,735	5,181,712	5,574,639	5,792,556	3,930,229	5,198,362	5,569,984	434,464
Expenditures/ Uses by Department									
Personnel	317,450	326,583	305,068	367,259	572,507	349,702	465,268	597,403	24,896
Cost of Sewer Treatment	1,939,983	1,455,092	1,675,825	1,762,842	1,936,489	1,287,012	1,751,216	2,166,408	229,919
Operating Expenses	725,637	692,713	746,294	704,126	411,875	211,709	300,019	428,415	16,540
Debt Service	376,301	373,259	366,251	349,434	699,809	246,924	699,809	701,684	1,875
Capital Outlay	-	-	-	-	940,645	569,654	569,654	931,850	(8,795)
Transfers Out	469,154	521,099	518,862	566,734	1,231,231	442,206	586,966	699,263	(531,968)
Budgeted Increase to Reserves	-	-	-	-	-	-	-	-	-
Total Expenditures / Uses	3,828,525	3,368,745	3,612,300	3,750,394	5,792,556	3,107,207	4,372,931	5,525,024	(267,532)
Sources over / (under) Uses	(414,895)	1,765,990	1,569,412	1,824,245	-	823,022	825,431	44,961	701,997

**City of Callaway
Solid Waste Fund Summary
FY 2024 Budget**

						9/13/2023		Final Budget 2024	
	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Budget	FY 2023 Actuals thu June 2023	FY 2023 Projected	FY 2024 Budget	Incr (Decr) from FY24 Budget
Revenue / Sources by Type									
Charges for Services	\$ 429,969	\$ 668,425	\$ 731,108	\$ 774,216	\$ 792,112	\$ 657,922	\$ 877,221	\$ 1,116,792	\$ 324,680
Grant Revenue	-	84,257	-	-	-	-	-	-	-
Interest Income	10,386	5,685	225	4,542	4,800	32,455	38,273	38,273	33,473
Sale of Fixed Assets	-	49,900	16,000	-	-	-	-	-	-
Sale of Scrap	346	2,618	10,089	2,253	4,000	1,214	1,214	1,500	(2,500)
Transfers In	-	-	-	-	-	-	-	-	-
Use of Reserves	-	-	-	-	4,557	-	-	-	-
Total Revenues / Sources	440,700	810,885	757,422	781,011	805,469	691,591	916,708	1,156,565	355,653
Expenditures/ Uses by Department									
Personnel	156,863	173,621	190,153	234,739	274,563	157,384	211,561	293,262	18,699
Operating Expenses	122,782	288,636	277,646	296,093	413,000	145,408	389,467	525,464	112,464
Capital Outlay	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Indirect Allocation	101,544	107,484	109,536	123,408	117,906	88,425	117,900	131,321	13,415
Budgeted Increase to Reserves	-	-	-	-	-	-	-	-	-
Total Expenditures / Uses	381,191	569,742	577,336	654,241	805,469	391,217	718,928	950,047	144,578
Sources over / (under) Uses	59,509	241,143	180,085	126,770	-	300,374	197,780	206,518	211,075