



2025 FISCAL YEAR ADOPTED BUDGET



MISSION STATEMENT

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

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PITTSBURG 2025 BUDGET CALENDAR

April 26, 2024 – The 2024 Five-Year Financial Plan projections are completed

May 7, 2024 – Working Session with City Commission and Executive Team

May 14, 2024 – Finance staff attends State of Kansas 2025 Budget Workshop webinar

May 28, 2024 – Auditors to present ACFR at Commission meeting

June 17, 2024 – County Clerk Assessed Valuation estimate for Property Taxes

July 23, 2024 – Recap and adoption of Five-Year Financial Plan at City Commission Meeting

July 23, 2024 – City Manager Submitted 2025 Budget to City Commission

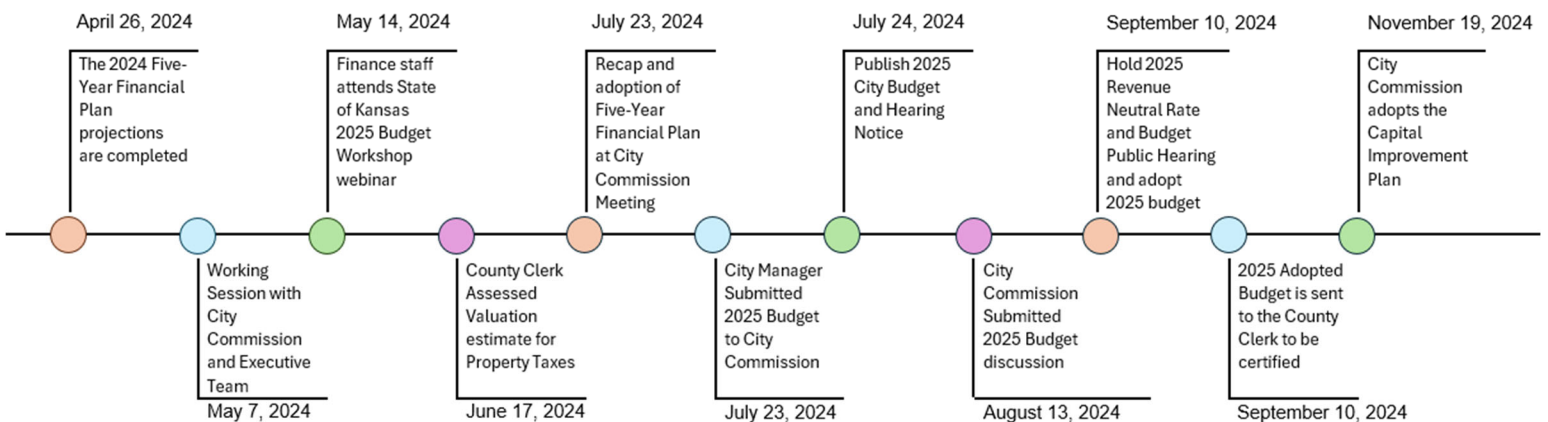
July 24, 2024 – Publish 2025 City Budget and Hearing Notice

August 13, 2024 – City Commission Submitted 2025 Budget discussion

September 10, 2024 – Hold 2025 Revenue Neutral Rate and Budget Public Hearing and Adopt 2025 Budget

September 10, 2024 – 2025 Adopted Budget is sent to the County Clerk to be certified

November 19, 2024 – City Commission adopts the Capital Improvements Plan



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THE GOVERNING BODY OF THE CITY OF PITTSBURG



Mayor Stu Hite

Elected November 2021

Term Expires December 2025



President of the Board Dawn McNay

Elected November 2017

Re-Elected November 2021

Term Expires December 2025



Commissioner Cheryl Brooks

Elected November 2019

Re-Elected November 2023

Term Expires December 2025



Commissioner Chuck Munsell

Elected April 2013

Re-Elected April 2015

Re-Elected November 2019

Re-Elected November 2023

Term Expires December 2027

THE GOVERNING BODY OF THE CITY OF PITTSBURG



Commissioner F. Ronald Seglie

Elected November 2021

Re-Elected November 2023

Term Expires December 2027

EXECUTIVE TEAM

City Manager

Daron Hall

Deputy City Manager

Jay Byers

City Attorney

Henry Menghini

City Clerk

Tammy Nagel

Director of Finance

Allison Ramsey

Director of Housing & Community Development

Kim Froman

Director of Human Resources

Kim Vogel

Director of Information Technology

Jeff Bair

Director of Parks and Recreation

Toby Book

Director of Public Utilities

Matt Bacon

Director of Property & Sanitation

Dexter Neisler

Fire Chief

Taylor Cerne

Police Chief

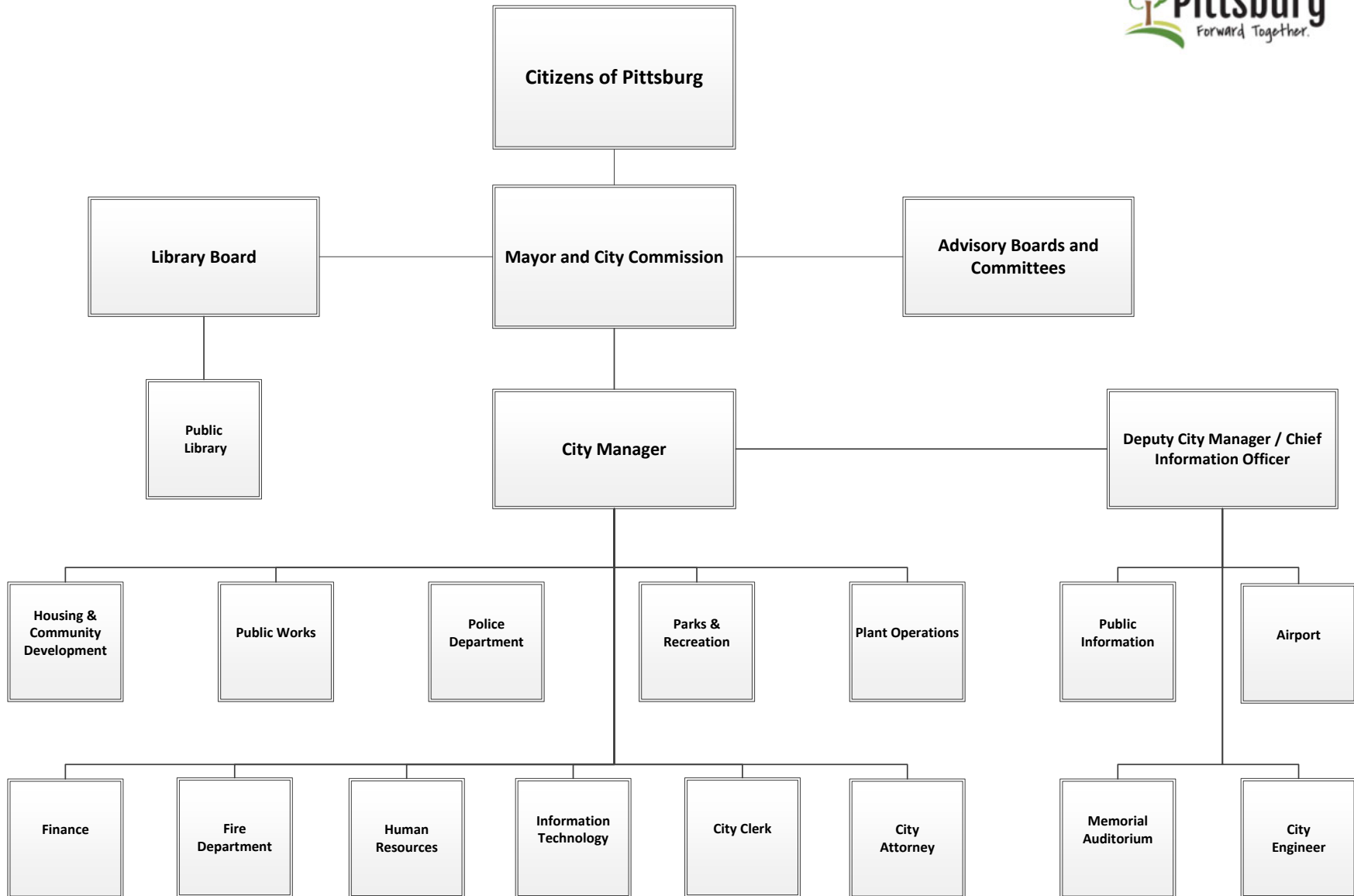
Brent Narges

Public Information Manager

Jared Wetzel

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**CITY OF PITTSBURG
ORGANIZATIONAL CHART**



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Population and Location

City of Pittsburg: 20,610

Crawford County: 39,012

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

Land Area: 13.1 sq. miles



Holiday Craft Fair – Farmer's Market Pavilion

Demographics

Median age: 26

City households: 8,210

**Pittsburg Micropolitan Area Median
household income:** \$46,642

Median gross rent: \$776

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

Total number of firms: 1,243

Women-owned firms: 31.2%

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

Schools

Pittsburg State University:

5,732 students

USD 250 Public Schools:

3,306 students

St. Mary's-Colgan Schools:

604 students

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



Culture

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

Public Parks: 14

Library: Pittsburg Public Library

Golf Courses: Four Oaks (public), 2 private

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

Mean travel time to work: 13.9 minutes

City Manager Budget Message

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Interoffice

Memorandum

TO: Honorable Mayor and City Commission
FROM: Daron Hall
DATE: September 10, 2024
SUBJECT: Adopted Budget Message

Honorable Mayor and City Commission:

I present the City of Pittsburg's 2025 Adopted Budget as passed by you during your City Commission meeting on September 10, 2024.

Thank you for your work and leadership on the 2025 Budget.

Respectfully,

A handwritten signature in black ink that reads "Daron Hall". The signature is written in a cursive style with a large initial "D" and "H".

Daron Hall
City Manager

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City Manager

201 West 4th Street

P.O. Box 688

Pittsburg, Kansas 66762

620-231-4100

www.pittks.org

July 25, 2024

Honorable Mayor and City Commission:

I present the City of Pittsburg's 2025 Submitted Budget for your consideration. It totals \$68,713,385 and allows us to continue to provide the services, safety and infrastructure needed for our residents and businesses to live, work and play.

This document was prepared with input from our city staff, other agencies, and you - with the focus on improving the quality of life in Pittsburg. Inflation continues to affect our organization. Nevertheless, we are committed to providing quality, efficient services with well-trained team members.

Our service level each year is dependent on our revenues. Our local economy remains robust, thanks to thriving businesses and industries, ensuring revenue growth that supports maintaining and improving our services. The method for calculating property tax revenue includes the mill rate and the assessed valuation of property. Assessed valuation is projected to increase by 5.2 percent, reflecting both new construction and higher property appraisals in Crawford County. The 2025 Submitted Budget does not recommend an increase to the city's mill rate. At approximately 36.98 mills, it remains flat at basically the same level as it was in 2018.

Sales tax, the major revenue source in the General Fund, saw a significant increase in 2023, but has since flattened and is projected to decline slightly in 2024. As a result, we are estimating no growth in sales tax collections for 2025. The volatility of sales taxes requires careful consideration of revenue streams, particularly during inflationary periods.

The 2025 Submitted Budget includes a three percent increase in water and wastewater fees to continue to account for ongoing inflation, and to build reserves for the new Wastewater Treatment Plant, planned to begin construction early next year.

We have exceptional employees at the City and will continue to invest in them so they can provide the key services which make Pittsburg a special place. The 2025 Submitted Budget proposes a three percent cost-of-living increase and a two percent merit increase for all full-time employees to account for inflation. Furthermore, the 2025 Budget does not include an increase in health insurance contributions by employees for the eighth consecutive year.

Despite rising costs for workers' compensation insurance, commodities, utilities, and fuel, we are committed to managing these increases without compromising the levels of service we provide. Our overall expense budget is up \$714,768 or 1.59% from the previous year, while our revenues are increasing by \$1,061,058, or 2.47%. Maintaining a structurally balanced budget is achievable due to sound revenue policies and stringent spending practices.

In September of 2023 we were the victims of a cyber-attack which now seems commonplace but at the time was hugely disruptive. Overcoming the challenges caused by this unnecessary event was only part of our work. Creating a new, safer environment to reduce the threat of a similar attack in the future is ongoing. The 2025 Budget continues to allocate funds for new security and software aimed at mitigating future risks, and potential impacts, in case we fall victim again. I would like to acknowledge the efforts of our employees as they incorporate new security measures into their everyday work. Additional security measures are cumbersome and constant, but our city staff understands how important they are.

In 2024 we initiated several programs aimed at cleaning up Pittsburg, improving our recreational facilities, and public safety. The 2025 Budget continues that momentum, once again allocating funds for street sign replacement, tree removal, water line replacement, and funds to repair the Lincoln Park Band Dome and the irrigation system at Four Oaks golf course. In 2015 the condition of the former Schlanger Park Community Center was bad enough that we had to demolish the structure. That facility will finally be replaced with a new structure in 2025 to once again serve as a meeting place for families and the community. Preliminary plans include a large indoor recreation space that could accommodate pickleball courts for use during the cold weather months. Schlanger Park has become a beacon of recreational opportunities for anyone and everyone over the past ten years, including a splash pad, the Everybody Plays playground, dog park, disc golf course and more. We are proud to finally replace the community center.

As 2024 began, the City Commission challenged me and our staff to investigate our options for reducing the amount of trash and garbage in Pittsburg. After months of working closely with members of our Sustainability Advisory Committee and our legal team, we determined that instead of starting an organized trash collection system, we would recommend the City Commission approve adding solid waste collection as an optional service. We have always provided bulky item trash collection, brush and limb pickup and litter and illegal dumping cleanup as needed in Pittsburg. The purchase of trash trucks and staff to do the work instead of continuing to use vehicles and manpower from other departments will allow us to address this ever-increasing need without affecting the services provided by other departments.

The safety of the public will always be a top priority in Pittsburg. As crime fighting techniques continue to evolve, the Pittsburg Police Department is moving into a "Technology Driven" policing model. Referred to as a real-time crime center, we will utilize technology to proactively disrupt and reactively investigate crime. By integrating tools like Live-Streaming Cameras, License Plate Readers (LPR), drones and other force multipliers, we will enable our local law enforcement professionals to achieve results not possible in the past.

In 2025 we will continue to support our business community as they expand their locations, build new facilities, rehabilitate old buildings and provide important services. Projects totaling over \$190 million should begin construction in Pittsburg at the end of 2024 or the start of 2025. City staff provides plan review, construction inspection, planning and zoning approval and incentives to all of these projects, which include the new wastewater treatment plant, the new Kelce College of Business and Besse Hotel, the Kansas Bureau of Investigation facility, industrial development at the southwest industrial park and a Prove-out Facility at Pittsburg State. At times it is difficult to comprehend all of this is happening in Pittsburg, but our staff is ready to assist when called upon.

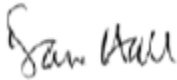
In 2025 we will continue to utilize grants to supplement city resources. Through a Kansas Department of Transportation City Connecting Link grant, we will receive \$400,000 to mill and overlay the US-69 bypass from K-126 to 20th Street as well as US-69 from north of Atkinson to Pittsburg's north city limits. We also anticipate federal money to assist with maintenance of city-owned rail lines in the northeast industrial park and we will finalize several large federal grant funded projects at Atkinson Airport. Our local partner Watco has been at the core of the development in the Montee Industrial Park, and with their leadership, plans continue for more development in 2025.

Pittsburg is many things - a home to families and businesses, a medical, retail, recreation and education hub for the surrounding counties, a growing micropolitan area with many challenges, but many more opportunities. It is our home, and we appreciate being able to serve this wonderful community.

As Pittsburg continues to grow, our responsibility to provide quality services also expands. The 2025 Submitted Budget reflects our commitment to managing growth responsibly while supporting our families, workforce, infrastructure, and local businesses.

We appreciate your leadership and invite your consideration of the detailed budget provided.

Respectfully,

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Daron Hall
City Manager

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Budget Summary

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2025 BUDGET SUMMARY

Revenues

1. The City's 2024 estimated assessed valuation increased from \$162,427,572 to \$171,414,570. After subtracting known pending exemptions, the City's net assessed valuation used to support the 2024 Budget is \$168,488,334

2. Submitted 2024 mill rates and tax levies are:

General Fund	36.977 = \$6,156,409
Library Fund	6.003 = \$ 999,457
Debt Service Fund	<u>7.909 = \$1,316,832</u>
Total	50.889 = \$8,472,698

3. Franchise tax revenues are estimated to be flat in 2025. The franchise tax revenues go into the General Fund to support operations and reserves.

4. The 2025 Submitted Budget estimates sales tax to remain consistent with 2023. The only portion of the City's sales tax that is not earmarked for a specific use is the portion of the county sales tax that the City receives and supports the General Fund operations and reserves.

5. In 2023, the Kansas Crossing Casino generated \$400,366 in gaming revenues. The 2025 submitted budget is projected to \$370,000.

6. The liquor tax estimate for the 2025 Submitted Budget is \$429,000. Per state statute \$143,000 will go to the General Fund, \$143,000 will go to the Special Alcohol and Drug Fund and \$143,000 will go to the Special Parks and Recreation Fund. The portion that goes to the Special Parks and Recreation Fund is used to support the golf course operations.

7. The estimate for street highway aid for 2024 is \$765,000. This funding is expected to remain flat for 2025. These funds go towards the operations of the Street and Highway Fund.

8. Water, Wastewater, and Stormwater rates are all planned to increase by 3% in 2025.

2025 BUDGET SUMMARY

Expenses

1. Position Summary
 - a. The 2025 Submitted Budget includes 302.9 Full Time Equivalent Positions. The 2025 Submitted Budget includes approximately \$20 million in personnel costs (excluding pension and workers compensation insurance).
2. Pension Costs
 - a. The Kansas Public Employee Retirement System (KPERs) employer cost increased .34% with the employer rate going from 9.26% to 9.6%. The 2024 Submitted Budget includes \$891,442 in KPERs employer costs.
 - b. The Kansas Police and Fire Retirement System (KPF) employer cost increased 1.51%, with the employer rate going from 23.1% to 24.61%. The 2025 Submitted Budget includes \$1,207,256 in KPF employer costs.
 - c. The KPERs employer insurance cost is the same at 1.00%. The 2025 Submitted Budget includes \$91,606 in employer insurance costs.
3. Cost of Living and Merit Raises for Employees
 - a. The 2025 Submitted Budget contains a 3% cost of living adjustment and a 2% merit increase.
4. Health Insurance Costs
 - a. In 2015, the City changed its health insurance plan from a single provider and carved out the provider network, the pharmaceutical provider, the dental provider, the stop loss insurance provider and the third-party administrator, with the expectation of getting better service and saving money. City staff will continue with the current employee health plan model in 2025 and will explore additional methods of cost containment and plan affordability. No health insurance cost increase for either city or employee.
5. Workers Compensation Insurance Costs
 - a. The cost of providing workers compensation insurance is estimated to increase by 5%. The 2025 Submitted Budget includes \$178,566 in workers compensation insurance costs.

2025 BUDGET SUMMARY

6. Property and Liability Insurance Costs
 - a. The cost of providing insurance for our property, equipment and general liability is expected to increase by 5%. The 2025 Submitted Budget includes \$695,887 in property and liability insurance costs.
7. Debt
 - a. The City's bond rating is AA- as rated by Standard & Poor's and was reaffirmed with the 2022 general obligation bond note issue for the East Quincy Street project.

Reserves

1. General Fund Balance
 - a. 2023 Ending Balance - \$8,725,907 of which \$2,297,102 is Public Safety Sales Tax reserves, the remaining balance of \$6,428,805 is the general operating reserve.
 - b. Estimated 2024 Ending Balance - \$7,964,650 of which \$1,305,909 is Public Safety Sales Tax reserves, the remaining balance of \$6,658,741 is the general operating reserve.
2. Public Utility Fund Balance
 - a. 2023 Ending Balance - \$6,056,889
 - b. Estimated 2024 Ending Balance - \$4,420,656

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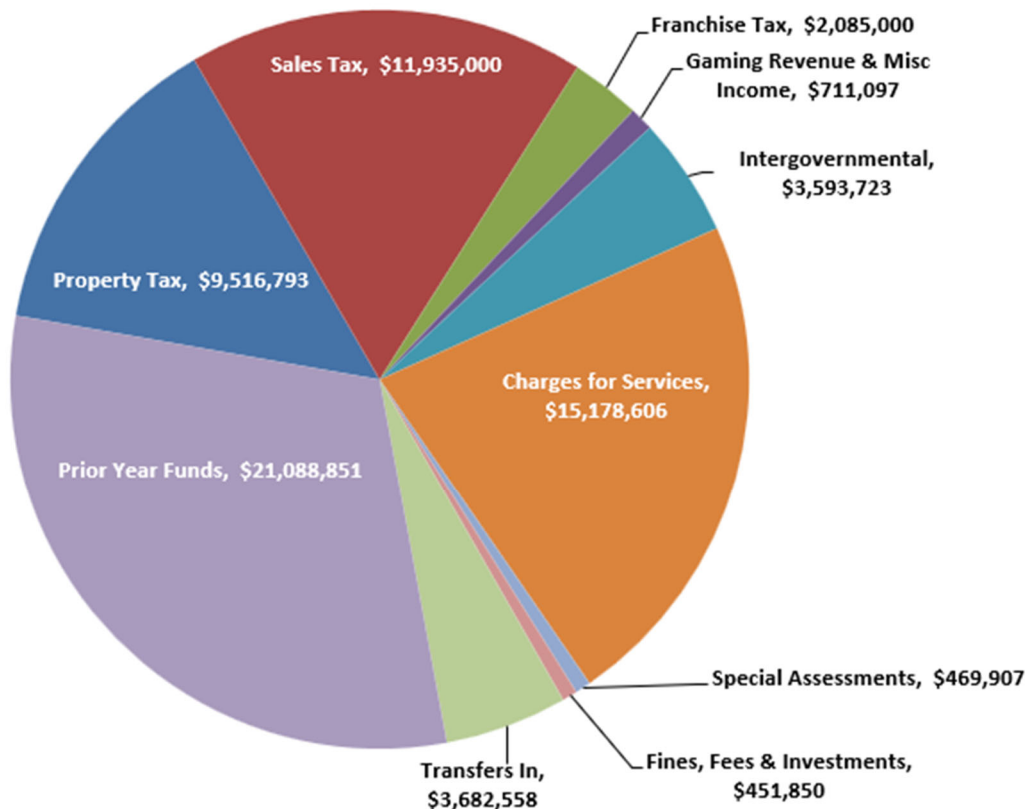
Resources

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RESOURCES

The City of Pittsburg’s budgeted resources for 2025 total \$68,713,385. Included in this amount are annual revenues of \$43,941,976, inter-fund transfers in the amount of \$3,682,558 and \$21,088,851 in prior year funds.

2025 RESOURCES \$68,713,385



The City’s largest resource is derived from Charges for Services which are generated by user fees for water, wastewater, stormwater, airport, auditorium, and parks and recreation. They account for twenty two percent of all City resources with a total of approximately \$15 million. The combination of sales taxes, property taxes and franchise taxes total approximately \$23.5 million and represents thirty four percent of all City resources. These taxes pay for administration, public safety, parks and recreation activities, debt service, economic development, public library and a variety of other government services.

Of the prior year carryover funds, approximately \$10 million are discretionary and \$11 million are restricted for a specific use by the City or by Kansas statutes. Examples of

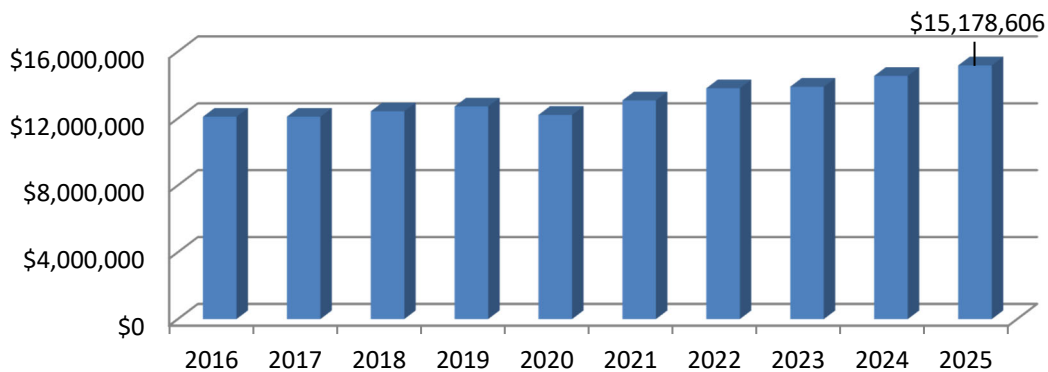
restricted use are the sales taxes for economic development, public safety, streets and capital outlay and the property taxes levied for debt service and the library. These funds are either required to be set aside or can only be spent on a specific purpose.

Transfers which total approximately \$3.68 million represent the movement of money between funds to meet legal obligations and to pay for internal costs between funds.

Charges for Services

Charges for services are consumption-based or user-based fees and will generate approximately \$15 million in 2025. They include parks and recreation user fees, auditorium user fees, golf course user fees, airport fuel sales, health insurance plan user fees and the utility user fees for water, wastewater and stormwater. The bulk of this category is derived from the City's utilities. The utility fees pay for the City's utility operations. There is a 3% rate increase in the 2025 Submitted Budget for water, wastewater, and stormwater fees.

Charges for Services



Sales Tax

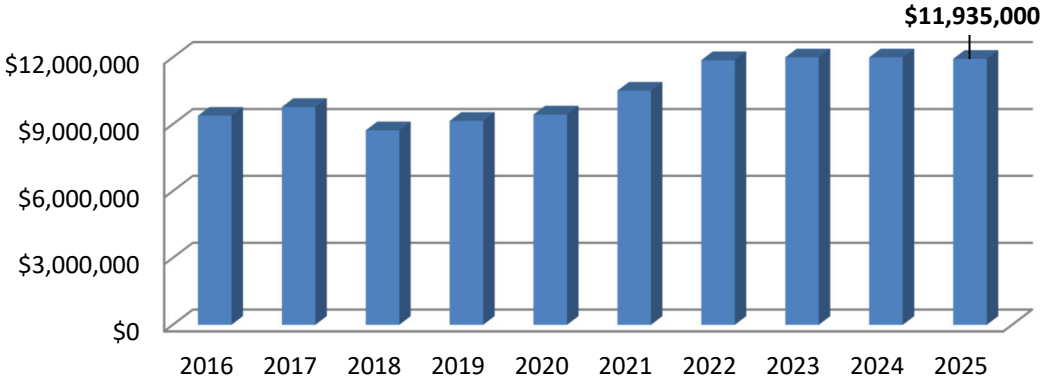
The City of Pittsburg has a sales tax rate of 1.5 percent. In 2025, the tax is projected to generate approximately \$11.9 million and accounts for seventeen percent of City resources. The City also receives a pro-rated portion of the Crawford County sales tax.

Pittsburg voters approved a perpetual .5 percent sales tax in 1985 of which .25% is dedicated to economic development, .125% is dedicated to capital outlay and .125% is dedicated to auditorium operations. In 2025, economic development is estimated to receive approximately \$1.4 million, and the capital outlay and auditorium are estimated to receive approximately \$0.7 million each.

In 2013, Pittsburg voters approved a .5 percent sales tax to enhance public safety for a period of ten years. Pittsburg voters approved the renewal of the half cent sales tax in 2023, to start on January 1, 2024. The public safety sales tax is estimated to generate approximately \$2.9 million in 2025.

In 2020, Pittsburg voters approved combining the two .25 percent sales taxes for streets into a .5 percent sales tax for ten years, which will expire on March 31, 2031. The street sales tax is estimated to generate approximately \$2.9 million in 2025.

Sales Tax



Property Tax

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

The 2025 Submitted Budget contains no mill levy rate increase. The following table lists the City of Pittsburg’s mill levy rate, valuation, tax dollars levied and the change from the previous year. The City’s levied tax dollars have increased by \$457,269 due to new construction and increase in appraised value throughout Crawford County.

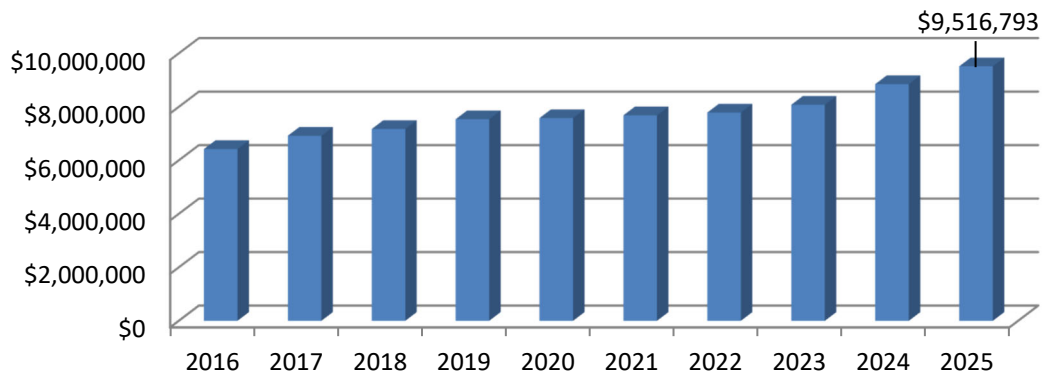
Budget Year	Mill Levy	Valuation*	Dollars Levied	Change
2025	50.889	168,488,334	8,574,203	5.17%
2024	50.889	160,212,155	8,153,088	10.25%
2023	50.896	145,294,255	7,394,896	6.59%
2022	51.636	134,352,548	6,937,428	-0.13%
2021	51.475	134,528,473	6,924,853	-0.52%
2020	51.469	135,225,048	6,959,910	3.58%

2019	51.493	130,553,454	6,722,521	1.90%
2018	51.467	128,182,295	6,597,188	6.69%
2017	51.539	119,976,319	6,183,482	8.10%
2016	48.471	118,016,161	5,720,338	-0.11%

*Excludes incentive district areas

When combined with the motor vehicle taxes and prior year delinquent taxes collected, the total 2025 property tax will generate approximately \$9.5 million, which accounts for fourteen percent of the City’s resources. Historically the City collects between 95% and 96% of the current year taxes that are levied.

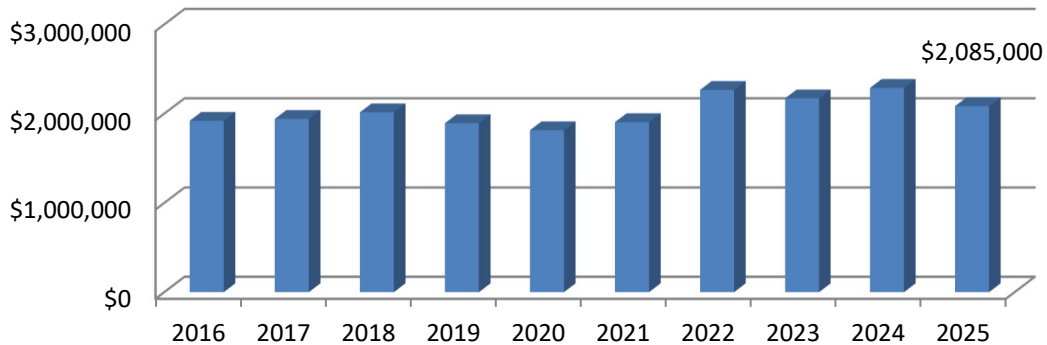
Property Taxes



Franchise Tax

Franchise taxes are paid to the City of Pittsburg by utility companies who possess infrastructure within the City’s right of way and for the right to provide service within the City. These fees cover the cost of doing business on the City streets, right-of-ways and other property. In 2025, it is estimated the City will collect approximately \$2 million. The 2025 franchise taxes account for approximately three percent of City resources.

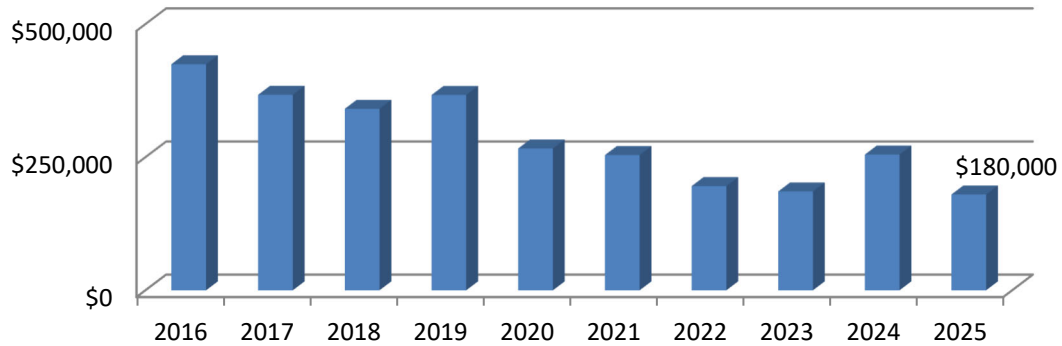
Franchise Tax



Municipal Court Fines

In 2023, these fines generated \$185,819. Municipal Court Fines are expected to remain consistent in 2025.

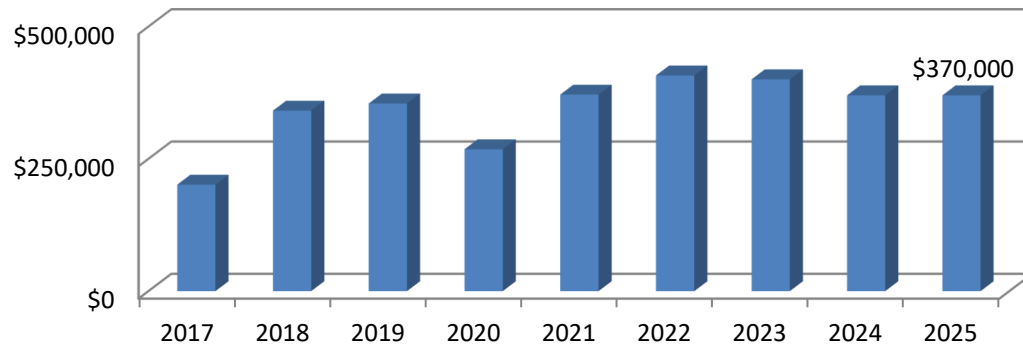
Municipal Court Fines



Gaming Revenue

The Kansas Crossing Casino opened in April of 2017 and the City receives 1% of the gaming revenues generated by the casino plus property taxes and utility charges for service. The 2025 Submitted Budget is projecting \$370,000.

Gaming Revenue



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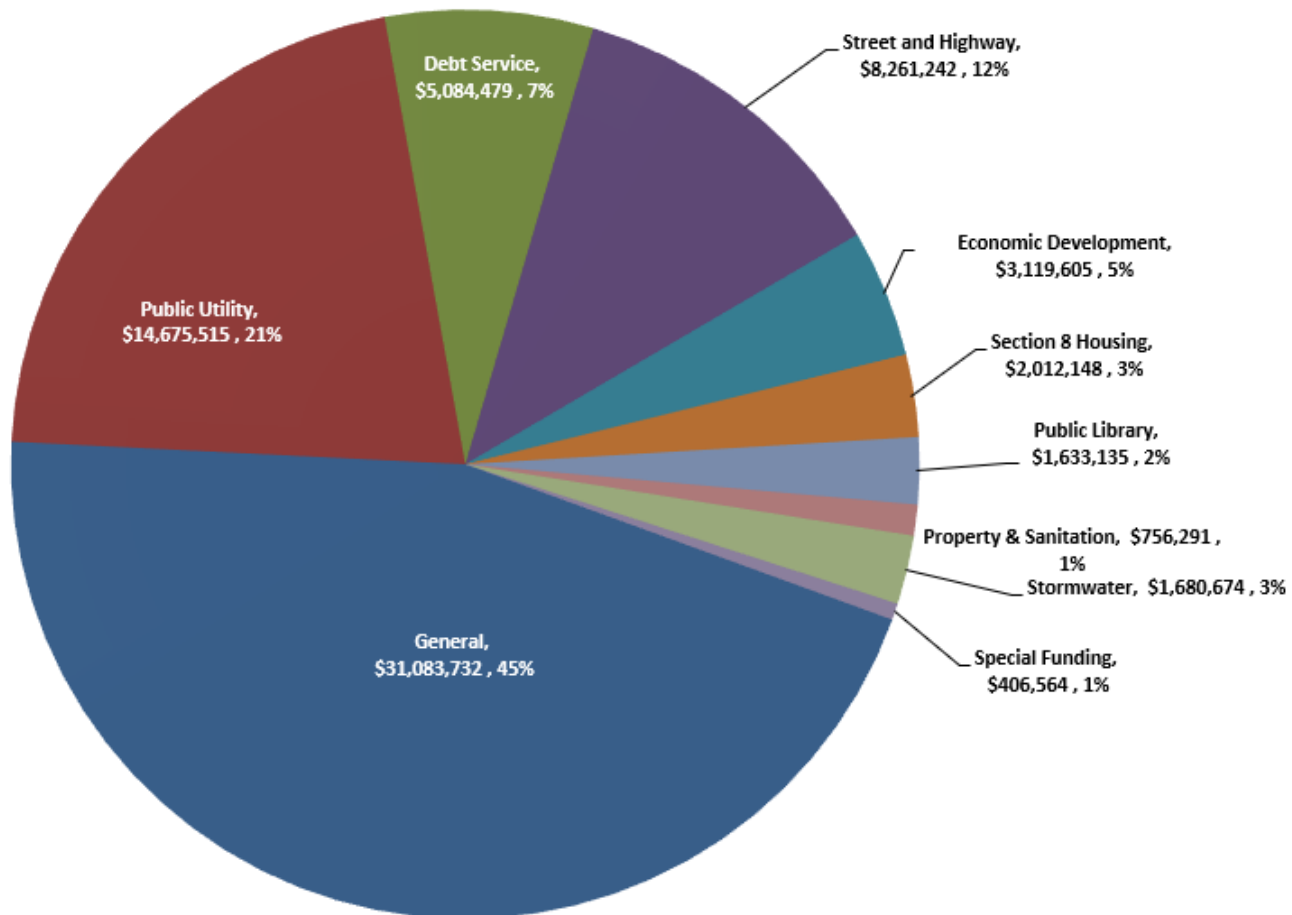
Expenditures

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EXPENDITURES

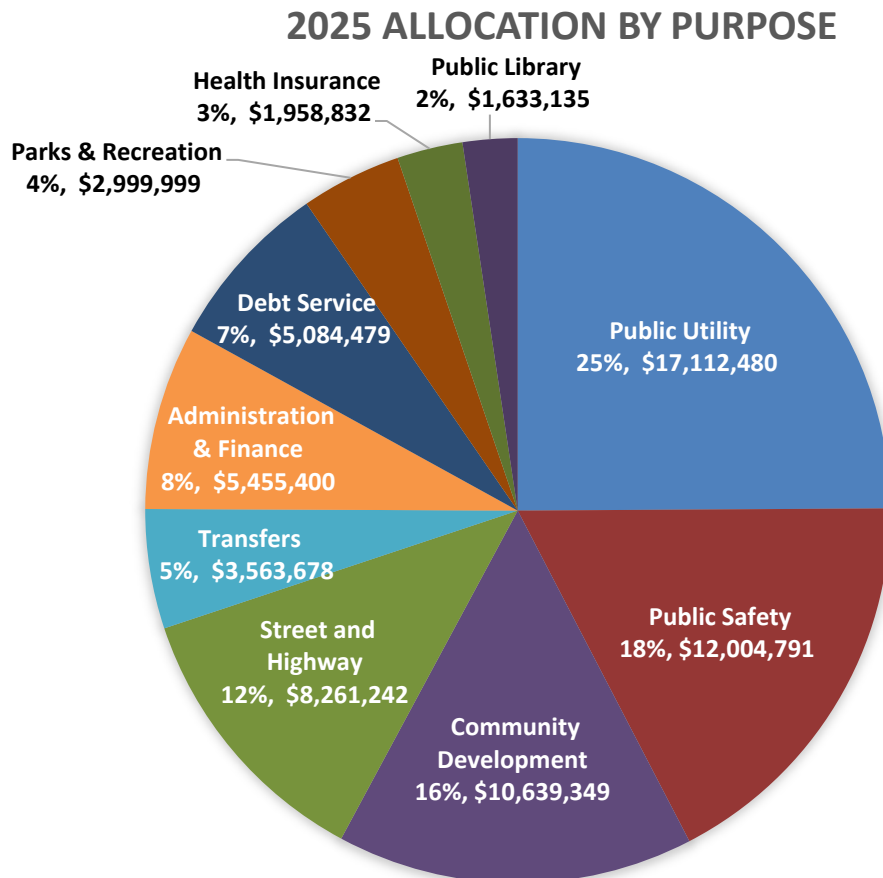
The City of Pittsburg’s budgeted expenditures for 2025 total \$68,713,385. Included in this amount are annual expenditures of \$49,289,134, inter-fund transfers and reserves. The general fund is by far the largest cost center of the City.

2025 ALLOCATION BY FUND \$68,713,385



2025 ALLOCATION BY PURPOSE

<u>Department</u>	<u>Amount</u>
Public Utility	\$ 17,112,480
Public Safety	\$ 12,004,791
Community Development	\$ 10,639,349
Street and Highway	\$ 8,261,242
Transfers	\$ 3,563,678
Administration & Finance	\$ 5,455,400
Debt Service	\$ 5,084,479
Parks & Recreation	\$ 2,999,999
Health Insurance	\$ 1,958,832
Public Library	\$ 1,633,135
Total	\$ 68,713,385



Debt Service

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

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

Bond Rating

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

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

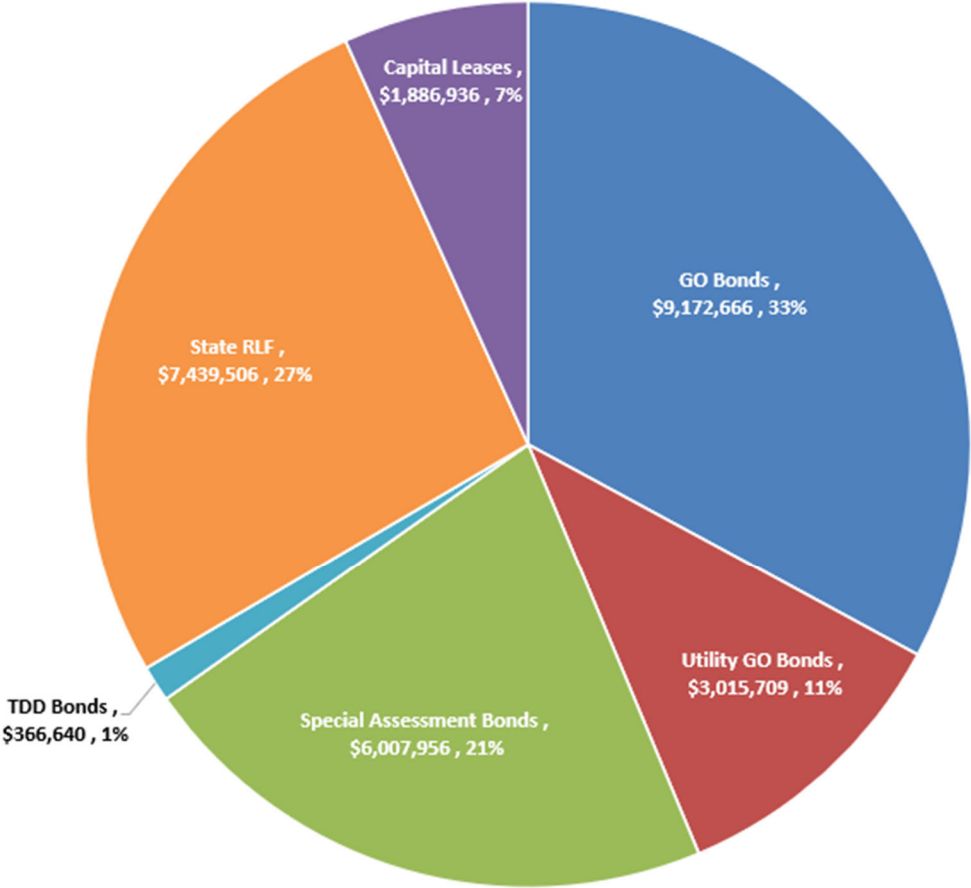
Standard & Poor's determined that the City's budgetary flexibility is very strong, and that management conditions are very strong with good financial practices; strong debt management and investment policies; as well as, the implementation of the long-term financial plan. Standard & Poor's also considered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

Debt Service

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

The City of Pittsburg makes use of several tools to pay for capital improvements and expensive equipment. The most common is the sale of General Obligation (GO) bonds. These are municipal bonds for which the City pledges to use all revenues at its disposal to pay bondholders, including the raising of property taxes. In 2024, Pittsburg will dedicate 7.909 mills of the property tax to pay for debt service on GO bonds. The chart below represents the City’s outstanding debt as of 2024 including both principal and interest. GO bonds comprise forty-one percent of the City’s debt.

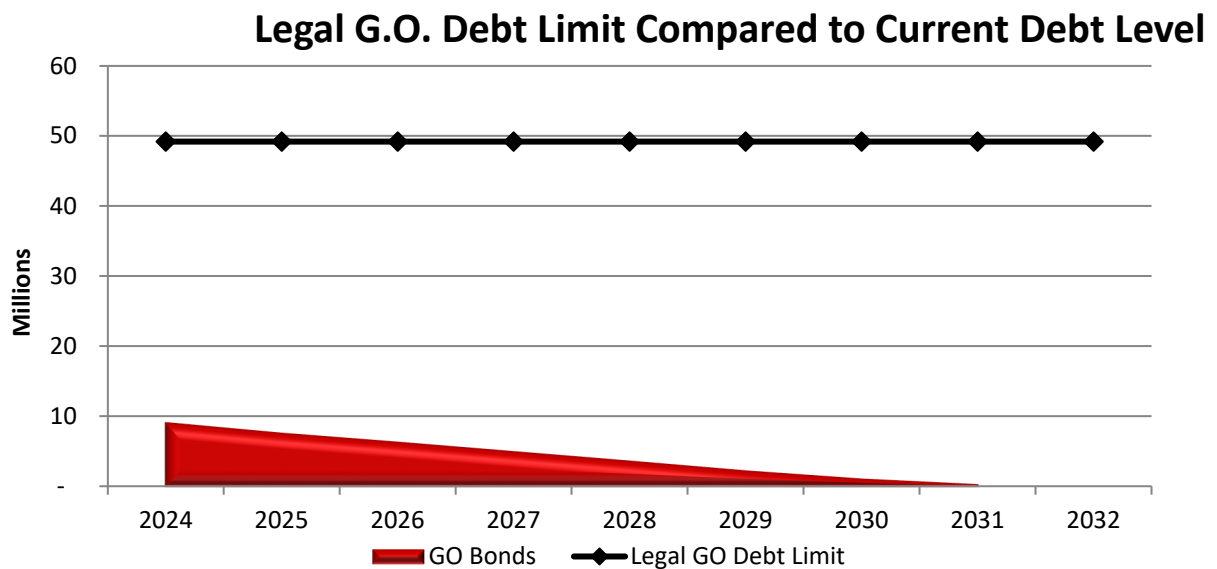
Pittsburg 2024 Outstanding Debt \$27,889,413



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

Instead of revenue bonds, the City issues utility GO bonds and pledges revenues from the City’s utility to repay the debt. In 2024, these bonds comprise fifteen percent of the City’s outstanding debt. The bonds were issued to finance improvements to the water and sewer utility infrastructure.

State statute limits the amount of GO bonds issued to thirty percent of a municipality’s assessed valuation. According to that formula, the City of Pittsburg could carry approximately \$49 million in GO debt. Currently, the City carries \$10.8 million.



The State Revolving Loan Fund provides low interest loans for utility water and wastewater improvements. The critical nature of these improvements and high cost make this a widely utilized State program, providing an alternative to communities that might otherwise have difficulty finding an affordable option. The City of Pittsburg’s current balance of \$7.4 million represents twenty seven percent of the City’s outstanding debt and funded improvements to the Wastewater Treatment Plant, improvements to the Water Treatment Plant, and rehabilitation of our sanitary sewer system. Approximately \$656,296 is paid annually on these loans.

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

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

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

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

Annual Debt Service

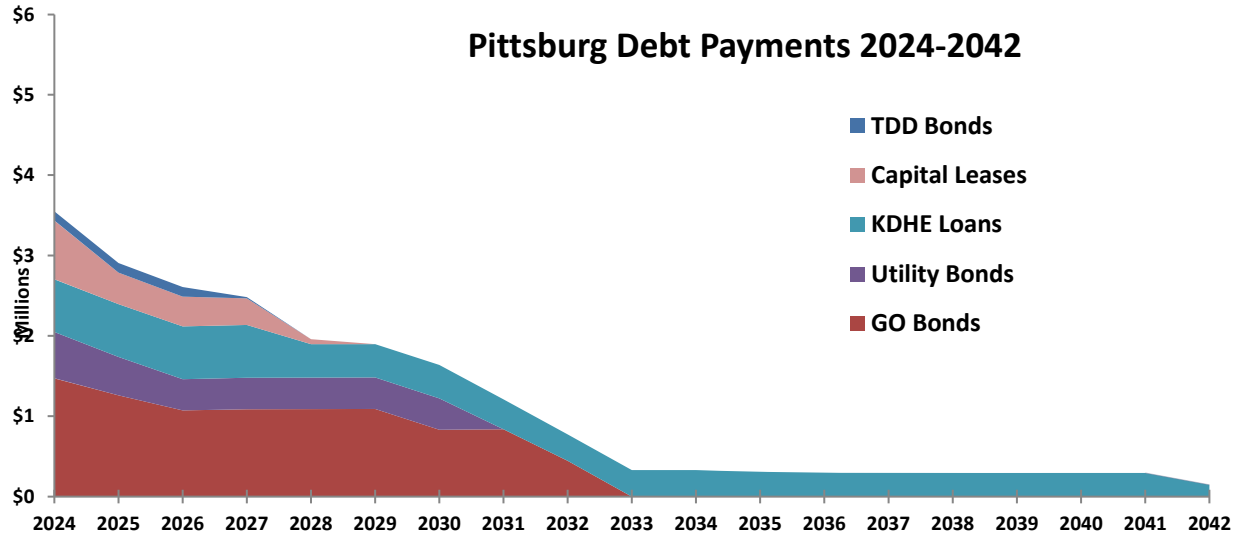
The following table provides a summary of the City’s annual debt service requirements (principal and interest) on current debt obligations from 2023 through the final year of debt retirement special assessment bonds and capital leases.

ANNUAL DEBT SERVICE REQUIREMENTS AS OF 2024

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

Cumulative Debt

The following graph presents all debt owed by the City of Pittsburg as of 2024. The chart is arranged by type of debt and maturity. The graph excludes the special assessment bonds being repaid by the Kansas Crossing Casino.



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Schedule of Positions

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SCHEDULE OF POSITIONS

(FTE = Full Time Equivalent)

Position Title	Division Name	Actual	Estimated	Adopted
		FTE 2023	FTE 2024	FTE 2025
<u>ADMINISTRATION</u>				
City Manager	City Manager	1.0	1.0	1.0
Assistant City Manager		1.0	1.0	1.0
Public Information Manager		1.0	1.0	1.0
City Commissioners		2.5	2.5	2.5
City Attorney	City Attorney	1.0	1.0	1.0
City Clerk	City Clerk	1.0	1.0	1.0
Director of Finance	Finance	1.0	1.0	1.0
Deputy Finance Director		1.0	0.0	0.0
Payroll Manager / Purchasing Agent		1.0	1.0	1.0
Custodian		0.0	0.0	0.0
Staff Accountant I		1.0	1.0	1.0
Staff Accountant II		1.0	1.0	1.0
Human Resources Director	Human Resources	1.0	1.0	1.0
Assistant Director of Human Resources		1.0	1.0	1.0
Human Resources Manager		0.0	0.0	0.0
Information Technology Manager	Information Technology	1.0	1.0	1.0
Custodian		1.0	1.0	1.0
Information Technology Specialist I		1.0	1.0	1.0
Media Production Specialist		0.5	0.5	0.5
Network Administrator I		1.0	1.0	1.0
Network Administrator II		1.0	1.0	1.0
Auditorium Manager	Auditorium	1.0	1.0	1.0
Administrative Assistant I		1.0	1.0	1.0
Assistant Technical Director		1.0	1.0	1.0
Building Maintenance Worker		1.0	1.0	1.0
Event Manager		1.0	1.0	1.0
Event Worker		2.5	2.5	2.5
Media Production Specialist		0.5	0.5	0.5
Technical Director		1.0	1.0	1.0
Customer Service Manager	Customer Service	1.0	1.0	1.0
Customer Service Representative I		1.5	1.5	1.5
Customer Service Representative II		1.0	1.0	1.0
Total		32.5	31.5	31.5
<u>HOUSING & COMMUNITY DEVELOPMENT</u>				
Airport Manager	Airport	1.0	1.0	1.0
Airport Attendant		2.0	2.0	2.0
Building Official	Building Services	1.0		
Building Inspector		4.0	4.0	4.0
Permit Technician		1.0	2.0	2.0
Codes Enforcement Inspector	Codes Enforcement	3.0	3.0	3.0
Director of Housing & Community Dev.	Planning and Housing	1.0	1.0	1.0
Administrative Assistant I		0.5	1.0	1.0
Community Development Specialist		1.0	1.0	1.0
Neighborhood Redevelopment Manager		1.0	1.0	1.0
Section 8 HQS Compliance Inspector		1.0	1.0	1.0
Housing Program Manager	Section 8 Housing	1.0	1.0	1.0
Housing Specialist II		1.0	1.0	1.0
Housing Specialist III		1.0	1.0	1.0
Total		19.5	20.0	20.0

SCHEDULE OF POSITIONS

(FTE = Full Time Equivalent)

Position Title	Division Name	Actual	Estimated	Adopted
		FTE 2023	FTE 2024	FTE 2025
<u>PARKS & RECREATION</u>				
Director of Parks & Recreation	Parks	1.0	1.0	1.0
Parks Superintendent		1.0	1.0	1.0
Custodian		1.0	1.0	1.0
Heavy Equipment Operator		2.0	2.0	2.0
Heavy Equipment Operator II		1.0	1.0	1.0
Mechanic II		1.0	1.0	1.0
Parks Facilities Coordinator		1.0	1.0	1.0
Parks Maintenance Worker		3.5	3.5	3.5
Parks Vegetation Coordinator		1.0	1.0	1.0
Project Coordinator		1.0	1.0	1.0
Recreation Superintendent	Recreation	1.0	1.0	1.0
Customer Service Representative I		1.0	1.0	1.0
Recreation Manager - Athletics		1.0	1.0	1.0
Recreation Manager - Operations		1.0	1.0	1.0
Recreation Worker		4.7	4.7	4.7
Recreation Leader		0.6	0.6	0.6
Instructor		1.8	1.8	1.8
Golf Course Superintendent	Golf Course	1.0	1.0	1.0
Golf Course Assistant Superintendent		0.0	1.0	1.0
Clubhouse Manager		1.0	1.0	1.0
Heavy Equipment Operator II		1.0	1.0	1.0
Parks Maintenance Worker		1.1	1.1	1.1
Clubhouse Worker		2.4	2.9	2.9
Aquatic Center Manager	Aquatic Center	0.3	0.3	0.3
Aquatic Center Assistant Manger		0.3	0.3	0.3
Aquatic Center Maint. Manager		0.3	0.3	0.3
Cashier/Concession Worker		3.3	3.3	3.3
Instructor		0.6	0.6	0.6
Parks Maintenance Worker		0.6	0.6	0.6
Lifeguard		9.6	9.6	9.6
Cemetery Caretaker	Cemetery	1.0	1.0	1.0
Parks Maintenance Worker		0.5	0.5	0.5
Farmers Market Manager	Farmers Market	0.5	0.5	0.5
Total		48.1	49.6	49.6

SCHEDULE OF POSITIONS

(FTE = Full Time Equivalent)

Position Title	Division Name	Actual	Estimated	Adopted
		FTE 2023	FTE 2024	FTE 2025
<u>PUBLIC LIBRARY</u>				
Library Director	Library	1.0	1.0	1.0
Assistant Library Director		1.0	1.0	1.0
Head of Adult Services		1.0	1.0	1.0
Head of Circulations		0.0	0.0	0.0
Information Technology Specialist		1.0	1.0	1.0
Head of Technical Processing		1.0	1.0	1.0
Head of Youth Services		1.0	1.0	1.0
Public Services / Floater		1.0	1.0	1.0
Young Adult / Public Services		2.0	2.0	2.0
Custodian		1.0	1.0	1.0
Circulation Clerk		1.5	1.5	1.5
Computer Lab Assistant		2.0	2.0	2.0
Computer Services		1.0	1.0	1.0
Library Assistant		1.5	1.5	1.5
Reference Clerk		1.5	1.5	1.5
Shelver		0.5	0.5	0.5
Youth Services Assistant		1.0	1.0	1.0
Total		19.0	19.0	19.0
<u>PUBLIC UTILITIES</u>				
Engineering Supervisor	Engineering	1.0	1.0	1.0
Engineering Technician		1.0	1.0	1.0
Technical Facilities Manager	Facility Maintenance	0.0	0.0	0.0
Facility Maintenance Supervisor		1.0	1.0	1.0
Facility Maintenance Technician		1.0	1.0	1.0
Facility Maintenance Technician II		1.0	1.0	1.0
Street Superintendent	Street & Highway	1.0	1.0	1.0
Technical Facilities Manager		1.0	1.0	1.0
Heavy Equipment Operator Apprentice		5.0	5.0	5.0
Heavy Equipment Operator I		2.0	2.0	2.0
Heavy Equipment Operator II		1.0	1.0	1.0
Traffic & Communication Technician		2.0	2.0	2.0
Utilities Maintenance Worker		0.3	0.3	0.3
Director of Utilities	Water Treatment Plant	1.0	1.0	1.0
WTP Superintendent		1.0	1.0	1.0
Administrative Assistant III		1.0	1.0	1.0
Special Projects Engineer		0.5	0.5	0.5
WTP Maintenance Technician		1.0	1.0	1.0
WTP Operator Apprentice		2.0	2.0	2.0
WTP Operator I		3.0	3.0	3.0
WTP Operator II		1.0	1.0	1.0
	Water Distribution			
Distribution Superintendent		1.0	1.0	1.0
Asset and Fleet Manager		1.0	1.0	1.0
Distribution Supervisor		1.0	1.0	1.0
GIS Specialist		1.0	1.0	1.0
Distribution Operator Apprentice		2.0	2.0	2.0
Distribution Operator I		3.0	3.0	3.0
Mechanic I		2.0	2.0	2.0
Utility Location Specialist		1.0	1.0	1.0
Water Service Representative		2.0	2.0	2.0
Water & Wastewater Plant Manager	Wastewater Treatment	1.0	1.0	1.0
WWTP Superintendent		1.0	1.0	1.0
WWTP Quality Controller		1.0	1.0	1.0
WWTP Maintenance Technician		1.0	1.0	1.0
WWTP Operator Apprentice		1.0	1.0	1.0
WWTP Operator I		2.0	2.0	2.0
WW Collection Superintendent	Wastewater Collection	1.0	1.0	1.0
WW Collection Operator I		4.0	4.0	4.0
Director of Property & Sanitation	Property & Sanitation	0.0	1.0	1.0
Assistant Director of Property & Sanitation		0.0	1.0	1.0
Sanitation Worker II		0.0	1.0	1.0
Sanitation Worker II		0.0	1.0	1.0
Sanitation Worker I		0.0	1.0	1.0
SW Collection Superintendent	Stormwater	1.0	1.0	1.0
SW Collection Operator Apprentice		1.0	1.0	1.0
SW Collection Operator I		1.0	1.0	1.0
SW Collection Operator II		2.0	2.0	2.0

SCHEDULE OF POSITIONS

(FTE = Full Time Equivalent)

Position Title	Division Name	Actual FTE 2023	Estimated FTE 2024	Adopted FTE 2025
Street Sweeper Operator		1.0	1.0	1.0
Utilities Maintenance Worker		0.5	0.5	0.5
Total		60.3	65.3	65.3

SCHEDULE OF POSITIONS

(FTE = Full Time Equivalent)

Position Title	Division Name	Actual	Estimated	Adopted
		FTE 2023	FTE 2024	FTE 2025
<u>PUBLIC SAFETY</u>				
Fire Chief	Fire	1.0	1.0	1.0
Battalion Fire Chief		3.0	3.0	3.0
Deputy Fire Chief		1.0	1.0	1.0
Fire Captain		6.0	6.0	6.0
Fire Lieutenant		6.0	6.0	6.0
Firefighter I		5.0	5.0	5.0
Firefighter II		8.0	8.0	8.0
Master Firefighter		5.0	5.0	5.0
Animal Control Officer	Animal Control	1.0	1.0	1.0
Animal Control Technician		1.0	1.0	1.0
Court Administrator	Municipal Court	1.0	1.0	1.0
Judge		1.0	1.0	1.0
Legal Advisor/Court Prosecutor		1.0	1.0	1.0
Municipal Court Clerk		1.0	1.0	1.0
Prosecution Clerk		1.0	1.0	1.0
Police Chief	Police Administration	1.0	1.0	1.0
Administrative Lieutenant		1.0	1.0	1.0
Administrative Assistant II		1.0	1.0	1.0
Custodian		1.0	1.0	1.0
Deputy Chief of Police		1.0	1.0	1.0
Family Response Advocate		3.0	3.0	3.0
Information Technology Specialist I		1.0	1.0	1.0
Information Technology Specialist II		1.0	1.0	1.0
Human Resource Manager		1.0	1.0	1.0
Human Resource Generalist		0.0	0.0	0.0
Police Records Administrator		1.0	1.0	1.0
Assistant Police Records Administrator		1.0	1.0	1.0
Police Records Clerk		1.0	1.0	1.0
Special Prosecution Clerk		0.0	0.0	0.0
Deputy Chief of Police	Police Patrol	1.0	1.0	1.0
Police Corporal		3.0	3.0	3.0
Police Lieutenant		3.0	3.0	3.0
Police Officer I		15.0	15.0	15.0
Police Officer II		13.0	13.0	13.0
Police Sergeant		3.0	3.0	3.0
Investigations Lieutenant	Police Investigations	1.0	1.0	1.0
Crime Analyst		1.0	1.0	1.0
Criminal Investigator		5.0	5.0	5.0
Investigations Sergeant		1.0	1.0	1.0
Narcotics Investigator		2.0	2.0	2.0
Evidence Control Specialist		1.0	1.0	1.0
Evidence Technician		1.0	1.0	1.0
Communications Supervisor	Police Communications	2.0	2.0	2.0
Communications Technician I		6.5	6.5	6.5
Communications Technician II		3.0	3.0	3.0
Communications Technician III		0.0	0.0	0.0
Total		117.5	117.5	117.5
City Wide Total		296.9	302.9	302.9
	<u>FTE By Type</u>			
	Full Time	247.0	252.0	252.0
	Part Time	25.0	26.0	26.0
	Temporary	24.9	24.9	24.9
	City Wide Total	296.9	302.9	302.9
	<u>FTE By Fund</u>			
	General Fund	219.0	220.0	220.0
	Public Library	19.0	19.0	19.0
	Street and Highway	12.0	12.0	12.0
	Public Utility	36.5	36.5	36.5
	Property & Sanitation	0.0	5.0	5.0
	Stormwater	6.5	6.5	6.5
	Section 8 Housing	3.0	3.0	3.0
	City Wide Total	296.0	302.0	302.0

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Department Program Budgets

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Department: All Departments

Division: All Divisions

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 20,820,834	\$ 31,438,345	\$ 44,528,655
Intergovernmental	3,266,132	3,361,912	3,285,425
Fines & Fees	186,234	255,500	180,150
Charges for Services	12,631,054	15,169,756	15,953,145
Licenses & Permits	250,754	244,000	230,000
Investment Income	1,174,805	41,700	41,700
Miscellaneous	1,230,118	341,846	341,846
Special Assessments	475,132	479,907	469,907
Transfers	8,569,977	4,631,561	3,682,558
Total	\$ 48,605,040	\$ 55,964,527	\$ 68,713,385
Allocation by Expense			
Personnel Services	\$ 16,698,607	\$ 18,508,137	\$ 20,318,018
Contractual Services	9,407,374	14,118,408	10,114,075
Commodities	5,181,359	\$ 4,628,035	\$ 4,947,479
Capital Outlay	5,076,407	\$ 10,590,451	\$ 7,400,684
Reserves	10,169	\$ -	\$ 19,424,251
Transfers	8,166,606	\$ 4,859,233	\$ 3,563,678
Debt Service	4,064,518	\$ 3,260,263	\$ 2,945,200
Total	\$ 48,605,040	\$ 55,964,527	\$ 68,713,385
Allocation by Department			
Administration	\$ 3,880,226	\$ 8,081,929	\$ 4,772,121
Housing & Community Development	6,164,484	\$ 7,881,960	\$ 5,507,596
Parks & Recreation	2,523,470	\$ 2,393,046	\$ 2,593,435
Public Library	\$ 895,343	\$ 990,068	\$ 1,033,839
Public Works & Utilities	9,683,661	13,993,056	14,238,822
Public Safety	10,611,085	\$ 11,475,025	\$ 12,004,791
Operating Services	14,846,771	\$ 11,149,444	\$ 28,562,781
Total	\$ 48,605,040	\$ 55,964,527	\$ 68,713,385
Allocation by Fund			
General Fund	\$ 27,015,145	\$ 27,780,171	\$ 31,083,731
Public Library	895,343	\$ 990,068	\$ 1,633,135
Special Drug & Alcohol	102,066	141,000	263,564
Special Parks & Recreation	141,316	146,500	143,000
Street & Highway	3,697,498	\$ 5,179,957	\$ 8,261,242
Debt Service	4,064,518	\$ 3,260,263	\$ 5,084,479
Public Utility	8,610,790	\$ 11,658,210	\$ 14,675,515
Stormwater	690,872	\$ 1,019,747	\$ 1,680,674
Property & Sanitation	-	\$ 443,909	\$ 756,291
Section 8 Housing	1,950,760	\$ 2,037,612	\$ 2,012,149
Economic Development	1,436,734	\$ 3,307,090	\$ 3,119,605
Total	\$ 48,605,040	\$ 55,964,527	\$ 68,713,385
Personnel			
Full Time Equivalents	296.9	302.9	302.9

Department: Administration

All Divisions

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 2,254,389	\$ 7,192,373	\$ 3,839,374
Intergovernmental	-	-	-
Fines & Fees	415	500	150
Charges for Services	286,182	464,149	521,690
Licenses & Permits	64,546	74,000	60,000
Investment Income	755,270	30,000	30,000
Miscellaneous	518,517	320,000	320,000
Special Assessments	907	907	907
Transfers	-	-	-
Total	\$ 3,880,226	\$ 8,081,929	\$ 4,772,121
Expenditures by Division			
City Manager	\$ 680,619	\$ 4,490,364	\$ 1,166,790
City Attorney	88,449	92,585	97,735
City Clerk	119,759	126,554	130,774
Finance	501,834	548,967	501,660
Human Resources	357,012	378,867	387,907
Information Technology	1,038,239	1,065,181	993,478
Auditorium	557,226	837,855	894,680
Customer Service	537,089	541,556	599,097
Economic Development	-	-	-
Total	\$ 3,880,226	\$ 8,081,929	\$ 4,772,121
Allocation by Expense			
Personnel Services	\$ 2,240,510	\$ 2,451,391	\$ 2,642,073
Contractual Services	1,364,819	5,180,580	1,683,814
Commodities	225,530	314,958	311,235
Capital Outlay	49,368	135,000	135,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 3,880,226	\$ 8,081,929	\$ 4,772,121
Allocation by Fund			
General Fund	\$ 3,343,138	\$ 7,540,373	\$ 4,173,024
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	537,089	541,556	599,097
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 3,880,226	\$ 8,081,929	\$ 4,772,121
Personnel			
Full Time Equivalents	33.0	31.5	31.5

Department: Administration

Division: City Manager

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 680,619	\$ 4,490,364	\$ 1,166,790
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 680,619	\$ 4,490,364	\$ 1,166,790
Allocation by Expense			
Personnel Services	\$ 537,387	\$ 547,412	\$ 623,838
Contractual Services	128,733	3,933,317	533,317
Commodities	14,499	9,635	9,635
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 680,619	\$ 4,490,364	\$ 1,166,790
Allocation by Fund			
General Fund	\$ 680,619	\$ 4,490,364	\$ 1,166,790
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 680,619	\$ 4,490,364	\$ 1,166,790
Personnel			
Full Time Equivalents	5.5	5.5	5.5

Department: Administration

Division: City Attorney

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 88,449	\$ 92,585	\$ 97,735
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 88,449	\$ 92,585	\$ 97,735
Allocation by Expense			
Personnel Services	\$ 82,763	\$ 85,918	\$ 90,074
Contractual Services	4,340	4,668	5,661
Commodities	1,345	2,000	2,000
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 88,449	\$ 92,585	\$ 97,735
Allocation by Fund			
General Fund	\$ 88,449	\$ 92,585	\$ 97,735
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 88,449	\$ 92,585	\$ 97,735
Personnel			
Full Time Equivalents	1.0	1.0	1.0

Department: Administration

Division: City Clerk

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 119,759	\$ 126,554	\$ 130,774
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 119,759	\$ 126,554	\$ 130,774
Allocation by Expense			
Personnel Services	\$ 111,637	\$ 115,628	\$ 121,641
Contractual Services	4,701	7,426	5,633
Commodities	3,421	3,500	3,500
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 119,759	\$ 126,554	\$ 130,774
Allocation by Fund			
General Fund	\$ 119,759	\$ 126,554	\$ 130,774
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 119,759	\$ 126,554	\$ 130,774
Personnel			
Full Time Equivalents	1.0	1.0	1.0

Department: Administration

Division: Finance

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 125,997	\$ 344,467	\$ 311,510
Intergovernmental	-	-	-
Fines & Fees	415	500	150
Charges for Services	-	-	-
Licenses & Permits	64,546	74,000	60,000
Investment Income	-	-	-
Miscellaneous	310,877	130,000	130,000
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 501,834	\$ 548,967	\$ 501,660
Allocation by Expense			
Personnel Services	\$ 347,422	\$ 414,697	\$ 365,459
Contractual Services	146,211	117,370	125,551
Commodities	8,201	16,900	10,650
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 501,834	\$ 548,967	\$ 501,660
Allocation by Fund			
General Fund	\$ 501,834	\$ 548,967	\$ 501,660
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Programs	-	-	-
Economic Development	-	-	-
Total	\$ 501,834	\$ 548,967	\$ 501,660
Personnel			
Full Time Equivalents	5.0	4.0	4.0

Department: Administration

Division: Human Resources

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 357,012	\$ 378,867	\$ 387,907
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 357,012	\$ 378,867	\$ 387,907
Allocation by Expense			
Personnel Services	\$ 193,234	\$ 210,022	\$ 228,351
Contractual Services	148,644	162,145	152,856
Commodities	15,134	6,700	6,700
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 357,012	\$ 378,867	\$ 387,907
Allocation by Fund			
General Fund	\$ 357,012	\$ 378,867	\$ 387,907
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 357,012	\$ 378,867	\$ 387,907
Personnel			
Full Time Equivalents	2.0	2.0	2.0

Department: Administration

Division: Information Technology

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 395,259	\$ 995,181	\$ 923,478
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	589,511	15,000	15,000
Miscellaneous	53,469	55,000	55,000
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 1,038,239	\$ 1,065,181	\$ 993,478
Allocation by Expense			
Personnel Services	\$ 408,667	\$ 415,669	\$ 501,730
Contractual Services	455,267	492,950	334,948
Commodities	124,937	101,563	101,800
Capital Outlay	49,368	55,000	55,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 1,038,239	\$ 1,065,181	\$ 993,478
Allocation by Fund			
General Fund	\$ 1,038,239	\$ 1,065,181	\$ 993,478
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 1,038,239	\$ 1,065,181	\$ 993,478
Personnel			
Full Time Equivalents	5.5	5.5	5.5

Department: Administration

Division: Auditorium

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 487,294	\$ 764,355	\$ 821,180
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	69,931	73,500	73,500
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 557,226	\$ 837,855	\$ 894,680
Allocation by Expense			
Personnel Services	\$ 380,019	\$ 459,630	\$ 485,987
Contractual Services	122,329	131,066	159,243
Commodities	54,878	167,160	169,450
Capital Outlay	-	80,000	80,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 557,226	\$ 837,855	\$ 894,680
Allocation by Fund			
General Fund	\$ 557,226	\$ 837,855	\$ 894,680
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 557,226	\$ 837,855	\$ 894,680
Personnel			
Full Time Equivalents	9.0	9.0	9.0

Budget Notes

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

Department: Administration

Division: Customer Service

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	216,251	390,649	448,190
Licenses & Permits	-	-	-
Investment Income	165,759	15,000	15,000
Miscellaneous	154,172	135,000	135,000
Special Assessments	907	907	907
Transfers	-	-	-
Total	\$ 537,089	\$ 541,556	\$ 599,097
Allocation by Expense			
Personnel Services	\$ 179,381	\$ 202,417	\$ 224,992
Contractual Services	354,593	331,639	366,605
Commodities	3,115	7,500	7,500
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 537,089	\$ 541,556	\$ 599,097
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	537,089	541,556	599,097
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 537,089	\$ 541,556	\$ 599,097
Personnel			
Full Time Equivalents	4.0	3.5	3.5

Department: Housing & Community Development

All Divisions

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 2,821,491	\$ 4,722,361	\$ 2,408,721
Intergovernmental	1,945,213	2,032,912	1,972,925
Fines & Fees	-	-	-
Charges for Services	1,030,226	919,487	928,750
Licenses & Permits	186,208	170,000	170,000
Investment Income	150,900	2,700	2,700
Miscellaneous	5,264	4,500	4,500
Special Assessments	25,183	30,000	20,000
Transfers	-	-	-
Total	\$ 6,164,484	\$ 7,881,960	\$ 5,507,596
Expenditures by Division			
Airport	\$ 1,030,226	\$ 919,487	\$ 928,750
Building Services	509,525	496,736	584,544
Codes Enforcement	143,899	192,053	200,680
Facility Maintenance	647,961	428,564	436,948
Planning and Housing	445,379	500,418	583,344
Economic Development	1,436,734	3,307,090	795,705
Section 8 Housing	1,950,760	2,037,612	1,977,625
Total	\$ 6,164,484	\$ 7,881,960	\$ 5,507,596
Allocation by Expense			
Personnel Services	\$ 1,431,823	\$ 1,538,484	\$ 1,732,596
Contractual Services	2,443,594	2,575,291	2,535,480
Commodities	1,074,927	896,670	904,520
Capital Outlay	1,214,140	2,871,515	335,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 6,164,484	\$ 7,881,960	\$ 5,507,596
Allocation by Fund			
General Fund	\$ 2,776,991	\$ 2,537,258	\$ 2,734,266
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	1,950,760	2,037,612	1,977,625
Economic Development	1,436,734	3,307,090	795,705
Total	\$ 6,164,484	\$ 7,881,960	\$ 5,507,596
Personnel			
Full Time Equivalents	18.5	20.0	20.0

Department: Housing & Community Development

Division: Airport

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	1,030,226	919,487	928,750
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 1,030,226	\$ 919,487	\$ 928,750
Allocation by Expense			
Personnel Services	\$ 180,602	\$ 185,757	\$ 195,830
Contractual Services	76,383	86,750	83,690
Commodities	570,860	631,980	634,230
Capital Outlay	202,380	15,000	15,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 1,030,226	\$ 919,487	\$ 928,750
Allocation by Fund			
General Fund	\$ 1,030,226	\$ 919,487	\$ 928,750
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 1,030,226	\$ 919,487	\$ 928,750
Personnel			
Full Time Equivalents	3.0	3.0	3.0

Department: Housing & Community Development

Division: Building Services

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 323,318	\$ 326,736	\$ 414,544
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	186,208	170,000	170,000
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 509,525	\$ 496,736	\$ 584,544
Allocation by Expense			
Personnel Services	\$ 443,267	\$ 451,787	\$ 534,200
Contractual Services	37,304	21,594	27,344
Commodities	26,898	23,355	23,000
Capital Outlay	2,057	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 509,525	\$ 496,736	\$ 584,544
Allocation by Fund			
General Fund	\$ 509,525	\$ 496,736	\$ 584,544
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 509,525	\$ 496,736	\$ 584,544
Personnel			
Full Time Equivalents	6.0	6.0	6.0

Department: Housing & Community Development

Division: Codes Enforcement

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 118,717	\$ 162,053	\$ 180,680
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	25,183	30,000	20,000
Transfers	-	-	-
Total	\$ 143,899	\$ 192,053	\$ 200,680
Allocation by Expense			
Personnel Services	\$ 96,940	\$ 152,028	\$ 154,479
Contractual Services	33,743	31,525	37,596
Commodities	13,215	8,500	8,605
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 143,899	\$ 192,053	\$ 200,680
Allocation by Fund			
General Fund	\$ 143,899	\$ 192,053	\$ 200,680
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 143,899	\$ 192,053	\$ 200,680
Personnel			
Full Time Equivalents	2.5	3.0	3.0

Department: Housing & Community Development

Division: Facility Maintenance

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 647,961	\$ 428,564	\$ 436,948
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 647,961	\$ 428,564	\$ 436,948
Allocation by Expense			
Personnel Services	\$ 193,798	\$ 207,510	\$ 213,748
Contractual Services	14,081	12,854	15,150
Commodities	440,082	208,200	208,050
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 647,961	\$ 428,564	\$ 436,948
Allocation by Fund			
General Fund	\$ 647,961	\$ 428,564	\$ 436,948
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 647,961	\$ 428,564	\$ 436,948
Personnel			
Full Time Equivalents	3.0	3.0	3.0

Department: Housing & Community Development

Division: Planning and Housing

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 445,379	\$ 500,418	\$ 583,344
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 445,379	\$ 500,418	\$ 583,344
Allocation by Expense			
Personnel Services	\$ 332,941	\$ 348,648	\$ 430,319
Contractual Services	110,074	148,771	148,025
Commodities	2,364	3,000	5,000
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 445,379	\$ 500,418	\$ 583,344
Allocation by Fund			
General Fund	\$ 445,379	\$ 500,418	\$ 583,344
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 445,379	\$ 500,418	\$ 583,344
Personnel			
Full Time Equivalents	4.0	5.0	5.0

Department: Housing & Community Development

Division: Economic Development

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 1,286,116	\$ 3,304,590	\$ 793,205
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	150,617	2,500	2,500
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 1,436,734	\$ 3,307,090	\$ 795,705
Allocation by Expense			
Personnel Services	\$ -	\$ -	\$ -
Contractual Services	418,896	435,075	460,205
Commodities	8,134	15,500	15,500
Capital Outlay	1,009,703	2,856,515	320,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 1,436,734	\$ 3,307,090	\$ 795,705
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	1,436,734	3,307,090	795,705
Total	\$ 1,436,734	\$ 3,307,090	\$ 795,705
Personnel			
Full Time Equivalents	-	-	-

Budget Notes

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

Department: Housing & Community Development

Division: Section 8 Housing

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	1,945,213	2,032,912	1,972,925
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	283	200	200
Miscellaneous	5,264	4,500	4,500
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 1,950,760	\$ 2,037,612	\$ 1,977,625
Allocation by Expense			
Personnel Services	\$ 184,274	\$ 192,755	\$ 204,020
Contractual Services	1,753,113	1,838,722	1,763,470
Commodities	13,374	6,135	10,135
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 1,950,760	\$ 2,037,612	\$ 1,977,625
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	1,950,760	2,037,612	1,977,625
Economic Development	-	-	-
Total	\$ 1,950,760	\$ 2,037,612	\$ 1,977,625
Personnel			
Full Time Equivalents	3.0	3.0	3.0

Department: Parks & Recreation

All Divisions

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 1,797,050	\$ 1,741,296	\$ 1,903,185
Intergovernmental	113,420	153,000	149,500
Fines & Fees	-	-	-
Charges for Services	613,000	498,750	540,750
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 2,523,470	\$ 2,393,046	\$ 2,593,435
Expenditures by Division			
Cemetery	\$ 327,617	\$ 273,097	\$ 313,722
Parks	1,131,825	1,033,414	1,114,569
Recreation	324,369	349,122	361,241
Golf Course	483,955	492,549	548,148
Aquatic Center	234,558	230,246	242,032
Farmers Market	21,146	14,618	13,723
Total	\$ 2,523,470	\$ 2,393,046	\$ 2,593,435
Allocation by Expense			
Personnel Services	\$ 1,499,630	\$ 1,545,721	\$ 1,647,841
Contractual Services	539,934	507,558	541,711
Commodities	384,492	339,767	403,883
Capital Outlay	99,414	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 2,523,470	\$ 2,393,046	\$ 2,593,435
Allocation by Fund			
General Fund	\$ 2,523,470	\$ 2,393,046	\$ 2,593,435
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 2,523,470	\$ 2,393,046	\$ 2,593,435
Personnel			
Full Time Equivalents	48.6	48.6	48.6

Department: Parks & Recreation

Division: Cemetery

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 309,242	\$ 256,097	\$ 296,722
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	18,375	17,000	17,000
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 327,617	\$ 273,097	\$ 313,722
Allocation by Expense			
Personnel Services	51,642	60,602	59,784
Contractual Services	211,789	177,345	178,525
Commodities	64,187	35,150	75,413
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 327,617	\$ 273,097	\$ 313,722
Allocation by Fund			
General Fund	\$ 327,617	\$ 273,097	\$ 313,722
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 327,617	\$ 273,097	\$ 313,722
Personnel			
Full Time Equivalents	1.0	1.0	1.0

Department: Parks & Recreation

Division: Parks

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 1,111,807	\$ 1,011,414	\$ 1,092,569
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	20,018	22,000	22,000
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 1,131,825	\$ 1,033,414	\$ 1,114,569
Allocation by Expense			
Personnel Services	\$ 701,051	\$ 711,584	\$ 770,609
Contractual Services	184,386	176,580	196,348
Commodities	146,974	145,250	147,613
Capital Outlay	99,414	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 1,131,825	\$ 1,033,414	\$ 1,114,569
Allocation by Fund			
General Fund	\$ 1,131,825	\$ 1,033,414	\$ 1,114,569
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 1,131,825	\$ 1,033,414	\$ 1,114,569
Personnel			
Full Time Equivalents	13.5	13.5	13.5

Department: Parks & Recreation

Division: Recreation

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 261,624	\$ 299,122	\$ 313,241
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	62,745	50,000	48,000
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 324,369	\$ 349,122	\$ 361,241
Allocation by Expense			
Personnel Services	\$ 296,117	\$ 314,600	\$ 324,101
Contractual Services	24,522	29,322	31,940
Commodities	3,730	5,200	5,200
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 324,369	\$ 349,122	\$ 361,241
Allocation by Fund			
General Fund	\$ 324,369	\$ 349,122	\$ 361,241
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 324,369	\$ 349,122	\$ 361,241
Personnel			
Full Time Equivalents	11.1	11.1	11.1

Department: Parks & Recreation

Division: Golf Course

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 18,718	\$ 71,299	\$ 86,398
Intergovernmental	108,685	146,500	143,000
Fines & Fees	-	-	-
Charges for Services	356,552	274,750	318,750
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 483,955	\$ 492,549	\$ 548,148
Allocation by Expense			
Personnel Services	\$ 320,305	\$ 330,560	\$ 360,199
Contractual Services	70,769	73,523	83,241
Commodities	92,882	88,467	104,708
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 483,955	\$ 492,549	\$ 548,148
Allocation by Fund			
General Fund	\$ 483,955	\$ 492,549	\$ 548,148
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 483,955	\$ 492,549	\$ 548,148
Personnel			
Full Time Equivalents	7.5	7.5	7.5

Budget Notes

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

Department: Parks & Recreation

Division: Aquatic Center

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 84,963	\$ 101,246	\$ 113,032
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	149,595	129,000	129,000
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 234,558	\$ 230,246	\$ 242,032
Allocation by Expense			
Personnel Services	\$ 119,194	\$ 123,047	\$ 127,527
Contractual Services	40,797	42,499	44,355
Commodities	74,567	64,700	70,150
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 234,558	\$ 230,246	\$ 242,032
Allocation by Fund			
General Fund	\$ 234,558	\$ 230,246	\$ 242,032
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 234,558	\$ 230,246	\$ 242,032
Personnel			
Full Time Equivalents	15.0	15.0	15.0

Department: Parks & Recreation

Division: Farmers Market

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 10,696	\$ 2,118	\$ 1,223
Intergovernmental	4,735	6,500	6,500
Fines & Fees	-	-	-
Charges for Services	5,715	6,000	6,000
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 21,146	\$ 14,618	\$ 13,723
Allocation by Expense			
Personnel Services	\$ 11,322	\$ 5,329	\$ 5,620
Contractual Services	7,671	8,289	7,303
Commodities	2,152	1,000	800
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 21,146	\$ 14,618	\$ 13,723
Allocation by Fund			
General Fund	\$ 21,146	\$ 14,618	\$ 13,723
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 21,146	\$ 14,618	\$ 13,723
Personnel			
Full Time Equivalents	0.5	0.5	0.5

Department: Public Library

All Divisions

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 874,142	\$ 988,568	\$ 1,032,339
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	21,200	1,500	1,500
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 895,343	\$ 990,068	\$ 1,033,839
Expenditures by Division			
Public Library	\$ 895,343	\$ 990,068	\$ 1,033,839
Total	\$ 895,343	\$ 990,068	\$ 1,033,839
Allocation by Expense			
Personnel Services	\$ 746,150	\$ 801,598	\$ 839,175
Contractual Services	109,267	135,095	142,664
Commodities	39,925	53,375	52,000
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 895,343	\$ 990,068	\$ 1,033,839
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	895,343	990,068	1,033,839
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 895,343	\$ 990,068	\$ 1,033,839.25
Personnel			
Full Time Equivalents	19.0	19.0	19.0

Department: Public Library

Division: Public Library

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 874,142	\$ 988,568	\$ 1,032,339
Intergovernmental	-	-	\$ -
Fines & Fees	-	-	\$ -
Charges for Services	-	-	\$ -
Licenses & Permits	-	-	\$ -
Investment Income	21,200	1,500	\$ 1,500
Miscellaneous	-	-	\$ -
Special Assessments	-	-	\$ -
Transfers	-	-	\$ -
Total	\$ 895,343	\$ 990,068	\$ 1,033,839
Allocation by Expense			
Personnel Services	\$ 746,150	\$ 801,598	\$ 839,175
Contractual Services	109,267	135,095	\$ 142,664
Commodities	39,925	53,375	\$ 52,000
Capital Outlay	-	-	\$ -
Reserves	-	-	\$ -
Transfers	-	-	\$ -
Debt Service	-	-	\$ -
Total	\$ 895,343	\$ 990,068	\$ 1,033,839
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	895,343	990,068	\$ 1,033,839
Special Drug & Alcohol	-	-	\$ -
Special Parks & Recreation	-	-	\$ -
Street & Highway	-	-	\$ -
Debt Service	-	-	\$ -
Public Utility	-	-	\$ -
Stormwater	-	-	\$ -
Section 8 Housing	-	-	\$ -
Economic Development	-	-	\$ -
Total	\$ 895,343	\$ 990,068	\$ 1,033,839
Personnel			
Full Time Equivalents	19.0	19.0	19.0

Department: Public Operations

All Divisions

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 2,333,580	\$ 4,725,229	\$ 4,214,396
Intergovernmental	798,086	765,000	750,000
Fines & Fees	-	-	-
Charges for Services	5,683,494	8,494,577	9,266,176
Licenses & Permits	-	-	-
Investment Income	177,261	6,000	6,000
Miscellaneous	691,240	2,250	2,250
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 9,683,661	\$ 13,993,056	\$ 14,238,822
Expenditures by Division			
Engineering	\$ 278,907	\$ 315,522	\$ 299,386
Street & Highway	3,697,498	5,179,957	4,670,260
Water Treatment	1,729,840	1,997,865	2,061,654
Water Distribution	1,363,389	1,930,266	2,099,041
Wastewater Treatment	1,185,075	1,432,798	1,476,973
Wastewater Collection	738,079	1,672,992	1,515,331
Stormwater	690,872	1,019,747	1,411,251
Sanitation	-	443,909	704,926
Total	\$ 9,683,661	\$ 13,993,056	\$ 14,238,822
Allocation by Expense			
Personnel Services	\$ 3,250,914	\$ 3,829,991	\$ 4,282,532
Contractual Services	1,682,348	1,996,875	1,999,931
Commodities	2,833,413	2,495,690	2,730,358
Capital Outlay	1,916,987	5,670,500	5,226,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 9,683,661	\$ 13,993,056	\$ 14,238,822
Allocation by Fund			
General Fund	278,907	315,522	299,386
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	3,697,498	5,179,957	4,670,260
Debt Service	-	-	-
Public Utility	5,016,384	7,033,921	7,152,998
Stormwater	690,872	1,019,747	1,411,251
Property & Sanitation	-	443,909	704,926
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 9,683,661	\$ 13,993,056	\$ 14,238,822
Personnel			
Full Time Equivalents	60.3	66.3	66.3

Department: Public Operations

Division: Engineering

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 278,907	\$ 315,522	\$ 299,386
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 278,907	\$ 315,522	\$ 299,386
Allocation by Expense			
Personnel Services	\$ 163,012	\$ 171,052	\$ 181,286
Contractual Services	98,613	133,595	107,094
Commodities	17,282	10,875	11,006
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 278,907	\$ 315,522	\$ 299,386
Allocation by Fund			
General Fund	\$ 278,907	\$ 315,522	\$ 299,386
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 278,907	\$ 315,522	\$ 299,386
Personnel			
Full Time Equivalents	2.0	2.0	2.0

Department: Public Operations

Division: Street & Highway

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 2,054,672	\$ 4,409,707	\$ 3,915,010
Intergovernmental	798,086	765,000	750,000
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	153,500	5,000	5,000
Miscellaneous	691,240	250	250
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 3,697,498	\$ 5,179,957	\$ 4,670,260
Allocation by Expense			
Personnel Services	\$ 645,274	\$ 686,910	\$ 707,703
Contractual Services	518,336	465,797	457,557
Commodities	1,289,899	927,250	905,000
Capital Outlay	1,243,989	3,100,000	2,600,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 3,697,498	\$ 5,179,957	\$ 4,670,260
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	3,697,498	5,179,957	4,670,260
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 3,697,498	\$ 5,179,957	\$ 4,670,260
Personnel			
Full Time Equivalents	12.3	12.3	12.3

Budget Notes

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

Department: Public Operations

Division: Water Treatment

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	1,729,840	1,997,865	2,061,654
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 1,729,840	\$ 1,997,865	\$ 2,061,654
Allocation by Expense			
Personnel Services	\$ 610,326	\$ 589,719	\$ 617,283
Contractual Services	395,919	504,096	495,058
Commodities	511,688	509,050	614,313
Capital Outlay	211,907	395,000	335,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 1,729,840	\$ 1,997,865	\$ 2,061,654
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	1,729,840	1,997,865	2,061,654
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 1,729,840	\$ 1,997,865	\$ 2,061,654
Personnel			
Full Time Equivalents	10.5	10.5	10.5

Budget Notes

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

Department: Public Operations

Division: Water Distribution

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	1,363,389	1,930,266	2,099,041
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 1,363,389	\$ 1,930,266	\$ 2,099,041
Allocation by Expense			
Personnel Services	\$ 687,745	\$ 882,036	\$ 922,314
Contractual Services	83,667	99,230	101,152
Commodities	415,048	364,000	390,575
Capital Outlay	176,929	585,000	685,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 1,363,389	\$ 1,930,266	\$ 2,099,041
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	1,363,389	1,930,266	2,099,041
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 1,363,389	\$ 1,930,266	\$ 2,099,041
Personnel			
Full Time Equivalents	14.0	14.0	14.0

Budget Notes

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

Department: Public Operations

Division: Wastewater Treatment

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	1,185,075	1,432,798	1,476,973
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 1,185,075	\$ 1,432,798	\$ 1,476,973
Allocation by Expense			
Personnel Services	\$ 475,215	\$ 475,637	\$ 539,300
Contractual Services	387,142	470,021	477,071
Commodities	294,798	272,140	295,602
Capital Outlay	27,920	215,000	165,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 1,185,075	\$ 1,432,798	\$ 1,476,973
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	1,185,075	1,432,798	1,476,973
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 1,185,075	\$ 1,432,798	\$ 1,476,973
Personnel			
Full Time Equivalents	7.0	7.0	7.0

Budget Notes

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

Department: Public Operations

Division: Wastewater Collections

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	738,079	1,672,992	1,515,331
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 738,079	\$ 1,672,992	\$ 1,515,331
Allocation by Expense			
Personnel Services	\$ 290,314	\$ 361,121	\$ 383,616
Contractual Services	132,269	153,296	181,852
Commodities	197,893	191,075	286,863
Capital Outlay	117,603	967,500	663,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 738,079	\$ 1,672,992	\$ 1,515,331
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	738,079	1,672,992	1,515,331
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 738,079	\$ 1,672,992	\$ 1,515,331
Personnel			
Full Time Equivalents	5.0	5.0	5.0

Budget Notes

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

Department: Public Operations

Division: Stormwater

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	667,110	1,016,747	1,408,251
Licenses & Permits	-	-	-
Investment Income	23,761	1,000	1,000
Miscellaneous	-	2,000	2,000
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 690,872	\$ 1,019,747	\$ 1,411,251
Allocation by Expense			
Personnel Services	\$ 379,027	\$ 447,506	\$ 482,503
Contractual Services	66,402	78,941	77,748
Commodities	106,804	105,300	113,000
Capital Outlay	138,638	388,000	738,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 690,872	\$ 1,019,747	\$ 1,411,251
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	690,872	1,019,747	1,411,251
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 690,872	\$ 1,019,747	\$ 1,411,251
Personnel			
Full Time Equivalents	6.5	6.5	6.5

Budget Notes

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

Department: Public Operations

Division: Sanitation

The Sanitation Department is responsible for the collection and disposal of refuse within the City of Pittsburgh.

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	443,909	704,926
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ -	\$ 443,909	\$ 704,926
Allocation by Expense			
Personnel Services	\$ -	\$ 216,010	\$ 448,527
Contractual Services	-	91,899	102,399
Commodities	-	116,000	114,000
Capital Outlay	-	20,000	40,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ -	\$ 443,909	\$ 704,926
Allocation by Fund			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Property & Sanitation	-	443,909	704,926
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ -	\$ 443,909	\$ 704,926
Personnel			
Full Time Equivalents	-	6.0	6.0

Department: Public Safety

All Divisions

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 10,283,389	\$ 11,086,929	\$ 11,682,695
Intergovernmental	126,781	118,000	127,000
Fines & Fees	185,819	255,000	180,000
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	15,096	15,096	15,096
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 10,611,085	\$ 11,475,025	\$ 12,004,791
Expenditures by Division			
Police Department	\$ 6,620,009	\$ 7,423,648	\$ 7,700,170
Fire Department	3,570,172	3,579,146	3,809,812
Animal Control	153,767	148,361	154,066
Municipal Court	267,138	323,870	340,743
Total	\$ 10,611,085	\$ 11,475,025	\$ 12,004,791
Allocation by Expense			
Personnel Services	\$ 7,529,580	\$ 8,340,951	\$ 9,173,801
Contractual Services	1,078,345	1,644,179	1,141,643
Commodities	573,339	477,575	495,483
Capital Outlay	1,429,821	1,012,320	1,193,863
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 10,611,085	\$ 11,475,025	\$ 12,004,791
Allocation by Fund			
General Fund	\$ 10,594,019	\$ 11,454,025	\$ 11,977,791
Public Library	-	-	-
Special Drug & Alcohol	17,066	21,000	27,000
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 10,611,085	\$ 11,475,025	\$ 12,004,791
Personnel			
Full Time Equivalents	117.5	117.5	117.5

Department: Public Safety

Division: Police

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 6,478,132	\$ 7,290,552	\$ 7,558,074
Intergovernmental	126,781	118,000	127,000
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	15,096	15,096	15,096
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 6,620,009	\$ 7,423,648	\$ 7,700,170
Allocation by Expense			
Personnel Services	\$ 4,582,711	\$ 5,210,887	\$ 5,874,808
Contractual Services	789,210	1,343,361	823,780
Commodities	339,837	302,400	312,083
Capital Outlay	908,252	567,000	689,500
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 6,620,009	\$ 7,423,648	\$ 7,700,170
Allocation by Fund			
General Fund	\$ 6,602,943	\$ 7,402,648	\$ 7,673,170
Public Library	-	-	-
Special Drug & Alcohol	17,066	21,000	27,000
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 6,620,009	\$ 7,423,648	\$ 7,700,170
Personnel			
Full Time Equivalents	75.5	75.5	75.5

Budget Notes

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

Department: Public Safety

Division: Fire

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 3,570,172	\$ 3,579,146	\$ 3,809,812
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 3,570,172	\$ 3,579,146	\$ 3,809,812
Allocation by Expense			
Personnel Services	\$ 2,626,323	\$ 2,753,487	\$ 2,899,800
Contractual Services	215,122	224,089	240,149
Commodities	207,156	156,250	165,500
Capital Outlay	521,570	445,320	504,363
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 3,570,172	\$ 3,579,146	\$ 3,809,812
Allocation by Fund			
General Fund	\$ 3,570,172	\$ 3,579,146	\$ 3,809,812
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 3,570,172	\$ 3,579,146	\$ 3,809,812
Personnel			
Full Time Equivalents	35.0	35.0	35.0

Budget Notes

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

Department: Public Safety

Division: Animal Control

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 153,767	\$ 148,361	\$ 154,066
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 153,767	\$ 148,361	\$ 154,066
Allocation by Expense			
Personnel Services	\$ 104,624	\$ 108,664	\$ 113,579
Contractual Services	28,003	28,772	29,587
Commodities	21,140	10,925	10,900
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 153,767	\$ 148,361	\$ 154,066
Allocation by Fund			
General Fund	\$ 153,767	\$ 148,361	\$ 154,066
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 153,767	\$ 148,361	\$ 154,066
Personnel			
Full Time Equivalents	2.0	2.0	2.0

Department: Public Safety

Division: Municipal Court

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

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 81,319	\$ 68,870	\$ 160,743
Intergovernmental	-	-	-
Fines & Fees	185,819	255,000	180,000
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
Total	\$ 267,138	\$ 323,870	\$ 340,743
Allocation by Expense			
Personnel Services	\$ 215,922	\$ 267,914	\$ 285,615
Contractual Services	46,010	47,956	48,128
Commodities	5,206	8,000	7,000
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
Total	\$ 267,138	\$ 323,870	\$ 340,743
Allocation by Fund			
General Fund	\$ 267,138	\$ 323,870	\$ 340,743
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
Total	\$ 267,138	\$ 323,870	\$ 340,743
Personnel			
Full Time Equivalents	5.0	5.0	5.0

Department: Operating Services

	Actual 2023	Estimated 2024	Adopted 2025
Resources			
Taxes	\$ 456,793	\$ 981,590	\$ 19,447,945
Intergovernmental	282,633	293,000	286,000
Fines & Fees	-	-	-
Charges for Services	5,018,151	4,792,793	4,695,779
Licenses & Permits	-	-	-
Investment Income	70,175	1,500	1,500
Miscellaneous	-	-	-
Special Assessments	449,043	449,000	449,000
Transfers In	8,569,977	4,631,561	3,682,558
Total	\$ 14,846,771	\$ 11,149,444	\$ 28,562,782
Allocation by Expense			
Personnel Services	\$ -	\$ -	-
Contractual Services	\$ 2,189,067	\$ 2,078,832	\$ 2,068,832
Commodities	49,734	50,000	50,000
Capital Outlay	366,677	901,116	510,821
Reserves	10,169	-	19,424,251
Transfers Out	8,166,606	4,859,233	3,563,678
Debt Service	4,064,518	3,260,263	2,945,200
Total	\$ 14,846,771	\$ 11,149,444	\$ 28,562,782
Allocation by Fund			
General Fund	\$ 7,498,620	\$ 3,539,948	\$ 9,305,829
Public Library	-	-	599,296
Special Drug & Alcohol	85,000	120,000	236,564
Special Parks & Recreation	141,316	146,500	143,000
Street & Highway	-	-	3,590,982
Debt Service	4,064,518	3,260,263	5,084,479
Public Utility	3,057,317	4,082,733	6,923,420
Stormwater	-	-	269,423
Property & Sanitation	-	-	51,365
Section 8 Housing	-	-	34,524
Economic Development	-	-	2,323,900
Total	\$ 14,846,771	\$ 11,149,444	\$ 28,562,782

Ad Valorem Tax and Assessed Valuation

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Ad Valorem Tax

	Actual 2023	Estimated 2024	Adopted 2025
Mill Levy			
General Fund	36.982	36.977	36.977
Public Library	7.910	7.909	7.909
Debt Service Fund	6.004	6.003	6.003
Total Mill Levy	50.896	50.889	50.889
Assessed Valuation	\$ 148,210,284	\$ 162,427,572	\$ 171,414,570
Less: Neighborhood Revitalization	(2,065,636)	(1,972,602)	(1,995,404)
Less: TIF District	(2,916,029)	(2,215,206)	(2,926,236)
Less: Pending Exemptions			-
Less: RHID - Creekside Phase 1			-
Less: RHID - Silverback Phase 1			-
Less: RHID - Pittsburg Highlands Phase I	-	-	-
Net Assessed Valuation	\$ 143,228,619	\$ 160,212,366	\$ 168,488,334
Levied Ad Valorem Tax Dollars			
General Fund	\$ 5,296,881	\$ 5,924,173	\$ 6,230,193
Public Library	1,132,938	1,267,120	1,332,574
Debt Service Fund	859,945	961,755	1,011,435
Tax Dollars	\$ 7,289,764	\$ 8,153,047	\$ 8,574,203
Collected Ad Valorem Tax Dollars			
General Fund	\$ 5,116,328	\$ 5,746,463	
Public Library	830,632	1,229,099	
Debt Service Fund	1,152,021	932,934	
Tax Dollars	\$ 7,098,981	\$ 7,908,496	
Current Year delinquent Tax Dollars	\$ 190,783	\$ 244,551	
Current Year delinquent Tax Percentage	3%	3%	

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Fund Summaries

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Fund Summaries

Fund		Actual 2023	Estimated 2024	Adopted 2025
100	General Fund			
	Revenues	\$ 24,148,369	\$ 18,280,854	\$ 18,317,459
	Expenditures	<u>23,589,532</u>	<u>22,841,968</u>	<u>22,482,252</u>
	Revenues over (under) expenditures	558,837	(4,561,114)	(4,164,793)
	Unencumbered cash balance 01/01/xxxx	<u>8,167,070</u>	<u>8,725,907</u>	<u>4,164,793</u>
	Unencumbered cash balance 12/31/xxxx	\$ 8,725,907	\$ 4,164,793	\$ -
101	General Fund - Public Safety Debt Sales Tax			
	Revenues	\$ -	\$ -	\$ -
	Expenditures	<u>49,734</u>	<u>50,000</u>	<u>442,510</u>
	Revenues over (under) expenditures	(49,734)	(50,000)	(442,510)
	Unencumbered cash balance 01/01/xxxx	<u>542,244</u>	<u>492,510</u>	<u>442,510</u>
	Unencumbered cash balance 12/31/xxxx	\$ 492,510	\$ 442,510	\$ -
102	General Fund - Group Hospitalization			
	Revenues	\$ 1,960,834	\$ 1,960,060	\$ 1,960,060
	Expenditures	<u>2,104,067</u>	<u>1,958,832</u>	<u>3,585,306</u>
	Revenues over (under) expenditures	(143,233)	1,228	(1,625,246)
	Unencumbered cash balance 01/01/xxxx	<u>1,767,251</u>	<u>1,624,018</u>	<u>1,625,246</u>
	Unencumbered cash balance 12/31/xxxx	\$ 1,624,018	\$ 1,625,246	\$ -
103	General Fund - Sales Tax Capital Outlay			
	Revenues	\$ 713,312	\$ 719,362	\$ 700,000
	Expenditures	<u>461,427</u>	<u>998,616</u>	<u>1,013,389</u>
	Revenues over (under) expenditures	251,885	(279,254)	(313,389)
	Unencumbered cash balance 01/01/xxxx	<u>340,758</u>	<u>592,643</u>	<u>313,389</u>
	Unencumbered cash balance 12/31/xxxx	\$ 592,643	\$ 313,389	\$ -
104	General Fund - Auditorium			
	Revenues	\$ 814,310	\$ 792,862	\$ 773,500
	Expenditures	<u>557,226</u>	<u>837,855</u>	<u>1,526,248</u>
	Revenues over (under) expenditures	257,084	(44,993)	(752,748)
	Unencumbered cash balance 01/01/xxxx	<u>540,657</u>	<u>797,741</u>	<u>752,748</u>
	Unencumbered cash balance 12/31/xxxx	\$ 797,741	\$ 752,748	\$ -
107	General Fund - Golf Course			
	Revenues	\$ 465,238	\$ 493,750	\$ 540,084
	Expenditures	<u>483,955</u>	<u>492,549</u>	<u>548,148</u>
	Revenues over (under) expenditures	(18,718)	1,201	(8,064)
	Unencumbered cash balance 01/01/xxxx	<u>25,581</u>	<u>6,863</u>	<u>8,064</u>
	Unencumbered cash balance 12/31/xxxx	\$ 6,863	\$ 8,064	\$ -
108	General Fund - Airport			
	Revenues	\$ 806,397	\$ 1,058,494	\$ 930,394
	Expenditures	<u>1,030,226</u>	<u>919,487</u>	<u>932,031</u>
	Revenues over (under) expenditures	(223,829)	139,007	(1,637)
	Unencumbered cash balance 01/01/xxxx	<u>86,459</u>	<u>(137,370)</u>	<u>1,637</u>
	Unencumbered cash balance 12/31/xxxx	\$ (137,370)	\$ 1,637	\$ -

Fund Summaries

Fund	Actual 2023	Estimated 2024	Adopted 2025
109			
General Fund - Aquatic Center			
Revenues	\$ 149,595	\$ 279,000	\$ 279,000
Expenditures	<u>234,558</u>	<u>230,246</u>	<u>242,032</u>
Revenues over (under) expenditures	(84,963)	48,754	36,968
Unencumbered cash balance 01/01/xxxx	<u>(759)</u>	<u>(85,722)</u>	<u>(36,968)</u>
Unencumbered cash balance 12/31/xxxx	\$ (85,722)	\$ (36,968)	\$ -
110			
General Fund - Farmers Market			
Revenues	\$ 10,450	\$ 12,500	\$ 12,500
Expenditures	<u>21,146</u>	<u>14,618</u>	<u>14,826</u>
Revenues over (under) expenditures	(10,696)	(2,118)	(2,326)
Unencumbered cash balance 01/01/xxxx	<u>15,140</u>	<u>4,444</u>	<u>2,326</u>
Unencumbered cash balance 12/31/xxxx	\$ 4,444	\$ 2,326	\$ -
111			
General Fund - JC Ball Field Turf Reserve			
Revenues	\$ -	\$ -	\$ -
Expenditures	<u>5,250</u>	<u>2,500</u>	<u>119,620</u>
Revenues over (under) expenditures	(5,250)	(2,500)	(119,620)
Unencumbered cash balance 01/01/xxxx	<u>127,370</u>	<u>122,120</u>	<u>119,620</u>
Unencumbered cash balance 12/31/xxxx	\$ 122,120	\$ 119,620	\$ -
100-111			
General Funds Total Less Inter-transfers			
Revenues	\$ 29,068,504	\$ 23,596,882	\$ 23,512,997
Expenditures	<u>28,537,120</u>	<u>28,346,671</u>	<u>30,906,362</u>
Revenues over (under) expenditures	531,384	(4,749,789)	(7,393,365)
Unencumbered cash balance 01/01/xxxx	<u>11,611,771</u>	<u>12,143,154</u>	<u>7,393,365</u>
Unencumbered cash balance 12/31/xxxx	\$ 12,143,155	\$ 7,393,365	\$ -
202			
Public Library Fund			
Revenues	\$ 969,560	\$ 1,044,935	\$ 1,120,583
Expenditures	<u>895,343</u>	<u>990,068</u>	<u>1,530,266</u>
Revenues over (under) expenditures	74,217	54,867	(409,683)
Unencumbered cash balance 01/01/xxxx	<u>280,599</u>	<u>354,816</u>	<u>409,683</u>
Unencumbered cash balance 12/31/xxxx	\$ 354,816	\$ 409,683	\$ -
203			
Public Library Annuity Fund			
Revenues	\$ -	\$ -	\$ -
Expenditures	<u>-</u>	<u>-</u>	<u>102,869</u>
Revenues over (under) expenditures	-	-	(102,869)
Unencumbered cash balance 01/01/xxxx	<u>102,869</u>	<u>102,869</u>	<u>102,869</u>
Unencumbered cash balance 12/31/xxxx	\$ 102,869	\$ 102,869	\$ -
204			
Public Library Capital Improvement Fund			
Revenues	\$ 4,479	\$ 14,146	\$ -
Expenditures	<u>-</u>	<u>20,226</u>	<u>135,322</u>
Revenues over (under) expenditures	4,479	(6,080)	(135,322)
Unencumbered cash balance 01/01/xxxx	<u>136,923</u>	<u>141,402</u>	<u>135,322</u>
Unencumbered cash balance 12/31/xxxx	\$ 141,402	\$ 135,322	\$ -
226			
Special Drug & Alcohol Fund			
Revenues	\$ 141,316	\$ 146,500	\$ 144,000
Expenditures	<u>100,634</u>	<u>147,000</u>	<u>270,564</u>
Revenues over (under) expenditures	40,682	(500)	(126,564)
Unencumbered cash balance 01/01/xxxx	<u>86,382</u>	<u>127,064</u>	<u>126,564</u>
Unencumbered cash balance 12/31/xxxx	\$ 127,064	\$ 126,564	\$ -

Fund Summaries

Fund	Actual 2023	Estimated 2024	Adopted 2025
228 Special Parks and Recreation Fund			
Revenues	\$ 141,316	\$ 146,500	\$ 143,000
Expenditures	<u>141,316</u>	<u>146,500</u>	<u>143,000</u>
Revenues over (under) expenditures	-	-	-
Unencumbered cash balance 01/01/xxxx	-	-	-
Unencumbered cash balance 12/31/xxxx	\$ -	\$ -	\$ -
229 Street and Highway Fund			
Revenues	\$ 1,278,268	\$ 1,245,250	\$ 1,340,250
Expenditures	<u>1,370,012</u>	<u>1,306,957</u>	<u>1,494,324</u>
Revenues over (under) expenditures	(91,744)	(61,707)	(154,074)
Unencumbered cash balance 01/01/xxxx	<u>307,525</u>	<u>215,781</u>	<u>154,074</u>
Unencumbered cash balance 12/31/xxxx	\$ 215,781	\$ 154,074	\$ -
231 Street and Highway Sales Tax Fund			
Revenues	\$ 3,715,118	\$ 2,900,975	\$ 2,870,000
Expenditures	<u>2,327,486</u>	<u>3,873,000</u>	<u>6,766,918</u>
Revenues over (under) expenditures	1,387,631	(972,025)	(3,896,918)
Unencumbered cash balance 01/01/xxxx	<u>3,481,312</u>	<u>4,868,943</u>	<u>3,896,918</u>
Unencumbered cash balance 12/31/xxxx	\$ 4,868,943	\$ 3,896,918	\$ -
401 Debt Service Fund			
Revenues	\$ 3,858,970	\$ 3,580,397	\$ 3,186,596
Expenditures	<u>4,064,518</u>	<u>3,260,263</u>	<u>5,084,479</u>
Revenues over (under) expenditures	(205,548)	320,134	(1,897,883)
Unencumbered cash balance 01/01/xxxx	<u>1,783,297</u>	<u>1,577,749</u>	<u>1,897,883</u>
Unencumbered cash balance 12/31/xxxx	\$ 1,577,749	\$ 1,897,883	\$ -
501 Public Utility Fund			
Revenues	\$ 9,802,346	\$ 10,021,977	\$ 10,254,860
Expenditures	<u>8,610,790</u>	<u>11,658,210</u>	<u>14,675,515</u>
Revenues over (under) expenditures	1,191,556	(1,636,233)	(4,420,656)
Unencumbered cash balance 01/01/xxxx	<u>4,865,333</u>	<u>6,056,889</u>	<u>4,420,656</u>
Unencumbered cash balance 12/31/xxxx	\$ 6,056,889	\$ 4,420,656	\$ -
502 Stormwater Fund			
Revenues	\$ 903,821	\$ 925,452	\$ 952,850
Expenditures	<u>690,872</u>	<u>1,019,747</u>	<u>1,680,674</u>
Revenues over (under) expenditures	212,949	(94,294)	(727,825)
Unencumbered cash balance 01/01/xxxx	<u>609,170</u>	<u>822,119</u>	<u>727,825</u>
Unencumbered cash balance 12/31/xxxx	\$ 822,119	\$ 727,825	\$ -
505 Property & Sanitation			
Revenues	\$ -	\$ 640,100	\$ 560,100
Expenditures	-	<u>443,909</u>	<u>756,291</u>
Revenues over (under) expenditures	-	196,191	(196,191)
Unencumbered cash balance 01/01/xxxx	-	-	<u>196,191</u>
Unencumbered cash balance 12/31/xxxx	\$ -	\$ 196,191	\$ -
244 & 245 Section 8 Housing Fund			
Revenues	\$ 1,814,923	\$ 2,222,662	\$ 1,910,358
Expenditures	<u>1,950,760</u>	<u>2,037,612</u>	<u>2,047,197</u>
Revenues over (under) expenditures	(135,837)	185,050	(136,839)
Unencumbered cash balance 01/01/xxxx	<u>87,626</u>	<u>(48,211)</u>	<u>136,839</u>
Unencumbered cash balance 12/31/xxxx	\$ (48,211)	\$ 136,839	\$ -
271 Economic Development Fund			
Revenues	\$ 1,730,787	\$ 1,458,213	\$ 1,432,751

Expenditures	<u>1,436,734</u>	<u>3,307,090</u>	<u>3,119,605</u>
Revenues over (under) expenditures	294,054	(1,848,877)	(1,686,854)
Unencumbered cash balance 01/01/xxxx	<u>3,241,677</u>	<u>3,535,731</u>	<u>1,686,854</u>
Unencumbered cash balance 12/31/xxxx	\$ 3,535,731	\$ 1,686,854	\$ -

Summary of Net Inter-Fund Transfers

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Summary of Net Inter-Fund Transfers

	Actual 2023	Estimated 2024	Adopted 2025
General Fund Transfers In			
Special Parks and Recreation Fund	\$ 141,316	\$ 146,500	\$ 143,000
Public Utility Fund	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,600,000</u>
Total Transfers In	\$ 1,741,316	\$ 1,746,500	\$ 1,743,000
General Fund Transfers Out			
Street and Highway Fund	\$ 480,000	\$ 480,000	\$ 590,000
Street and Highway Sales Tax Fund	2,870,560	-	-
Economic Development Fund	1,426,624	-	-
Capital Projects Funds	892	-	-
Property & Sanitation	-	250,000	-
Section 8	-	150,000	-
TIF Trust Fund	34,623	-	-
TDD Trust Fund	<u>155,273</u>	<u>-</u>	<u>-</u>
Total Transfers Out	\$ 4,967,972	\$ 880,000	\$ 590,000
Special Parks & Recreation Transfers Out			
General Fund - Golf Course	\$ 141,316	\$ 146,500	\$ 143,000
Total Transfers Out	\$ 141,316	\$ 146,500	\$ 143,000
Street and Highway Fund Transfers In			
General Fund	\$ 480,000	\$ 480,000	\$ 590,000
Total Transfers In	\$ 480,000	\$ 480,000	\$ 590,000
Street and Highway Sales Tax Fund Transfers In			
General Fund	\$ 2,870,560	\$ -	\$ -
Total Transfers In	\$ 2,870,560	\$ -	\$ -
Debt Service Fund Transfers In			
Public Utility Fund	\$ 1,457,317	\$ 1,232,733	\$ 1,135,719
Capital Projects Funds	-	404,808	-
TIF Trust Fund	471,270	-	-
TDD Trust Fund	<u>155,520</u>	<u>117,520</u>	<u>118,880</u>
Total Transfers In	\$ 2,084,107	\$ 1,755,061	\$ 1,254,599
Public Utility Fund Transfers Out			
General Fund	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
Property & Sanitation	\$ -	\$ 250,000	\$ -
Debt Service Fund	1,457,317	1,232,733	1,135,719
Capital Projects Funds	-	1,000,000	-
Total Transfers Out	\$ 3,057,317	\$ 4,082,733	\$ 2,735,719
Section 8 Transfers In			
General Fund	\$ -	\$ 150,000	\$ -
Total Transfers in	\$ -	\$ 150,000	\$ -
Property & Sanitation Transfers In			
General Fund	\$ -	\$ 250,000	\$ -
Public Utility Fund	\$ -	\$ 250,000	\$ -
Total Transfers In	\$ -	\$ 500,000	\$ -
			\$ -

Summary of Net Inter-Fund Transfers

	Actual 2023	Estimated 2024	Adopted 2025
Economic Development Fund Transfers In			
General Fund	\$ 1,426,624	\$ -	\$ -
Total Transfers In	\$ 1,426,624	\$ -	\$ -
Economic Development Fund Transfers Out			
Capital Projects Funds	\$ -	\$ -	\$ -
Total Transfers In	\$ -	\$ -	\$ -
Non-Budgeted Funds Transfers In			
Capital Projects Fund	\$ 892	\$ 1,000,000	\$ -
TIF Trust Fund	34,623	-	-
TDD Trust Fund	155,273	-	-
Total Transfers In	\$ 190,788	\$ 1,000,000	\$ -
Non-Budgeted Funds Transfers Out			
Capital Projects Funds	\$ -	404,808	\$ -
TIF Trust Fund	471,270	-	-
TDD Trust Fund	155,520	117,520	118,880
Total Transfers Out	\$ 626,790	\$ 522,328	\$ 118,880
Total Net Transfers			
Total Transfers In	\$ 8,793,396	\$ 5,631,561	\$ 3,587,599
Total Transfer Out	\$ 8,793,396	\$ 5,631,561	\$ 3,587,599
	\$ -	\$ -	\$ -

State Budget Certificate

CERTIFICATE

To the Clerk of Crawford County, State of Kansas
 We, the undersigned, officers of

City of Pittsburg

- certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2025; and
 (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

		2025 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:	Page No.			
Allocation of MVT, RVT, and 16/20M Vehicle T	2			
Schedule of Transfers	3			
Statement of Indebtedness	4			
Statement of Lease-Purchases	5			
Computation to Determine State Library Grant	7			
Fund	K.S.A.			
General	12-101a	30,788,562	6,230,194	
Debt Service	10-113	5,084,478	1,332,574	
Library	12-1220	1,665,587	1,011,435	
Special Highway		8,261,242		
Special Drug & Alcohol		269,563		
Special Parks & Recreation		143,000		
Water/Wastewater Utility		14,675,516		
Stormwater Utility		1,680,674		
Section 8 Programs		2,012,149		
Economic Development		3,119,604		
		704,926		
Non-Budgeted Funds-A				
Non-Budgeted Funds-B				
Totals	xxxxxx	68,405,301	8,574,203	
Budget Hearing Notice				County Clerk's Use Only
Combined Rate and Budget Hearing Notice				
RNR Hearing Notice				
Neighborhood Revitalization				
				Nov 1, 2024 Total Assessed Valuation
				Revenue Neutral Rate
				48.223
				Does budget require a resolution to exceed the Revenue Neutral Rate?
				YES

Assisted by: _____

 Address: _____

 Email: _____
 Attest: _____ 2024

 County Clerk

[Signature]
 Dawn McNay
[Signature]
 Chuck Munsel
[Signature]
 Cheryl Brooks
[Signature]

 Governing Body



Roll Call Vote

A Roll Call Vote of the **City of Pittsburg** To Levy a Property Tax Exceeding the Revenue Neutral Rate.

Hearing to Exceed Revenue Neutral Rate held on September 10, 2024.

Resolution No. 1283

Governing Body Member	Yes	No	No Vote
Mayor Stu Hite	X		
City Commissioner Cheryl Brooks	X		
President of the Board Dawn McNay	X		
City Commissioner Chuck Munsell	X		
City Commissioner Ron Seglie	X		
Total	5	0	0

Certified:


Tammy Nagel, City Clerk



NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Pittsburg

will meet on September 10, 2024 at 5:30pm at Law Enforcement Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate. Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	27,110,496	36.982	28,124,172	36.977	30,788,562	6,230,194	36.977
Debt Service	4,064,519	7.910	3,260,263	7.909	5,084,478	1,332,574	7.909
Library	895,343	6.004	1,010,294	6.003	1,665,587	1,011,435	6.003
Special Highway	3,697,498		5,179,957		8,261,242		
Special Drug & Alcohol	100,634		147,000		269,563		
Special Parks & Recreation	141,316		146,500		143,000		
Water/Wastewater Utility	8,610,790		11,658,210		14,675,516		
Stormwater Utility	690,872		1,019,747		1,680,674		
Section 8 Programs	1,950,760		2,037,612		2,012,149		
Economic Development	1,436,734		3,307,090		3,119,604		
			443,909		704,926		
Non-Budgeted Funds-A	6,271,950						
Non-Budgeted Funds-B	221,497						
Totals	55,192,409	50.896	56,334,754	50.889	68,405,301	8,574,203	50.889
<i>Revenue Neutral Rate**</i>							<i>48.223</i>

Less: Transfers	8,652,079	5,485,060	3,444,599
Net Expenditure	46,540,330	50,849,694	64,960,702
Total Tax Levied Assessed	7,394,698	8,153,089	XXXXXXXXXXXXXXXXXX
Valuation	143,228,619	162,427,572	168,488,334
Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	20,010,000	17,915,000	15,706,000
Revenue Bonds	2,456,527	7,293,593	6,612,163
Other	1,745,000	935,000	340,000
Lease Purchase Principal	1,933,320	344,313	3,418,420
Total	26,144,847	26,487,906	26,076,583

*Tax rates are expressed in mills

** Revenue Neutral Rate as defined by KSA 79-2988

Tammy Nagel

Official Title: City Clerk

THE MORNING SUN

701 N. Locust - P.O. Drawer H - Pittsburg, Ks. 66762 • 620-231-2600

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF CRAWFORD,
SS:

CITY OF PITTSBURG - LEGALS
PO BOX 688
PITTSBURG KS 66762

Justin Crain, Of lawful age, being first duly Sworn, deposeth and saith, he/she is Legal Representative of the Pittsburg Morning Sun. A daily newspaper published in the City of Pittsburg, Crawford County, Kansas, and not a trade, religious, Or fraternal publication, and which newspaper has been entered as second-class mail matter in the United States Post Office, Pittsburg, Kansas. The Pittsburg Morning Sun has been continuously and uninterruptedly published daily for more than fifty weeks a year and has been so published for more than one year prior to the first publication Of the notice hereinafter mentioned. A copy of that notice, is hereto attached, and was published in the regular and entire edition of the Pittsburg Morning Sun:

MS: 7/26/2024

Affiant further says that she has personal knowledge of the statements above set forth, and that they are true.

Justin N. Crain
Date: 7/29/2024

Kelly Mitchell
Notary Public
My Commission Expires:



Description BUDGET HEARING NOTICE
Order Number 3393
Order Date 7/24/2024
Number Issues 1
Pub Count 1
First Issue 7/26/2024
Last Issue 7/26/2024
Order Price \$104.25
Pub Dates THE MORNING SUN:
7/26/2024

(Published in The Morning Sun on July 26th, 2024)

NOTICE OF HEARING TO ENDED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Pittsburg
will meet on September 10, 2024 at 5:30pm at Law Enforcement Center for the purpose of hearing on
amending objectives of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY
Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Proposed Estimated Tax Rate
General	27,110,496	16.982	28,124,172	16.977	30,798,667	18.977
Debt Service	4,084,519	2.510	3,260,263	2.009	5,084,278	3.137
Library	909,343	0.554	1,010,244	0.603	1,065,973	1.011
Special Hardware	3,697,498	2.243	3,179,057	1.931	8,261,247	5.000
Special Programs & Services	100,014	0.060	147,000	0.087	269,763	0.260
Special Parks & Recreation	141,316	0.085	156,500	0.092	143,000	0.138
Water Wastewater Utility	8,610,790	5.136	11,658,100	6.881	14,675,116	8.300
Sanitation Utility	980,875	0.582	1,019,147	0.603	1,040,074	0.603
Section 8 Program	1,050,769	0.625	2,077,612	1.247	2,978,159	1.700
Economic Development	1,436,734	0.856	3,307,090	1.953	3,139,604	1.700
	443,009	0.265	704,957	0.416	704,957	0.672
Non-Budgeted Funds-A	5,271,000					
Non-Budgeted Funds-B	211,497					
Totals	58,192,409	10.896	56,714,764	10.880	68,468,101	12.474
					Revenue Neutral Rate**	12.474
Less: Transfers	8,652,079		5,485,060		3,444,599	
Net Expenditures	49,540,330		51,229,704		65,023,502	
Total Tax Levied	9,394,698		8,153,089		XXXXXXXXXXXXXXX	
Valuation	141,228,619		162,427,172		168,488,314	
Outstanding Indebtedness						
January 1, 2024			2024		2024	
G.O. Bonds	20,010,000		17,915,000		15,706,000	
Revenue Bonds	3,456,537		2,957,923		6,613,753	
Other	1,745,000		935,000		140,000	
Lines Purchase Principal	1,033,520		444,311		3,411,470	
Total	26,144,627		24,452,234		26,076,223	

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by K.S.A. 79-2018

Tammy Nagel
Official Title: City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF PITTSBURG, HEREBY NOTIFIES THE CRAWFORD COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 50.889. The date of our hearing is September 10, 2024 at 5:30 PM and will be held at Law Enforcement Center address in Pittsburg, Kansas.

X

No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20 .

WITNESS my hand and official seal on July 15, 2024

(Seal)



Jammy Nagel
Clerk or Officer of Governing Body

Resolution No. 1283

A RESOLUTION OF THE CITY OF PITTSBURG, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Pittsburg was calculated as 48.223 mills by the County County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Pittsburg will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 10, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Pittsburg, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF PITTSBURG:

The City of Pittsburg shall levy a property tax rate exceeding the Revenue Neutral Rate of 50.889 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 10th day of September 2024 and SIGNED by the Mayor.



Mayor

Attested:



City Clerk

