

# 2024 Budget Message

## INTRODUCTION

The 2023 Budget was adopted by the Governing Body on August 28, 2023. This budget sets the mill levy at 68.627, which is 1.101 more than the 2023 Budget's actual mill levy. Some highlights of the 2024 budget include:

- Increase of the assessed valuation by \$1,962,895
- 11<sup>th</sup> Road South Replacement
- Highway 36 Manhole Installation
- Wastewater Lagoon Improvements

## 2024 BUDGET HIGHLIGHTS

### Assessed Valuation

The June 15, 2024 assessed valuation used to prepare the budget was \$36,201,552. When formulating the 2024 budget, the strategy was to maintain the mill levy around 67.526 if possible. With the increase in valuation, we had the opportunity keep around the same mill levy we had for the 2023 budget year. The increase of 1.101 was due to the library needing to increase funding to their employee benefit fund.

Comparing the assessed valuation to the valuation in the previous year, we had an increase of \$1,962,895. This increase is mostly due to the shifting property market, as well as a few other improvements and construction projects around the city. As you can see in Table 1 with the comparison of the mid-year valuations, the increase in our valuation increased the value of a mill by \$1,972.78.

# 2024 Budget Message

**Table 1. Mid-Year Valuations from 2019 - 2023**

	2023	2022	2021	2020	2019
Real Estate	\$31,482,721	\$29,479,671	\$26,741,525	\$26,248,530	\$25,566,752
Personal Property	\$1,315,743	\$1,288,795	\$1,287,298	\$1,256,023	\$1,277,451
State Assessed	<u>\$3,403,088</u>	<u>\$3,460,303</u>	<u>\$3,143,050</u>	<u>\$3,248,738</u>	<u>\$3,073,726</u>
<b>Total</b>	<b>\$36,201,552</b>	<b>\$34,228,769</b>	<b>\$31,171,873</b>	<b>\$30,753,291</b>	<b>\$29,917,929</b>
New Improvements	\$233,356	\$206,335	\$136,192	\$220,346	\$449,496
November 1 Assessed Value (Prev. Year)	\$34,238,657	\$31,189,115	\$30,750,018	\$29,942,043	\$28,990,288
One mill is worth:	\$36,201.55	\$34,228.77	\$31,171.87	\$30,753.29	\$29,917.93

In November, our valuation will be reevaluated by the county to make sure it is accurate to the mid-year prediction. Typically, there will be adjustments to the valuation, which will in turn adjust our expected mill levy. These adjustments to the mill levy don't usually amount to much change.

## Revenue Neutral Rate

Legislation was passed in the 2021 legislative session that implemented a revenue neutral rate for municipalities. The revenue neutral rate, according to the League of Kansas Municipalities, is the tax rate in mills that would generate the same property tax revenue in dollars as levied the previous tax year using the current tax year's total assessed valuation. If a city wants to exceed the revenue neutral rate, they will have to notify their respective county of their intent and how much they are going to exceed the neutral rate. The county would then send out letters to all affected taxpayers notifying them of the city's intent to exceed the revenue neutral rate. This notification process would then be charged to the city that requested the increase. The intent of this legislation is to keep citizens informed when their city plans to increase their revenue based off of the previous year's total property tax revenue.

An example of how this system will work is as follows:

In year 1 the city mill levy is set at 50 mills with a total of \$1,000,000 in property tax revenue based on a valuation of \$25 million. In year two the city's valuation increases to \$25.5

# 2024 Budget Message

million and the city intends to keep the mill levy flat at 50 mills. Because the valuation increased, and the mill levy stayed the same the total property tax revenue increases over the \$1,000,000 that was levied in year 1. This scenario would trigger the requirement of notifying the citizens of the city about the revenue increase.

Since 2015, the City of Marysville has kept the mill levy relatively flat while the property valuations have been increasing. Reasons for the valuation increases vary from property improvements to new construction. If the city maintains this current trend with valuation increases, Marysville will have to pay around \$3,000 to \$4,000 each year to notify our citizens that the mill levy is not changing significantly.

Table 2 lists a history of mill levies going back to 2001. The mill levy for 2022 was 67.603, which is slightly higher than the mill levy of 67.273 for 2021. As you can see, the mill levy has stayed relatively flat for the last nine years and has been consistently lower than the nine years previously.

# 2023 Budget Message

**Table 2. Mill Levy History for the Years 2002 to 2022**

<b>Mill Levy History</b>		
<b>Budget Year</b>	<b>Taxes Levied</b>	<b>Levy</b>
2002	930,555	53.324
2003	1,141,973	65.315
2004	1,296,100	64.991
2005	1,269,074	66.939
2006	1,423,094	68.771
2007	1,544,115	68.762
2008	1,561,409	69.161
2009	1,698,456	73.198
2010	1,667,857	71.682
2011	1,667,757	69.467
2012	1,719,485	72.827
2013	1,816,341	74.842
2014	1,827,987	74.770
2015	1,657,955	67.476
2016	1,689,567	67.403
2017	1,726,085	67.415
2018	1,896,168	67.424
2019	1,954,257	67.411
2020	2,013,477	67.247
2021	2,068,836	67.273
2022	2,312,020	67.547

Everyone who owns a home wants to know what their taxes are going to be, and how they are impacted by the mill levy. Table 3 shows the impact of the city's mill levy on various appraised values of homes. Homes are assessed at 11.5% of the appraised value.

The formula for calculating a residential property's taxes is  $\text{Appraised Value} / 1000 \times .115 \times 67.547$  mills.

# 2024 Budget Message

For example, if a citizen has residential property appraised at \$100,000, the calculation would be:

$$100,000 / 1,000 \times .115 \times 68.627 = \$789.21 \text{ in city property taxes}$$

**Table 3. Mill Levy Impact on Residential Property**

**Mill Levy Impact of the 2024 budget for the City of Marysville**

<b>If the Appraised Value of your home is:</b>	<b>Your annual tax is:</b>	<b>Which equals a monthly tax payment of:</b>
\$50,000	\$394.61	\$32.88
\$75,000	\$591.91	\$49.33
\$100,000	\$789.21	\$65.77
\$150,000	\$1,183.82	\$98.65
\$200,000	\$1,578.42	\$131.54
\$400,000	\$3,156.84	\$263.07

For those who own business property the valuation is different. Commercial property is assessed at 25% of the appraised value of the property and the mill levy has a much greater effect on the property taxes. Table 4 shows the impact of various levels of appraised values and the impact on those properties.

The formula for commercial property taxes is as follows:

$$100,000 / 1000 \times .25 \times 68.627 = \$1,715.68$$

**Table 4. Mill Levy Impact on Commercial Property**

**Mill Levy impact of the 2024 budget for the City of Marysville**

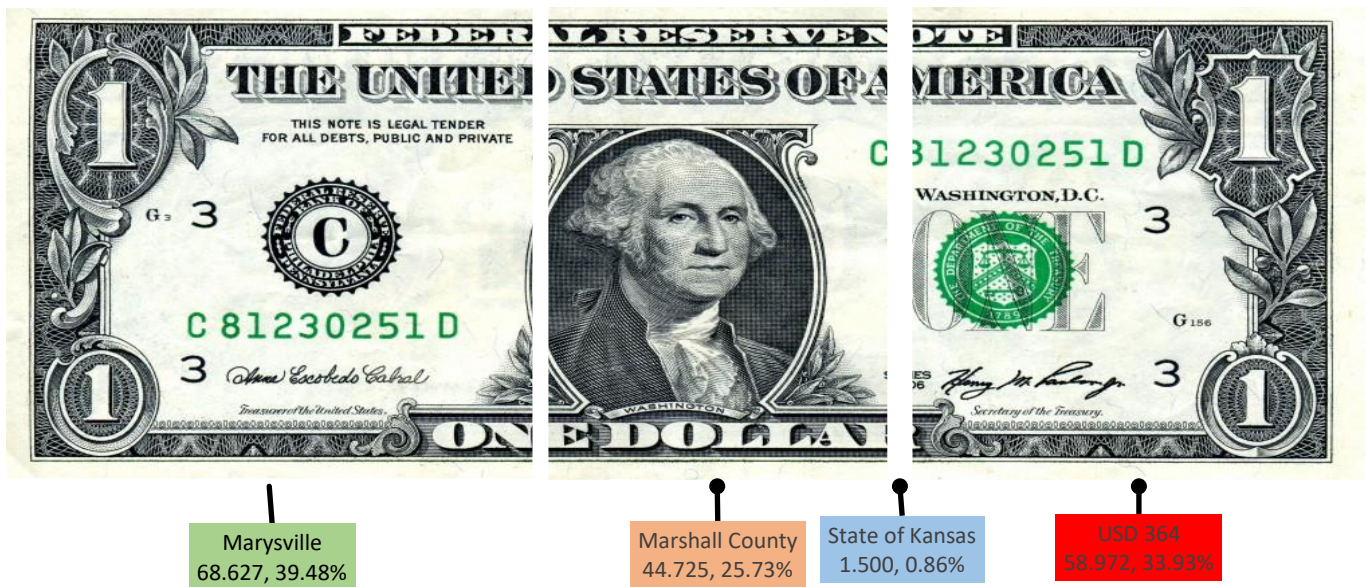
<b>If the Appraised Value of your commercial property is:</b>	<b>Your annual tax is:</b>	<b>Which equals a monthly tax payment of:</b>
\$50,000	\$857.84	\$71.49
\$75,000	\$1,286.76	\$107.23
\$100,000	\$1,715.68	\$142.97
\$250,000	\$4,289.19	\$357.43
\$500,000	\$8,578.38	\$714.86
\$1,000,000	\$17,156.75	\$1,429.73

# 2024 Budget Message

Chart 1 is a breakdown of the distribution of the proposed 2023 property taxes. For property in the City of Marysville, the total 2024 mill rate is 172.744. The City of Marysville receives 68.627 or 39.48% of each property tax dollar.

Chart 1. Mill Levy Breakdown

## Mill Levy Breakdown



# 2024 Budget Message

## Wages and Salaries

For any budget year, estimating salaries is not an exact science. The first issue with trying to figure out how much to budget is knowing how many hours are going to be worked over the year. Since every year is different, with changing weather patterns and a diverse array of projects to be completed each year, it is difficult to estimate the hours being put in by our city employees. Below are two tables that show the actual hours worked and wages paid for the 2022 budget year.

**Table 5. Earnings History by Hours Worked in 2022 by Fund**

<b>Earnings History by Hours Worked in 2022</b>							
<b>Fund</b>	<b>OT</b>	<b>Holiday</b>	<b>Regular</b>	<b>Sick</b>	<b>Vacation</b>	<b>Other</b>	<b>Total</b>
General	1,374.50	1,912.00	49,682.00	1,479.00	2,073.50	561.00	<b>57,082.00</b>
Water	386.00	300.00	7,906.50	267.00	373.00	108.00	<b>9,340.50</b>
Sewer	214.50	212.00	5,500.00	180.00	213.00	0.00	<b>6,319.50</b>
Library	1.00	0.00	7,016.75	0.00	0.00	219.00	<b>7,236.75</b>
Pool	0.00	0.00	1,983.75	0.00	0.00	0.00	<b>1,983.75</b>
Koester Block	0.00	0.00	1,039.50	0.00	0.00	0.00	<b>1,039.50</b>
<b>Total</b>	<b>1,976.00</b>	<b>2,424.00</b>	<b>73,128.50</b>	<b>1,926.00</b>	<b>2,659.50</b>	<b>888.00</b>	<b>83,002.00</b>

**Table 6. Earnings History by Wages Earned in 2022**

<b>Earnings History by Payroll in 2022</b>							
<b>Fund</b>	<b>OT</b>	<b>Holiday</b>	<b>Regular</b>	<b>Sick</b>	<b>Vacation</b>	<b>Other</b>	<b>Total</b>
General	\$44,771.50	\$54,511.49	\$1,185,033.55	\$30,684.89	\$56,993.24	\$17,328.93	<b>\$1,389,323.60</b>
Water	\$12,566.93	\$5,961.12	\$157,838.68	\$5,278.88	\$9,747.66	\$1,740.35	<b>\$193,133.62</b>
Sewer	\$5,783.07	\$3,894.72	\$101,582.78	\$3,446.21	\$3,995.70	\$701.91	<b>\$119,404.39</b>
Library	\$30.00	\$0.00	\$134,201.75	\$0.00	\$0.00	\$455.60	<b>\$134,687.35</b>
Pool	\$0.00	\$0.00	\$29,792.42	\$0.00	\$0.00	\$0.00	<b>\$29,792.42</b>
Koester Block	\$0.00	\$0.00	\$10,447.29	\$0.00	\$0.00	\$0.00	<b>\$10,447.29</b>
<b>Total</b>	<b>\$63,151.50</b>	<b>\$64,367.33</b>	<b>\$1,618,896.47</b>	<b>\$39,409.98</b>	<b>\$70,736.60</b>	<b>\$20,226.79</b>	<b>\$1,876,788.67</b>

# 2024 Budget Message

## **Carryover and Reserve Balance**

Carryover amounts are calculated for the new budget year by making adjustments in the estimates for revenues and expenses of the current year, reflected in the “2023 Estimated” column on each of the budgeted fund pages. These adjustments are yearend estimates only of where we end the year, and they are not a revision of the adopted budget as published. Budgeting theory for preparing a budget under cash basis accounting is to underestimate the revenues and overestimate the expenses to balance to “zero.” The process to calculate carryover then is reversed by attempting to calculate revenues upward where possible and expenses downward. The carryforward from the previous year is a known number that is added to the estimated revenues with the estimated expenses subtracted, leaving the potential carryover to begin the next budget year in the budgeted funds.

For all our funds, we try to maintain a minimum balance equivalent of at least 90 days budgeted expenditures. The way this is calculated is the total published budget of each fund divided by 365, which is then multiplied by 90. This provides the city with money available for unexpected expenditures.

The carryover varies from year to year for each fund depending on the projects that are being done and the revenues that come in. This is particularly evident in the General Fund. The figures in Table 7 on the next page show the history of previous ending balances in the General Fund up to the year ending 2022. For seven of the last seventeen years (2006-2022) the General Fund seen an ending balance in the black (an increase from the previous year) – in 2008 by \$12,515, in 2010 by \$68,508, in 2014 by \$36,421, in 2017 by \$15,505, in 2018 by \$19,385, in 2019 by \$143,770, and in 2020 by \$213,959. The other ten years have seen decreases in the General Fund ending balance.

One of the main reasons we have trouble with maintaining a rising carryover is the unpredictability of the year as it unfolds. We try to plan all the necessary projects and working hours that we put in, but it never seems to come out the same in the end. What we work with are people and weather, and both of these are understandably unpredictable.



# 2024 Budget Message

**Table 7. Year End General Fund Cash Balances History**

**General Fund Year Ending Cash Balances  
2006 to 2022**

<b>Date</b>	<b>Ending Balance</b>
2022	\$553,997
2021	\$666,661
2020	\$816,080
2019	\$602,121
2018	\$458,351
2017	\$438,966
2016	\$424,181
2015	\$481,447
2014	\$526,851
2013	\$490,430
2012	\$491,953
2011	\$538,406
2010	\$609,727
2009	\$541,219
2008	\$555,912
2007	\$543,397
2006	\$588,237

The only funds that have been established as actual reserve or replacement funds are the Sewage Replacement Fund, Water Utility Reserve, Fire Equipment Reserve and Municipal Equipment Reserve. The Capital Improvements Reserve Fund is a supplemental source of funding and is not a specific reserve fund for a larger operating fund or purpose. The Special Improvements Fund is generally used for projects that are too large to fund from an operation fund. It can be used as a pass through for projects like water or sewer improvements funded by state or federal dollars so that the expenses don't impact the operating budget.

# 2024 Budget Message

## Debt Obligations

We have three specific debt service funds: Bond and Interest Fund for General Obligation debts; Bond and Interest #1 for Water Revenue Fund debt and Bond and Interest #1A Fund for Sewer Revenue Fund debt.

The Bond and Interest Fund is capitalized through Ad Valorem and motor vehicle taxes, interest earnings on idle funds, and from occasional reimbursement of expenses resulting from projects that receive a portion of the capital cost from state or federal funds. The new Fire Station and Feldhausen Field lights debt is being paid out of the Bond and Interest Fund.

The Bond and Interest #1 Fund is capitalized by transfers from the Water Revenue Fund on a monthly basis on a pro-rata share of the required yearly debt service for the coming year. Interest earnings also accrue additional funds. The KDHE loan #2734 for the water tower rehab and the refunding bonds for the KDHE loan #2435 are the only debt obligations outstanding. Maturities are in 2033 and 2030 respectively.

The Bond and Interest #1A Fund is capitalized by transfers from the Sewage Revenue Fund, on a monthly basis on a pro-rata share of the required yearly debt service for the coming year. Interest earnings also accrue additional funds. The Breeding Heights sewer improvements loan is being paid from this fund. This loan matures in 2025.

The State law allows cities to incur a general obligation debt load of up to 30% of their assessed valuation. General Obligation debt is paid with Ad Valorem tax levy. However, not all general obligation debt is paid with Ad Valorem taxes, nor is all general obligation debt subject to the debt limit. The \$970,000 refunding of a KDHE loan for the water tower and well construction is a general obligation issue that is not subject to the debt limit.

# 2024 Budget Message

Table 8 below lists debt for budget years going back to 2007. It shows two debt levels – total debt and general obligation debt. The valuation numbers are taken from state budget forms given to us from the county in the middle of the year. The General Obligation debt ratio is highlighted in yellow and shows the ratio that the General Obligation debt is of the valuation. The General Obligation debt is based on what the state counts towards our debt load limit of 30%. We have more General Obligation debt with the 2015 Refunding issue #2435 of \$970,000, but it does not count towards our debt load ratio. The debt to value ratios shows how much our total outstanding debt relates to our valuation.

**Table 8. Debt to Valuation Ratio History**

<b>Budget Year</b>	<b>Outstanding Debt on Jan 1</b>	<b>General Obligation Jan 1</b>	<b>Mid-Year Valuation</b>	<b>General Obligation Debt Ratio</b>	<b>Debt to Value Ratio</b>
2023	\$1,387,945	\$0	\$36,201,552	0.00%	3.83%
2022	\$1,567,873	\$0	\$34,228,769	0.00%	4.58%
2021	\$1,735,987	\$0	\$31,171,873	0.00%	5.57%
2020	\$5,247,334	\$0	\$30,753,291	0.00%	17.06%
2019	\$5,591,961	\$0	\$29,917,929	0.00%	18.69%
2018	\$6,105,407	\$50,000	\$28,988,334	0.17%	21.06%
2017	\$6,716,332	\$95,000	\$28,535,682	0.33%	23.54%
2016	\$7,608,640	\$440,000	\$26,482,475	1.66%	28.73%
2015	\$8,378,426	\$965,000	\$24,575,454	3.93%	34.09%
2014	\$9,691,641	\$1,575,281	\$24,424,239	6.45%	39.68%
2013	\$6,942,775	\$1,955,000	\$24,296,707	8.05%	28.57%
2012	\$7,217,485	\$2,315,000	\$23,601,265	9.81%	30.58%
2011	\$7,064,457	\$1,533,556	\$23,215,364	6.61%	30.43%
2010	\$7,506,059	\$2,305,332	\$23,267,971	9.91%	32.26%
2009	\$8,307,032	\$1,962,065	\$23,226,337	8.45%	35.77%
2008	\$6,682,594	\$1,518,888	\$22,585,174	6.73%	29.59%
2007	\$7,517,767	\$1,710,666	\$22,453,196	7.62%	33.48%

# 2024 Budget Message

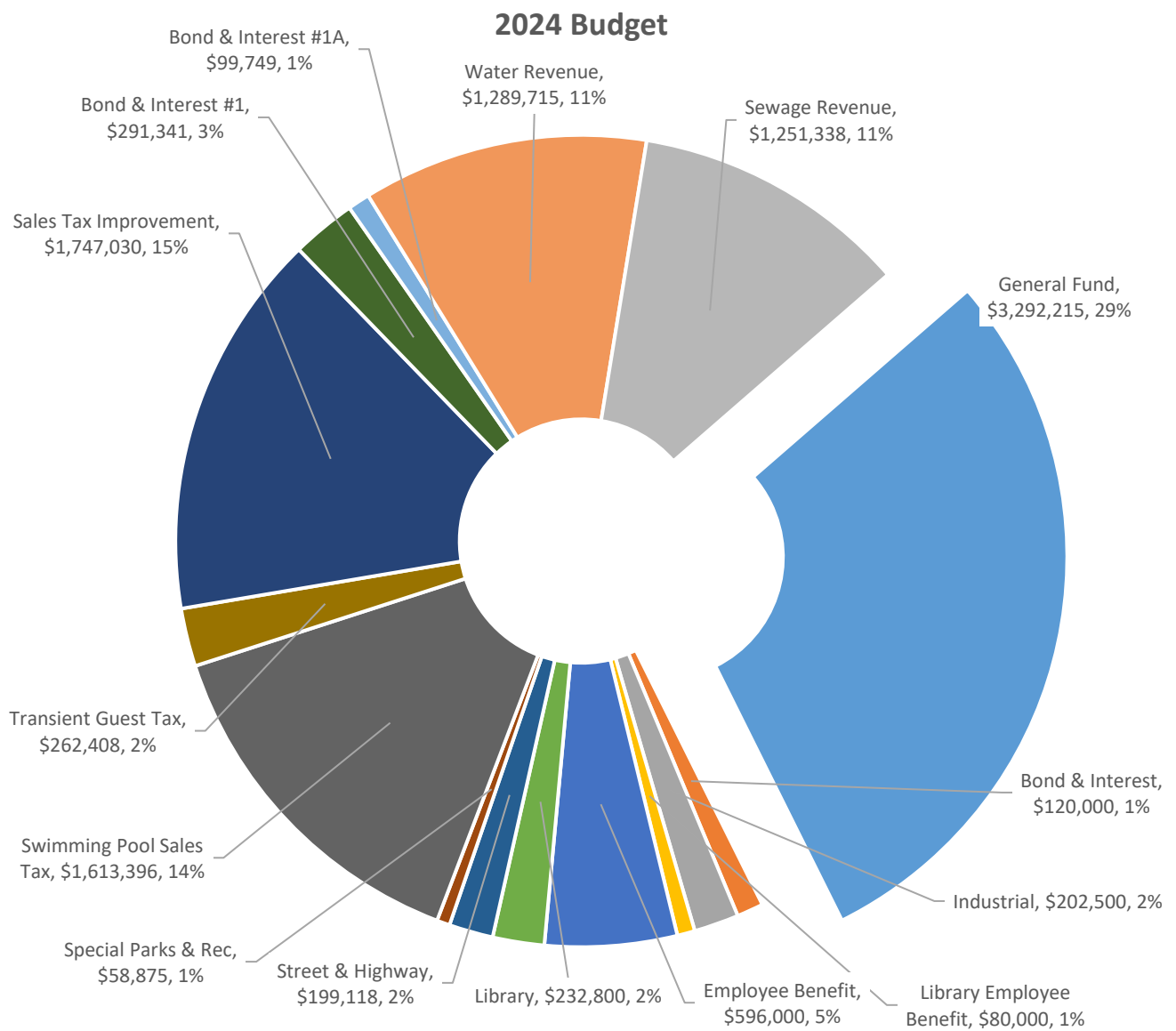
## 2024 Budget Details

The 2024 budget of \$11,236,736 reflects an increase of \$394,840 from the 2023 budget of \$10,841,896. The reason there is such an increase in budget is due to an increase in expenditures linked to inflation.

The funds shown in Pie Chart 1 on the next page reflect the adopted budget numbers for the operating funds that are subject to the state budgeting laws and reflect the breakdown of the 2024 budget. Each of the fund budget pages show the actual expenses for 2022 and the carryover amounts into 2023. The 2023 Estimate column is a projection of 2023 revenues and expenditures, and the estimated carryover amounts for each of the budgeted funds for the 2024 budget year.

# 2024 Budget Message

Pie Chart 1. 2024 Budget

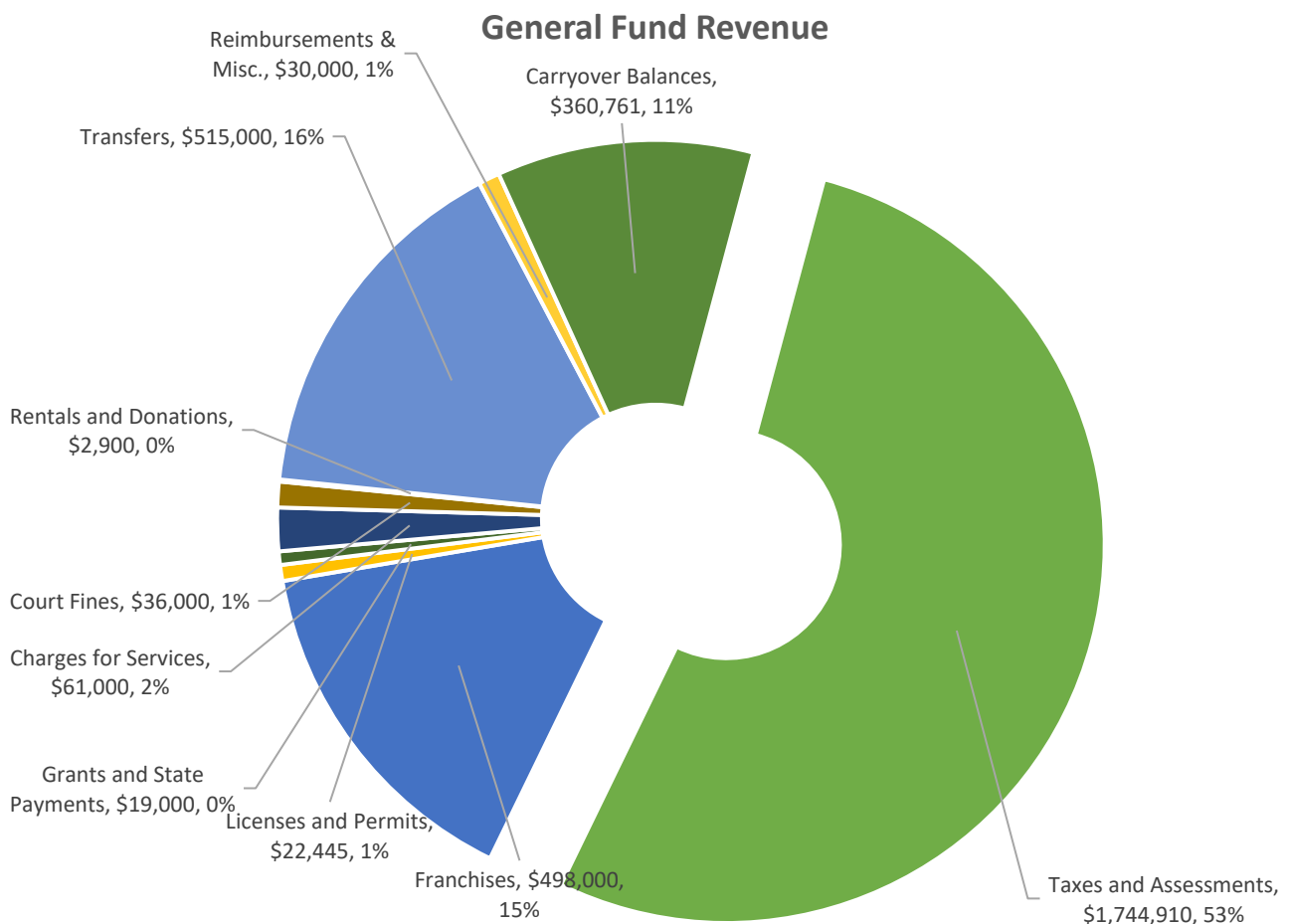


# 2024 Budget Message

## General Fund Information

The General Fund is made up of the bulk of the city departments, Administration, Police, Municipal Court, Fire, Street, Parks and Cemetery. These departments do not generally make their own money, as the Water and Sewer Funds do with their sales. Therefore, these departments rely on the levying of taxes and other revenue sources to function. As you see in Pie Chart 2, the majority of the revenues come from the levying of taxes, but there are other significant sources that help fund the General Fund such as franchise fees and transfers.

**Pie Chart 2. General Fund Revenue Sources**



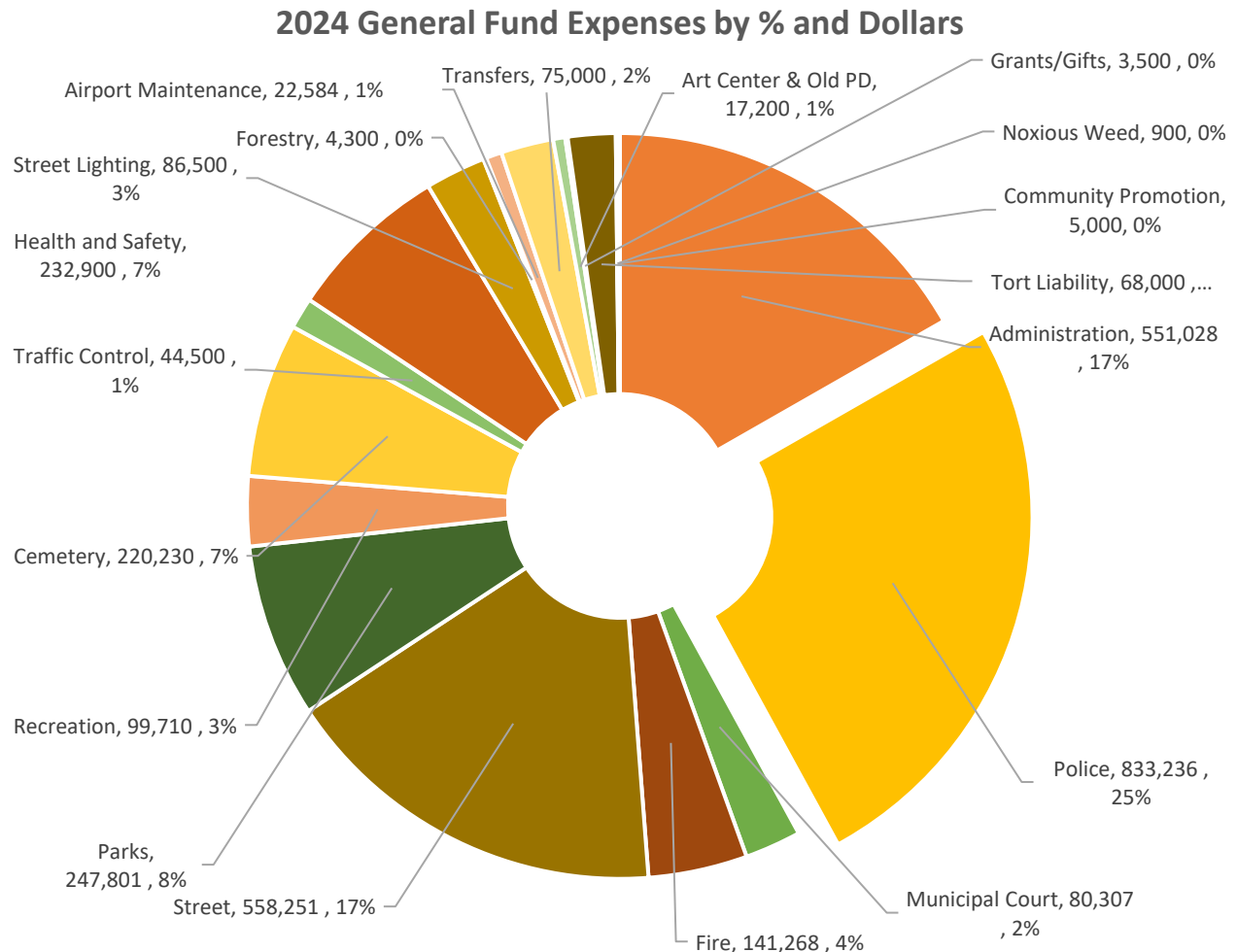
# 2024 Budget Message

The pie chart clearly shows the four largest revenue categories are, respectively, taxes and assessments at 53%, transfers at 16%, franchise fees at 15% and carryover at 11%.

Since budget law requires revenues and expenses to be equal, we have to budget all available funds.

Pie Chart 3 (below) shows the budgeted General Fund expenses for 2024; they are broken up by departments/functions and show the percentage of the total General Fund expenses.

**Pie Chart 3. General Fund Expenses for 2024**



# 2024 Budget Message

## 2024 Budget Highlights

The following are the highlights of the General, Water and Sewer funds in the budget. The highlights include the revenues for each fund, major projects, and other anticipated large expenditures in the 2024 budget.

### General Fund

#### Revenues

The General Fund mill levy is at 43.735 mills, which is 2.324 mills below the 46.059 mills actually levied in the 2023 budget. This is projected to generate \$1,583,280 in Ad Valorem tax as compared to the projection of \$1,576,997 in the 2023 budget for the General Fund.

Franchise fees are being budgeted at \$498,000, which is higher than the 2022 actuals at \$493,202. Sometimes it is hard to predict franchise fees because it is based on the usage of utilities like natural gas and electricity. So, if the weather is mild enough where people can get by with opening their windows in the summer and keeping the heater low in the winter, the city receives less in franchise fees. Usage also increases due to growth within our commercial and residential community. Commercial growth is easier to predict since it is a more substantial change than the few houses that are built within our community each year. Franchise fees are also based on a percentage of the fees charged to customers in Marysville. So, when rates go up our franchise fees go up.

The City of Marysville has an agreement with Marshall County to participate in the county's Neighborhood Revitalization Program. What this means is that anyone wanting to build or improve on a building in the city limits of Marysville can apply for property tax rebates through Marshall County. In 2024 the projected rebate that will affect the General Fund is -\$6,582.



# 2024 Budget Message

## Expenses

### **Administration**

The administration budget increased from \$518,360 in 2023 to \$551,028 in 2023 due to anticipated employee raises.

### **Police Department**

The Police Department budget increased from \$771,172 in 2023 to \$833,236 in 2024. The increase going to raises and the purchase of a UTV and Rifle Magnifiers. The city is anticipating grant funding to offset the cost of the UTV.

### **Municipal Court**

The Municipal Court budget has a slight increase from 2023 to 2024. It is being increased by \$2,507.

### **Fire Department**

The Fire Department budget decreases from \$152,526 in 2023 to \$141,268 in 2024. The Fire Department is planning on purchasing Jaws of Life tools.

### **Street Department**

The budget for the Street Department in 2024 is \$558,251, which is a decrease of \$69,127 from 2023. The major purchase for the Street Department in 2024 is a  $\frac{3}{4}$  ton pickup.

# 2024 Budget Message

## **Parks Department**

The Parks Department is showing an increase from last year's budget. The budget for 2024 is at \$247,801 with a plan to renovate the City Park bathrooms.

## **Recreation**

Recreation's budget is decreasing by \$10,000 for 2024. The city is planning to continue doing improvement to Feldhausen Field and the Lakeview Ball Complex.

## **Cemetery**

The Cemetery budget decreasing from \$223,151 in 2023 to \$220,230 in 2024. The Cemetery department is planning on purchasing a new tractor.

## **Traffic Control**

The budget for Traffic Control was decreased from \$46,000 in 2023 to \$44,500 in 2025. This budget includes some signage improvements.

## **Health and Safety**

Health and Safety saw an increase from \$181,900 in 2023 to \$232,900 in anticipation of an increase for ambulance service for 2024.

## **Street Lighting**

The Street Lighting budget is being increased in 2024 to \$86,500. This provides some room if electricity rates increase.

## **Forestry**

The Forestry budget was increased to \$4,300 in 2024 from \$2,150 in 2023.

# 2024 Budget Message

## **Airport Maintenance**

The Airport Maintenance budget increased by \$2,684. The budget is set at \$22,584.

## **Transfers**

The Transfer's budget is being maintained at \$75,000 for 2024.

## **Art Center and Old PD**

The budget for the Art Center and Old PD is set at \$17,200. The city is anticipating conducting repairs on the exterior of the Lee Dam Art Center.

## **Grants and Gifts**

The budget for Grants and Gifts is at \$8,500.

## **Tort Liability**

Tort Liability was set to \$68,000.

## **Noxious Weeds**

The budget for Noxious Weeds was set at \$900.

# 2024 Budget Message

## **Water Revenue Fund**

### **Revenues**

The budget has maintained about the same budget in 2024 as 2023.  
The budgeted amount for water sales has stayed the same from 2023.  
In 2024, we projected the water sales at \$840,000.

### **Expenses**

We plan to continue our water line replacements to help upgrade the quality of pipes that are in the ground. As we keep up with replacing pipes, we are ensuring a reduction in lost water, and main breaks.

The transfer to the Bond and Interest #1 stayed the same at \$159,000.

## **Sewage Revenue Fund**

### **Revenues**

Sewer revenue for 2024 is projected to be the same as 2023. This is to coincide with the amount of usage of water that is projected. Sewer revenue is based on water usage for part of the year; over the summer it is on a set rate, so people can water their yard and gardens, as well as fill their pools without being charged more on their sewer bill.

### **Expenses**

The budget for the Sewage Revenue Fund has decreased by \$138,710 mostly due to the decrease in carryover we projected at the end of 2023. The city has decreased the amount of transfer to the Sewage Replacement fund in order to continue maintenance on the sewer system. Also, we have a little less than \$1 million in the Sewage Replacement fund to help pay for the new lagoon cell and wetlands that will be under construction in 2024.

# 2024 Budget Message

## Major Projects

**Wastewater Lagoons:** The city is currently working on plans to improve the lagoon system. Plans include the construction of a new lagoon cell and wetlands. The anticipated cost of the project is around \$4 million. The city has been awarded a Community Development Block Grant (CDBG) and is working with the Kansas Department of Health and Environment (KDHE) to get a low interest loan.

**CDBG Grant:** \$600,000

**KDHE Loan:** \$2,400,000 + \$1,000,000 grant

**ADA Ramps:** We are going to continue a program that will address mobility issues for pedestrians, starting in the neighborhoods surrounding downtown. This program will continue installing ADA ramps at street corners where no ramps existed before.

**Flush Tanks and Manholes:** The city plans to install new manholes in Highway 36 where there currently are no manholes.

**Water line replacement:** Every year we evaluate our infrastructure to make sure we replace things like failing lines. We are doing three blocks of water line replacement in 2024.

**Chip and Seal:** In 2024 we are planning to possibly do at least two loads of chip and seal to help protect our streets. Two loads are equal to about 32 blocks. With the success we had in 2023, we are going to continue to use the man-made rock for chip and seal.

**New Storm Siren:** The city is planning to install a new storm siren at the southeast corner of the Keystone Addition. This new storm siren will help make sure all residents of Marysville are within the range of a storm siren in case a severe weather incident comes through.

# 2024 Budget Message

## Budget in Detail

On the following pages you will find an immense amount of detail regarding the city's budget. It takes each fund down to every line in our budget and tells you how much is appropriated to that line; it also shows what has happened in the past. We utilize all the past information to formulate what we are going to do in the future. While what we do is inexact in its nature, we try our best to follow the guidelines this budget sets out. Sometimes we go over in some of the line items and others we don't spend what is expected. It is hard to predict what precisely is going to happen on a year-to-year basis when the majority of what you are dealing with is unpredictable.

If you have any questions regarding our budget or the workings of the city, I request that you please contact City Hall at 785-562-5331.

Sincerely,

Austin St. John, City Administrator