



2022 BUDGET

**CITY OF MARSHFIELD
798 SOUTH MARSHALL
MARSHFIELD, MO 65706**

December 15, 2021

February 10, 2022

Citizens of Marshfield
Members of the Board of Aldermen
City Employees

It is my great honor to serve this community as Mayor and to serve alongside the exceptional individuals employed by and elected by our city. The year 2021 had many changes, challenges, and curveballs, but it also had many accomplishments. Together, we have improved workflows, constructed, and improved infrastructure, and developed new strengths which will help us serve our citizens better in the future.

During 2020, the prior Board of Aldermen and I set three major goals for the 2021 budget year including 1) to add to the current workforce in the most critical areas and ensure the retention of current employees, 2) to complete the Elm Street extension project, and 3) to move forward the City Hall relocation project. I feel we have accomplished or made significant progress toward each of those goals as follows:

- In May 2021, the current Board of Aldermen and myself promoted Sam Rost to the position of City Administrator and eliminated the position of Deputy City Administrator. Later, the position of Planning and Project Manager was added and filled by Steve Deckard. This particular hire has allowed us to re-direct several projects to be designed, planned, and construction to be managed in-house instead of paying various contractors and architects for these services. In addition, it has freed up our contracted planning engineer to focus on specific needs addressed in the Growth Plan. We also hired a new Police Officer, Administrative Assistant, Utility Clerk, and a Parks Program Coordinator. All these positions helped more effectively distribute the workload among existing employees and improve our efficiency, but this area of work is far from complete and will require additional action during 2022.
- In October 2021, the City's contractor completed construction of the Elm Street extension which connects the new Highway CC corridor to Hubble Drive. This new roadway already serves many of our citizens and patrons looking to more quickly connect to/from Interstate 44 and the northeast side of our city and has helped to reduce some peak hour traffic flow on Spur Drive. During 2022, we will begin traffic studies aimed at gauging the impact of these new traffic patterns to ensure the safety of our citizens at major intersections along Hubble Dr. In 2022, the same contractor will return to complete the multi-purpose trail which runs parallel to this extension.
- Lastly, in July 2021, designers with Buxton, Kubik, and Dodd presented an updated space needs analysis which further emphasized the immediate and emerging needs for additional space for City Hall operations. As the Board of Aldermen and I worked through this issue, an opportunity to sell the downtown building purchased by a former Board was realized. The Board voted to obtain

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Aldermen Stacy Lee, JC Cunningham, Robbie Boggs, & John Quinn

an independent appraisal of the building's value and after receiving the report, began negotiations with a prospective buyer. In December 2021, the City sold the building and voted to commit the proceeds of the sale to the future expansion of the current City Hall.

For the 2022 budget year, the current Board of Aldermen and I again set goals for city improvement. I again set a goal of addressing workforce development, attraction, and retention, and the Board set a goal to improve City assets (buildings, equipment, etc.) and infrastructure (roadways, utilities, etc.).

To address workforce development, attraction, and retention, we reviewed salary comparison information available for fourth class cities with a population between 5,000 and 10,000 citizens. Using this information, we discontinued the "step" system previously used for compensation increases and developed pay ranges for each position. We then compared this information to current pay and determined the City needed to make considerable improvement in wages. Therefore, it was determined the 2022 budget would include a 2.5% cost-of-living adjustment would be afforded to all full-time employees. The Board also budgeted funds for mid-year merit increases based upon performance reviews required to be completed in the early months of 2022. While these budgeted increases are not sufficient to pull salaries into the comparative range, the Board and I have committed to ensuring employee development, attraction and retention are at the forefront of our decisions as we continue to make progress in this area.

To achieve improvement of City assets and infrastructure, we have budgeted projects and asset purchases as growth areas and increased operating budgets where able to improve maintenance and repair efforts. While all of these are needed, they are not all expected to be feasible during the 2022 budget year.

Improvements to city's utility infrastructure were determined to be most critical in need. Many issues with sewer capacity, flow, and discharge were studied during 2021. All the options for improvement require significant investment and without these improvements, any future development is unlikely. In addition, an operations deficit (operating expenses exceeded operating revenues) was realized in the utility funds during the budget process. This is largely due to the fact that rates have remained the same since 2017 while operations have experience major wage and material price increases. In addition, no repair and replacement fund were established for the sewer and the fund established for water is not sufficient to meet our needs. Sufficient cash exists to fund this deficit for 2022, but it cannot be funded into the foreseeable future and additional action is required.

In conclusion, the 2022 budget year looks to be an exciting year for both challenge and growth but I have no doubt of our ability to continue moving Marshfield forward... together.

Sincerely,



Natalie B. McNish, CFE, CGAP
Mayor of Marshfield

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Aldermen Stacy Lee, JC Cunningham, Robbie Boggs, & John Quinn



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February 8th, 2022

Board of Aldermen
Appointed Officials
Citizens of Marshfield

Subject: City of Marshfield FY2022 Budget

On behalf of the City of Marshfield City Staff, we are proud to present the City of Marshfield's FY2022 Budget. The budget reflects the priorities established by City Staff and the Board of Aldermen and was recommended for approval as presented by the Citizen Finance Advisory Committee.

As part of our continuing effort for clear transparency from City Staff to the Board of Aldermen, Parks Board and Marshfield Citizens, staff continued with the approach from 2021 which allowed the Board of Aldermen to take an in depth, detailed look at every line of the budget for every single fund. This process was followed by an additional overview from the Citizen Finance Advisory Committee and was unanimously recommended to the Board of Aldermen for approval, including all Growth Areas for each Department.

Public and Private industries face unprecedented challenges like we have never seen before. From the cost of goods and materials to the availability of goods and materials has proven to be an issue for everyone. Some of the issues are reflected in the 2022 Budget Highlights below:

GENERAL FUND

There is no contesting that space is desperately needed at the current location for City Hall. Property was purchased on the Downtown Square in 2017 for the purpose of moving City Hall operations to a new facility in Downtown Marshfield. After much debate, cost estimates, and space analysis, it was decided that the property that was purchased on the Marshfield Square was not going to work out as anticipated. That property was sold in late 2021 and the funds from that sale were set aside for the future expansion and improvements to City Hall, wherever that expansion might end up. There were also funds left in the budget from other funds for their allocation for those improvements as they relate to the needed space within City Hall. There are 3 new Police vehicles in the budget for 2022, and they have already been ordered, and anticipated to get them sometime in the third quarter. Shared with other various departments, a much needed and anticipated new website should be up and running by the end of 2022.

ENTERPRISE FUNDS

In the budget process for the 2021 budget, there were funds approved for a utility rate study. This study was conducted by Great River Engineering. The findings from that study have been presented to the Board of Aldermen in work sessions throughout the process. Great River is currently working with City Staff and the Board of Aldermen to make appropriate adjustments to the utility rates to not only pay for themselves, but to ensure that the City of Marshfield is eligible for state and federal funding. The current rates showed that the water department and the sewer department were going to have to expend cash in order to balance the budget on operational expenses only. State and Federal guidelines and regulations are only getting more restrictive, and the City is investigating what can be done about significant I & I (inflow and infiltration) issues in the existing, aging collection system. This rate increase will establish and fund a replacement fund for the Sewer Department along with updating the replacement fund for the

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Water Department. These replacement funds are a great step forward to ensure that cash balances do not diminish for operational expenditures but can be utilized for upgrading and improving infrastructure along with accommodating the pains that come with the much anticipated and needed growth. There has not been any rate adjustment of any kind since 2017. The budget presented and approved did not account for any rate adjustment and you will see that the sewer department revenue was just shy of \$100,000 less than operating expenses and the water department was just a little over \$5,000 short of paying for expenditures. The Finance Advisory Committee recommended not spending any funds on Growth Area expenditures until the rate adjustments had been made. They were in favor of making appropriate rate adjustments as soon as possible in 2022.

TRANSPORTATION FUND

2021 was full of Transportation projects. Projects included the new I-44 interchange, the new CC corridor, the round-a-bout on CC Hwy (Hubble Drive) and Banning, full construction and paving of the new N. Elm Street from Hubble Drive to the new CC, and the overlaying of Banning Street from Hubble Drive to Spur Drive. In 2021 the City of Marshfield was able to close the door after years of planning and much needed maintenance. In 2022, the new trail along the new N. Elm Street is planned and currently under contract to be constructed by the end of May. Improvements along S. Prairie Lane are still underway, and it is anticipated that N. Marshall Street from Hubble Drive to the new Interchange will be overlayed with asphalt in 2022. MoDOT is currently working on closing out the cost share projects, and we are hopeful that we will see the final results of those projects by the summer of 2022. We anticipate that we will have funds exceeding \$200,000 beyond the debt service payments that can go towards a paving program, improvements, and transportation maintenance equipment.

PARKS FUND

The Parks Department has really evolved into a fully functional, twelve-month department that offers a variety of new and popular events, classes and programs. The next phase of the Patriot Park development is a new Activity Center that will connect to the existing pool house at the Aquatics Center. Planning has already begun on the project, and we have worked with our Financial Advisors to understand that with our current debt service and our revenue, that we can accommodate up to another six million dollars in debt in order to construct the new facility. The Parks Department and the Parks Board are working diligently to find the appropriate design, layout and programs that will be offered for what we can afford to construct not only in the new facility but also conceptual layouts for the entire property at Patriot Park. Construction is not anticipated for 2022, but the planning process has already started. Rotary Park will open a brand-new set of restrooms in the park that was donated by the Rotary Club and constructed by the Marshfield R-1 School District Building Trades Class. The City of Marshfield has selected a company to come in and design and construct a disc golf course that should be ready for use in by the summer of 2022. The Parks department is working very hard to utilize and program every space and every location that we can. There are funds in the 2022 budget to light the existing basketball courts at Rotary Park. The City has also been working on some signage for some of the parks including a very specific sign for the Tommy MacDonnell Aquatics Center that is anticipated to be constructed in the spring/summer of 2022.

The following budget highlights are noteworthy, and I wanted to take an opportunity to point out some further details for clarity and transparency.

- ❖ The city's reserve fund currently has a cash balance of \$637,017 which equates to three months of the General Fund operating expenses to help ensure the city will have a strong financial base to meet any unanticipated financial needs.
- ❖ 2022 Budget accommodates an 11.9 percent increase in the city's health insurance premiums.
- ❖ Strengthening the community's economic development efforts by providing \$80,000 to GRO Marshfield for FY2022.

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- ❖ 2021 was definitely an interesting and challenging year with the COVID Pandemic continuing to cause delays in progress, labor and materials. The Federal Government came up with funds for each community to be spent on identified and approved projects. These projects are subject to State and Federal qualifications and must be appropriate projects in order to expend these funds. These Federal funds are known as ARPA Funds (American Rescue Plan Act). The initial ruling was that the funds could be expended in each municipality and county on water and sewer infrastructure. The City of Marshfield received \$762,951.25 in August of 2021. This is the first of two installments. In August of 2022 the City of Marshfield should receive an additional \$762,951.25 for a total of \$1,525,902.50. These funds have been discussed, but no definitive decision has been made on the exact use of the funds. Consensus at this time is to reserve those funds to be used on sewer improvements or expansion. These funds have been separated and are not part of the General Fund.

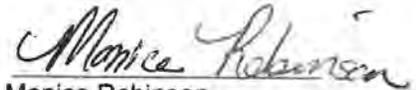
Continued Projects from 2020 include the following:

- Improvements to the Drinking Water System including tower improvements, well house improvements, water line installation, SCADA replacement, and finishing up a complete water meter replacement.
- Construction of a new 12-inch water main to accommodate future anticipated growth near the planned second interchange on I-44 (Issuance of 2020 Combined Water and Sewer Revenue Bonds).

In conclusion, the City of Marshfield's FY2022 budget builds upon past efforts and financial investments which the city has made to continue moving the City and the Marshfield community forward. This forward progress reflects the hard work and dedication of the cooperative partnerships that have been established between the city staff, elected officials, residents, area business, civic organizations, and other government entities. It is through these partnerships that Marshfield is truly "*Building Community Together*," and is creating the path towards a bright future.



Sam Rost
City Administrator



Monica Robinson
Finance Director

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Aldermen Stacy Lee, JC Cunningham, Robbie Boggs, & John Quinn

December 6, 2021

City of Marshfield
Attention: Mayor McNish and Board of Aldermen
798 S. Marshall
Marshfield, MO 65706

RE: Finance Advisory Committee's 2022 Budget Recommendations

Honorable Mayor McNish and Board of Aldermen:

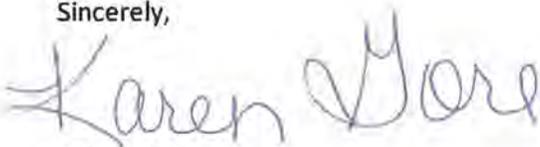
The Finance Advisory Committee has received and reviewed the full 2022 Budget. In reviewing the 2022 Budget document, the Committee agrees with the operational expenses presented by city staff. The Committee agrees that the operational expenses are appropriate and necessary to continue to provide current services that are essential to our community.

The Committee reviewed and recommend the 2022 Budget to be approved with funds appropriated for all the Growth Areas. This recommendation comes with the caveat that no growth areas be approved out of the Water or Wastewater Funds until those funds are no longer at a deficit unless they are emergency purchases. The Committee also strongly recommends to the Board of Aldermen to make utility rate adjustments necessary, at a minimum, to cover the operational costs as soon as possible for the Water and Wastewater Funds.

The Committee acknowledges that improvements or accommodations are needed for City Hall to work efficiently and to make more room for separation of employees, job duties and to accommodate the needs of the community and community meetings. The Finance Committee strongly recommends continuing to explore efficient ways to accommodate the need for space for employees, meetings, elected officials along with making some much needed repairs to current facilities.

In summary, the Finance Committee is recommending the 2022 Operational Budget to be approved as presented. We also recommend the appropriation of funds for all the growth areas, but no growth areas to be approved from the Water or Sewer Funds until they are no longer in a deficit.

Sincerely,



Karen Gore
Chairman

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Mayor Natalie McNish

Aldermen J.C. Cunningham, John Quinn, Robert Boggs & Stacy Lee

Types of Funds

Governmental

The General Fund is used to account for all ordinary operations associated with the traditional services provided by the city government. These services fall into the broad departments of general administration, police department, municipal court, street department, building inspections and code enforcement, and animal control.

Special Revenue

Special Revenue Funds are used to account for revenues from specific taxes or other earmarked revenue sources that by law are designated to finance particular functions or activities of government. Special Revenue Funds include the Cemetery Fund, Parks Fund, Transportation Sales Tax Fund, and Debt Service Fund.

Proprietary

Proprietary Funds are business-type funds that are self-supporting through user charges and service fees. The City's proprietary funds are the Water Fund, Wastewater Treatment Plant (WWTP) Fund and the Water and the WWTP Capital Improvement Project fees (CIP).

Major Revenue Sources

Sales Taxes

Missouri municipalities have five sales taxes available for different municipal purposes: General Revenue, Capital Improvements, Transportation, Local Parks & Stormwater and Fire Protection. A majority of the voters must approve each of these taxes prior to their imposition. The Missouri statutes also dictate the rate at which these taxes may be imposed, and the use of funds generated from their imposition. All the following sales taxes are to be applied to the receipts from the sale at retail of all tangible personal property or taxable services with any city adopting such a tax, as defined in Chapter 144 RSMo. Sales taxes in effect for the City of Marshfield include:

General Sales Tax

One percent general sales tax on all tangible personal property sold at retail within the City of Marshfield with the exemptions outlined in 144.010 through 144.510 RSMo. Statutory authority for this tax is 94.500 RSMo. Budgeted general sales tax represents 66.1% of the total general fund revenue of the City in FY 2022. Revenue generated by the general sales tax is allocated to the General Fund and can be used for municipal purpose approved by the Board of Aldermen.

Transportation Sales Tax

One-half percent transportation sales tax on the same goods as outlined above. Statutory authority for this tax begins in 94.700 RSMo, which gives cities the taxing authority of up to one-half percent. Instituted in 2005 by the City of Marshfield, transportation sales tax must be accounted for in a separate fund and is restricted to "transportation purposes"; which is defined as a mass transportation system, construction, reconstruction, repair and maintenance of streets, bridges and airports, and land acquisition and rights-of-way for these purposes.

Local Parks & Stormwater Sales Tax

Sections 644.032 – 644.033 RSMo details the local parks & stormwater sales tax. The tax may be used for stormwater control, parks or both, provided the particular use of the tax is included in the ballot language. The tax may not exceed one-half percent. Voters approved a one-half percent local parks sales tax on the same goods as the general sales tax November 2014 to provide funding for local parks, including but not limited to constructing, furnishing, equipping, operating and maintaining an aquatic/activity complex. One-quarter percent sales tax will sunset at such a time that all obligations issued for the purpose of constructing, furnishing and equipping an aquatic/activity complex shall be fully paid.

Capital Improvement Sales Tax

Section 94.577 RSMo details capital improvement sales tax. This tax may be used for capital improvements. The City's one-half percent capital improvement sales tax expired in October 2014.

Sales Tax Breakdown

Webster County Sales Tax (Total Rate 1.750%)

Rate	Use	State Statute Section	Expiration
½%	General Revenue	66.500 – 66.545	Permanent
½%	Capital Improvement	67.700 – 67.727	Thru 12/31/27
¼ %	Law Enforcement	190.335 – 190.337	Permanent
½%	General Sales tax	67.547	Permanent

Webster County 911 (Total Rate 0.333%)

Permanent

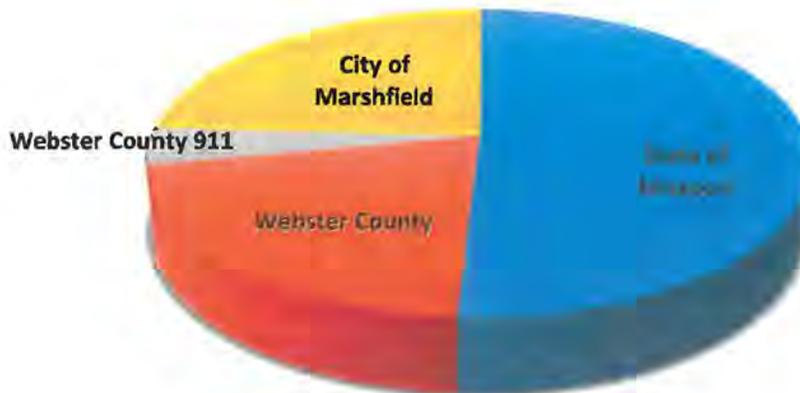
State of Missouri (Total Rate 4.225%)

Rate	Use	State Statute Sections	Expiration
4%	General Revenue		Permanent
¼%	Conservation, Education, etc.		Permanent

City of Marshfield Sales Tax (Total Rate 2.0%)

Rate	Use	State Statute Sections	Expiration
1%	General Revenue	94.500 – 94.550	Permanent
½%	Transportation	94.700 – 94.755	Permanent
½%	Local Parks Fund	644.032 – 644.033	Unknown

8.308% Sales Tax Allocation



Other Revenue Sources

Property Tax

Property taxes are levied and collected by the City. The City must fix its ad valorem property tax rates and certify them to the County Clerk not later than September first for entry in the tax books. The County Clerk receives the county tax books from the County Assessor, which sets forth the assessments of real and personal property. The County Clerk enters the tax rates certified to him by the local taxing authorities in the tax books and assesses such rates against taxable property in the City as shown in such books.

The County Clerk forwards the tax books by October 31 to the County Collector, who is charged with levying and collecting taxes as shown in the tax books. The County Collector extends the taxes on the tax rolls and issues the tax statements in early December. Taxes are due by December 31 and become delinquent if not paid to the County Collector by that time.

The County Collector is required to make disbursements of collected taxes to the City each month. Because of the tax collection procedure described above, the City receives the bulk of its moneys from local property taxes in the months of January, February and March.

Tax Rates

Debt Service Levy

The City's debt service property tax levy for the fiscal year ended December 31, 2021 was \$0.3700 per \$100 of assessed valuation (the City has not yet determined its debt service levy for the current fiscal year ending December 31, 2022). Once indebtedness has been approved by the voters and general obligation bonds are issued, the City is required under Article VI, Section 26(f) of the Missouri Constitution to levy an annual tax on all taxable tangible property therein sufficient to pay the interest and principal of the general obligation bonds as it falls due and to retire the same within 20 years from the date of issue. The Board of Alderman may set the tax rate for debt service, without limitation as to rate or amount, at the level required to make such payments.

Operating Levy (for Parks and Recreation and Cemetery Operations)

The City's property tax levy for parks and recreation and property tax levy for cemetery operations for fiscal year ended December 31, 2021 was \$0.1052 per \$100 assessed valuation and \$0.1244 per \$100 assessed valuation, respectively (the City has not yet determined its parks and recreation property tax levy or its cemetery operations property tax levy for the current fiscal year ending December 31, 2022).

Any property taxes levied by the City for operations such as the City's parks and recreation and cemetery operations property tax levies cannot exceed the "tax rate ceiling" for the current year without voter approval. The tax rate ceiling, determined annually, is the rate of levy which, when charged against the newly assessed valuation of the City for the current year, excluding new construction and improvements, will produce an amount of tax revenues equal to tax revenues for the previous year increased by 5% or the Consumer Price Index, whichever is lower.

Property Tax Levies

City of Marshfield (2021 Levy – collected in 2022)

Rate	Use	Estimated Revenue
.3700/100	Debt Service	\$ 385,349
.1052/100	Parks	\$ 109,961
.1244/100	Cemetery	\$ 129,982

City of Marshfield (2020 Levy – collected in 2021)

Rate	Use	Estimated Revenue
.3700/100	Debt Service	\$ 350,216
.1109/100	Parks	\$ 104,943
.1311/100	Cemetery	\$ 124,015

The property tax rate is compiled as follows:

Overall Real Property Tax in Marshfield

Rate and cost are based on a \$100,000 property value.

Residential

State of Missouri	0.0300	5.70
County Road & Bridge	0.1713	32.55
Health Unit	0.1262	23.98
Sheltered Workshop	0.0722	13.72
Senior Services Fund	0.0455	8.65
Library	0.1080	20.52
OTC	0.1875	35.63
Fire District	0.6000	114.00
Marshfield School District	3.6911	701.31
City of Marshfield	0.5996	113.92
Total	5.6314	1,069.97

Commercial

State of Missouri	0.0300	9.60
Commercial Surcharge	0.3700	118.40
County Road & Bridge	0.1713	54.82
Health Unit	0.1262	40.38
Sheltered Workshop	0.0722	23.10
Senior Services Fund	0.0455	14.56
Library	0.1080	34.56
OTC	0.1875	60.00
Fire District	0.6000	192.00
Marshfield School District	3.6911	1,181.15
City of Marshfield	0.5996	191.87
Total	6.0014	1,920.45

RESIDENTIAL PROPERTY TAX BASED ON \$100,000 PROPERTY VALUE



- State of Missouri
- County Road & Bridge
- Health Unit
- Sheltered Workshop
- Senior Services Fund
- Library
- OTC
- Fire District
- Marshfield School District
- City of Marshfield

Franchise Fees

Franchise fees are assessed on gross receipts for gas service (5%), telephone service (5%), electric service (3%) and cable service, per contract. Budgeted franchise taxes represent 12.5% of the total general fund revenue of the City in FY 2022.

Payment in Lieu of Taxes

Payment in lieu of taxes (PILOT) are collected from the Water Fund and the WWTP Fund. PILOTs are 5% of the revenue collections for water municipal sales and sewer charges supplied by the City's water and wastewater departments. Once the payment in lieu of taxes have been collected, they are transferred to the general fund. Budgeted PILOTs to be transferred to the general fund for FY 2022 represent 3.9% of the total general fund revenue.

Tourism Tax

Tax levied to be collected in the amount of 2% on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in the City. All revenues received from the tourism tax levied shall be used solely for funding a convention and visitors bureau, the Marshfield Chamber of Commerce.

Licenses and Permits

The City currently collects business license fees from contractors, restauranters, and merchants under Chapter 600 of the City Code.

The City issues various kinds of permits to builders for residential and commercial construction and improvements. These permits are required to protect the owner from faulty design, workmanship, materials, etc., and are "regulatory" in nature.

Fines and Forfeitures

The various fines for municipal code violations are set by the Municipal Judge. The majority of fines and forfeitures are attributed to municipal court fines and represents 2.5% of the total general fund revenue for FY 2022.

User Fees/Charges

User charges include cemetery fees, recreation program fees, water and wastewater fees. Article X, Section 22 of the State Constitution (the Hancock Amendment) generally prohibits the increase of these charges without a vote of the people; however, the City may increase these fees at a rate not to exceed the actual cost of the service provided.

State Motor Fuel Tax and Vehicle Sales Tax

The Missouri Department of Revenue distributes a portion of these taxes to cities and counties, on a monthly basis, based on county mileage and land valuation figures. These distributions represent 11.0% of the total general fund revenue for FY 2022.

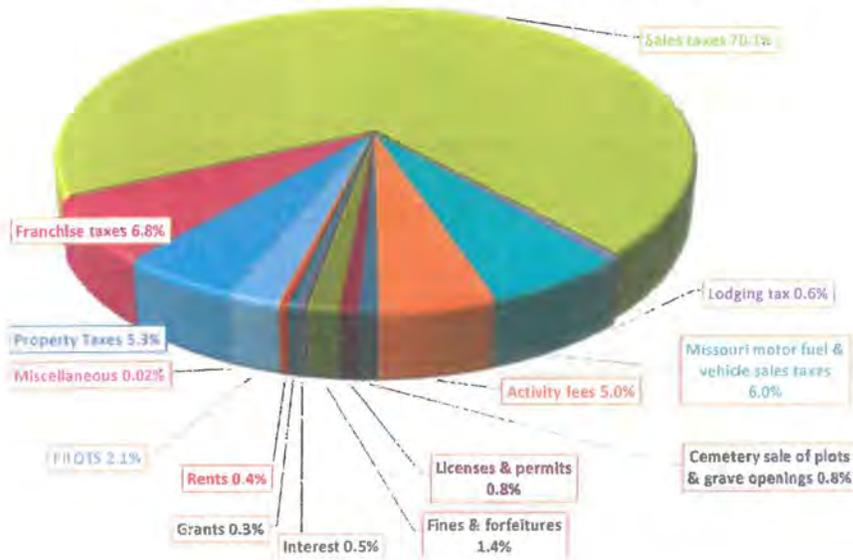
Rent

The City receives rent revenue through renting City owned property. A cellular tower company is renting City owned space for their cell tower. In 2017 the City purchased a building on the square with the purpose of relocating City Hall. A portion of the building was being rented by Seymour Bank. December 2021 the Bank bought the building from the City. The tower company and bank rent revenues are being encumbered to pay for future City Hall improvements through remodeling and/or expanding. The City has property at the Cemetery and the wastewater treatment plant that is rented through a bid process usually every two years. The City owned parks facilities can be rented for events and parties. The City is renting out a space on top of the new water tower beginning in FY 2021. These rent revenues in the Water department are being set aside for future use.

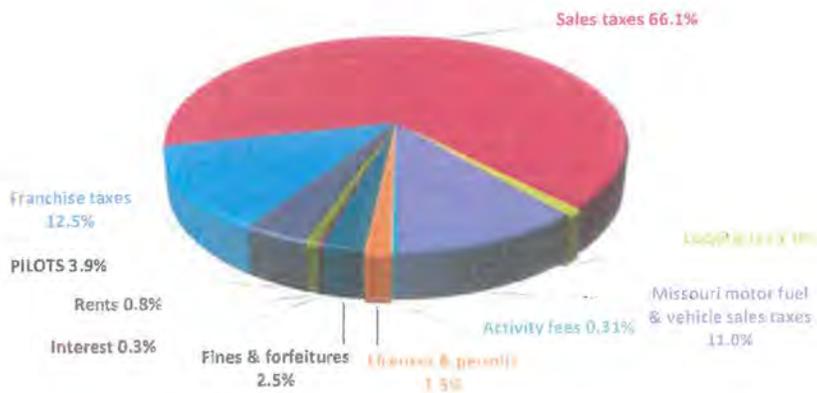
2022 Budget Operating Revenues

REVENUES	Total				
	General Fund	Transportation Fund	Parks Fund	Cemetery Fund	Governmental Funds
Taxes					
Property Taxes			\$ 109,961	\$ 129,982	\$ 239,943
Franchise taxes	\$ 307,500				\$ 307,500
Sales taxes	\$ 1,622,192	\$ 775,511	\$ 775,445		\$ 3,173,148
Lodging tax	\$ 25,000				\$ 25,000
Intergovernmental:					\$ -
Missouri motor fuel & vehicle sales taxes	\$ 270,841				\$ 270,841
User charges:					\$ -
Activity fees	\$ 7,600		\$ 217,036		\$ 224,636
Cemetery sale of plots & grave openings				\$ 36,600	\$ 36,600
Licenses & permits	\$ 37,800				\$ 37,800
Fines & forfeitures	\$ 61,800				\$ 61,800
Interest	\$ 7,200	\$ 5,880	\$ 7,200	\$ 2,400	\$ 22,680
Grants		\$ 12,000			\$ 12,000
Rents	\$ 18,690			\$ 1,000	\$ 19,690
PILOTS (Transferred In)	\$ 95,562				\$ 95,562
Miscellaneous	\$ 996				\$ 996
Total Revenues	\$ 2,455,181	\$ 793,391	\$ 1,109,642	\$ 169,982	\$ 4,528,196

**2022 BUDGET OPERATING REVENUES:
GENERAL FUND, CEMETERY FUND, TRANSPORTATION FUND, PARKS FUND**

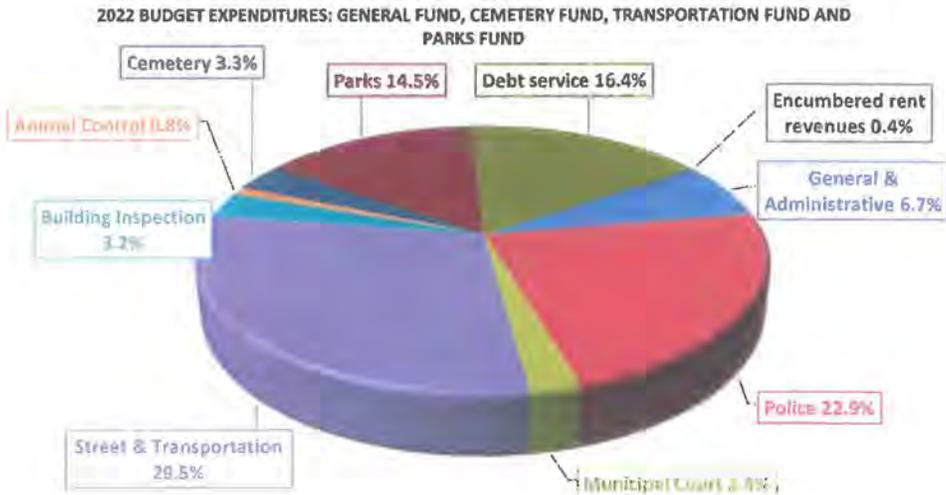


2022 BUDGET GENERAL FUND REVENUES



2022 Budget Operating Expenditures

EXPENDITURES	General	Transportation	Parks	Cemetery	Total
	Fund	Fund	Fund	Fund	Governmental Funds
General & Administrative	\$ 346,276				\$ 346,276
Law and public safety:					\$ -
Police	\$1,192,764				\$ 1,192,764
Municipal Court	\$ 125,554				\$ 125,554
Street	\$ 508,701	\$ 1,024,827			\$ 1,533,528
Building Inspection	\$ 164,009				\$ 164,009
Animal Control	\$ 43,468				\$ 43,468
Cemetery				\$ 169,982	\$ 169,982
Parks			\$ 751,683		\$ 751,683
Debt Service		\$ 450,000	\$ 402,013		\$ 852,013
Encumbered rent revenues	\$ 18,690				\$ 18,690
Transfers (In)/ Out	\$ 56,041		\$ (56,041)		\$ -
Total Expenditures	\$2,455,503	\$ 1,474,827	\$1,097,655	\$169,982	\$ 5,197,968



2022 Budget General Fund Departments' Personnel Expenses

	Total Expenditures	Personnel Expenses *	Percent of Total by Department
General & Administrative	\$ 346,276	\$ 156,660	45.2%
Police	\$ 1,192,764	\$ 1,026,058	86.0%
Municipal Court	\$ 125,554	\$ 62,335	49.6%
Street	\$ 508,701	\$ 340,511	66.9%
Building Inspection	\$ 164,009	\$ 92,890	56.6%
Animal Control	\$ 43,468	\$ 25,550	58.8%
Cemetery	\$ 169,982	\$ 126,328	74.3%
Parks	\$ 751,683	\$ 446,932	59.5%
Total	\$ 3,302,437	\$ 2,277,264	69.0%

* Personnel expenses include wages, payroll taxes, health insurance, workers' compensation insurance and retirement benefits.

Growth Areas

Summary

Allocations

2022 Growth Areas and Capital Expenditures		General Fund	Cemetery Fund	Parks Fund	Transportation Fund	Water Fund	Wastewater Fund	
Unallocated Cash Balances Budgeted 12/31/2022		\$ 1,675,520	\$ 492,127	\$ 1,554,407	\$ 924,790	\$ 1,053,786	\$ 702,135	
2021 Approved Growth Areas Expected to be Expended 2022		Amount						
Mini Excavator	\$ 44,580					\$ 22,290	\$ 22,290	
Patriot Park Development Plan	\$ 24,500			\$ 24,500				
Reactor Blower							\$ 23,000	
GRO Marshfield Commitment out of Cash		\$ 16,000	\$ 16,000	\$ 1,250				
Growth Areas, Capital Expenditures and Projects								Comments
IT Services	\$ 70,000	\$ 35,000	\$ 5,833	\$ 5,833		\$ 11,667	\$ 11,667	Allocated to 12 departments/funds.
Street Department Part-time Help:	\$ 10,000	\$ 10,000						
Snow Plow Equipment	\$ 21,000	\$ 21,000						
Paint Machine	\$ 20,000				\$ 20,000			
Animal Control Training:	\$ 4,000	\$ 4,000						
Police Vehicle (Purchase)	\$ 38,000	\$ 38,000						
Police Vehicle (Lease/Purchase partial year)	\$ 6,000	\$ 6,000						
Police Vehicle (Lease/Purchase partial year)	\$ 6,000	\$ 6,000						
Equipment and Installation of 3 New Police Vehicles	\$ 24,000	\$ 24,000						
1-Ton Utility Dump Truck	\$ 100,000	\$ 33,333				\$ 33,333	\$ 33,333	
New Building at Treatment Plant	\$ 300,000					\$ 150,000	\$ 150,000	
Water Department I Hydrants (5)	\$ 49,000					\$ 49,000		
Part-time Staff 50/50 Water/Sewer	\$ 20,000					\$ 10,000	\$ 10,000	
Sewer Collections Skid Mount Rodder Unit	\$ 30,000						\$ 30,000	
New Backhoe 50/50 Water/Sewer	\$ 130,000					\$ 65,000	\$ 65,000	
WWTP BOD Incubator	\$ 3,000						\$ 3,000	
WWTP Table Top PH Meter	\$ 5,200						\$ 5,200	
City Hall Improvements	\$ 553,999	\$ 191,424	\$ 51,796	\$ 103,593		\$ 103,593	\$ 103,593	General Fund will use Rent Revenues \$180,230 (12/2021 balance), \$11,195 unallocated cash.
City Hall roof repair	\$ 35,750	\$ 7,150	\$ 7,150	\$ 7,150		\$ 7,150	\$ 7,150	2022 includes a 10% increase over 2021.
Roof Repair to Police / Street Building	\$ 45,100	\$ 45,100						2022 includes a 10% increase over 2021.
Website	\$ 40,000	\$ 5,000		\$ 25,000		\$ 5,000	\$ 5,000	Additional Parks Department Modules
Replace Old Bucket Truck	\$ 60,000	\$ 35,000				\$ 12,500	\$ 12,500	\$30,000 Street, \$5,000 Tree City
Patriot Park Feasibility Study	\$ 30,000			\$ 30,000				
Additional Employee	\$ 13,000			\$ 13,000				
Disc Golf Course	\$ 25,000			\$ 25,000				
Expand Network & Concession Stand Security	\$ 12,000			\$ 12,000				
Tommy Macdonnell Pool Signage	\$ 25,000			\$ 25,000				
Park Signage	\$ 14,000			\$ 14,000				Estimated \$1,500 per sign.
Pool Motor Replacements	\$ 15,200			\$ 15,200				Includes replacement for all pumps.
Rotary Concession Stand	\$ 4,000			\$ 4,000				Need to add heating and air to this number.
Rotary Maintenance/Storage Overhead Door	\$ 3,500			\$ 3,500				Overhead door and reconfiguration.
Fencing/Trail Flow Ellis O Jackson	\$ 4,500			\$ 4,500				Does not include paint.
Re-key of Parks	\$ 4,000			\$ 4,000				
Basketball Court - Massey	\$ -							Possible Grant - FACM
Family Games - Massey	\$ -							Possible Grant - FACM
Rotary Basketball Lights	\$ 10,000			\$ 10,000				Between \$5,000 and \$10,000
Parks Vehicle	\$ 2,000			\$ 2,000				Transfer vehicle conversion expense
Brick Memorial/Tree ID - Rotary	\$ -							
Restrooms/Massey	\$ -							
Trails	\$ -							
Tennis Courts	\$ -							
Total Growth Areas	\$ 1,818,329	\$ 477,007	\$ 66,029	\$ 328,276	\$ 20,000	\$ 469,533	\$ 481,733	

City of Marshfield Budget - 2022

REVENUES	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Operating	Budget 2022 Growth Areas	Budget 2022 Total
General/Administrative	\$ 2,007,003	\$ 1,963,820	\$ 2,160,157	\$ 2,040,393	\$ -	\$ 2,040,393	\$ 2,907,517	\$ 1,993,578	\$ -	\$ 1,993,578
Police	\$ 17,985	\$ 13,702	\$ 25,596	\$ 1,800	\$ -	\$ 1,800	\$ 18,181	\$ 1,800	\$ -	\$ 1,800
Street	\$ 283,585	\$ 272,289	\$ 267,933	\$ 253,000	\$ -	\$ 253,000	\$ 305,264	\$ 270,841	\$ -	\$ 270,841
Fire	\$ 12,803	\$ 9,364	\$ 7,961	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Regulations	\$ 22,733	\$ 26,889	\$ 44,574	\$ 32,000	\$ -	\$ 32,000	\$ 34,334	\$ 31,500	\$ -	\$ 31,500
Municipal Court	\$ 131,770	\$ 161,602	\$ 99,762	\$ 112,000	\$ -	\$ 112,000	\$ 48,814	\$ 60,000	\$ -	\$ 60,000
Animal Control	\$ 4,805	\$ 4,386	\$ 2,677	\$ 1,950	\$ -	\$ 1,950	\$ 2,384	\$ 1,900	\$ -	\$ 1,900
Industrial Park	\$ 149	\$ 110	\$ 101	\$ 105	\$ -	\$ 105	\$ 49	\$ 50	\$ -	\$ 50
American Rescue Plan Act Funds							\$ 764,401	\$ 767,511	\$ -	\$ 767,511
Cemetery	\$ 157,143	\$ 156,157	\$ 179,117	\$ 157,575	\$ -	\$ 157,575	\$ 167,856	\$ 169,982	\$ -	\$ 169,982
Combined Parks		\$ 1,086,080	\$ 1,247,411	\$ 1,160,149	\$ -	\$ 1,160,349	\$ 1,351,390	\$ 1,165,683	\$ -	\$ 1,165,683
Parks	\$ 113,998				\$ -	\$ -			\$ -	\$ -
Restricted Parks	\$ 915,835				\$ -	\$ -			\$ -	\$ -
Transportation Fund	\$ 756,060	\$ 741,122	\$ 988,479	\$ 794,111	\$ -	\$ 794,111	\$ 988,227	\$ 793,391	\$ -	\$ 793,391
Transportation Capital Projects	\$ 132,220	\$ 36,196	\$ 30,730	\$ 4,300	\$ -	\$ 4,300	\$ 2,539	\$ 400	\$ -	\$ 400
G.O. Bond Debt Service	\$ 347,481	\$ 417,000	\$ 444,706	\$ 851,116	\$ -	\$ 851,116	\$ 857,199	\$ 836,069	\$ -	\$ 836,069
Water Rev Bond Debt Service	\$ 276,951	\$ 315,500	\$ 283,022	\$ 401,100	\$ -	\$ 401,100	\$ 278,090	\$ 396,444	\$ -	\$ 396,444
Water & Sewer Capital Projects			\$ 16,086	\$ 6,000	\$ -	\$ 6,000	\$ 5,031	\$ 1,800	\$ -	\$ 1,800
WWTP	\$ 915,303	\$ 936,155	\$ 982,529	\$ 909,424	\$ -	\$ 909,424	\$ 930,476	\$ 897,440	\$ -	\$ 897,440
WWTP Capacity Fees	\$ 14,647	\$ 10,000	\$ 23,628	\$ 60,000	\$ -	\$ 60,000	\$ 15,111	\$ 60,000	\$ -	\$ 60,000
Combined Water & WWTP CIP	\$ 502,521	\$ 728,500	\$ 738,832	\$ 496,000	\$ -	\$ 496,000			\$ -	\$ -
WWTP CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 305,999	\$ 303,149	\$ -	\$ 303,149
Water CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,972	\$ 192,671	\$ -	\$ 192,671
Water	\$ 989,463	\$ 929,392	\$ 958,223	\$ 946,369	\$ -	\$ 946,369	\$ 953,953	\$ 955,611	\$ -	\$ 955,611
Water Capacity Fees	\$ 7,635	\$ 7,000	\$ 9,843	\$ 7,000	\$ -	\$ 7,000	\$ 8,000	\$ 7,000	\$ -	\$ 7,000
TOTAL	\$ 7,610,090	\$ 7,815,263	\$ 8,511,367	\$ 8,234,492	\$ -	\$ 8,234,492	\$ 10,040,185	\$ 8,906,820	\$ -	\$ 8,906,820

EXPENDITURES	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Operating	Budget 2022 Growth Areas	Budget 2022 Total
General/Administrative	\$ 340,235	\$ 367,905	\$ 310,472	\$ 339,962	\$ 290,175	\$ 630,137	\$ 346,636	\$ 346,376	\$ 241,683	\$ 587,959
Police	\$ 1,004,609	\$ 1,087,530	\$ 1,015,071	\$ 1,148,174	\$ 10,250	\$ 1,158,424	\$ 1,097,068	\$ 1,192,764	\$ 91,108	\$ 1,283,872
Street	\$ 506,691	\$ 463,305	\$ 398,332	\$ 513,183	\$ 129,250	\$ 642,433	\$ 430,453	\$ 508,701	\$ 111,441	\$ 620,143
Fire	\$ 224,332	\$ 255,734	\$ 246,888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Regulations	\$ 127,210	\$ 134,517	\$ 129,486	\$ 163,096	\$ -	\$ 163,096	\$ 147,828	\$ 164,009	\$ 5,833	\$ 169,842
Municipal Court	\$ 72,048	\$ 79,642	\$ 74,725	\$ 89,186	\$ 10,250	\$ 99,436	\$ 74,021	\$ 125,554	\$ 17,108	\$ 142,662
Animal Control	\$ 35,170	\$ 45,964	\$ 24,839	\$ 43,062	\$ -	\$ 43,062	\$ 29,115	\$ 43,468	\$ 9,833	\$ 53,301
Industrial Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,022	\$ -	\$ 11,022
American Rescue Plan Act Funds							\$ -	\$ -	\$ -	\$ -
Cemetery	\$ 139,449	\$ 134,166	\$ 126,674	\$ 177,408	\$ 116,296	\$ 293,704	\$ 146,215	\$ 169,982	\$ 66,029	\$ 236,011
Combined Parks		\$ 1,027,445	\$ 936,358	\$ 1,109,286	\$ 329,893	\$ 1,439,179	\$ 1,080,795	\$ 1,153,696	\$ 328,276	\$ 1,481,972
Parks	\$ 177,167									
Restricted Parks	\$ 1,004,351									
Transportation Fund	\$ 603,524	\$ 532,912	\$ 524,906	\$ 681,320	\$ 716,710	\$ 1,397,930	\$ 668,758	\$ 1,474,827	\$ 20,000	\$ 1,494,827
Transportation Capital Projects	\$ 7,383,860	\$ 1,416,513	\$ 1,270,864	\$ 674,240	\$ 532,650	\$ 1,206,890	\$ 1,009,802	\$ 383,027	\$ -	\$ 383,027
G.O. Bond Debt Service	\$ 523,323	\$ 442,960	\$ 442,620	\$ 829,785	\$ -	\$ 829,785	\$ 826,755	\$ 826,935	\$ -	\$ 826,935
Water Rev Bond Debt Service	\$ 324,308	\$ 306,752	\$ 172,680	\$ 400,269	\$ -	\$ 400,269	\$ 333,924	\$ 396,377	\$ -	\$ 396,377
SRF Water Capital Projects							\$ 1,124,305	\$ 657,606	\$ -	\$ 657,606
Water & Sewer Capital Projects		\$ 4,632,774	\$ 3,363,212	\$ 1,491,312	\$ -	\$ 1,491,312	\$ 293,993	\$ 1,812,248	\$ -	\$ 1,812,248
WWTP	\$ 856,472	\$ 920,135	\$ 876,454	\$ 909,275	\$ 384,193	\$ 1,293,468	\$ 989,920	\$ 996,906	\$ 481,733	\$ 1,478,640
WWTP Capacity Fees	\$ -	\$ -	\$ -	\$ 62,500	\$ -	\$ 62,500	\$ 41,339	\$ 25,465	\$ -	\$ 25,465
Combined Water & WWTP CIP	\$ 717,680	\$ 978,145	\$ 373,411	\$ 457,250	\$ -	\$ 457,250			\$ -	\$ -
WWTP CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,461	\$ 170,156	\$ -	\$ 170,156
Water CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,512	\$ 221,414	\$ -	\$ 221,414
Water	\$ 827,556	\$ 871,291	\$ 871,607	\$ 945,998	\$ 403,093	\$ 1,349,091	\$ 990,986	\$ 960,915	\$ 469,532	\$ 1,430,447
Water Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 14,867,985	\$ 13,697,690	\$ 11,158,119	\$ 10,035,207	\$ 2,922,760	\$ 12,957,967	\$ 9,922,887	\$ 11,641,349	\$ 1,842,577	\$ 13,483,926

Adopted
12/15/2021

City of Marshfield Summary

General Fund										
Revenues	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Budget 2021	Budget 2021	Actual 2021	Budget 2022	Budget 2022	Budget 2022
				Operating	Growth Areas	Total		Operating	Growth Areas	Total
General & Administrative	\$ 2,007,003	\$ 1,963,820	\$ 2,160,157	\$ 2,040,393	\$ -	\$ 2,040,393	\$ 2,907,517	\$ 1,993,578	\$ -	\$ 1,993,578
Police	\$ 17,985	\$ 13,702	\$ 25,596	\$ 1,800	\$ -	\$ 1,800	\$ 18,181	\$ 1,800	\$ -	\$ 1,800
Street	\$ 283,585	\$ 272,289	\$ 267,933	\$ 253,000	\$ -	\$ 253,000	\$ 305,264	\$ 270,841	\$ -	\$ 270,841
Fire	\$ 12,803	\$ 9,364	\$ 7,961	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building	\$ 22,733	\$ 26,889	\$ 44,574	\$ 32,000	\$ -	\$ 32,000	\$ 34,334	\$ 31,500	\$ -	\$ 31,500
Court	\$ 131,770	\$ 161,602	\$ 99,762	\$ 112,000	\$ -	\$ 112,000	\$ 48,834	\$ 60,000	\$ -	\$ 60,000
Animal Control	\$ 4,805	\$ 4,386	\$ 2,677	\$ 1,950	\$ -	\$ 1,950	\$ 2,384	\$ 1,900	\$ -	\$ 1,900
Total General Fund Revenues	\$ 2,480,684	\$ 2,452,052	\$ 2,608,661	\$ 2,441,143	\$ -	\$ 2,441,143	\$ 3,316,493	\$ 2,359,619	\$ -	\$ 2,359,619
Expenditures										
General										
General & Administrative	\$ 340,235	\$ 367,905	\$ 310,472	\$ 339,962	\$ 290,175	\$ 630,137	\$ 346,636	\$ 346,276	\$ 241,683	\$ 587,959
Police	\$ 1,004,609	\$ 1,087,530	\$ 1,015,071	\$ 1,148,174	\$ 10,250	\$ 1,158,424	\$ 1,097,068	\$ 1,192,764	\$ 91,108	\$ 1,283,872
Street	\$ 506,691	\$ 463,305	\$ 398,352	\$ 513,183	\$ 129,250	\$ 642,433	\$ 430,453	\$ 508,701	\$ 111,441	\$ 620,143
Fire	\$ 246,226	\$ 255,734	\$ 246,888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building	\$ 127,210	\$ 134,517	\$ 129,486	\$ 163,096	\$ -	\$ 163,096	\$ 147,828	\$ 164,009	\$ 5,833	\$ 169,842
Court	\$ 72,048	\$ 79,642	\$ 74,225	\$ 89,186	\$ 10,250	\$ 99,436	\$ 74,021	\$ 125,554	\$ 17,108	\$ 142,662
Animal Control	\$ 35,170	\$ 45,964	\$ 24,839	\$ 43,062	\$ -	\$ 43,062	\$ 29,115	\$ 43,468	\$ 9,833	\$ 53,301
Total General Fund Expenditures	\$ 2,332,189	\$ 2,434,599	\$ 2,199,333	\$ 2,296,664	\$ 439,925	\$ 2,736,589	\$ 2,125,121	\$ 2,380,772	\$ 477,006	\$ 2,857,779
General Fund Transfers & Encumbrance	\$ 15,782	\$ 17,446	\$ 29,698	\$ 17,912	\$ -	\$ 17,912	\$ (52,088)	\$ (20,831)	\$ -	\$ (20,831)
<i>*Positive adds to expenditures, negative decreases expenditures</i>										
General Fund Revenue (Deficit)	\$ 132,713	\$ 7	\$ 379,630	\$ 126,567	\$ (439,925)	\$ (313,258)	\$ 1,243,460	\$ (323)	\$ (477,006)	\$ (477,329)
Cash Balance										
Unallocated Cash Balance	\$ 885,584	\$ 583,819	\$ 1,061,917	\$ 1,186,983	\$ 133,081	\$ 885,139	\$ 1,675,843	\$ 1,675,520	\$ (299,175)	\$ 1,376,345
Cash Flow Reserve	\$ -	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	\$ 45,000
City Hall Renovations/Improvements/Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 625,000	\$ 625,000	\$ -	\$ 625,000
Encumbered Rent Revenues	\$ 87,120	\$ 133,081	\$ 133,229	\$ 180,230	\$ (133,081)	\$ 47,149	\$ 177,831	\$ 196,521	\$ (177,831)	\$ 18,690
Reserve Fund Cash Balance	\$ 471,584	\$ 625,159	\$ 630,983	\$ 632,483	\$ -	\$ 632,483	\$ 633,597	\$ 637,017	\$ -	\$ 637,817
Total Cash Balance	\$ 1,444,287	\$ 1,387,059	\$ 1,871,129	\$ 1,044,696	\$ -	\$ 1,609,771	\$ 3,157,278	\$ 3,179,057	\$ (477,006)	\$ 2,102,051

Cemetery Fund										
Revenues	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Budget 2021	Budget 2021	Actual 2021	Budget 2022	Budget 2022	Budget 2022
				Operating	Growth Areas	Total		Operating	Growth Areas	Total
Revenues	\$ 157,143	\$ 156,157	\$ 179,117	\$ 157,575	\$ -	\$ 157,575	\$ 167,856	\$ 169,982	\$ -	\$ 169,982
Expenditures	\$ 115,749	\$ 134,166	\$ 128,674	\$ 177,408	\$ 118,296	\$ 293,704	\$ 146,215	\$ 169,982	\$ 66,029	\$ 236,011
Cemetery Revenue (Deficit)	\$ 41,394	\$ 21,991	\$ 50,443	\$ (19,833)	\$ (118,296)	\$ (136,129)	\$ 21,641	\$ 0	\$ (66,029)	\$ (66,029)
Cash Balance										
Cash Balance	\$ 40,309	\$ 57,457	\$ 88,350	\$ 65,421	\$ -	\$ 52,221	\$ 108,598	\$ 108,598	\$ (66,029)	\$ 42,569
Money Market Cash Balance	\$ 377,656	\$ 398,464	\$ 381,795	\$ 384,891	\$ -	\$ 281,795	\$ 383,529	\$ 383,529	\$ -	\$ 383,529
Total Cash Balance	\$ 417,965	\$ 455,921	\$ 470,145	\$ 450,312	\$ -	\$ 334,016	\$ 492,127	\$ 492,127	\$ (66,029)	\$ 426,098

Transportation Fund										
Revenues	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Budget 2021	Budget 2021	Actual 2021	Budget 2022	Budget 2022	Budget 2022
				Operating	Growth Areas	Total		Operating	Growth Areas	Total
Revenues	\$ 756,060	\$ 741,122	\$ 888,479	\$ 794,111	\$ -	\$ 794,111	\$ 888,227	\$ 793,391	\$ -	\$ 793,391
Expenditures	\$ 803,624	\$ 532,912	\$ 524,906	\$ 681,220	\$ 716,710	\$ 1,397,930	\$ 868,758	\$ 1,474,827	\$ 20,000	\$ 1,494,827
Transportation Fund Revenue (Deficit)	\$ 152,335	\$ 208,210	\$ 463,573	\$ 112,891	\$ (716,710)	\$ (603,819)	\$ 319,469	\$ (681,436)	\$ (20,000)	\$ (701,436)
Total Cash Balance										
	\$ 837,493	\$ 1,045,703	\$ 1,290,141	\$ 1,403,031	\$ -	\$ 686,321	\$ 1,606,225	\$ 924,790	\$ (20,000)	\$ 904,790

Adopted
12/15/2021

Parks Fund										
	Actual 2019	Budget 2020	Actual 2020	Budget 2021			Budget 2021		Budget 2022	
				Operating	Growth Areas	Total	Actual 2021	Operating	Growth Areas	Total
Revenues	\$ 1,098,919	\$ 1,086,080	\$ 1,247,411	\$ 1,160,349	\$ -	\$ 1,160,349	\$ 1,251,590	\$ 1,165,683	\$ -	\$ 1,165,683
Expenditures	\$ 1,191,517	\$ 1,027,445	\$ 936,358	\$ 1,109,286	\$ 329,893	\$ 1,439,179	\$ 1,080,795	\$ 1,153,696	\$ 328,276	\$ 1,481,972
Combined Parks Fund Revenue (Deficit)	\$ (92,598)	\$ 58,635	\$ 311,054	\$ 51,063	\$ (329,893)	\$ (278,830)	\$ 170,794	\$ 11,986	\$ (328,276)	\$ (316,290)
Cash Balance	\$ 1,050,434	\$ 1,182,847	\$ 1,367,190	\$ 1,418,254	\$ -	\$ 1,118,361	\$ 1,542,420	\$ 1,554,407	\$ (328,276)	\$ 1,226,131
Tennis Courts Fund	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ 30,000
Equipment Replacement Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Combined Parks Fund Cash Balan	\$ 1,090,434	\$ 1,212,847	\$ 1,397,190	\$ 1,448,254	\$ -	\$ 1,118,361	\$ 1,572,420	\$ 1,584,407	\$ (328,276)	\$ 1,256,131

Restricted Parks Fund		
	Actual 2019	Budget 2020
Revenues	\$ 915,835	
Expenditures	\$ 1,004,351	
Restricted Parks Fund Revenue (Deficit)	\$ (88,516)	\$ -
Cash Balance	\$ 1,103,135	
-	\$ 30,000	
Equipment Replacement Reserve Fund	\$ -	
Total Restricted Parks Fund Cash Balan	\$ 1,133,135	\$ -

General Parks Fund		
	Actual 2019	Budget 2020
Revenues	\$ 113,998	
Expenditures	\$ 177,167	
General Parks Fund Revenue (Deficit)	\$ (63,169)	\$ -

General Fund Parks and Restricted Parks combined in the 2020 Budget.

WWTP Fund										
Revenues	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Budget 2021	Budget 2021	Actual 2021	Budget 2022	Budget 2022	Budget 2022
				Operating	Growth Areas	Total		Operating	Growth Areas	Total
WWTP	\$ 915,203	\$ 936,155	\$ 982,529	\$ 909,424	\$ -	\$ 909,424	\$ 930,476	\$ 897,440	\$ -	\$ 897,440
WWTP Capacity Fees	\$ 14,647	\$ 10,000	\$ 23,628	\$ 60,000	\$ -	\$ 60,000	\$ 15,311	\$ 60,000	\$ -	\$ 60,000
Total WWTP Revenues	\$ 929,850	\$ 946,155	\$ 1,006,157	\$ 969,424	\$ -	\$ 969,424	\$ 945,787	\$ 957,440	\$ -	\$ 957,440
Expenditures										
WWTP	\$ 856,472	\$ 920,135	\$ 876,454	\$ 909,275	\$ 384,193	\$ 1,293,468	\$ 989,920	\$ 996,906	\$ 481,733	\$ 1,478,640
WWTP Capacity Fees	\$ -	\$ -	\$ -	\$ 62,000	\$ -	\$ 62,000	\$ 41,339	\$ 25,465	\$ -	\$ 25,465
Total WWTP Expenditures	\$ 856,472	\$ 920,135	\$ 876,454	\$ 971,275	\$ 384,193	\$ 1,355,468	\$ 1,031,259	\$ 1,022,371	\$ 481,733	\$ 1,504,105
WWTP Fund Revenue (Deficit)	\$ 73,378	\$ 26,020	\$ 129,703	\$ (2,351)	\$ (384,193)	\$ (386,544)	\$ (85,472)	\$ (64,931)	\$ (481,733)	\$ (546,665)
Cash Balance	\$ 334,070	\$ 301,303	\$ 389,621	\$ 389,770	\$ -	\$ 25,577	\$ 37,869	\$ 38,403	\$ -	\$ 38,403
Money Market Cash Balance	\$ 437,665	\$ 466,371	\$ 459,857	\$ 459,857	\$ -	\$ 459,857	\$ 763,733	\$ 663,733	\$ (481,733)	\$ 181,999
Replacement Reserve Cash Balance	\$ 35,705	\$ 35,705	\$ 57,698	\$ 57,698	\$ (20,000)	\$ 37,698	\$ 36,613	\$ 36,613	\$ -	\$ 36,613
Total Operating Cash Balance	\$ 807,440	\$ 803,379	\$ 907,176	\$ 907,325	\$ (20,000)	\$ 523,132	\$ 838,214	\$ 738,748	\$ (481,733)	\$ 257,015

WWTP CIP Fund										
Revenues	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Budget 2021	Budget 2021	Actual 2021	Budget 2022	Budget 2022	Budget 2022
				Operating	Growth Areas	Total		Operating	Growth Areas	Total
Revenues							\$ 303,190	\$ 303,149	\$ -	\$ 303,149
Expenditures							\$ 212,283	\$ 170,461	\$ -	\$ 170,156
Combined CIP Fund Revenue (Deficit)							\$ 90,907	\$ 132,688	\$ -	\$ 132,993
Total WWTP CIP Cash Balance	\$ -	\$ 691,960	\$ 1,039,760	\$ 1,172,773	\$ -	\$ 1,172,773				

Water Fund										
Revenues	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Budget 2021	Budget 2021	Actual 2021	Budget 2022	Budget 2022	Budget 2022
				Operating	Growth Areas	Total		Operating	Growth Areas	Total
Water Fund	\$ 989,563	\$ 929,392	\$ 958,223	\$ 946,369	\$ -	\$ 946,369	\$ 953,953	\$ 955,611	\$ -	\$ 955,611
Water Capacity Fees	\$ 7,635	\$ 7,000	\$ 9,843	\$ 7,000	\$ -	\$ 7,000	\$ 8,000	\$ 7,000	\$ -	\$ 7,000
Total Water Revenues	\$ 997,198	\$ 936,392	\$ 968,067	\$ 953,369	\$ -	\$ 953,369	\$ 961,953	\$ 962,611	\$ -	\$ 962,611
Expenditures										
Water Fund	\$ 827,556	\$ 871,291	\$ 871,607	\$ 945,998	\$ 403,093	\$ 1,349,091	\$ 990,986	\$ 960,915	\$ 469,532	\$ 1,430,447
Water Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Water Expenditures	\$ 827,556	\$ 871,291	\$ 871,607	\$ 945,998	\$ 403,093	\$ 1,349,091	\$ 990,986	\$ 960,915	\$ 469,532	\$ 1,430,447
Water Fund Revenue (Deficit)	\$ 169,642	\$ 65,101	\$ 96,460	\$ 7,371	\$ (403,093)	\$ (395,722)	\$ (29,033)	\$ 1,697	\$ (469,532)	\$ (467,835)
Cash Balance	\$ 354,241	\$ 404,502	\$ 234,838	\$ 560,747	\$ -	\$ 332,654	\$ 584,241	\$ 578,938	\$ -	\$ 578,938
Money Market Cash Balance	\$ 518,143	\$ 503,386	\$ 527,156	\$ 527,156	\$ -	\$ 352,156	\$ 474,848	\$ 474,848	\$ (469,532)	\$ 5,315
Replacement Reserve Fund Cash Balance	\$ 283,572	\$ 313,524	\$ 320,839	\$ 357,979	\$ -	\$ 357,979	\$ 377,709	\$ 414,849	\$ -	\$ 414,849
Total Operating Cash Balance	\$ 1,155,956	\$ 1,221,413	\$ 1,082,833	\$ 1,445,882	\$ -	\$ 1,042,789	\$ 1,436,797	\$ 1,468,634	\$ (469,532)	\$ 999,102

Water CIP Fund										
Revenues	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Budget 2021	Budget 2021	Actual 2021	Budget 2022	Budget 2022	Budget 2022
				Operating	Growth Areas	Total		Operating	Growth Areas	Total
Revenues							\$ 192,810	\$ 194,972	\$ 192,671	\$ -
Expenditures							\$ 244,968	\$ 120,512	\$ 221,414	\$ -
Combined CIP Fund Revenue (Deficit)							\$ (52,158)	\$ 74,460	\$ (28,743)	\$ -
Total Water CIP Cash Balance							\$ 338,095	\$ 464,713	\$ 435,978	\$ -

Combined CIP Fund						
Revenues	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Budget 2021	Budget 2021
				Operating	Growth Areas	Total
Revenues	\$ 502,521	\$ 728,500	\$ 738,832	\$ 496,000	\$ -	\$ 496,000
Expenditures	\$ 717,680	\$ 978,145	\$ 373,411	\$ 457,250	\$ -	\$ 457,250
Combined CIP Fund Revenue (Deficit)	\$ (215,159)	\$ (249,645)	\$ 365,421	\$ 38,750	\$ -	\$ 38,750
Cash Balance	\$ 927,029	\$ 677,384	\$ 1,294,495	\$ 1,333,245	\$ -	\$ 1,333,245
Money Market Account	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Combined CIP Fund Cash Balance	\$ 927,029	\$ 677,384	\$ 1,294,495	\$ 1,333,245	\$ -	\$ 1,333,245

Water CIP and WWTP CIP combined in the 2019 Budget and separated out end fiscal year 2021.

2022 ALLOCATIONS

Title	General	Water	WWTP	Street	Parks	Court	Animal Control	Cemetery	Police	Tree	Inspection	TOTAL
Administration												
City Administrator	35.0%	15.0%	15.0%	15.0%	7.5%	2.5%	2.5%	2.5%	0.0%	0.0%	5.0%	100.0%
Administrative Planner and Project Manager	25.0%	10.0%	10.0%	25.0%	5.0%	0.0%	5.0%	5.0%	0.0%	0.0%	15.0%	100.0%
City Clerk	15.0%	15.0%	15.0%	10.0%	10.0%	2.5%	2.5%	10.0%	10.0%	0.0%	10.0%	100.0%
Administrative Assistant	25.0%	15.0%	15.0%	15.0%	10.0%		2.5%	15.0%			2.5%	100.0%
City Collector	20.0%	40.0%	40.0%									100.0%
Deputy City Collector	20.0%	40.0%	40.0%									100.0%
Utility Clerk	15.0%	30.0%	30.0%	10.0%	5.0%		2.5%	5.0%	0.0%	0.0%	2.5%	100.0%
Finance Director	20.0%	20.0%	20.0%	15.0%	10.0%	0.0%	0.0%	2.5%	10.0%		2.5%	100.0%
Building Inspector/Code Enforcer		5.0%	5.0%	5.0%			5.0%			5.0%	75.0%	100.0%
Court Clerk						100.0%						100.0%
Parks												
Parks Director					95.0%					5.0%		100.0%
Recreation Coordinator					95.0%					5.0%		100.0%
Recreation Specialist					100.0%							100.0%
Public Works												
Street Superintendent				80.0%	15.0%			5.0%				100.0%
Street Maintenance				100.0%								100.0%
Street Maintenance				100.0%								100.0%
Street Maintenance				100.0%								100.0%
Property Maintenance		10.0%	10.0%	15.0%	50.0%		5.0%			10.0%		100.0%
Police Department												
Police Chief									100.0%			100.0%
Sergeant									100.0%			100.0%
Detective									100.0%			100.0%
9 Officers									100.0%			100.0%
Police Clerk									100.0%			100.0%
Utilities												
Utility Superintendent		60.0%	40.0%									100.0%
Chief Wastewater Operator		0.0%	100.0%									100.0%
Assistant Wastewater Operator		0.0%	100.0%									100.0%
Wastewater Operator		0.0%	100.0%									100.0%
Plant/Collection Maintenance		50.0%	50.0%									100.0%
Utilities Foreman		70.0%	30.0%									100.0%
Utility Maintenance Crew		50.0%	50.0%									100.0%
Utility Maintenance Crew		50.0%	50.0%									100.0%
Utility Maintenance Crew		50.0%	45.0%				5.0%					100.0%
Utility Maintenance Crew		70.0%	25.0%				5.0%					100.0%
Utility Maintenance Crew		50.0%	50.0%									100.0%
Cemetery												
Cemetery Foreman								100.0%				100.0%

* Note: Highlighted yellow are vacant positions.

General & Administrative

General and Administrative 11-50

	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
Unallocated Cash	\$ 885,584	\$ 883,819	\$ 1,061,917	\$ 1,186,983	\$ 133,081	\$ 885,139	\$ 1,675,843	\$ 1,675,520	\$ (299,179)	\$ 1,376,345	\$ (299,498)	-17.87%	
Rent Revenue Monop. Market Acct.	\$ 87,120	\$ 133,061	\$ 133,229	\$ 180,230	\$ (133,081)	\$ 47,149	\$ 177,831	\$ 196,821	\$ (177,831)	\$ 18,990	\$ (159,141)	-89.49%	
Cash Flow Reserve		\$ 45,000	\$ 45,000	\$ 45,000		\$ 45,000	\$ 45,000	\$ 45,000		\$ 45,000		0.00%	
City Hall Renovations/Improvements/Expansion							\$ 625,000	\$ 625,000		\$ 625,000			
Reserve Fund Cash Balance	\$ 471,584	\$ 625,159	\$ 630,983	\$ 632,483		\$ 632,483	\$ 633,597	\$ 637,017		\$ 637,017	\$ 3,420	0.54%	Interest earned.
Total Cash Balance December 31	\$ 1,444,287	\$ 1,387,699	\$ 1,871,129	\$ 2,044,696	\$ -	\$ 1,609,771	\$ 3,187,270	\$ 3,179,857	\$ (477,086)	\$ 2,702,051	\$ (485,219)	-14.42%	

REVENUES	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
4010 Financial Institution Tax	\$ 2,126		\$ 2,335	\$ 2,000		\$ 2,000	\$ 2,024	\$ 2,000		\$ 2,000	\$ (24)	-1.17%	
4030 Sales Tax	\$ 1,562,889	\$ 1,521,054	\$ 1,724,656	\$ 1,620,192		\$ 1,620,192	\$ 1,856,348	\$ 1,620,192		\$ 1,620,192	\$ (236,156)	-12.72%	Last six months of 2020 and first 6 months of 2021.
4050 Lodging Tax	\$ 26,033	\$ 24,000	\$ 20,415	\$ 20,000		\$ 20,000	\$ 29,348	\$ 25,000		\$ 25,000	\$ (4,348)	-14.81%	
4070 Webster Electric Franchise	\$ 156,994	\$ 170,000	\$ 167,707	\$ 157,000		\$ 157,000	\$ 169,863	\$ 167,000		\$ 167,000	\$ (2,863)	-1.69%	
4080 Telephone Franchise	\$ 95,373	\$ 85,000	\$ 85,866	\$ 85,000		\$ 85,000	\$ 64,208	\$ 55,000		\$ 55,000	\$ (9,208)	-14.34%	
4090 Natural Gas Franchise	\$ 62,277	\$ 65,000	\$ 53,279	\$ 62,500		\$ 62,500	\$ 62,155	\$ 62,500		\$ 62,500	\$ 345	0.55%	
4100 Merchant License	\$ 5,586	\$ 5,200	\$ 5,650	\$ 5,200		\$ 5,200	\$ 6,487	\$ 5,500		\$ 5,500	\$ (987)	-15.22%	
4110 Cable Franchise	\$ 24,992	\$ 25,000	\$ 23,928	\$ 23,000		\$ 23,000	\$ 23,294	\$ 23,000		\$ 23,000	\$ (294)	-1.26%	
4140 Liquor License	\$ 6,518	\$ 6,500	\$ 6,390	\$ 6,500		\$ 6,500	\$ 7,440	\$ 6,500		\$ 6,500	\$ (940)	-12.63%	
4180 Copies Made Sunshine	\$ 292		\$ 239				\$ 23			\$ -	\$ (23)	-100.00%	
4200 Sale of Assets							\$ 625,000			\$ -	\$ (625,000)		
4230 Interest	\$ 14,896	\$ 13,000	\$ 13,801	\$ 12,000		\$ 12,000	\$ 7,190	\$ 7,200		\$ 7,200	\$ 10	0.19%	
4270 Sur Tax	\$ 317						\$ 853			\$ -	\$ (923)		
4380 Misc. revenues	\$ 964		\$ 908				\$ 4,466			\$ -	\$ (4,466)		
4385 Misc. Reimbursement							\$ 682	\$ 996		\$ 996	\$ 314		
4390 Insurance Claim Pmt.										\$ -	\$ -		
4410 Emp. Insurance Reimb.										\$ -	\$ -		
4540 Webster Capital Credit	\$ 574	\$ 914	\$ 668				\$ 532			\$ -	\$ (632)		
4541 Anthem Ins Rebate	\$ 1,919	\$ 2,072	\$ 3,232				\$ 2,934			\$ -	\$ (2,934)		-100.00%
4542 Insurance Claims										\$ -	\$ -		
4561 Tower Rent	\$ 17,647	\$ 17,970	\$ 18,000	\$ 18,330		\$ 18,330	\$ 18,360	\$ 18,690		\$ 18,690	\$ 330	1.80%	
4620 Rent	\$ 27,648	\$ 28,109	\$ 28,109	\$ 28,671		\$ 28,671	\$ 26,742			\$ -	\$ (26,342)		-100.00%
4801 CARES Program Reimbursement										\$ -	\$ -		
Subtotal	\$ 2,087,803	\$ 1,961,820	\$ 2,168,157	\$ 2,046,393	\$ -	\$ 2,046,393	\$ 2,907,517	\$ 1,993,578	\$ -	\$ 1,993,578	\$ (913,940)	-31.43%	

Surplus (Deficit to Balance)	\$ 132,713	\$ 8	\$ 379,630	\$ 126,565	\$ (439,925)	\$ (313,360)	\$ 1,243,460	\$ (323)	\$ (477,086)	\$ (477,329)	\$ (1,720,790)	-138.39%	
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OPERATING EXPENDITURES	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
6010 Wages	\$ 115,781	\$ 119,224	\$ 89,713	\$ 89,937		\$ 89,937	\$ 77,734	\$ 101,917		\$ 101,917	\$ 24,183	31.11%	
6011 Payroll Taxes	\$ 10,134	\$ 10,998	\$ 8,379	\$ 6,880		\$ 6,880	\$ 7,696	\$ 7,797		\$ 7,797	\$ 100	1.30%	
6012 Group Insurance	\$ 28,035	\$ 29,879	\$ 23,307	\$ 27,704		\$ 27,704	\$ 15,141	\$ 28,377		\$ 28,377	\$ 13,237	87.42%	
6013 LAGERS	\$ 16,075	\$ 17,526	\$ 14,489	\$ 14,120		\$ 14,120	\$ 11,643	\$ 16,307		\$ 16,307	\$ 4,664	40.66%	
6014 Worker's Compensation	\$ 681	\$ 1,028	\$ 1,251	\$ 929		\$ 929	\$ 816	\$ 2,262		\$ 2,262	\$ 1,446	177.27%	
6016 Board Fees	\$ 16,938	\$ 18,000	\$ 19,000	\$ 18,000		\$ 18,000	\$ 18,000	\$ 18,000		\$ 18,000	\$ -	0.00%	
6019 Fleet	\$ 183	\$ 280	\$ 52	\$ 280		\$ 280	\$ 250	\$ 400		\$ 400	\$ (150)	-44.07%	Bought new tires.
6020 Auto Expense	\$ 155	\$ 400	\$ 153	\$ 400		\$ 400	\$ 715	\$ 400		\$ 400	\$ (315)	-44.07%	
6021 Gas and Oil	\$ 1,084	\$ 1,500	\$ 588	\$ 1,500		\$ 1,500	\$ 796	\$ 1,500		\$ 1,500	\$ 704	88.34%	
6022 Equipment Maintenance				\$ 350		\$ 350	\$ 312	\$ 350		\$ 350	\$ 18	5.50%	
6023 Computer Maintenance	\$ 2,524	\$ 6,000	\$ 3,619	\$ 11,000		\$ 11,000	\$ 5,333	\$ 6,000		\$ 6,000	\$ 667	12.51%	
6025 Maintenance	\$ 249	\$ 800	\$ 106	\$ 800		\$ 800	\$ 331	\$ 800		\$ 800	\$ 469	141.51%	
6027 Radio Expense										\$ -	\$ -		
6028 Building Maintenance	\$ 969	\$ 2,000	\$ 442	\$ 2,000		\$ 2,000	\$ 945	\$ 2,000		\$ 2,000	\$ 1,055	111.69%	
6030 Legal	\$ 8,858	\$ 11,000	\$ 9,772	\$ 11,000		\$ 11,000	\$ 15,127	\$ 11,000		\$ 11,000	\$ (4,127)	-27.28%	
6031 Engineering										\$ -	\$ -		
6032 Insurance	\$ 10,175	\$ 10,926	\$ 15,061	\$ 16,123		\$ 16,123	\$ 15,972	\$ 11,517		\$ 11,517	\$ (4,654)	-27.89%	
6033 Postage	\$ 1,127	\$ 1,000	\$ 707	\$ 1,000		\$ 1,000	\$ 884	\$ 1,000		\$ 1,000	\$ 116	13.06%	
6034 Custodian Fee			\$ 1,507	\$ 1,428		\$ 1,428	\$ 1,205	\$ 1,428		\$ 1,428	\$ 223	18.51%	
6038 Postage Machine	\$ 305	\$ 200	\$ 280	\$ 280		\$ 280	\$ 280	\$ 280		\$ 280	\$ -	0.00%	
6040 Office Supplies	\$ 4,047	\$ 5,000	\$ 5,479	\$ 5,000		\$ 5,000	\$ 5,372	\$ 5,000		\$ 5,000	\$ (372)	-6.53%	
6045 General Supplies	\$ 3,208	\$ 4,500	\$ 3,707	\$ 4,500		\$ 4,500	\$ 2,916	\$ 4,500		\$ 4,500	\$ 1,584	54.34%	
6050 Utilities - City Hall	\$ 5,218	\$ 5,600	\$ 5,057	\$ 5,600		\$ 5,600	\$ 5,369	\$ 5,600		\$ 5,600	\$ 231	4.11%	
6051 Telephone	\$ 8,704	\$ 8,500	\$ 9,771	\$ 6,500		\$ 6,500	\$ 3,496	\$ 3,500		\$ 3,500	\$ 4	0.11%	
6057 Mapping										\$ -	\$ -		
6060 Grounds Maintenance	\$ 2,283	\$ 2,400	\$ 1,283	\$ 6,000		\$ 6,000	\$ 3,178	\$ 11,275		\$ 11,275	\$ 7,897	233.82%	Mowing, Elm St. & trail.
6062 Capital Exp. Maint.										\$ -	\$ -		
6068 Landscaping										\$ -	\$ -		
6069 Uniform	\$ 10						\$ 98	\$ 290		\$ 290	\$ 153	156.41%	

	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
OPERATING EXPENDITURES													
6070 Meetings & Lodging	\$ 7,302	\$ 8,400	\$ 4,207	\$ 8,400		\$ 8,400	\$ 3,904	\$ 8,400		\$ 8,400	\$ 4,496	115.14%	
6071 Dues	\$ 10,647	\$ 12,000	\$ 8,460	\$ 12,000		\$ 12,000	\$ 6,839	\$ 8,000		\$ 8,000	\$ 1,161	16.98%	
6072 Trash	\$ 352	\$ 400	\$ 70	\$ 400		\$ 400	\$ -	\$ 400		\$ 400	\$ 400		
6073 Publications	\$ 1,531	\$ 1,700	\$ 2,480	\$ 1,500		\$ 1,500	\$ 2,118	\$ 1,500		\$ 1,500	\$ (618)	-29.18%	
6075 Training and Safety	\$ 1,982	\$ 1,500	\$ 1,000	\$ 1,500		\$ 1,500	\$ 498	\$ 1,500		\$ 1,500	\$ 1,002	201.20%	
6076 Unemployment	\$ 207					\$ -				\$ -	\$ -		
6077 Emergency Management						\$ -	\$ 2,820	\$ 4,500		\$ 4,500	\$ 1,680	59.55%	
6079 Miscellaneous	\$ 101	\$ 100	\$ 4,416	\$ 100		\$ 100	\$ 45	\$ 100		\$ 100	\$ 55	121.78%	
6086 Election Expense	\$ 2,351	\$ 2,500	\$ 2,397	\$ 2,500		\$ 2,500	\$ 1,819	\$ 2,500		\$ 2,500	\$ 681	37.46%	
6094 Beautification-City Clean-up	\$ 5,223	\$ 5,800		\$ 5,800		\$ 5,800	\$ 11,132	\$ 5,800		\$ 5,800	\$ (5,332)	-47.90%	2021 doubled due not having Spring Clean in 2020.
6097 Drug Testing			\$ 25							\$ -	\$ -		
6111 Payroll Tax Penalty						\$ -	\$ 638			\$ -	\$ (638)	-100.00%	Penalty was refunded.
6124 COBRA Insurance Pmt.						\$ -				\$ -	\$ -		
6194 Leaf and Yard Waste							\$ 31,415	\$ 15,000		\$ 15,000			
6231 Software Support	\$ 3,531	\$ 3,618	\$ 3,232	\$ 4,000		\$ 4,000	\$ 2,464	\$ 4,000		\$ 4,000	\$ 1,536	62.34%	
6301 Professional Services	\$ 16,691	\$ 20,000	\$ 20,625	\$ 20,000		\$ 20,000	\$ 20,000	\$ 16,000		\$ 16,000	\$ (4,000)	-20.00%	GRO contract to be paid from cash to balance budget.
6302 Accounting	\$ 3,558	\$ 4,395	\$ 3,648	\$ 4,400		\$ 4,400	\$ 4,253	\$ 4,400		\$ 4,400	\$ 47	1.08%	
6303 Lodging Tax Remit	\$ 26,033	\$ 24,000	\$ 20,513	\$ 20,000		\$ 20,000	\$ 29,348	\$ 25,000		\$ 25,000	\$ (4,348)	-14.81%	
6501 Building Security Fee	\$ 516	\$ 600	\$ 516	\$ 600		\$ 600	\$ 600	\$ 700		\$ 700	\$ 40	6.06%	
6502 Propane	\$ 2,365	\$ 3,500	\$ 1,970	\$ 3,500		\$ 3,500	\$ 2,240	\$ 3,500		\$ 3,500	\$ 1,260	56.28%	
6511 Security	\$ 290						\$ 783			\$ -	\$ (783)	-100.00%	
6611 Capital Expenditure	\$ 435									\$ -	\$ -		
6620 Capital Lease Payments										\$ -	\$ -		
6621 Capital Exp. Purchase										\$ -	\$ -		
6626 Equipment Lease Purchase										\$ -	\$ -		
6628 Closing and Appraisal Fees							\$ 2,800			\$ -	\$ (2,800)	-100.00%	Appraisal of 101 W. Jefferson.
6629 Safe Room Maintenance	\$ 3,055	\$ 3,500	\$ 3,271	\$ 3,500		\$ 3,500	\$ 5,832	\$ 5,000		\$ 5,000	\$ (832)	-14.27%	
6630 New City Hall Remodel	\$ 3,000									\$ -	\$ -		
6803 Marketing			\$ 65							\$ -	\$ -		
6805 Planning	\$ 697									\$ -	\$ -		
6939 Tree City	\$ 7,232	\$ 13,266	\$ 4,705	\$ 13,266		\$ 13,266	\$ 12,526	\$ 14,916		\$ 14,916	\$ 2,390	19.08%	Updated Census numbers.
6940 Fire District Annexation			\$ 8,572							\$ -	\$ -		
Subtotal	\$ 333,939	\$ 361,009	\$ 302,007	\$ 333,666	\$ -	\$ 333,666	\$ 335,812	\$ 346,276	\$ 16,000	\$ 362,276	\$ 26,464	7.88%	

	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
CAPITAL EXPENDITURES													
6611 Network Server						\$ -				\$ -	\$ -		
6611 New Phone System			\$ 2,168			\$ -				\$ -	\$ -		
6626 Lease/purchase vehicle	\$ 6,297	\$ 6,297	\$ 6,297	\$ 6,297		\$ 6,297	\$ 8,447			\$ -	\$ (8,447)	-100.00%	Ford Edge lease paid off in 2021.
6023 IT Services									\$ 5,833	\$ 5,833			Allocated to 12 department/funds.
6630 New City Hall Remodel					\$ 191,425	\$ 191,425	\$ 3,377		\$ 191,425	\$ 191,425	\$ 189,048		
6611 Fiber Rins and configuration					\$ 58,000	\$ 58,000			\$ -	\$ -	\$ -		
6062 City Hall roof repair					\$ 6,500	\$ 6,500		\$ 7,150	\$ 7,150	\$ 7,150	\$ 7,150		Allocated to G&A, Cemetery, Parks, Water, Wastewater
6062 Roof Repair to Police/Street Building					\$ 10,250	\$ 10,250		\$ 11,275	\$ 11,275	\$ 11,275	\$ 11,275		Allocated to G&A, Street, Police, Court
6611 Replace Old Bucket Truck					\$ 5,000	\$ 5,000		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		Allocated to Tree City, Street, Water & WWTP.
6301 New Website design					\$ 5,000	\$ 5,000		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		Allocated to G&A, Parks, Water, Wastewater
6028 Technology Upgrades to Board Room					\$ 5,000	\$ 5,000				\$ -	\$ -		
6611 Admin. Truck					\$ 9,000	\$ 9,000				\$ -	\$ -		
Subtotal	\$ 6,297	\$ 6,297	\$ 8,464	\$ 6,297	\$ 290,175	\$ 296,472	\$ 10,825	\$ -	\$ 225,603	\$ 225,683	\$ 214,858	1984.88%	

TOTAL EXPENDITURES	\$ 340,235	\$ 367,985	\$ 310,472	\$ 339,962	\$ 290,175	\$ 630,137	\$ 346,636	\$ 346,276	\$ 241,603	\$ 587,959	\$ 241,323	69.62%	
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Transfers (In) / Out	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
Transfer to Police	\$ 986,624	\$ 1,073,829	\$ 989,474	\$ 1,146,374	\$ 10,250	\$ 1,156,624	\$ 1,078,887	\$ 1,190,964	\$ 91,108	\$ 1,282,072	\$ 203,186	18.83%	
Transfer to Street	\$ 223,105	\$ 191,016	\$ 130,419	\$ 260,183	\$ 129,250	\$ 389,433	\$ 125,189	\$ 237,860	\$ 111,441	\$ 349,302	\$ 224,112	179.02%	
Transfer to Fire	\$ 233,423	\$ 246,370	\$ 238,927							\$ -	\$ -		
Transfer to Building Reg.	\$ 104,477	\$ 107,628	\$ 84,913	\$ 131,095	\$ -	\$ 131,095	\$ 113,494	\$ 132,999	\$ 5,833	\$ 138,342	\$ 24,848	21.89%	
Transfer to (From) Court	\$ (59,722)	\$ (81,960)	\$ (25,537)	\$ (22,811)	\$ 10,250	\$ (12,461)	\$ 25,208	\$ 61,554	\$ 17,108	\$ 82,662	\$ 57,455	227.93%	
Transfer to Animal Control	\$ 30,365	\$ 41,578	\$ 22,162	\$ 41,112	\$ -	\$ 41,112	\$ 26,731	\$ 41,568	\$ 9,833	\$ 51,401	\$ 24,669	92.29%	
Transfer to Park Fund	\$ 69,086	\$ 66,041	\$ 66,041	\$ 66,041	\$ -	\$ 66,041	\$ -	\$ 56,041	\$ -	\$ 56,041	\$ 56,041		ADIV/01
Transfer to Park Fund for Fire Dept. property - 3 acres			\$ 15,054							\$ -	\$ -		
Encumbered Tower Rent Revenue	\$ 14,647	\$ 17,970	\$ 18,000	\$ 18,330		\$ 18,330	\$ 18,360	\$ 18,690		\$ 18,690	\$ 330	1.80%	
Encumbered New City Hall Space	\$ 27,648	\$ 28,109	\$ 28,109	\$ 28,671		\$ 28,671	\$ 26,242	\$ -		\$ -	\$ (26,242)	-100.00%	
Transfer to Reserve Fund										\$ -	\$ -		
Transfer from Water PILOT	\$ (53,958)	\$ (52,875)	\$ (55,140)	\$ (54,130)		\$ (54,130)	\$ (54,690)	\$ (54,962)		\$ (54,962)	\$ 128	-0.23%	
Transfer from WWTP PILOT	\$ (41,640)	\$ (41,800)	\$ (42,366)	\$ (41,000)		\$ (41,000)	\$ (42,001)	\$ (41,000)		\$ (41,000)	\$ 1,001	-2.38%	
Total Transfers from GF	\$ 1,534,055	\$ 1,595,907	\$ 1,470,056	\$ 1,573,886	\$ 148,760	\$ 1,723,616	\$ 1,317,421	\$ 1,647,626	\$ 235,323	\$ 1,882,948	\$ 565,527	42.93%	

TOTAL	\$ 1,874,290	\$ 1,963,812	\$ 1,780,527	\$ 1,913,828	\$ 439,925	\$ 2,353,753	\$ 1,664,057	\$ 1,993,901	\$ 477,066	\$ 2,470,907	\$ 806,850	48.49%	
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Adopted
12/15/2021

General & Administrative

Line Item	Line Item Description	Request Detail	2021 Budget Amount	2022 Budget Amount
4010	Financial Institution Tax	Tax levied on banks, trust companies, credit institutions, savings & loans.	\$ 2,000	\$ 2,000
4030	Sales tax	1% sales tax received monthly from the State under Statute 94.500 - 94.550. The 2021 Budgeted sales tax remains the same as 2020 due to uncertainty of the impact of COVID-19.	\$ 1,620,192	\$ 1,620,192
4050	Lodging Tax	A pass through tax, once tax is received it is then remitted to the Chamber of Commerce. City Code Section 140.130	\$ 20,000	\$ 25,000
4070	Webster Electric Franchise	3% of aggregate sum received.	\$ 157,000	\$ 167,000
4080	Telephone Franchise	5% of gross receipts.	\$ 85,000	\$ 55,000
4090	Natural Gas Franchise	5% of gross receipts remitted quarterly.	\$ 62,500	\$ 62,500
4100	Merchant License	\$18.00 per business annually.	\$ 5,200	\$ 5,500
4110	Cable Franchise	5% of gross receipts, remitted quarterly.	\$ 23,000	\$ 23,000
4140	Liquor License	Based on categories and subcategories of liquor sales. Annual renewal that expires on June 30th.	\$ 6,500	\$ 6,500
4180	Copies Made Sunshine Law	Copies made under the Sunshine Law		
4200	Sale of Assets	The sale of any assets and surplus property		
4230	Interest	Interest earned on cash balance in bank account for general operating and Money Market accounts.	\$ 12,000	\$ 7,200
4270	Sur Tax	Sur tax is allocated the same as property taxes. However, the interest portion that is remitted is allocated to this account.		
4380	Misc. revenues	Reimbursements, refunds, etc.		
4385	Misc. Reimbursement	Reimbursement from the Fire District for fiber and internet transport.		\$ 996
4390	Insurance Claim Pmt	Revenue collected due to an insurance claim, less deductible.		
4410	EMP Insurance Reimb	Employees' reimbursement for COBRA payments.		
4540	Webster Capital Credit	Once a year Webster Electric Cooperative distributes the amount of money that is left over after all expenses have been paid in the form of capital credits on a 20 year payment cycle.		
4541	Anthem Ins Rebate	A result of the medical loss ratio (MLR), which is part of the Affordable Care Act (ACA). MLR is that a certain percentage of premium dollars must be used for medical claims and programs that improve the quality of health care and not for administrative expenses.		
4542	Insurance Claims	Revenue collected due to an insurance claim, less deductible.		
4561	Tower Rent	Initial contract terms 10 years, dated November 6, 2015, with five (5) additional five (5) year renewal terms. Rent shall increase by 2% every year.	\$ 18,330	\$ 18,690
4620	Rent	The Seymour Bank lease was for a term of 10 years, dated November 1, 2017 through October 31, 2027. Rent shall increase 2% every November 1st. Seymour Bank bought the property at 101 W. Jefferson 12/21/2021.	\$ 28,671	
Total Revenues			\$ 2,040,393	\$ 1,993,578

6010	Wages	\$ allocated Administrative employees.	\$ 89,937	\$ 101,917
	Appointed Wages	The City has four appointed positions included in the budgeted wages line. (1) City Administrator \$107,623 allocated across departments/funds, (2) City Clerk \$58,651 allocated across departments/funds, (3) City Collector \$48,908 allocated across departments/funds, (4) Police Chief \$78,413 in the Police Department.		
6011	Payroll Taxes		\$ 6,880	\$ 7,797
6012	Group Insurance		\$ 27,704	\$ 28,377
6013	LAGERS		\$ 14,120	\$ 16,307
6014	Worker's Compensation		\$ 929	\$ 2,262
6016	Board Fees	Fees paid to the Mayor and Aldermen on a quarterly basis.	\$ 18,000	\$ 18,000
6019	Florist	Used to send sympathy flowers for city employees, Board of Alderman or Mayor when applicable	\$ 250	
6020	Auto Expense	General & administrative vehicle expense.	\$ 400	\$ 400
6021	Gas and Oil	For general & administrative vehicles.	\$ 1,500	\$ 1,500
6022	Equipment Maintenance	Generator maintenance	\$ 350	\$ 350
6023	Computer Maintenance	Any and all computer issues, updating, connecting, server issues, etc. The computer maintenance is allocated among the General, Water and Sewer, and across other departments when appropriate.	\$ 11,000	\$ 6,000
6025	Maintenance	Miscellaneous maintenance, tools, hardware.	\$ 800	\$ 800
6028	Building Maintenance	Pest control, office keys, paint, repairs, upgrades, and HVAC repairs.	\$ 2,000	\$ 2,000
6030	Legal	City Attorney fees for council and variety of issues from personnel, State statutes, City ordinances, and attending Board meetings.	\$ 11,000	\$ 11,000
6031	Engineering			
6032	Insurance	Property and liability insurance.	\$ 16,123	\$ 11,517
6033	Postage	A portion of the postage permit and postage.	\$ 1,000	\$ 1,000
6034	Custodian Fee	To pay for custodial services in City Hall.	\$ 1,428	\$ 1,428
6038	Postage Machine	The lease amount for the postage machine, split with Water and WWTP.	\$ 280	\$ 280
6040	Office Supplies	Copy paper, pens, paper, toner, envelopes, address labels, printer ink, binders, staples, etc.	\$ 5,000	\$ 5,000
6045	General Supplies	Included in this line is the service charge that is assessed by the company providing uniforms as well as the air fresheners, floor mats and hand soap for City Hall. A portion of the copier rent is allocated to this line as well as other supplies for City Hall.	\$ 4,500	\$ 4,500
6050	Utilities - City Hall	Electricity to run and operate City Hall	\$ 5,600	\$ 5,600
6051	Telephone	Includes City Hall's land lines, and allocations of cell phone and internet.	\$ 6,500	\$ 3,500
6057	Mapping			
6060	Grounds Maintenance	Contract mowing of City properties, general fund allocation. 2022 Budget increased for mowing the new Elm Street extension and trail.	\$ 6,900	\$ 11,275
69	Uniform	Funds to buy shirts for City Hall employees.		\$ 250
6070	Meetings & Lodging	Funds for training for employees and BOA members, and for Missouri City Clerks and Financial Officers Meetings along with MML meetings.	\$ 8,400	\$ 8,400

6071	Dues	Springfield Regional Economic Partnership(SREP), Missouri Municipal League(MML), Marshfield Chamber of Commerce membership, SMCOG, Rotary, GFOA, ICMA membership and dues.	\$ 12,000	\$ 8,000
6072	Trash	Trash pick up and shredding services	\$ 400	\$ 400
6073	Publications	Publish public hearings, financial statements, employment advertisements, election notices, and bids in the newspaper.	\$ 1,500	\$ 1,500
6075	Safety and Training	Annual inspection of fire extinguishers and training meetings.	\$ 1,500	\$ 1,500
6076	Unemployment	Used to pay unemployment on past employees		
6077	Emergency Management	City's portion of Webster County Emergency Management services		\$ 4,500
6079	Miscellaneous		\$ 100	\$ 100
6086	Election Expense	City's portion of election expenses	\$ 2,500	\$ 2,500
6094	Beautification-City Clean-up	Spring Clean Up for the removal of Trash	\$ 5,800	\$ 5,800
6111	Payroll Tax Penalty	When payroll tax is not submitted in a timely manner or correctly, a fee is assessed		
6124	COBRA Insure Pmt	This account is used when a previous employee wishes to utilize COBRA health insurance, Line 11-50-4410 is used when depositing employee's reimbursement for the premium		
6194	Leaf and Yard Waste	Wages and supplies for operating the relocated leaf dump.		\$ 15,000
6231	Software Support	Software license and support expenses including: Data Technologies, Domain name renewal, and Wufoo.com for online forms.	\$ 4,000	\$ 4,000
6301	Professional Services	Cost share Economic Development position to be allocated to General, Water, WWTP, Transportation, Restricted Parks and Cemetery Funds. General Fund's allocation for the GRO contract is budgeted to be paid from cash and is included in the Growth Areas below.	\$ 20,000	
6302	Accounting	Annual Independent Auditor's fee, which includes preparation for submitting the CAFR and if required a Single Audit for expending more than \$750,000 in federal funds. Also included in this line is the CAFR submission fee.	\$ 4,400	\$ 4,400
6303	Lodging Tax Remit	Used when submitting lodging tax to Chamber of Commerce. This tax is a pass through, we collect it and then remit it to the Chamber of Commerce	\$ 20,000	\$ 25,000
6501	Building Security Fee	Annual City Hall security monitoring fee.	\$ 600	\$ 700
6502	Propane	Propane for City Hall	\$ 3,500	\$ 3,500
6511	Security	Repairs needed for security system		
6621	Capital Exp. Purchase			
6626	Equipment Lease	Lease to purchase vehicle for City Administrator, paid off lease in 2021 Budget.	\$ 6,297	
6629	Safe Room Maintenance	Funds the maintenance and electric, generator services, backflow inspections and all other expenditures needed for the safe room.	\$ 3,500	\$ 5,000
6805	Planning			
6939	Tree City	To qualify for the Tree City USA certification, the City must have a tree board, an Arbor Day observance and proclamation, and a tree-care ordinance. The City must also budget at least \$2 per capita. Increased due to new census data.	\$ 13,266	\$ 14,916
		Subtotal	\$ 339,963	\$ 346,276
	Transfers (In) / Out			
	Transfer to Police		\$ 1,146,374	\$ 1,190,964
	Transfer to Street		\$ 260,183	\$ 237,860
	Transfer to Building Regulations		\$ 131,095	\$ 132,509
	Transfer to Court		\$ (22,811)	\$ 65,554
	Transfer to Animal Control		\$ 41,112	\$ 41,568
	Transfer to Park Fund		\$ 66,041	\$ 56,041
	Encumbered Rent Revenues		\$ 47,001	\$ 18,690
	Transfer in from Water PILOT		\$ (54,130)	\$ (54,562)
	Transfer in from WWTP PILOT		\$ (41,000)	\$ (41,000)
	Transfer to Reserve Fund			
		Total Transfers from General Fund	\$ 1,573,865	\$ 1,647,625
		Subtotal Expenditures and Transfers	\$ 1,913,828	\$ 1,993,901

GROWTH AREAS: Personnel and Capital Needs

6630	New City Hall Remodel	New City Hall Remodel and relocation, an estimated project cost of \$1,100,000. \$546,000 financed for 15 years using rent revenues to pay debt and \$554,000 cash payment allocated from multiple funds. General & Administrative allocation uses \$133,081 accumulated rent revenues and \$58,944 unallocated cash.	\$ 191,425	\$ 191,425
6611	Capital Expenditure Purchase	Fiber Ring and configuration. Our current fiber network is currently on a hub and spoke set up which means that everything goes in to and feeds out of the current city hall building. This upgrade would essentially put everything in a loop so that if a portion of it went down, everything else would still have communication. Currently we could lose 1 to 5 locations at a time or even everything due to the way our system is set up, this improvement would make everything much more reliable and the fiber switches which are the same ones we have had for 15-17 years would be upgraded in this as well. The fiber network is also what our internet is ran through to each location, and what our phone system for each department is dependent upon. This would be an allocated expense across each department. The total expenditure would be approximately \$290,000	\$ 58,000	
6023	Computer Maintenance	IT Services allocated to 12 departments/funds.		\$ 5,833
6062	Capital Maintenance	City Hall Roof Repair \$35,750 allocated to G&A, Cemetery, Parks, Water and WWTP.	\$ 6,500	\$ 7,150
6062	Capital Maintenance	Police/Street Building Roof Repair \$45,100 allocated to G&A, Street, Police and Court.	\$ 10,250	\$ 11,275
6611	Capital Expenditure	Replace Old Bucket Truck \$60,000 allocated to Tree City, Street, Water & WWTP.	\$ 5,000	\$ 5,000
6301	Professional Services	New Website Design cost shared with WWTP, Water, General and Parks.	\$ 5,000	\$ 5,000
6301	Professional Services	GRO Marshfield contract for economic development.		\$ 16,000
6028	Building Maintenance	Technology Upgrades to the Board Room	\$ 5,000	
6611	Capital Expenditure Purchase	Admin Truck -\$30,000 allocated to G&A, Street, Water & WWTP.	\$ 9,000	
		Total Growth Area General Fund Transfers - See individual department narratives.	\$ 149,750	\$ 235,323
		Total Growth Areas	\$ 439,925	\$ 477,006
		Total Expenditures	\$ 2,353,753	\$ 2,470,907
		Net	\$ (313,360)	\$ (477,329)

Fire Department 11-80

<i>REVENUES</i>	<i>Actual 2018</i>	<i>Budget 2019</i>	<i>Actual 2019</i>	<i>Budget 2020</i>	<i>Actual 2020</i>
4200 Sale of Assets					
4341 AFG Grant	\$ 3,381				
4380 Misc. Revenues	\$ 100		\$ 1,900		\$ 2,728
4387 EMT Training Class	\$ 5,270	\$ 7,000	\$ 9,750	\$ 8,000	
4385 Misc. Reimbursements	\$ 258				
4410 Emp Insurance Reimb					
4540 Webster Elec. Capital Credit	\$ 57		\$ 29	\$ 44	
4541 Anthem Insurance Reimb	\$ 1,295		\$ 1,124	\$ 1,320	
4801 CARES Act Reimbursement					\$ 5,234
Sub Total	\$ 10,360	\$ 7,000	\$ 12,803	\$ 9,364	\$ 7,961

Surplus (Deficit) to balance	\$ (220,030)	\$ (265,840)	\$ (233,423)	\$ (246,370)	\$ (238,927)
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<i>OPERATING EXPENDITURES</i>	<i>Actual 2018</i>	<i>Budget 2019</i>	<i>Actual 2019</i>	<i>Budget 2020</i>	<i>Actual 2020</i>
6010 Wages		\$ 53,040		\$ 54,101	\$ 47,662
Wages - Admin	\$ 52,668	\$ 561	\$ 53,774	\$ 572	
6011 Payroll Taxes		\$ 4,058		\$ 7,053	\$ 3,579
Payroll Taxes - Admin	\$ 5,844	\$ 43	\$ 6,214	\$ 44	
6012 Group Insurance		\$ 17,145		\$ 18,050	\$ 16,719
Group Ins. - Admin	\$ 16,579	\$ 171	\$ 17,392	\$ 180	
6013 LAGERS		\$ 6,206		\$ 6,276	\$ 5,738
LAGERS - Admin	\$ 6,355	\$ 77	\$ 6,282	\$ 84	
6014 Worker's Compensation		\$ 3,427		\$ 3,502	\$ 9,779
Work Comp - Admin		\$ 1		\$ 1	
Work Comp - Volunteers	\$ 9,813	\$ 7,794	\$ 8,863	\$ 7,808	
6017 Fees To Volunteers	\$ 29,411	\$ 37,140	\$ 33,656	\$ 38,100	\$ 2,925
6020 Truck Expense	\$ 11,487	\$ 11,000	\$ 10,480	\$ 11,000	\$ 3,988
6021 Gas and Oil	\$ 3,527	\$ 5,000	\$ 2,930	\$ 5,000	\$ 1,467
6022 Maintenance Equipment	\$ 7,058	\$ 7,500	\$ 7,980	\$ 7,500	\$ 4,344
6023 Computer Maintenance	\$ 2,585	\$ 2,100	\$ 2,191	\$ 5,100	\$ 3,826
6025 Maintenance Building	\$ 6,917	\$ 5,852	\$ 5,819	\$ 4,500	\$ 618
6027 Radio Expense	\$ 2,977	\$ 2,520	\$ 1,996	\$ 2,520	
6030 Legal	\$ 658	\$ 420	\$ 135	\$ 420	\$ 70
6032 Insurance	\$ 10,185	\$ 10,055	\$ 9,676	\$ 10,758	\$ 9,638
6033 Postage	\$ 204	\$ 204	\$ 134	\$ 204	\$ 89
6034 Custodian Fee	\$ -				\$ 1,899
6040 Office Supplies	\$ 4,337	\$ 5,000	\$ 4,443	\$ 5,000	\$ 636
6045 Supplies	\$ 14,168	\$ 15,000	\$ 13,881	\$ 15,000	\$ 5,628
6050 Utilities	\$ 7,832	\$ 9,000	\$ 5,890	\$ 9,000	\$ 2,727
6051 Telephone	\$ 3,331	\$ 3,504	\$ 3,665	\$ 4,050	\$ 2,878
6060 Grounds Maintenance	\$ 597	\$ 600	\$ 574	\$ 600	\$ 403
6062 Capital Exp. Maint.	\$ 3,353				
6069 Uniform	\$ 725	\$ 1,500	\$ 1,148	\$ 3,000	\$ 1,112
6070 Meeting and Lodging	\$ -				
6071 Dues & Subscriptions	\$ 756	\$ 660	\$ 608	\$ 660	\$ 79
6072 Trash	\$ 552	\$ 560	\$ 552	\$ 560	\$ 372
6073 Publications	\$ 195	\$ 270	\$ 158	\$ 270	\$ 370
6075 Training and Safety	\$ -	\$ 1,000	\$ 450	\$ 1,000	\$ -
6076 Unemployment					
6077 Emergency Management	\$ 6,087	\$ 9,000	\$ 5,583	\$ 9,000	\$ 3,204
6079 Misc.	\$ -				
6095 Code Enforcement		\$ 108		\$ 108	
6096 Public Relations	\$ 1,826	\$ 1,500	\$ 1,461	\$ 3,800	\$ 2,375
6231 Software Support	\$ 909	\$ 1,206	\$ 954	\$ 1,218	\$ 1,195
6323 WC Injury City Paid	\$ -				
6401 Supplies Medical	\$ 1,785	\$ 3,616	\$ 3,145	\$ 2,016	\$ 2,296
6511 Security					
6611 Capital Expenditure Purchase	\$ 4,976				
6621 Capital Exp Equip Purch	\$ 3,800				
6645 EMT Training Class	\$ 5,055	\$ 7,000	\$ 7,985	\$ 8,000	
6726 Equipment Lease	\$ -				
6749 Training - Fire	\$ 2,785	\$ 6,000	\$ 4,027	\$ 6,000	\$ 557
6751 Training - Medical	\$ 48	\$ 2,000	\$ 1,609	\$ 2,650	\$ 456
6752 Recert/Fire Marshall	\$ 335	\$ 650	\$ 470	\$ 675	
6940 Fire District Payment					\$ 110,199
6971 Criminal Record Check	\$ 232	\$ 354	\$ 208	\$ 354	\$ 60
TOTAL EXPENDITURES	\$ 230,390	\$ 272,840	\$ 246,226	\$ 255,734	\$ 246,888

Police Department

Police Department 11-70

REVENUES	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
4150 Post - LET	\$ 4,517	\$ 3,568	\$ 3,144	\$ 1,800		\$ 1,800	\$ 1,356	\$ 1,800		\$ 1,800	\$ 444	32.8%	
4180 Copies of PD Reports	\$ 259		\$ 379			\$ -	\$ 355			\$ -	\$ -	(355)	
4200 Sale of Assets						\$ -				\$ -	\$ -		
4380 Misc. Revenues	\$ 3,000		\$ 29			\$ -	\$ 4,016			\$ -	\$ -	(4,016)	
4390 Insurance Claim Pmts.			\$ 7,234			\$ -	\$ 1,290			\$ -	\$ -	(1,290)	-100.0% Attorney General's lawsuit insurance claim
4410 Emp Insurance Reimb						\$ -				\$ -	\$ -		
4540 Webster Elec Capital Credit			\$ 842			\$ -	\$ 77			\$ -	\$ -	(77)	
4541 Anthem Ins Rebate	\$ 10,209	\$ 10,134	\$ 10,980			\$ -	\$ 11,087			\$ -	\$ -	(11,087)	-100.0%
4545 Damaged Prop Collected						\$ -				\$ -	\$ -		
4801 CARES Program Reimbursement			\$ 2,949			\$ -				\$ -	\$ -		
Sub Total	\$ 17,985	\$ 13,702	\$ 25,596	\$ 1,800	\$ -	\$ 1,800	\$ 18,181	\$ 1,800	\$ -	\$ 1,800	\$ (16,381)	-90.1%	
Surplus (Deficit) to balance	\$ (986,624)	\$ (1,073,829)	\$ (989,474)	\$ (1,146,374)	\$ (10,250)	\$ (1,156,624)	\$ (1,078,887)	\$ (1,190,964)	\$ (91,100)	\$ (1,282,072)	\$ (203,186)	18.8%	

OPERATING EXPENDITURES	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
6010 Wages	\$ 535,109	\$ 536,247	\$ 536,918	\$ 584,605		\$ 584,605	\$ 623,887	\$ 623,887		\$ 623,887	\$ 48,259	8.2%	
Wages - Admin	\$ 40,498	\$ 40,498	\$ -	\$ 11,444		\$ 11,444	\$ 587,496	\$ 11,868		\$ 11,868	\$ -		
6011 Payroll Taxes	\$ 40,021	\$ 41,023	\$ 39,880	\$ 44,722		\$ 44,722	\$ 47,727	\$ 47,727		\$ 47,727	\$ 6,048	14.2%	
Payroll Taxes - Admin	\$ 3,098	\$ 3,098	\$ -	\$ 875		\$ 875	\$ 42,587	\$ 908		\$ 908	\$ -		
6012 Group Insurance	\$ 156,351	\$ 165,884	\$ 156,456	\$ 198,124		\$ 198,124	\$ 189,474	\$ 189,474		\$ 189,474	\$ 27,407	13.2%	
Group Ins. - Admin	\$ 18,697	\$ 18,697	\$ -	\$ 3,152		\$ 3,152	\$ 169,989	\$ 2,922		\$ 2,922	\$ -		
6013 LAGERS	\$ 86,251	\$ 99,306	\$ 95,413	\$ 113,998		\$ 113,998	\$ 127,897	\$ 127,897		\$ 127,897	\$ 22,399	20.9%	
LAGERS - Admin	\$ 5,953	\$ 5,953	\$ -	\$ 1,797		\$ 1,797	\$ 107,396	\$ 1,899		\$ 1,899	\$ -		
6014 Work Comp	\$ 15,416	\$ 21,341	\$ 15,879	\$ 21,739		\$ 21,739	\$ 21,333	\$ 19,476		\$ 19,476	\$ (1,857)	-8.7%	
6020 Auto Expense	\$ 14,157	\$ 12,000	\$ 16,959	\$ 14,000		\$ 14,000	\$ 12,177	\$ 14,000		\$ 14,000	\$ 1,823	15.0%	
6021 Gas and Oil	\$ 24,886	\$ 22,500	\$ 15,279	\$ 22,500		\$ 22,500	\$ 24,038	\$ 24,000		\$ 24,000	\$ (38)	-0.2%	
6023 Computer Maintenance	\$ 2,877	\$ 4,000	\$ 5,090	\$ 4,000		\$ 4,000	\$ 2,782	\$ 4,000		\$ 4,000	\$ 1,218	43.8%	
6025 Maintenance				\$ -		\$ -	\$ 50	\$ -		\$ -	\$ (50)	-100.0%	
6026 Radar Maintenance	\$ 405	\$ 700	\$ 170	\$ 525		\$ 525	\$ -	\$ 525		\$ 525	\$ -		
6027 Radio Expense	\$ 1,991	\$ 825	\$ -	\$ 825		\$ 825	\$ 243	\$ 825		\$ 825	\$ 582	239.8%	
6028 Building Maintenance	\$ 512	\$ 300	\$ 2,233	\$ 500		\$ 500	\$ 2,416	\$ 500		\$ 500	\$ (1,916)	-79.3%	
6030 Legal	\$ 95	\$ 1,000	\$ 10,336	\$ 1,000		\$ 1,000	\$ 504	\$ 500		\$ 500	\$ (4)	-0.8%	
6032 Insurance	\$ 26,564	\$ 29,014	\$ 28,458	\$ 33,482		\$ 33,482	\$ 32,548	\$ 38,091		\$ 38,091	\$ 5,543	17.0%	Law Enforcement Liability increased \$5,741.
6033 Postage	\$ 221	\$ 400	\$ 104	\$ 400		\$ 400	\$ 142	\$ 400		\$ 400	\$ 258	182.2%	
6034 Custodian Fee			\$ 3,868	\$ 4,321		\$ 4,321	\$ 4,646	\$ 4,321		\$ 4,321	\$ (325)	-7.0%	
6040 Office Supplies	\$ 2,421	\$ 2,300	\$ 2,355	\$ 2,300		\$ 2,300	\$ 3,102	\$ 2,300		\$ 2,300	\$ (802)	-25.9%	
6044 Firearms and Training	\$ 9,468	\$ 8,000	\$ 7,892	\$ 9,000		\$ 9,000	\$ 8,566	\$ 12,000		\$ 12,000	\$ 3,434	40.1%	
6045 Supplies	\$ 5,487	\$ 3,000	\$ 5,193	\$ 3,000		\$ 3,000	\$ 3,180	\$ 3,000		\$ 3,000	\$ (180)	-5.7%	
6046 Uniforms	\$ 8,754	\$ 6,500	\$ 9,760	\$ 7,500		\$ 7,500	\$ 6,492	\$ 8,500		\$ 8,500	\$ 2,008	30.9%	
6050 Utilities	\$ 1,942	\$ 1,900	\$ 1,775	\$ 1,900		\$ 1,900	\$ 1,835	\$ 1,900		\$ 1,900	\$ 65	3.6%	
6051 Telephone	\$ 5,595	\$ 5,600	\$ 5,783	\$ 5,600		\$ 5,600	\$ 5,206	\$ 3,000		\$ 3,000	\$ (2,206)	-42.4%	
6062 Capital Exp. Maint.				\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6070 Meeting and Lodging	\$ 103	\$ 150	\$ 211	\$ -		\$ -	\$ 145	\$ -		\$ -	\$ (145)		
6071 Dues and Subscriptions	\$ 108	\$ 250	\$ 268	\$ 250		\$ 250	\$ 162	\$ 250		\$ 250	\$ 88	54.1%	
6072 Trash	\$ 278	\$ 530	\$ 327	\$ 530		\$ 530	\$ 364	\$ 530		\$ 530	\$ 166	45.8%	
6073 Publications	\$ 421	\$ 500	\$ 616	\$ 500		\$ 500	\$ 633	\$ 500		\$ 500	\$ (133)	-21.0%	
6075 Training and Safety	\$ 6,434	\$ 9,680	\$ 7,789	\$ 10,500		\$ 10,500	\$ 6,270	\$ 12,500		\$ 12,500	\$ 6,230	99.4%	
6076 Unemployment				\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6079 Miscellaneous	\$ 3,000	\$ 600	\$ -	\$ 600		\$ 600	\$ 4,645	\$ 600		\$ 600	\$ (4,045)	-87.1%	
6085 MOCIC	\$ 100	\$ 150	\$ -	\$ 150		\$ 150	\$ 150	\$ 150		\$ 150	\$ -	0.0%	
6231 Software Support	\$ 5,612	\$ 6,018	\$ 8,342	\$ 6,018		\$ 6,018	\$ 6,755	\$ 6,844		\$ 6,844	\$ 90	1.3%	
6261 Car Camera Maintenance	\$ 234	\$ 500	\$ -	\$ 500		\$ 500	\$ -	\$ -		\$ -	\$ -		
6302 Accounting	\$ 237	\$ 293	\$ 243	\$ 293		\$ 293	\$ 290	\$ 293		\$ 293	\$ 3	1.0%	
6323 WC Injury City Paid				\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6440 Evidence Destruction				\$ -		\$ -	\$ 493	\$ 1,000		\$ 1,000	\$ 507	102.8%	
6441 Investigations				\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6502 Propane	\$ 2,183	\$ 2,110	\$ 1,363	\$ 2,110		\$ 2,110	\$ 2,110	\$ 2,110		\$ 2,110	\$ 3,110		
6511 Security	\$ -	\$ 504	\$ 178	\$ 504		\$ 504	\$ 1,512	\$ 654		\$ 654	\$ (858)	-56.7%	
6611 Capital Expenditure Purchase				\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6621 Capital Exp Equip Purchase				\$ -		\$ -	\$ 1,308	\$ -		\$ -	\$ (1,308)	-100.0%	
6626 Equipment Lease				\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6714 Crime Lab Pledge	\$ 1,222	\$ 1,222	\$ -	\$ 1,222		\$ 1,222	\$ -	\$ 1,222		\$ 1,222	\$ -		
6971 Criminal Records Check				\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
Subtotal	\$ 958,454	\$ 1,052,493	\$ 979,237	\$ 1,114,487	\$ -	\$ 1,114,487	\$ 1,059,453	\$ 1,170,573	\$ -	\$ 1,170,573	\$ 111,119	10.5%	

	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
CAPITAL EXPENDITURES													
6611 Purchase new car									\$ 38,000	\$ 38,000			Purchase new vehicle.
6621 Car equipment & installation	\$ 14,437								\$ 24,000	\$ 24,000	\$ 24,000		Equipment and installation for three new vehicles.
6626 Lease/purchase payments 2017	\$ 11,495	\$ 11,495	\$ 11,495	\$ 11,495		\$ 11,495	\$ 15,422			\$ -	\$ (15,422)	-100.0%	2017 Ford Explorers' lease paid in full.
6626 Lease /purchase vehicle 2018	\$ 5,893	\$ 6,429	\$ 6,429	\$ 6,429		\$ 6,429	\$ 6,429	\$ 6,429		\$ 6,429	\$ -	0.0%	
6626 Lease /purchase (2) vehicles 2019	\$ 13,136	\$ 15,763	\$ 15,763	\$ 15,763		\$ 15,763	\$ 15,763	\$ 15,763		\$ 15,763	\$ -	0.0%	
6626 Lease/purchase (2) vehicles 2022									\$ 6,000	\$ 6,000			New vehicles lease/purchase for partial year.
6626 Lease/purchase (2) vehicles 2022									\$ 6,000	\$ 6,000			New vehicles lease/purchase for partial year.
6023 IT Services									\$ 5,833	\$ 5,833			Allocated to 12 department/funds.
6621 Tasers	\$ 1,194	\$ 1,350	\$ 1,146							\$ -	\$ -		
6062 Roof Repair on Police Department/Street Department Building					\$ 10,250	\$ 10,250			\$ 11,275	\$ 11,275	\$ 11,275		Allocated to G&A, Street, Police, Court
Subtotal	\$ 46,156	\$ 35,037	\$ 35,834	\$ 33,687	\$ 10,250	\$ 43,937	\$ 37,614	\$ 22,192	\$ 91,108	\$ 113,300	\$ 75,686	201.2%	
TOTAL EXPENDITURES	\$1,004,609	\$ 1,087,530	\$ 1,015,071	\$ 1,148,174	\$ 10,250	\$ 1,158,424	\$ 1,097,068	\$ 1,192,764	\$ 91,108	\$ 1,283,872	\$ 186,805	17.0%	

Adopted
12/15/2021

Police

Line Item	Line Item Description	Request Detail	2021 Budget Amount	2022 Budget Amount
4150	Post - LET	A portion of Municipal Court fines that is specifically for law enforcement training.	\$ 1,800	\$ 1,800
4180	Copies of PD Reports			
4200	Sale of Assets			
4380	Misc. Revenues	Reimbursements, refunds, rebate from city credit card purchases.		
4390	Insurance Claim Prnt			
4400	Ins Claim Checks			
4410	Emp Insurance Reimb			
4540	Webster Elec Capital Credit	Once a year Webster Electric Cooperative distributes the amount of money that is left over after all expenses have been paid in the form of capital credits on a 20 year cycle.		
4541	Anthem Ins rebate	A result of the medical loss ratio (MLR), which is part of the Affordable Care Act (ACA). MLR is that a certain percentage of premium dollars must be used for medical claims and programs that improve the quality of health care and not for administrative expenses.		
4545	Damaged Prop Collected			
Total Revenues			\$ 1,800	\$ 1,800
6010	Wages	Wages for Police Chief, Sergeant, Detective, 9 full-time officers and 1 desk clerk.	\$ 584,605	\$ 623,887
	Wages - Admin	Allocations of 2 Administration employees.	\$ 11,444	\$ 11,868
6011	Payroll Taxes	For the above employees.	\$ 44,722	\$ 47,727
	Payroll Taxes - Admin	For the above allocated employees.	\$ 875	\$ 908
6012	Group Insurance	For the above employees.	\$ 198,124	\$ 189,474
	Group Ins. - Admin	For the above allocated employees.	\$ 3,152	\$ 2,922
6013	LAGERS	For the above employees.	\$ 113,998	\$ 127,897
	LAGERS - Admin	For the above allocated employees.	\$ 1,797	\$ 1,899
6014	Work Comp	For all employees.	\$ 21,739	\$ 19,476
6020	Auto Expense	This expense includes items such as tires, brakes, engine belts, windshield wipers/fluid, head lights, tail light bulbs, all engine and transmission repairs, all body repair expenses. Due to an aging patrol vehicle our auto expense has increased this year. We have move a vehicle that was previously used by the traffic enforcement officer back to patrol.	\$ 14,000	\$ 14,000
6021	Gas and Oil	Marshfield PD has a vehicle fleet of eight patrol cars. This expense covers all Police Department fuel and all oil changes.	\$ 22,500	\$ 24,000
6023	Computer Maintenance	The budget consists of replacing hard drives, DVD/CDS, computer monitor repair/replacements, computer Keyboard replacement, mouse replacement, computer battery back up replacements, replacing of surge protectors and computer software support for records management system through ITI.	\$ 4,000	\$ 4,000
6026	Radar Maintenance	Marshfield Police Department has and uses a total of seven radar units. Under current State Law, each radar must be certified as accurate every six months. A certified private company comes to the police department and calibrates and certifies each radar unit every six months.	\$ 525	\$ 525
6027	Radio Expense	Marshfield Police department has twelve portable radios and eight mobile base units. This provides one base unit per vehicle and one portable radio per officer. This expense provides maintenance for batteries, antennas, all microphones for both portable and base radios, repairs/replace radio repeater parts and replacement of department radios.	\$ 825	\$ 825
6028	Building Maintenance	This budget line consists of repair/ replacement of building light bulbs, doors, A/C unit, Light Switches, Toilet repairs, door locks, heater, duck filters, thermostat batteries, fire extinguisher repairs that are done annually. This year our budget increased due to A/C an heating issues along with having to replace all of the lights in the police department and lobby.	\$ 500	\$ 500
6030	Legal	This Expense covers the services rendered for the police department from the city attorney.	\$ 1,000	\$ 500
6032	Insurance	Property and general liability insurance.	\$ 33,482	\$ 38,091
6033	Postage	This expense covers sending all legal notices, mailing all accident reports to the Missouri Highway Patrol in Jefferson City, Mailing of all DWI reports to the Department of Revenue, the mailing of any criminal report to a separate agency	\$ 400	\$ 400
6034	Custodian fee	Custodial services to clean Police Department.	\$ 4,321	\$ 4,321
6040	Office Supplies	This expenses covers all copy paper, toner, paper clips, envelopes, tape, staples, staplers, note pads, 3 ring binders, markers, file folders, banker boxes, business cards, legal envelopes and citation books.	\$ 2,300	\$ 2,300
6044	Firearms and Training	This expense covers all 9mm caliber ammunition, 223 caliber ammunition, 12 gauge shotgun ammunition which has increased closed to 30% this year. This expense also includes all cleaning supplies for the department owned firearms, eye/ear protection, targets, target backers, target stands, repair/replacement parts for all department owned firearms, instructor certifications for department firearm instructors. We are requesting an additional \$3000 due to us having 12 officers that need to qualify each year.	\$ 9,000	\$ 12,000
6045	Supplies	This purchases all paper/plastic evidence bags, evidence tape, sharps containers of various sizes, drug testing kits such as methamphetamine, cocaine, heroin, marijuana. This also purchases all firearm evidence boxes, fingerprint lift cards, finger print lift tape, fingerprint powders, rubber gloves, batteries, police tape, evidence cones.	\$ 3,000	\$ 3,000
6046	Uniforms	This expense covers all police department uniforms for 12 officers (an increase from 11 last year) to include; uniform pants, shirts (both long and short sleeve), uniform jackets, rain coats, collar brass, name plates, badges, boots, magazine pouches, flash light holders, radio holder, handcuff cases, hand cuffs, TASER holster and TASER, department handgun holster, duty belts, duty belt keepers.	\$ 7,500	\$ 8,500
6050	Utilities	This expense covers the lighting and cooling of the police department.	\$ 1,900	\$ 1,900
6051	Telephone	This expense covers the Maintenance/replacement of seven telephones, monthly telephone bill for two police department phone lines and one fax line, the monthly cost of call forwarding to the 911 dispatch center after business hours.	\$ 5,600	\$ 3,000
6062	Capital Exp. Maint.			
6070	Meeting and Lodging	This expense covers lodging for the annual Missouri Police Chiefs Conference	\$ -	
6071	Dues and Subscriptions	This expense covers the Missouri Police Chiefs annual dues.	\$ 250	\$ 250
6072	Trash	This expense covers the emptying of the departments trash dumpster.	\$ 530	\$ 530
6073	Publications	This expense covers the cost of advertising in news papers.	\$ 500	\$ 500
6075	Training and Safety	This expense covers the cost the POST required training hours. Each officer is mandated by Missouri State Statute to have a minimum of 24 per year training hours in various fields. This expense covers the cost of training for 12 officers and the increased training on mentally ill persons.	\$ 10,500	\$ 12,500
6076	Unemployment			
6079	Miscellaneous destruction of evidence	This expense is to cover the cost of destroying evidence from criminal cases in which the items could not be released to the person they were seized from.	\$ 600	\$ 600
6085	MOCIC	This expense covers the annual cost of partner ship with MOCIC, which assists police departments with the gathering of intelligence, documenting patterns of certain crimes	\$ 150	\$ 150

6231	Software Support	This expense covers the cost of maintaining a records management system for the police department, which allows us to write police reports, track crime statistics, share reports with other law enforcement departments to assist in the solving of crimes. This cost increased due to the increase in the cost of the annual subscription.	\$ 6,018	\$ 6,844
6261	Car Camera Maintenance	This expense covers the repair/replacement of camera body microphones, body microphone batteries, car camera scan disks, car camera software, in car video cameras.	\$ 500	
6302	Accounting		\$ 293	\$ 293
6323	WC Injury City Paid			
6440	Evidence Destruction			\$ 1,000
6502	Propane	This expense covers the cost of heating the police department.	\$ 2,110	\$ 2,110
6511	Security	This expense covers the monthly cost of an alarm system from Federal Protection, which has increased due when we switched to an internet phone system.	\$ 504	\$ 654
6611	Capital Expenditure Purchase			
6621	Capital Exp Equip Purchase			
6621	Capital Exp Equip Purchase	We are requesting to lease/purchase 2 more Tahoe's off State Bid pricing. These two vehicles would replace a 2011 Tahoe in need of motor repair and a 2016 Ford Interceptor which due to the size of the interior of the vehicle, isn't well suited for patrol usage, especially for taller officers or combative subjects. This would keep our current vehicle at 8. See Growth Areas below.	\$	
6626	Equipment Lease	This expense cover the cost of 5 lease to own police vehicles that were purchased in 2017, 2018 and 2019. This amount decreased due to the lease payment for the 2017 vehicles being paid of at end of fiscal year 2021.	\$ 33,687	\$ 22,192
6631	Tier 1 Risk ASMT			
6714	Crime Lab Pledge	This expense is the city's pledge to help fund the regional crime lab in Springfield, which completes all evidence processing from finger prints, blood, DNA etc.. With no further cost to the city.	\$ 1,222	\$ 1,222
	911 Warrant Processing			
6971	Criminal Records Check			
Subtotal			\$ 1,148,174	\$ 1,192,764

GROWTH AREAS: Personnel and Capital Needs

6062	Capital Maintenance	Repair Police/Street Building Roof \$45,100 allocated to G& A, Street, Police and Court.	\$ 10,250	\$ 11,275
		Proposing to pay off current 2017 Ford Explorer leases (2) in 2021 and lease purchase two more vehicles for fleet.	\$ 3,829	
6023	Computer Maintenance	IT Services allocated to 12 departments/funds.		\$ 5,833
6611	Capital Expenditure	Purchase 3rd vehicle in 022.		\$ 38,000
6611	Capital Expenditure	Purchase equipment for three vehicles and installation.		\$ 24,000
6626	Equipment Lease	Lease purchase (2) vehicles in 2022		\$ 12,000
Total Growth Areas			\$ 14,079	\$ 91,108
Total Expenditures			\$ 1,162,253	\$ 1,283,872
Net			\$ (1,160,453)	\$ (1,282,072)

Street Department

Street Department 11-60

REVENUES	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
4040 Vehicle Sales Tax	\$ 91,172	\$ 88,000	\$ 92,016	\$ 88,000		\$ 88,000	\$ 104,990	\$ 91,172		\$ 91,172	\$ (13,818)	-13.2%	
4200 Sale of Assets							\$ 638			\$ -	\$ (638)	-100.0%	
4280 Fuel Tax	\$ 179,669	\$ 177,500	\$ 168,347	\$ 165,000		\$ 165,000	\$ 179,432	\$ 179,669		\$ 179,669	\$ 237	0.1%	
4380 Misc. Revenue	\$ 5,502		\$ 216				\$ 2,414			\$ -	\$ (2,414)	-100.0%	
4410 Emp Insurance Reimb							\$ 12,097			\$ -	\$ (12,097)	-100.0%	Dump truck insurance claim reimbursement.
4540 Webster Capital Credits	\$ 2,283	\$ 3,251	\$ 2,516				\$ 2,249			\$ -	\$ (2,249)	-100.0%	
4541 Anthem Ins Rebate	\$ 2,721	\$ 3,538	\$ 3,335				\$ 3,443			\$ -	\$ (3,443)	-100.0%	Not budgeting for Anthem Insurance Rebate.
4801 CARES Program Reimbursement			\$ 523							\$ -	\$ -		
4915 SEMA/FEMA Payments	\$ 2,238		\$ 981							\$ -	\$ -		
Subtotal	\$ 283,585	\$ 272,289	\$ 267,933	\$ 253,000	\$ -	\$ 253,000	\$ 305,264	\$ 270,841	\$ -	\$ 270,841	\$ (34,423)	-11.3%	
Surplus (Deficit) to balance	\$ (223,105)	\$ (191,016)	\$ (130,419)	\$ (260,183)	\$ (129,250)	\$ (389,433)	\$ (125,189)	\$ (237,860)	\$ (111,441)	\$ (349,302)	\$ (224,112)	-11.0%	

OPERATING EXPENDITURES	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
6010 Wages	\$ 152,794	\$ 121,586	\$ 140,749	\$ 151,788		\$ 151,788	\$ 159,095	\$ 159,095		\$ 159,095	\$ 47,092	28.0%	
Wages - Admin		\$ 23,095		\$ 54,467		\$ 54,467	\$ 167,900	\$ 55,898		\$ 55,898			
6011 Payroll Taxes	\$ 11,025	\$ 9,301	\$ 10,006	\$ 11,612		\$ 11,612	\$ 12,171	\$ 12,171		\$ 12,171	\$ 4,682	39.8%	
Payroll Taxes - Admin		\$ 1,767		\$ 4,167		\$ 4,167	\$ 11,765	\$ 4,276		\$ 4,276			
6012 Group Insurance	\$ 47,725	\$ 41,913	\$ 48,349	\$ 64,175		\$ 64,175	\$ 49,920	\$ 49,920		\$ 49,920	\$ 12,110	23.0%	
Group Ins. - Admin		\$ 5,062		\$ 15,168		\$ 15,168	\$ 52,753	\$ 14,942		\$ 14,942			
6013 LAGERS	\$ 19,463	\$ 17,873	\$ 18,521	\$ 23,831		\$ 23,831	\$ 25,455	\$ 25,455		\$ 25,455	\$ 15,205	79.2%	
LAGERS - Admin		\$ 3,395		\$ 8,551		\$ 8,551	\$ 19,194	\$ 8,944		\$ 8,944			
6014 Worker's Compensation	\$ 6,359	\$ 6,626	\$ 6,361	\$ 11,568		\$ 11,568	\$ 7,262	\$ 9,810		\$ 9,810	\$ 2,548	35.1%	
6020 Truck Expense	\$ 10,177	\$ 12,000	\$ 6,958	\$ 12,000		\$ 12,000	\$ 17,420	\$ 12,000		\$ 12,000	\$ (5,420)	-31.1%	
6021 Gas and Oil	\$ 11,330	\$ 12,000	\$ 7,260	\$ 12,000		\$ 12,000	\$ 9,744	\$ 12,000		\$ 12,000	\$ 2,256	23.1%	
6022 Equip Maintenance	\$ 8,128	\$ 9,500	\$ 7,117	\$ 9,500		\$ 9,500	\$ 10,274	\$ 9,500		\$ 9,500	\$ (774)	-7.5%	
6023 Computer Maintenance	\$ 1,137	\$ 2,500	\$ 1,258	\$ 2,500		\$ 2,500	\$ 1,040	\$ 2,500		\$ 2,500	\$ 1,460	140.4%	
6025 Maintenance	\$ 25,175	\$ 30,000	\$ 23,572	\$ 30,000		\$ 30,000	\$ 27,726	\$ 30,000		\$ 30,000	\$ 2,274	8.2%	
6027 Radio Expense	\$ (49)					\$ -				\$ -	\$ -		
6030 Legal	\$ 212	\$ 250		\$ 250		\$ 250	\$ 119	\$ 250		\$ 250	\$ 131	110.1%	
6031 Engineering						\$ -				\$ -	\$ -		
6032 Insurance	\$ 8,112	\$ 8,663	\$ 8,263	\$ 10,054		\$ 10,054	\$ 10,285	\$ 10,528		\$ 10,528	\$ 243	2.4%	
6033 Postage	\$ 73	\$ 150	\$ 66	\$ 150		\$ 150	\$ 86	\$ 150		\$ 150	\$ 64	73.9%	
6034 Custodian Fees			\$ 479	\$ 732		\$ 732	\$ 575	\$ 732		\$ 732	\$ 157	27.3%	
6043 Sign and Paint	\$ 6,251	\$ 8,000	\$ 5,271	\$ 8,000		\$ 8,000	\$ 8,000	\$ 6,000		\$ 6,000	\$ (2,000)	-25.0%	Move paint supplies to Transportation Fund.
6045 General Supplies	\$ 2,143	\$ 2,200	\$ 2,169	\$ 2,200		\$ 2,200	\$ 1,550	\$ 2,200		\$ 2,200	\$ 650	41.9%	
6047 Gravel	\$ 4,058	\$ 5,000	\$ 4,167	\$ 6,000		\$ 6,000	\$ 5,658	\$ 6,000		\$ 6,000	\$ 342	6.0%	
6051 Telephone	\$ 4,656	\$ 4,500	\$ 4,250	\$ 4,500		\$ 4,500	\$ 5,104	\$ 5,700		\$ 5,700	\$ 596	11.7%	
6052 Power	\$ 2,343	\$ 2,200	\$ 2,027	\$ 2,200		\$ 2,200	\$ 2,082	\$ 2,200		\$ 2,200	\$ 118	5.7%	
6062 Capital Exp. Maint.						\$ -				\$ -	\$ -		
6063 Paving	\$ 128,081	\$ 68,000	\$ 46,515			\$ -				\$ -	\$ -		
6067 Sidewalk	\$ 7,240	\$ 8,000	\$ 6,235	\$ 8,000		\$ 8,000	\$ 5,596	\$ 8,000		\$ 8,000	\$ 2,404	43.0%	
6069 Uniforms	\$ 2,478	\$ 4,000	\$ 1,965	\$ 4,000		\$ 4,000	\$ 2,303	\$ 4,000		\$ 4,000	\$ 1,697	73.7%	
6070 Meeting and Lodging	\$ 124	\$ 750	\$ 64	\$ 750		\$ 750	\$ 415	\$ 750		\$ 750	\$ 335	80.6%	
6071 Dues and Subscriptions	\$ 108	\$ 100	\$ 118	\$ 130		\$ 130	\$ 452	\$ 130		\$ 130	\$ (322)	-71.3%	
6072 Trash	\$ 276	\$ 500	\$ 271	\$ 500		\$ 500	\$ 364	\$ 500		\$ 500	\$ 136	37.5%	
6073 Publications	\$ 414	\$ 600	\$ 378	\$ 600		\$ 600	\$ 325	\$ 600		\$ 600	\$ 275	84.8%	
6075 Training and Safety	\$ 2,395	\$ 4,000	\$ 4,636	\$ 4,000		\$ 4,000	\$ 3,180	\$ 4,000		\$ 4,000	\$ 820	25.8%	
6076 Unemployment	\$ 214		\$ 61			\$ -				\$ -	\$ -		
6079 Miscellaneous	\$ 873	\$ 500	\$ 68	\$ 500		\$ 500	\$ 13,778	\$ 500		\$ 500	\$ (13,278)	-96.4%	Dump truck repair.
6086 Erection Expense						\$ -				\$ -	\$ -		
6097 Drug Testing	\$ 50	\$ 250	\$ 238	\$ 250		\$ 250	\$ 372	\$ 410		\$ 410	\$ 39	10.4%	
6100 Inmate Program	\$ 4,172	\$ 6,100	\$ 1,568	\$ 6,100		\$ 6,100	\$ -	\$ 6,100		\$ 6,100	\$ 6,100		
6231 Software Support	\$ 1,306	\$ 3,106	\$ 3,224	\$ 3,040		\$ 3,040	\$ 2,839	\$ 3,040		\$ 3,040	\$ 201	7.1%	
6302 Accounting	\$ 1,072	\$ 1,319	\$ 1,099	\$ 1,400		\$ 1,400	\$ 290	\$ 1,400		\$ 1,400	\$ 1,110	382.4%	

	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
OPERATING EXPENDITURES													
6323 WC Injury City Paid	\$ 118					\$ -				\$ -	\$ -		
6484 Salt	\$ 5,392	\$ 5,500	\$ 4,656	\$ 5,500		\$ 5,500	\$ 2,800	\$ 6,000		\$ 6,000	\$ 3,200	114.3%	
6502 Propane	\$ 2,471	\$ 3,000	\$ 1,635	\$ 3,000		\$ 3,000	\$ 1,737	\$ 3,000		\$ 3,000	\$ 1,263	72.7%	
6511 Security						\$ -				\$ -	\$ -		
6521 Street Lights	\$ 28,596	\$ 30,000	\$ 28,840	\$ 30,000		\$ 30,000	\$ 31,005	\$ 30,000		\$ 30,000	\$ (1,005)	-3.2%	
6522 Install Street Lights						\$ -				\$ -	\$ -		
6611 Capital Expenditure						\$ -				\$ -	\$ -		
6621 Capital Equip Purchase						\$ -				\$ -	\$ -		
6626 Equipment Lease						\$ -				\$ -	\$ -		
Subtotal	\$ 506,691	\$ 463,305	\$ 398,352	\$ 513,183	\$ -	\$ 513,183	\$ 423,994	\$ 508,701	\$ -	\$ 508,701	\$ 84,708	20.0%	
CAPITAL EXPENDITURES													
6062 Roof Repair on Police Department/Street Department Building						\$ 10,250	\$ 10,250			\$ 11,275	\$ 11,275	\$ 11,275	Allocated G&A, Street, Police, Court
6626 New Dump Truck						\$ 50,000	\$ 50,000	\$ 4,334		\$ -	\$ (4,334)	-100.0%	Allocated Street, Water, Wastewater
6611 Skid Steer Attachment						\$ 2,500	\$ 2,500	\$ 2,125		\$ -	\$ (2,125)	-100.0%	Allocated Street, Parks, Water, Wastewater
6611 Replace Old Bucket Truck						\$ 30,000	\$ 30,000			\$ 30,000	\$ 30,000		Allocated Street, Tree City, Water, Wastewater
6611 1-Ton Utility Dump Truck										\$ 33,333	\$ 33,333		Allocated to Street, Water, Wastewater
6611 Used Utility Truck						\$ 20,000	\$ 20,000			\$ -	\$ -		
6611 Admin Truck						\$ 9,000	\$ 9,000			\$ -	\$ -		Allocated to G&A, Street, Water, Wastewater
6023 IT Services										\$ 5,833	\$ 5,833		Allocated to 12 departments/funds.
6018 Street Department Part-time Help										\$ 10,000	\$ 10,000		
6611 Snow Plow Equipment										\$ 21,000	\$ 21,000		
6043 Contracting Street Markings on Routine Basis						\$ 7,500	\$ 7,500			\$ -	\$ -		
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 129,250	\$ 129,250	\$ 6,459	\$ -	\$ 111,441	\$ 111,441	\$ 104,982	1625.4%	
TOTAL EXPENDITURES	\$ 506,691	\$ 463,305	\$ 398,352	\$ 513,183	\$ 129,250	\$ 642,433	\$ 430,453	\$ 508,701	\$ 111,441	\$ 620,143	\$ 189,690	44.1%	

Adopted
12/15/2021

Street

Line Item	Line Item Description	Request Detail	2021 Budget Amount	2022 Budget Amount
4200	Sale of Assets	The sale of any assets and surplus property		
4040	Vehicle Sales Tax	50% of all proceeds from the 3% state sales tax on motor vehicles, trailers, motorcycles, mopeds, and motor-tricycles is dedicated to highway and transportation use and is apportioned between cities, counties and the state. 15% is for cities with allocation based on population from the last federal decennial census.	\$ 88,000	\$ 91,172
4280	Fuel Tax	Each city and county receives a distribution of the state fuel tax. 15% of net proceeds are distributed to cities and allocation is based on the population from the last federal decennial census.	\$ 165,000	\$ 179,669
4380	Misc. Revenue			
4410	Emp Insurance Reimb	Employee insurance reimbursement.		
4540	Webster Capital Credits	Once a year Webster Electric Cooperative distributes the amount of money that is left over after all expenses have been paid in the form of capital credits on a 20 year payment cycle.		
4541	Anthem Ins Rebate	A result of the medical loss ratio (MLR), which is part of the Affordable Care Act (ACA). MLR is that a certain percentage of premium dollars must be used for medical claims and programs that improve the quality of health care and not for administrative expenses.		
		Total Revenues	\$ 253,000	\$ 270,841
6010	Wages	Wages for five employees. Three employees are 100% and two are allocated. One of the 100% position is vacant.	\$ 151,788	\$ 159,095
	Wages - Admin	Wages from seven allocated employees.	\$ 54,467	\$ 55,898
6011	Payroll Taxes	Payroll taxes for the above employees.	\$ 11,612	\$ 12,171
	Payroll Taxes - Admin	Payroll taxes for the above employees.	\$ 4,167	\$ 4,276
6012	Group Insurance	Insurance costs for employees.	\$ 64,175	\$ 49,920
	Group Ins. - Admin		\$ 15,168	\$ 14,942
6013	LAGERS	Retirement contributions for employees.	\$ 23,831	\$ 25,455
	LAGERS - Admin		\$ 8,551	\$ 8,944
6014	Worker's Compensation	Worker's Compensation Insurance paid on employees based on the allocations.	\$ 11,568	\$ 9,810
6020	Truck Expense	Costs to maintain and repair our Vehicles within the Department. Attached is a list of vehicles by license plate # and the make/model and the year of the vehicle. • Street 1 2000 F450 Bucket Truck • Street 2 2007 F150 Pick-up • Street 3 1996 Chevy Dump Truck • Street 5 1994 Ford Dump Truck	\$ 12,000	\$ 12,000
6021	Gas and Oil	Includes fuel, oil, filters and lubricants to operate and maintain all mobile equipment in the department.	\$ 12,000	\$ 12,000
6022	Equip Maintenance	Provides funds to maintain and operate the street department equipment which includes but not limited to: backhoe, skid steer, tractors, brush hogs, patching equipment, roller, trailers, mowers. Our equipment is starting to age, and as we repair, bills increase along with labor rates and the cost of moving large equipment. We have had to tow our dump trucks 5-6 times throughout 2021, sometimes while they were loaded with materials. We basically have 4 dump trucks that are used for projects within the City, and there have been times where they were all in the repair shop at the same time. As we continue to do projects with City forces, these trucks are an integral part of moving these projects forward. We contract out all of our hauling to get the rock to town, however, we still have to move it from job site to job site and haul off the waste and debris after completion. Our Backhoe is starting to have some issues. We have had multiple service calls on it this year. We have had several electrical issues with this machine over the last couple of years. Our roller is starting to have electrical issues and is starting to leak a variety of fluids.	\$ 9,500	\$ 9,500
6023	Computer Maintenance	Provides funds to purchase, maintain and repair computers used for Street Department purposes.	\$ 2,500	\$ 2,500
6025	Maintenance	Funding for the maintenance, replacement, repairs and spare parts inventory of the Street Department including all tanks, buildings, mechanical equipment, piping, pumps, motors, electrical control systems, tools, site maintenance, tinhorn replacement/repair, hot mix asphalt for patching roads, black dirt when available for job site cleanup, weed killer, mowing and trimming, steel for fabrication/repair of equipment, cylinder refills for welder and torch, salt spreader repair, snow plow repairs etc..	\$ 30,000	\$ 30,000
6030	Legal	Funds to pay for our City Attorney as may be needed for legal matters such as buying or selling property, dealing with threats, enforcing safety concerns, suits against the City.	\$ 250	\$ 250
6031	Engineering	Funds used for small engineering services such as storm drainage, bidding work or equipment replacement, addressing inquiries from Mo DNR, figuring road building/grade.	\$ -	\$ -
6032	Insurance	Purchase coverage on buildings, equipment, vehicles and liability	\$ 10,054	\$ 10,528
6033	Postage	Allocation of funds for the mailing of bills for damaged property, letters and packages	\$ 150	\$ 150
6034	Custodian Fee	Custodial services to clean City properties	\$ 732	\$ 732
6043	Sign and Paint	Funds used to purchase and contract for street marking paint for intersections, crosswalks, parking spaces on city R-O-W, city owned parking lots and city owned buildings. This fund also purchases all materials necessary to construct, install and maintain current signs, upgrade signs to meet current standards for retro-reflectivity. Moved \$2,000 to Transportation fund for paint supplies.	\$ 8,000	\$ 6,000
6045	General Supplies	This line item provides funds to repair, maintain or replace some small maintenance tools such as, chargers, power tools, hammers, wrenches, electrical supplies and/or other materials that do not come out of our maintenance line, purchase shop supplies such as gasket material, cleaners, solvents, paints and lubricants along with paper towels and restroom supplies.	\$ 2,200	\$ 2,200
6047	Gravel	Funds used for to purchase gravel/rock for road repair, tinhorn replacement, and pipe bedding, sub-grade repairs, washouts, and storm water retentions. You will see a increase as we have had a increase in our rock hauling bid. We contract our rock hauling from the quarries to our storage bins to limit the possibility of wear and tear on our dump trucks. The contractor can haul 20-25 tons of rock whereas we can only haul 8 ton of rock.	\$ 6,000	\$ 6,000
6051	Telephone	Funds the allocation for fiber and internet allocations, along with cell phones for Street Department employees and other allocated employees for that department. This also covers repairs/replacements, covers and upgrades, and phone for new employee.	\$ 4,500	\$ 5,700
6052	Power	Funds to pay the Electric used within the Street Building.	\$ 2,200	\$ 2,200
6062	Capital Exp. Maint.			
6063	Paving	Transportation projects moving to the Transportation Fund.	\$ -	\$ -
6067	Sidewalk	Funds used to construct, fix, repair and/or replace sidewalks on public Right-Of-Ways.	\$ 8,000	\$ 8,000
6069	Uniforms	Provides uniforms for the department personnel along with grease rags and mats for the offices	\$ 4,000	\$ 4,000
6070	Meeting and Lodging	Funds for conference registrations and for meal reimbursement	\$ 750	\$ 750

6071	Dues and Subscriptions	Pays for dues to OPIS for fuel information	\$ 130	\$ 130
6072	Trash	Trash service for the Street Department and the Police Department.	\$ 500	\$ 500
6073	Publications	Pays for Public Notices, Financial Statements, Help Wanted ads that might apply to Street dept. or is allocated from City Hall	\$ 600	\$ 600
6075	Training and Safety	Funds the employee safety equipment including boots, rubber boots, gloves, hats, vests, safety glasses or goggles, ear protection, signs and safety cones and safety training for the department personnel.	\$ 4,000	\$ 4,000
6076	Unemployment			
6079	Miscellaneous	Funds small unexpected purchases that are not easily allotted to other line items	\$ 500	\$ 500
6097	Drug Testing	Funds the random drug testing of employees which is mandatory for Commercial Driver License.	\$ 250	\$ 410
6100	Inmate Program	Funds that allow for the contractual services with JCC (Ozarks Correctional Center) for quarterly curbside brush and limb pick up, mowing and weed eating on City Properties and R-O-W's, trash pickup, asphalt crack filling, and many other functions. Due to COVID 19 this year we did not get to use this program but our hopes are we can start using this program in 2022 again.	\$ 6,100	\$ 6,100
6231	Software Support	Funds allocated for Summit and Dude Solutions (mobile 311) and GIS.	\$ 3,040	\$ 3,040
6302	Accounting	Funds the Street Department portion of accounting costs	\$ 1,400	\$ 1,400
6323	WC Injury City Paid			
6484	Salt	Funds for purchasing salt, and any materials used for ice control. This line item shows a increase due to the increase of the price of the product.	\$ 5,500	\$ 6,000
6502	Propane	Pays for the cost of propane for heating the building at the Street Building	\$ 3,000	\$ 3,000
6521	Street Lights	Funds used to pay for Street lights approved by the Board of Alderman, usually pertaining to intersections, dead ends, cul-de-sacs, public buildings and properties, and/or dangerous R-O-W's.	\$ 30,000	\$ 30,000
Subtotal			\$ 513,183	\$ 508,701

GROWTH AREAS: Personnel and Capital Needs

6062	Capital Maintenance	Repair Police/Street Building Roof \$45,100 allocated to G& A, Street, Police and Court.	\$ 10,250	\$ 11,275
6611	Capital Expenditure	New Dump Truck purchase or lease, \$180,000. You will see a price increase for 2022 due to the supply and demand on vehicles and the increase on price on materials used to build vehicles. This dump truck would be plumbed and equipped with snow removal equipment. During the 2020 budget process, city Staff was asked about used dump trucks and about the need for the options on the trucks that we proposed and spaced out. In 2021 we did buy a surplus dump truck off of Greene County. This dump has some age and with age comes things needing to be fixed on it. One of the largest challenges with used dump trucks like this is rust from snow removal. Used dump trucks can absolutely be purchased and utilized, however, we are very short on equipment as well when we do have inclement weather. Purchasing equipment that can be used for multiple functions within multiple departments seems to be the best approach to efficiency. With the amount of in house water main installation we are doing another dump truck is needed to keep up, we have more dirt to haul off, more rock to haul in for these main replacements and we don't have enough trucks for every department to work on different jobs at the same time. This purchase could be leased over the next 3 years if it is decided to move forward with the expenditure. This purchase could be split between the Water, WWTP and the Street Department.	\$ 50,000	
6023	Computer Maintenance	IT Services allocated across 12 departments/funds.		\$ 5,833
6611	Capital Expenditure		\$ 2,500	
6611	Capital Expenditure	Replace Old Bucket Truck (Street 1) with a used one \$60,000 allocated Street, Tree City, Water and WWTP.	\$ 30,000	\$ 30,000
6611	Capital Expenditure	1-Ton Utility Dump Truck		\$ 33,333
6611	Capital Expenditure	Used Utility Truck	\$ 20,000	
6611	Capital Expenditure	Snow Plow Equipment		\$ 21,000
6611	Capital Expenditure Purchase	Admin Truck -\$30,000 allocated to G&A, Street, Water & WWTP.	\$ 9,000	
6043	Sign and Paint	Funds that would allow contracting out street markings on more of a routine basis and replacing fading street signs and stop signs	\$ 7,500	
		Street Department Part-time pay		\$ 10,000
Total Growth Areas			\$ 129,250	\$ 111,441
Total Expenditures			\$ 642,433	\$ 620,143
Net			\$ (389,433)	\$ (349,302)

Building Department

Building Regulations Department 11-20

	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
REVENUES													
4120 Building Permits	\$ 22,666	\$ 25,000	\$ 42,512	\$ 25,000		\$ 25,000	\$ 30,820	\$ 25,000		\$ 25,000	\$ (5,820)	-18.9%	
4123 Engineering Review		\$ 1,500	\$ 683	\$ 7,000		\$ 7,000	\$ 2,408	\$ 5,000		\$ 5,000	\$ 2,593	107.7%	Pass through
4125 Blighted Properties						\$ -	\$ 45	\$ 1,500		\$ 1,500	\$ 1,455		
4380 Misc.			\$ 19			\$ -	\$ 69			\$ -	\$ (69)		
4390 Insurance Claim Payments						\$ -				\$ -	\$ -		
4541 Anthem Insurance Rebate	\$ 67	\$ 389	\$ 835			\$ -	\$ 993			\$ -	\$ (993)	-100.0%	
4801 CARES Program Reimbursement			\$ 526			\$ -				\$ -	\$ -		
Subtotal	\$ 22,733	\$ 26,889	\$ 44,574	\$ 32,000	\$ -	\$ 32,000	\$ 34,334	\$ 31,500	\$ -	\$ 31,500	\$ (2,834)	-8.3%	

Surplus (Deficit) to balance	\$ (104,477)	\$ (107,628)	\$ (84,913)	\$ (131,096)	\$ -	\$ (131,096)	\$ (113,494)	\$ (152,509)	\$ (5,833)	\$ (138,342)	\$ (24,848)	21.9%	
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	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
OPERATING EXPENDITURES													
6010 Wages	\$ 35,779	\$ 38,995	\$ 40,482	\$ 35,100		\$ 35,100		\$ 36,731		\$ 36,731	\$ 10,910	22.2%	
Wages - Admin		\$ 2,518		\$ 12,940		\$ 12,940	\$ 49,186	\$ 23,364		\$ 23,364			
6011 Payroll Taxes	\$ 2,567	\$ 2,983	\$ 2,919	\$ 2,685		\$ 2,685		\$ 2,810		\$ 2,810	\$ 1,102	31.5%	
Payroll Taxes - Admin		\$ 193		\$ 990		\$ 990	\$ 3,496	\$ 1,787		\$ 1,787			
6012 Group Insurance	\$ 11,898	\$ 10,908	\$ 14,416	\$ 10,133		\$ 10,133		\$ 11,312		\$ 11,312	\$ 3,113	22.3%	
Group Ins. - Admin		\$ 1,080		\$ 4,087		\$ 4,087	\$ 13,934	\$ 5,735		\$ 5,735			
6013 LAGERS	\$ 1,873	\$ 5,732	\$ 5,901	\$ 5,511		\$ 5,511		\$ 5,877		\$ 5,877	\$ 2,400	33.3%	
LAGERS - Admin		\$ 370		\$ 2,032		\$ 2,032	\$ 7,215	\$ 3,738		\$ 3,738			
6014 Worker's Compensation	\$ 1,208	\$ 1,799	\$ 2,455	\$ 1,467		\$ 1,467	\$ 1,947	\$ 1,535		\$ 1,535	\$ (412)	-21.2%	
6020 Auto & Truck Expense	\$ 604	\$ 1,500	\$ 819	\$ 1,500		\$ 1,500	\$ 1,178	\$ 1,500		\$ 1,500	\$ 322	27.3%	
6021 Gas and Oil	\$ 923	\$ 3,000	\$ 1,015	\$ 3,000		\$ 3,000	\$ 1,363	\$ 2,400		\$ 2,400	\$ 1,037	76.1%	
6023 Computer Maintenance	\$ 2,153	\$ 1,000	\$ 780	\$ 1,000		\$ 1,000	\$ 575	\$ 1,000	\$ 5,833	\$ 6,833	\$ 6,258	1089.0%	IT Services allocated to 12 departments/funds
6030 Legal	\$ 2,646	\$ 3,000	\$ 2,041	\$ 2,000		\$ 2,000	\$ 378	\$ 2,000		\$ 2,000	\$ 1,622	429.1%	
6031 Engineering	\$ 481	\$ 7,000	\$ 7,329	\$ 12,500		\$ 12,500	\$ 7,328	\$ 5,000		\$ 5,000	\$ (2,328)	-31.8%	
6032 Insurance	\$ 1,344	\$ 1,433	\$ 1,364	\$ 1,802		\$ 1,802	\$ 2,355	\$ 2,419		\$ 2,419	\$ 64	2.7%	
6033 Postage	\$ 304	\$ 900	\$ 225	\$ 750		\$ 750	\$ 281	\$ 350		\$ 350	\$ 69	24.6%	
6034 Custodian Fees			\$ 479	\$ 600		\$ 600	\$ 575	\$ 600		\$ 600	\$ 25	4.3%	
6040 Office Supplies	\$ 372	\$ 1,000	\$ 374	\$ 1,000		\$ 1,000	\$ 618	\$ 1,000		\$ 1,000	\$ 382	61.7%	
6045 General Supplies	\$ 1,144	\$ 1,000	\$ 827	\$ 1,000		\$ 1,000	\$ 1,031	\$ 1,000		\$ 1,000	\$ (31)	-3.0%	
6051 Telephone	\$ 1,145	\$ 1,300	\$ 1,180	\$ 1,300		\$ 1,300	\$ 1,944	\$ 1,650		\$ 1,650	\$ (294)	-15.1%	2021 Actual includes installing new phone system.
6062 Capital Expenditures				\$ -		\$ -		\$ -		\$ -	\$ -		
6069 Uniforms				\$ 500		\$ 500	\$ 287	\$ 500		\$ 500	\$ 213	73.9%	
6070 Meetings & Lodging	\$ 606		\$ 35	\$ 750		\$ 750	\$ 29	\$ 750		\$ 750	\$ 721	2496.1%	
6071 Dues/Subscriptions	\$ 1,220	\$ 200	\$ 162	\$ 400		\$ 400	\$ 200	\$ 400		\$ 400	\$ 200	99.6%	
6072 Trash				\$ -		\$ -		\$ -		\$ -	\$ -		
6073 Publications	\$ 1,452	\$ 1,500	\$ 1,922	\$ 2,000		\$ 2,000	\$ 1,340	\$ 2,000		\$ 2,000	\$ 660	49.3%	
6075 Training and safety	\$ 318	\$ 1,000	\$ 933	\$ 2,000		\$ 2,000	\$ 201	\$ 2,000		\$ 2,000	\$ 1,799	895.1%	
6076 Unemployment				\$ -		\$ -		\$ -		\$ -	\$ -		
6079 Misc.	\$ -	\$ 500	\$ 436	\$ 500		\$ 500	\$ 150	\$ 500		\$ 500	\$ 350	233.6%	
6125 Blighted Properties Expense	\$ -	\$ 2,500	\$ 170	\$ 2,500		\$ 2,500	\$ -	\$ 3,000		\$ 3,000	\$ 3,000		
6231 Software Support	\$ 2,758	\$ 3,104	\$ 3,224	\$ 3,050		\$ 3,050	\$ 2,820	\$ 3,050		\$ 3,050	\$ 230	8.2%	
6232 Software Purchase				\$ -		\$ -		\$ -		\$ -	\$ -		
6301 Professional Services	\$ 56,414	\$ 40,000	\$ 40,000	\$ 50,000		\$ 50,000	\$ 49,397	\$ 40,000		\$ 40,000	\$ (9,397)	-19.0%	
6323 WC Injury City Paid				\$ -		\$ -		\$ -		\$ -	\$ -		
6511 Security				\$ -		\$ -		\$ -		\$ -	\$ -		
6611 Capital Expenditure Purchase				\$ -		\$ -		\$ -		\$ -	\$ -		
6626 Equipment Lease				\$ -		\$ -		\$ -		\$ -	\$ -		
TOTAL EXPENDITURES	\$ 127,210	\$ 134,517	\$ 129,486	\$ 163,096	\$ -	\$ 163,096	\$ 147,828	\$ 164,009	\$ 5,833	\$ 169,842	\$ 22,014	14.9%	

Adopted
12/15/2021

Building Regulations

Line Item	Line Item Description	Request Detail	2021 Budget Amount	2022 Budget amount
4120	Building Permits	Revenue from building permits.	\$ 25,000	\$ 25,000
4123	Engineering Review	Engineering review - a pass through for engineering review for new construction.	\$ 7,000	\$ 5,000
4125	Blighted Properties	Revenue for reimbursement of mowing blighted properties either directly or as a property tax lien.		\$ 1,500
4430	Misc Revenues			
4541	Anthem Insurance Rebate	A result of the medical loss ratio (MLR), which is part of the Affordable Care Act (ACA). MLR is that a certain percentage of premium dollars must be used for medical claims and programs that improve the quality of health care and not for administrative expenses.		
		Total Revenues	\$ 32,000	\$ 31,500
6010	Wages	One employee's allocation.	\$ 35,100	\$ 36,731
	Wages - Admin	Six allocated employees.	\$ 12,940	\$ 23,364
6011	Payroll Taxes	One employee's allocation.	\$ 2,685	\$ 2,810
	Payroll Taxes - Admin	Six allocated employees.	\$ 990	\$ 1,787
6012	Group Insurance	One employee's allocation.	\$ 10,133	\$ 11,312
	Group Ins. - Admin	Six allocated employees.	\$ 4,087	\$ 5,735
6013	LAGERS	One employee's allocation.	\$ 5,511	\$ 5,877
	LAGERS - Admin	Six allocated employees.	\$ 2,032	\$ 3,738
6014	Work Comp	All allocated employees.	\$ 1,467	\$ 1,536
6020	Auto Expense	Funds paid to maintain a vehicle for the Inspection staff to include routine maintenance, oil changes, lubes, flat repairs, batteries, light bulbs, hoses and alignments.	\$ 1,500	\$ 1,500
6021	Fuel	Continuous inspection of property throughout the City along with transportation to building inspections.	\$ 3,000	\$ 2,400
6023	Computer Maintenance	Funding to maintain and repair department computers including the percentages of costs for maintenance and repair of server for Network.	\$ 1,000	\$ 1,000
6030	Legal	Funding for attorney to write and review proposed ordinances, public notices, and advice. You will find a reduction in this category due to the utilization of Scott Hanson in writing ordinances and public notices.	\$ 2,000	\$ 2,000
6031	Engineering	Plans review that City Staff feels is outside their capacity (storm water review, water/sewer improvements etc.) These fees will however will be passed on to the contractor/owner of the project through the permitting process of the project and will generate revenue listed above. Larger projects can approach \$2,000.00 per review.	\$ 12,500	\$ 5,000
6032	Insurance	Insurance for property and liability.	\$ 1,801	\$ 2,419
6033	Postage	Funding for allocation of funds for the postage machine and Notice of Violation certified letters. You will find a reduction in this category due to the reduction in postage on violation letters. Due to the dry weather, grass was not an issue this past year. Continuous monitoring and pressure from the City to maintain properties has also assisted in this reduction.	\$ 750	\$ 350
6034	Custodial Fee	Fees set aside for purpose of cleaning City Hall offices and Board Room	\$ 600	\$ 600
6040	Office Supplies	Funds for chairs, desks, paper, pens, binders, copy paper, paper clips, post it notes, forms, staplers, ink cartridges.	\$ 1,000	\$ 1,000
6045	General Supplies	Funding for NOV forms, permit forms, maps, receipt books, purchase order books, signs, and to pay for share of copier office expense.	\$ 1,000	\$ 1,000
6051	Telephone	Funds for cell phone to allow for 24 hour coverage for emergency complaints and allows for laptop access while out in the field to review water/sewer lines while meeting with citizens on building locations and allocation of internet.	\$ 1,300	\$ 1,650
6062	Capital Expenditures			
6069	Uniform	Provides uniforms with City logo to identify Building/Code Official during inspections, investigations of complaints and maintain a level of professionalism while on duty. This will include shirts and jackets as need.	\$ 500	\$ 500
6070	Meetings and Lodging	Funds for conference registration and for meal reimbursement	\$ 750	\$ 750
6071	Dues/Subscriptions	Funds ICC - \$145.00, MABOI-\$35.00, FMAM-\$30.00 and NFPA-\$175.00 membership dues. Through these memberships I am given an expanded network for research and outside guidance on issues that may arise throughout the year.	\$ 400	\$ 400
6073	Publications	Funding for public hearing notices, financial statements, code books updates and etc.. There is an increase to this years budget as in 2020 we exceeded the amount budgeted due to the amount of ordinance changes. As we continue to review and update ordinances it also increases the amount of code book updates.	\$ 2,000	\$ 2,000
6075	Training and safety	Funds for PPE gear, training classes for certifications and conferences. There is an increase in this years budget to allow for certification exams which are \$210 each, the goal to achieve 4 certifications throughout the year. Residential, Building, Fire Inspector 1 and Plans Review (\$210.00 x 4 = \$840). This also allows for outside training and conferences through-out the state to achieve continuous knowledge and continuous education units (CEU's) credits to maintain the certifications.	\$ 2,000	\$ 2,000
6076	Unemployment			
6079	Misc.	Funds small unexpected purchases that are not easily allotted to other line items	\$ 500	\$ 500
6125	Blighted Properties	Contract for mowing blighted properties. We are refunded the cost of the blighted properties and this number is shown above, however this could take up to three years to receive the funds once it is turned over to the County Assessor's office.	\$ 2,500	\$ 3,000
6231	Software Support	Dude Solutions for permits and licenses and GIS annual fee.	\$ 3,050	\$ 3,050
6301	Professional Services	Planning & Zoning Commission Consultant Advisory Services - Scott Hanson CMT Eng.	\$ 50,000	\$ 40,000
6323	WC Injury City Paid			
		Subtotal	\$ 163,095	\$ 164,010

GROWTH AREAS: Personnel and Capital Needs

6023	Computer Maintenance	IT Services allocated to 12 departments/funds.		\$ 5,833
		Total Growth Areas	\$ -	\$ 5,833
		Total Expenditures	\$ 163,095	\$ 169,843
		Net	\$ (131,095)	\$ (138,343)

Municipal Court

Municipal Court 11-71

REVENUES	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2021 Total	2022 vs. 2021	2022 vs. 2021	Comments
4210 Court Fines / Clerk Fee	\$ 131,689	\$ 160,961	\$ 96,901	\$ 112,000		\$ 112,000	\$ 48,795	\$ 60,000		\$ 60,000	\$ 11,205	23.0%	
4380 Misc. Revenues	\$ 70		\$ 4			\$ -	\$ 8			\$ -	\$ (8)		
4390 Insurance Claim Payment						\$ -				\$ -	\$ -		
4410 Emp Insurance Reimb						\$ -				\$ -	\$ -		
4540 Webster Elec Credit						\$ -				\$ -	\$ -		
4541 Anthem Ins Rebate	\$ 11	\$ 641	\$ 12			\$ -	\$ 10			\$ -	\$ (10)	-100.0%	
4801 CARES Program Reimbursement			\$ 2,844			\$ -				\$ -	\$ -		
Sub-Total	\$ 131,770	\$ 161,602	\$ 99,762	\$ 112,000	\$ -	\$ 112,000	\$ 48,814	\$ 60,000	\$ -	\$ 60,000	\$ 11,186	22.9%	
Surplus (Deficit) to balance	\$ 59,722	\$ 81,960	\$ 25,537	\$ 22,814	\$ (10,250)	\$ 12,564	\$ (25,208)	\$ (65,554)	\$ (17,108)	\$ (82,662)	\$ (12,973)	-50.8%	

EXPENDITURES	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2021 Total	2022 vs. 2021	2022 vs. 2021	Comments
6010 Wages FT								\$ 28,376		\$ 28,376			
Wages - Admin	\$ 556	\$ 572	\$ 606	\$ 3,681		\$ 3,681	\$ 4,351	\$ 4,206		\$ 4,206	\$ 11,476	54.4%	
6018 Wages PT	\$ 17,240	\$ 24,770	\$ 19,551	\$ 21,355		\$ 21,355	\$ 16,755			\$ -			
6011 Payroll Taxes		\$ 1,895				\$ -		\$ 2,171		\$ 2,171			
Payroll Taxes - Admin	\$ 1,346	\$ 44	\$ 1,515	\$ 1,915		\$ 1,915	\$ 1,572	\$ 322		\$ 322	\$ (1,250)	-79.5%	
6012 Group Insurance		\$ 1				\$ -		\$ 21,060		\$ 21,060			
Group Ins. - Admin	\$ 172	\$ 180	\$ 136	\$ 943		\$ 943	\$ 631	\$ 731		\$ 731	\$ 100	15.8%	
6013 LAGERS		\$ -				\$ -		\$ 4,540		\$ 4,540			
LAGERS - Admin	\$ 76	\$ 84	\$ 84	\$ 578		\$ 578	\$ 621	\$ 673		\$ 673	\$ 52	8.3%	
6014 Worker's Compensation	\$ 66	\$ 146	\$ 27	\$ 129		\$ 129	\$ 96	\$ 257		\$ 257	\$ 161	167.3%	
6023 Computer Maintenance	\$ 3,252	\$ 2,500	\$ 1,056	\$ 2,500		\$ 2,500	\$ 823	\$ 2,500	\$ 5,833	\$ 8,333	\$ 7,510	912.2%	IT Services allocated to 12 departments/funds.
6025 Maintenance						\$ -	\$ 50			\$ -	\$ (50)		
6028 Building Maintenance	\$ 70		\$ 19			\$ -				\$ -	\$ -		
6030 Legal	\$ 41,097	\$ 40,000	\$ 40,078	\$ 45,000		\$ 45,000	\$ 34,948	\$ 45,000		\$ 45,000	\$ 10,052	28.8%	
6032 Insurance	\$ 1,384	\$ 1,476	\$ 1,417	\$ 1,869		\$ 1,869	\$ 1,872	\$ 1,869		\$ 1,869	\$ (3)	-0.1%	
6033 Postage	\$ 568	\$ 600	\$ 879	\$ 750		\$ 750	\$ 338	\$ 750		\$ 750	\$ 412	122.2%	
6034 Custodian Fee			\$ 1,722	\$ 2,617		\$ 2,617	\$ 2,068	\$ 2,000		\$ 2,000	\$ (68)	-3.3%	
6040 Office Supplies	\$ 1,293	\$ 1,000	\$ 797	\$ 1,000		\$ 1,000	\$ 333	\$ 1,000		\$ 1,000	\$ 667	199.9%	
6045 General Supplies	\$ 1,607	\$ 1,500	\$ 1,220	\$ 1,500		\$ 1,500	\$ 1,029	\$ 1,500		\$ 1,500	\$ 471	45.8%	
6050 Utilities	\$ 2,183	\$ 2,100	\$ 1,363	\$ 2,200		\$ 2,200	\$ 1,512	\$ 2,200		\$ 2,200	\$ 688	45.5%	
6051 Telephone	\$ 728	\$ 750	\$ 1,195	\$ 750		\$ 750	\$ 2,346	\$ 2,000		\$ 2,000	\$ (346)	-14.8%	2021 Actual include installing new phone system.
6062 Capital Expenditures Maint.						\$ -				\$ -	\$ -		
6070 Meetings and Lodging	\$ -	\$ 650	\$ 55	\$ 650		\$ 650	\$ -	\$ 650		\$ 650	\$ 650		
6071 Dues and Sub.	\$ 15	\$ 60	\$ 17	\$ 60		\$ 60	\$ 17	\$ 60		\$ 60	\$ 43	259.9%	
6072 Trash						\$ -				\$ -	\$ -		
6073 Publications	\$ 275	\$ 250	\$ 521	\$ 280		\$ 280	\$ 191	\$ 280		\$ 280	\$ 89	46.3%	
6075 Training and Safety		\$ 700	\$ 353	\$ 1,000		\$ 1,000	\$ -	\$ 1,000		\$ 1,000	\$ 1,000		
6076 Unemployment						\$ -				\$ -	\$ -		
6079 Misc.						\$ -				\$ -	\$ -		
6231 Software Support		\$ 218	\$ 456	\$ 250		\$ 250	\$ 4,323	\$ 2,250		\$ 2,250	\$ (2,073)	-48.0%	
6232 Software Purchase						\$ -				\$ -	\$ -		
6302 Accounting	\$ 119	\$ 147	\$ 122	\$ 160		\$ 160	\$ 145	\$ 160		\$ 160	\$ 15	10.3%	
6511 Security			\$ 1,037			\$ -				\$ -	\$ -		
6611 Capital Expenditure Purchase						\$ -				\$ -	\$ -		
Roof Repair to Police/Street Building					\$ 10,250	\$ 10,250			\$ 11,275	\$ 11,275	\$ 11,275		Allocated G&A, Street, Police, Court
TOTAL	\$ 72,048	\$ 79,642	\$ 74,225	\$ 89,186	\$ 10,250	\$ 99,436	\$ 74,021	\$ 125,554	\$ 17,108	\$ 142,662	\$ 68,641	92.7%	

Adopted
12/15/2021

Municipal Court

Line Item	Line Item Description	Request Detail	2021 Budget Amount	2022 Budget Amount
4210	Court Fines / Clerk Fee	Court Fines collected.	\$ 112,000	\$ 60,000
4380	Misc. Revenues			
4541	Anthem Ins Rebate	A result of the medical loss ratio (MLR), which is part of the Affordable Care Act (ACA), MLR is that a certain percentage of premium dollars must be used for medical claims and programs that improve the quality of health care and not for administrative expenses.		
Total Revenues			\$ 112,000	\$ 60,000
6010	Wages F/T	One permanent part-time employee.		\$ 28,376
	Wages - Admin	2 allocated Administration employees	\$ 3,681	\$ 4,206
6018	Wages P/T	One part-time Court Clerk.	\$ 21,355	\$ -
6011	Payroll Taxes	One permanent part-time employee.		\$ 2,171
	Payroll Taxes - Admin	2 allocated Administration employees	\$ 1,915	\$ 322
6012	Group Insurance	One permanent part-time employee.		\$ 21,060
	Group Ins. - Admin	2 allocated Administration employees	\$ 943	\$ 731
6013	LAGERS	One permanent part-time employee.		\$ 4,540
	LAGERS - Admin	2 allocated Administration employees	\$ 578	\$ 673
6014	Worker's Compensation	All allocated employees.	\$ 129	\$ 257
6023	Computer Maintenance	This expense covers repair/replacement of court computer towers, keyboards, computer mouse, printers, monitors. Also included in this line are allocations of Office 365, Webroot Antivirus and other network services.	\$ 2,500	\$ 2,500
6025	Maintenance			
6030	Legal	This expense covers the cost of the judge and city attorney for municipal court, this includes actual court time, and preparation for court trials.	\$ 45,000	\$ 45,000
6032	Insurance	Property and liability insurance.	\$ 1,872	\$ 1,869
6033	Postage	This expense covers the mailing of all court documents such as legal notices, Show Cause notices, summons to appear, Notice of Entries and miscellaneous documents.	\$ 750	\$ 750
6034	Custodian	Cleaning services.	\$ 2,617	\$ 2,000
6040	Office Supplies	This expense covers the cost of court record file folders, business cards, envelopes, docket backer sheet, plea agreement forms, toner, copy paper, post-it notes, staples, paper clips, binder clips, tape, highlighters.	\$ 1,000	\$ 1,000
6045	General Supplies	This expense covers the cost of calculators, office chairs, file cabinets, hanging file folders, hole punches, three ring note binders, banker boxes for record storage.	\$ 1,500	\$ 1,500
6050	Utilities	This expense covers the municipal court share of the lighting, heating and air conditioning of the building, trash service.	\$ 2,200	\$ 2,200
6051	Telephone	This expense covers the municipal court phone line and an allocation of internet service.	\$ 750	\$ 2,000
6062	Capital Expenditures Maint.			
6070	Meetings and Lodging	This expense covers the cost of lodging and meals for municipal court clerk training.	\$ 650	\$ 650
6071	Dues and Sub.	This expense covers the cost of the municipal court MACA membership dues.	\$ 60	\$ 60
6073	Publications	Code Books, publications.	\$ 280	\$ 280
6075	Training and Safety	The expense covers the cost the State of Missouri court clerk regional updates and training.	\$ 1,000	\$ 1,000
6076	Unemployment			
6079	Misc.			
6231	Software Support	Allocated portion of social media archive services and the Court PA portal.	\$ 250	\$ 2,250
6232	Software Purchase			
6302	Accounting	Audit and CAFR allocation.	\$ 160	\$ 160
6511	Security			
6611	Capital Expenditure Purchase			
Subtotal			\$ 89,189	\$ 125,554

GROWTH AREAS: Personnel and Capital Needs

6062	Capital Maintenance	Repair Police/Street Building Roof \$45,100 allocated to G& A, Street, Police and Court.	\$ 10,250	\$ 11,275
6023	Computer Maintenance	IT Services allocated to 12 departments/funds.		\$ 5,833
Total Growth Areas			\$ 10,250	\$ 17,108
Total Expenditures			\$ 99,439	\$ 142,662
Net			\$ 12,561	\$ (82,662)

Animal Control

Animal Control 11-72

	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
REVENUES													
4190 Release of Animals	\$ 2,435	\$ 2,400	\$ 969	\$ 1,100		\$ 1,100	\$ 1,809	\$ 1,100		\$ 1,100	\$ (709)	-39.2%	
4195 Dog Licenses	\$ 2,100	\$ 1,800	\$ 1,252	\$ 850		\$ 850	\$ 450	\$ 800		\$ 800	\$ 350	77.8%	
4380 Misc. Revenues			\$ 14				\$ 9			\$ -	\$ (9)	-100.0%	
4541 Anthem Ins Rebate	\$ 270	\$ 286	\$ 211				\$ 116			\$ -	\$ (116)		
4801 CARES Program Reimbursement			\$ 230							\$ -	\$ -		
Subtotal	\$ 4,805	\$ 4,386	\$ 2,677	\$ 1,950	\$ -	\$ 1,950	\$ 2,384	\$ 1,900	\$ -	\$ 1,900	\$ (484)	-20.3%	
Surplus (Deficit) to balance	\$ (30,365)	\$ (41,578)	\$ (22,162)	\$ (41,112)	\$ -	\$ (41,112)	\$ (26,731)	\$ (41,568)	\$ (9,833)	\$ (51,401)	\$ (24,669)	92.3%	

	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
EXPENDITURES													
6010 Wages F/T	\$ 12,760	\$ 15,973	\$ 10,685	\$ 16,040		\$ 16,040	\$ 12,585	\$ 16,793		\$ 16,793	\$ 4,208	33.4%	
6011 Payroll Taxes	\$ 944	\$ 1,222	\$ 782	\$ 1,227		\$ 1,227	\$ 908	\$ 1,285		\$ 1,285	\$ 377	41.6%	
6012 Group Insurance	\$ 3,063	\$ 7,901	\$ 1,711	\$ 4,869		\$ 4,869	\$ 3,418	\$ 4,367		\$ 4,367	\$ 949	27.8%	
6013 LAGERS	\$ 1,437	\$ 2,348	\$ 1,510	\$ 2,518		\$ 2,518	\$ 1,531	\$ 2,687		\$ 2,687	\$ 1,156	75.5%	
6014 Worker's Compensation	\$ 57	\$ 857	\$ 218	\$ 553		\$ 553	\$ 304	\$ 418		\$ 418	\$ 115	37.8%	
6020 Auto/Truck Expense	\$ 858	\$ 1,000	\$ 280	\$ 1,000		\$ 1,000	\$ 1,045	\$ 1,000		\$ 1,000	\$ (45)	-4.4%	
6021 Gas and Oil	\$ 441	\$ 800	\$ 521	\$ 800		\$ 800	\$ 377	\$ 800		\$ 800	\$ 423	112.4%	
6022 Equipment Maintenance						\$ -				\$ -	\$ -		
6023 Comp. Maint	\$ 604	\$ 1,000	\$ 41	\$ 1,000		\$ 1,000	\$ 73	\$ 1,000	\$ (5,833)	\$ 6,833	\$ 6,760	9266.7%	IT Services allocated to 12 departments/funds.
6030 Legal	\$ 41	\$ 1,000	\$ 138	\$ 250		\$ 250	\$ 84	\$ 250		\$ 250	\$ 166	197.6%	
6032 Insurance	\$ 1,228	\$ 1,309	\$ 1,248	\$ 1,684		\$ 1,684	\$ 1,684	\$ 1,748		\$ 1,748	\$ 64	3.8%	
6033 Postage	\$ 100	\$ 100	\$ 100	\$ 100		\$ 100	\$ 50	\$ 100		\$ 100	\$ 50	101.0%	
6034 Custodian Fees			\$ 320	\$ 500		\$ 500	\$ 384	\$ 500		\$ 500	\$ 116	30.2%	
6035 Boarding/Supplies	\$ 2,166	\$ 3,000	\$ 2,176	\$ 3,000		\$ 3,000	\$ 1,300	\$ 3,000		\$ 3,000	\$ 1,700	130.8%	
6045 General Supplies	\$ 987	\$ 1,000	\$ 472	\$ 1,000		\$ 1,000	\$ 614	\$ 1,000		\$ 1,000	\$ 386	62.8%	
6051 Telephone	\$ 658	\$ 850	\$ 1,096	\$ 1,500		\$ 1,500	\$ 1,679	\$ 1,500		\$ 1,500	\$ (179)	-10.7%	
6062 Capital Exp. Main.						\$ -				\$ -	\$ -		
6069 Uniforms	\$ 517	\$ 600	\$ 420	\$ 600		\$ 600	\$ 516	\$ 600		\$ 600	\$ 84	16.3%	
6071 Dues and Subscriptions	\$ -	\$ 400	\$ 40	\$ 400		\$ 400	\$ 25	\$ 400		\$ 400	\$ 375	1500.0%	
6073 Publications	\$ 158	\$ 250	\$ 222	\$ 250		\$ 250	\$ 191	\$ 250		\$ 250	\$ 59	30.7%	
6075 Training and Safety	\$ 7,095	\$ 4,000	\$ 823	\$ 4,000		\$ 4,000	\$ 431	\$ 4,000	\$ (4,000)	\$ 8,000	\$ 7,569	1755.7%	NACA and MACA training.
6076 Unemployment	\$ 750		\$ 214			\$ -				\$ -	\$ -		
6079 Misc.	\$ -	\$ 100	\$ -	\$ 100		\$ 100	\$ -	\$ 100		\$ 100	\$ 100		
6097 Drug Testing	\$ -	\$ 50	\$ -	\$ 50		\$ 50	\$ -	\$ 50		\$ 50	\$ 50		
6231 Software Support	\$ 1,306	\$ 2,204	\$ 1,824	\$ 1,620		\$ 1,620	\$ 1,916	\$ 1,620		\$ 1,620	\$ (296)	-15.4%	
6232 Software Purchase						\$ -				\$ -	\$ -		
6233 WC Injury City paid						\$ -				\$ -	\$ -		
6611 Capital Expenditure Purchase						\$ -				\$ -	\$ -		
6621 Capital Exp Equip Purch						\$ -				\$ -	\$ -		
6971 Criminal Records Check						\$ -				\$ -	\$ -		
Subtotal	\$ 35,170	\$ 45,964	\$ 24,839	\$ 43,062	\$ -	\$ 43,062	\$ 29,115	\$ 43,468	\$ 9,833	\$ 53,301	\$ 24,186	83.1%	

CAPITAL EXPENDITURES													
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 35,170	\$ 45,964	\$ 24,839	\$ 43,062	\$ -	\$ 43,062	\$ 29,115	\$ 43,468	\$ 9,833	\$ 53,301	\$ 24,186	83.1%	

Adopted
12/15/2021

Animal Control

Line Item	Line Item Description	Request Detail	2021 Budget Amount	2022 Budget Amount
4190	Release of Animals	Revenue for Animals that of have been boarded through the City and then picked and claimed from the citizens.	\$ 1,100	\$ 1,100
4195	Dog licenses	Revenue for presumptively dangerous dog licenses.	\$ 850	\$ 800
4541	Anthem Ins Rebate	A result of the medical loss ratio (MLR), which is part of the Affordable Care Act (ACA). MLR is that a certain percentage of premium dollars must be used for medical claims and programs that improve the quality of health care and not for administrative expenses.		
		Total Revenues	\$ 1,950	\$ 1,900
6010	Wages F/T	Wages for nine allocated employees.	\$ 16,040	\$ 16,793
6011	Payroll Taxes	Payroll taxes based on the above allocations.	\$ 1,227	\$ 1,285
6012	Group Insurance	Health insurance expense for employees based on above allocations.	\$ 4,869	\$ 4,367
6013	LAGERS	Retirement contributions for employees based on above allocations.	\$ 2,518	\$ 2,687
6014	Worker's Compensation	Based on above allocations.	\$ 553	\$ 418
6020	Auto/Truck Expense	Maintenance and repair Animal Control truck.	\$ 1,000	\$ 1,000
6021	Gas and Oil	Includes fuel, oil and lubricants to operate and maintain all mobile equipment in the department.	\$ 800	\$ 800
6023	Comp Maint	Provides funds to maintain and repair computers used for Animal Control purposes and admin allocations.	\$ 1,000	\$ 1,000
6030	Legal	Funds to pay for our City Attorney as may be needed for legal matters and enforcing the City codes.	\$ 250	\$ 250
6032	Insurance	Property and liability coverage on buildings, equipment and vehicles.	\$ 1,684	\$ 1,748
6033	Postage	Funds for mailing Violations letters to the citizens and any packages.	\$ 100	\$ 100
6034	Custodian Fee	Commercial janitorial services	\$ 500	\$ 500
6035	Boarding/Supplies	Expenses used for boarding animals that have to be held for 10 days per code. Dog and cat food, bite gloves, cages, treats and catch poles.	\$ 3,000	\$ 3,000
6045	General Supplies	Funds to purchase, repair, maintain or replace maintenance tools and equipment such as: hand tools, chargers, catch poles, nets, darts, cages, cleaners, paints and lubricants.	\$ 1,000	\$ 1,000
6051	Telephone	Phones used to answer work calls during the day and after hours	\$ 1,500	\$ 1,500
6062	Capital Exp. Main.	Provides funds for maintaining capital assets in the Animal Control Department.		\$ -
6069	Uniforms	Provides uniforms for the department personnel along with grease rags and mats for the offices	\$ 600	\$ 600
6071	Dues and Subscriptions	Pays for dues to professional organizations such as MACA and NACA	\$ 400	\$ 400
6073	Publications	Pays for Public Notices, Dangerous Dog Hearings, Financial Statements, Help Wanted ads that might apply to Animal Control Department or that might be allocated from Administration.	\$ 250	\$ 250
6075	Training and Safety	Funds the employee safety equipment including safety boots, gloves, hats, vests, safety glasses or goggles, ear protection and signs and safety training for the personnel. We sent multiple employees for certification this year. We have follow up training for these certifications that are needed every 2 years.	\$ 4,000	\$ 4,000
6076	Unemployment	Unemployment benefits paid to previous employees.		
6079	Misc.	Funds small unexpected purchases that are not easily allotted to other line items	\$ 100	\$ 100
6097	Drug Testing	Funds the random drug testing of employees which is mandatory for Commercial Driver License.	\$ 50	\$ 50
6231	Software Support	Funds allocated for gWorks and Dude Solutions (mobile 311).	\$ 1,620	\$ 1,620
6323	WC Injury City paid	Worker's compensation claims paid by the City.		
6971	Criminal Records Check			
		Subtotal	\$ 43,061	\$ 43,468

GROWTH AREAS: Personnel and Capital Needs

6023	Computer Maintenance	IT Services allocated to 12 departments/funds.		\$ 5,833
6075	Training and Safety	NACA and MACA Training		\$ 4,000
		Total Growth Areas	\$ -	\$ 9,833
		Total Expenditures	\$ 43,061	\$ 53,301
		Net	\$ (41,111)	\$ (51,401)

Industrial Park

ARPA

Industrial Park 15-15

	<i>Actual 2019</i>	<i>Budget 2020</i>	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Comments</i>
Ending Cash Balance December 31st	\$ 10,822	\$ 10,932	\$ 10,922	\$ 11,037	\$ 10,971	\$ (1)	

<i>REVENUES</i>	<i>Actual 2019</i>	<i>Budget 2020</i>	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Comments</i>
4230 Interest	\$ 149	\$ 110	\$ 101	\$ 105	\$ 49	\$ 50	
Subtotal	\$ 149	\$ 110	\$ 101	\$ 105	\$ 49	\$ 50	

Surplus (Deficit) to Balance	\$ 149	\$ 110	\$ 101	\$ 105	\$ 49	\$ (10,972)	
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<i>EXPENDITURES</i>	<i>Actual 2019</i>	<i>Budget 2020</i>	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Comments</i>
6030 Legal							
6068 TAP Landscape Plan							
6071 Dues & Sub							
6230 City Website							
6231 Software Support							
6301 Professional Services						\$ 11,022	Economic Incentive Policy
6611 Capital Expenditure							
6760 Economic Development Grant							
6801 Vision Casting							
6802 Branding							
6803 Marketing							
TOTAL	\$ -	\$ 11,022					

Note: Funds from a November 2000 agreement. The City transferred property to a company and they were to keep 35 employees. Once they failed on that commitment, the company paid the City for the property in 2009. These funds are the balance of that payment.

Adopted
12/15/2021

American Rescue Plan Act (ARPA) 41-94

	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Comments</i>
Ending Cash Balance December 31st	\$ 764,401	\$ 1,531,912	

REVENUES	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Comments</i>
4230 Interest	\$ 1,450	\$ 4,560	
4800 Grant Funds	\$ 762,951	\$ 762,951	
Subtotal	\$ 764,401	\$ 767,511	

Surplus (Deficit) to Balance	\$ 764,401	\$ 767,511	
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EXPENDITURES	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Comments</i>
6030 Legal			
6031 Engineering			
6301 Professional Services			
6611 Capital Expenditure			
TOTAL	\$ -	\$ -	

Note: The American Rescue Plan Act of 2021 (ARPA) allocated to the City of Marshfield \$1,525,902.49 from the Coronavirus State and Local Fiscal Recovery Funds (SLFRF). These funds are being distributed in two installments. The first installment was made to the City August 30, 2021 and the second installment will be made August 2022. These funds are restricted in use based on the Treasury's Final Rule.

Adopted
12/15/2021

Cemetery Fund

Cemetery Fund 31-40

	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
Cash Balance as of December 31st	\$ 40,309	\$ 57,457	\$ 88,350	\$ 65,421		\$ 52,221	\$ 108,598	\$ 108,598	\$ (66,029)	\$ 42,569			
Money Market Cash Balance as of 12/31	\$ 377,636	\$ 398,464	\$ 381,795	\$ 384,891		\$ 281,795	\$ 383,529	\$ 383,529		\$ 383,529			
Total Cash Balance	\$ 417,965	\$ 455,921	\$ 470,145	\$ 450,312		\$ 334,016	\$ 492,127	\$ 492,127	\$ (66,029)	\$ 426,098	\$ (66,029)	-13.4%	

REVENUES	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
4230 Interest	\$ 6,278	\$ 6,000	\$ 5,169	\$ 3,960		\$ 3,960	\$ 2,096	\$ 2,400		\$ 2,400	\$ 304	14.5%	Higher interest rate for full year.
4380 Misc.			\$ 4			\$ -	\$ 12			\$ -	\$ (12)	-100.0%	Purchasing card rebate.
4420 Grave Opening	\$ 16,800	\$ 18,500	\$ 17,600	\$ 16,000		\$ 16,000	\$ 20,550	\$ 20,500		\$ 20,500	\$ (50)	-0.2%	Fee increase.
4540 Webster Capital Credit	\$ 29	\$ 31	\$ 32			\$ -	\$ 23			\$ -	\$ (23)		
4541 Health Insurance Rebate	\$ 1,268	\$ 1,425	\$ 1,378			\$ -	\$ 1,473			\$ -	\$ (1,473)	-100.0%	Not budgeting for Anthem Insurance Rebate.
4600 Sale of Lots	\$ 11,500	\$ 10,000	\$ 23,300	\$ 12,600		\$ 12,600	\$ 18,050	\$ 16,100		\$ 16,100	\$ (1,950)	-10.8%	Fee increase.
4610 Taxes	\$ 121,268	\$ 120,200	\$ 129,527	\$ 124,015		\$ 124,015	\$ 124,651	\$ 129,982		\$ 129,982	\$ 5,332	4.3%	
4615 Donations						\$ -				\$ -	\$ -		
4620 Rent			\$ 2,000	\$ 1,000		\$ 1,000	\$ 1,000	\$ 1,000		\$ 1,000	\$ -	0.0%	
4801 CARES Act Reimbursement			\$ 107			\$ -				\$ -	\$ -		
Sub Total	\$ 157,143	\$ 156,157	\$ 179,117	\$ 157,575	\$ -	\$ 157,575	\$ 167,856	\$ 169,982	\$ -	\$ 169,982	\$ 2,126	1.3%	
Surplus (Deficit) to Balance	\$ 17,694	\$ 21,991	\$ 52,442	\$ (19,833)	\$ (116,286)	\$ (136,129)	\$ 21,641	\$ 0	\$ (66,029)	\$ (66,029)	\$ (87,670)	-405.1%	

OPERATING EXPENDITURES	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
6010 Wages	\$ 46,121	\$ 37,574	\$ 51,273	\$ 40,202		\$ 40,202	\$ 41,760	\$ 41,760		\$ 41,760	\$ 5,582	10.1%	
Wages - Admin		\$ 13,435		\$ 18,197		\$ 18,197	\$ 55,123	\$ 18,945		\$ 18,945	\$ 12,682	220%	
6018 Wages P/T				\$ 8,448		\$ 8,448	\$ 5,766	\$ 18,448		\$ 18,448	\$ 12,682	220%	
6011 Payroll Taxes	\$ 3,453	\$ 2,874	\$ 3,843	\$ 3,722		\$ 3,722	\$ 4,606	\$ 4,606		\$ 4,606	\$ 1,786	41.8%	
Payroll Taxes - Admin		\$ 1,078		\$ 1,392		\$ 1,392	\$ 4,269	\$ 1,449		\$ 1,449	\$ -		
6012 Group Insurance	\$ 19,631	\$ 17,991	\$ 20,586	\$ 19,485		\$ 19,485	\$ 21,767	\$ 21,767		\$ 21,767	\$ 4,454	18.4%	
Group Ins. Adm'n		\$ 3,128		\$ 7,077		\$ 7,077	\$ 24,196	\$ 6,883		\$ 6,883	\$ -		
6013 LAGERS	\$ 6,275	\$ 5,523	\$ 7,497	\$ 6,312		\$ 6,312	\$ 6,682	\$ 6,682		\$ 6,682	\$ 1,667	20.7%	
LAGERS - Admin		\$ 1,975		\$ 2,857		\$ 2,857	\$ 8,046	\$ 3,031		\$ 3,031	\$ -		
6014 Worker's Compensation	\$ 1,651	\$ 2,947	\$ 1,828	\$ 2,915		\$ 2,915	\$ 2,179	\$ 2,757		\$ 2,757	\$ 578	26.5%	
6020 Auto & Truck Expense	\$ -	\$ 500	\$ -	\$ 1,000		\$ 1,000	\$ 3,152	\$ 1,000		\$ 1,000	\$ (2,152)	-68.3%	Dump truck repair.
6021 Gas and Oil	\$ 2,309	\$ 2,750	\$ 1,111	\$ 2,500		\$ 2,500	\$ 2,655	\$ 2,500		\$ 2,500	\$ (155)	-5.8%	
6022 Equipment Maintenance	\$ 2,926	\$ 1,750	\$ 3,703	\$ 3,750		\$ 3,750	\$ 2,199	\$ 3,750		\$ 3,750	\$ 1,551	70.5%	
6023 Computer Maintenance	\$ 147	\$ 250	\$ 374	\$ 250		\$ 250	\$ 783	\$ 400		\$ 400	\$ (383)	-48.9%	Computer set up.
6025 Maintenance	\$ 1,612	\$ 3,500	\$ 2,732	\$ 3,500		\$ 3,500	\$ 2,835	\$ 3,500		\$ 3,500	\$ 665	23.5%	
6028 Building Maintenance				\$ 5,000		\$ 5,000		\$ 1,000		\$ 1,000	\$ 1,000	#DIV/0!	
6030 Legal		\$ 250	\$ -	\$ 250		\$ 250	\$ 84	\$ 250		\$ 250	\$ 166	197.6%	
6031 Engineering				\$ 15,000		\$ 15,000	\$ -			\$ -	\$ -		Niche structure design.
6032 Insurance	\$ 2,679	\$ 2,862	\$ 2,707	\$ 3,161		\$ 3,161	\$ 3,161	\$ 3,054		\$ 3,054	\$ (107)	-3.4%	
6033 Postage	\$ 84	\$ 100	\$ 97	\$ 100		\$ 100	\$ 92	\$ 100		\$ 100	\$ 8	9.0%	
6040 Office Supplies	\$ 15	\$ 100	\$ 14	\$ 100		\$ 100	\$ 124	\$ 100		\$ 100	\$ (24)	-19.5%	
6045 Supplies	\$ 985	\$ 1,000	\$ 716	\$ 1,000		\$ 1,000	\$ 679	\$ 1,000		\$ 1,000	\$ 321	47.2%	
6051 Telephone	\$ 1,150	\$ 1,500	\$ 1,353	\$ 1,500		\$ 1,500	\$ 2,028	\$ 1,716		\$ 1,716	\$ (312)	-15.4%	
6052 Power	\$ 1,026	\$ 1,000	\$ 1,023	\$ 1,000		\$ 1,000	\$ 1,036	\$ 1,100		\$ 1,100	\$ 64	6.2%	
6062 Capital Exp. Maint.				\$ -		\$ -		\$ -		\$ -	\$ -		
6069 Uniforms	\$ 874	\$ 750	\$ 842	\$ 850		\$ 850	\$ 1,080	\$ 1,000		\$ 1,000	\$ (80)	-7.4%	
6070 Meetings & Lodging	\$ -	\$ 50	\$ -	\$ 50		\$ 50	\$ 242	\$ 50		\$ 50	\$ (192)	-79.3%	Board room supplies allocated.
6072 Trash	\$ 443	\$ 850	\$ 493	\$ 600		\$ 600	\$ 529	\$ 624		\$ 624	\$ 95	18.0%	
6073 Publications	\$ 271	\$ 500	\$ 342	\$ 500		\$ 500	\$ 731	\$ 500		\$ 500	\$ (231)	-31.6%	
6075 Training and Safety	\$ 460	\$ 850	\$ 544	\$ 850		\$ 850	\$ 383	\$ 850		\$ 850	\$ 467	122.0%	
6076 Unemployment				\$ -		\$ -		\$ -		\$ -	\$ -		
6079 Miscellaneous	\$ 300	\$ 500	\$ 1,190	\$ 500		\$ 500	\$ 800	\$ 1,000		\$ 1,000	\$ 200	25.0%	Includes Cemetery Lots buy backs.
6097 Drug Testing	\$ 124	\$ 50	\$ 25	\$ 50		\$ 50	\$ 19	\$ 50		\$ 50	\$ 31	166.7%	
6100 Inmate Program	\$ 1,349	\$ 1,800	\$ 413	\$ 1,000		\$ 1,000	\$ -	\$ 1,000		\$ 1,000	\$ 1,000		
6231 Software Support	\$ 3,155	\$ 2,611	\$ 2,229	\$ 2,040		\$ 2,040	\$ 2,350	\$ 2,160		\$ 2,160	\$ (190)	-8.1%	
6301 Professional Services	\$ 16,667	\$ 20,000	\$ 20,000	\$ 20,000		\$ 20,000	\$ 20,000	\$ 18,750	\$ 1,250	\$ 16,000	\$ (4,000)	-20.0%	
6302 Accounting	\$ 119	\$ 147	\$ 122	\$ 250		\$ 250	\$ 145	\$ 200		\$ 200	\$ 55	37.8%	
6323 WC Injury City Paid				\$ -		\$ -		\$ -		\$ -	\$ -		
6502 Propane	\$ 1,924	\$ 3,000	\$ 1,618	\$ 2,000		\$ 2,000	\$ 1,529	\$ 2,000		\$ 2,000	\$ 471	30.8%	

	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
OPERATING EXPENDITURES													
6511 Security						\$ -				\$ -	\$ -		
6611 Capital Expenditure						\$ -				\$ -	\$ -		
6621 Capital Exp Equipment Purch						\$ -				\$ -	\$ -		
Subtotal	\$ 115,749	\$ 134,166	\$ 126,674	\$ 177,408	\$ -	\$ 177,408	\$ 146,215	\$ 169,982	\$ 1,250	\$ 171,232	\$ 25,017	17.1%	
CAPITAL EXPENDITURES													
6611 Topographic Survey	\$ 2,700									\$ -	\$ -		
6630 New City Hall Remodel					\$ 51,796	\$ 51,796			\$ 51,796	\$ 51,796	\$ 51,796		
6611 Fiber Ring					\$ 58,000	\$ 58,000				\$ -	\$ -		
6062 City Hall roof repair					\$ 6,500	\$ 6,500			\$ 7,150	\$ 7,150	\$ 7,150		Allocated to G&A, Cemetery, Parks, Water, Wastewater
6023 IT Services									\$ 5,833	\$ 5,833	\$ 5,833		IT Services allocated to 12 departments/funds.
Transfer to Water for Truck Purchase	\$ 10,000									\$ -	\$ -		
Transfer to GF for Tractor Purchase (Stre	\$ 11,000									\$ -	\$ -		
Subtotal	\$ 23,700	\$ -	\$ -	\$ -	\$ 116,296	\$ 116,296	\$ -	\$ -	\$ 64,779	\$ 64,779	\$ 64,779		
TOTAL EXPENDITURES	\$ 139,449	\$ 134,166	\$ 126,674	\$ 177,408	\$ 116,296	\$ 293,704	\$ 146,215	\$ 169,982	\$ 66,029	\$ 236,011	\$ 89,796	61.4%	

Adopted
12/15/2021

Cemetery

Line Item	Line Item Description	Request Detail	2021 Budget Amount	2022 Budget Amount
4230	Interest	Interest earned on cash in general operating and restricted accounts.	\$ 3,960	\$ 2,400
4380	Misc.	To record revenue from the purchasing card rebate and anything else that does not fit into another category.		
4420	Grave Opening	Fees for grave opening increased from \$350 to \$450 and infant grave openings increased from \$100 to \$150 beginning January 1, 2022.	\$ 16,000	\$ 20,500
4540	Webster Capital Credit	Once a year Webster Electric Cooperative distributes the amount of money that is left over after all expenses have been paid in the form of capital credits on a 20 year payment cycle.	\$ -	\$ -
4541	Health Insurance Rebate	A result of the medical loss ratio (MLR), which is part of the Affordable Care Act (ACA). MLR is that a certain percentage of premium dollars must be used for medical claims and programs that improve the quality of health care and not for administrative expenses.		
4600	Sale of Lots	Sale of lots increased for residents from \$200 to \$300 per lot and nonresident sale of lots increased from \$350 to \$450 per lot beginning January 1, 2022.	\$ 12,600	\$ 16,100
4605	Maintenance Revenue			
4610	Taxes	Real estate & personal property taxes.	\$ 124,015	\$ 129,982
4615	Donations			
4620	Rent	Rent for unused property for hay lease, 1 year term.	\$ 1,000	\$ 1,000
		Total Revenues	\$ 157,575	\$ 169,982
6010	Wages	Funds for 1 full-time Cemetery employee and 1 employee allocated.	\$ 40,202	\$ 41,760
	Wages - Admin	Funds for the allocations of 6 administration employees.	\$ 18,197	\$ 18,945
6018	Wages P/T	Funds for Part-Time employees to help maintain the Cemetery if the inmate program is still shut down due to COVID-19.	\$ 8,448	\$ 18,448
6011	Payroll Taxes	Funds for 1 full-time Cemetery employee and 1 employee allocated.	\$ 3,722	\$ 4,606
	Payroll Taxes - Admin	Funds for the allocations of 6 administration employees.	\$ 1,392	\$ 1,449
6012	Group Insurance	Funds for 1 full-time Cemetery employee and 1 employee allocated.	\$ 19,485	\$ 21,767
	Group Ins. Admin	Funds for the allocations of 6 administration employees.	\$ 7,077	\$ 6,883
6013	LAGERS	Funds for 1 full-time Cemetery employee and 1 employee allocated.	\$ 6,312	\$ 6,682
	LAGERS - Admin	Funds for the allocations of 6 administration employees.	\$ 2,857	\$ 3,031
6014	Worker's Compensation	Funds for all full-time, allocated and part-time employees.	\$ 2,915	\$ 2,757
6020	Auto & Truck Expense	Costs to maintain and repair our Vehicles within the Department including a 2005 Chevy 1500 pick up, and a 1984 dump truck. Dump truck is in very rough shape and is anticipated to spend more money this year on minor repairs.	\$ 1,000	\$ 1,000
6021	Gas and Oil	Includes fuel, oil and tubes to operate and maintain all mobile equipment in the department.	\$ 2,500	\$ 2,500
6022	Equipment Maintenance	Provides funds to maintain and operate the cemetery equipment which includes 2 zero turn grasshopper mowers, 310 SG backhoe, small Massey Ferguson tractor with loader, small Massey Ferguson tractor with belly mower, and compact Massey tractor with loader.	\$ 3,750	\$ 3,750
6023	Computer Maintenance	Allocation of funds for allocated employees for network services and Office 365 (\$250). This also includes a new laptop, accessories, and set up for record keeping to be used at the Cemetery(\$1,250). This also includes another Office 365 license for the Cemetery Employee (\$250).	\$ 250	\$ 400
6025	Maintenance	Provides funds for maintenance of the grounds of the cemetery, such as grass seed, straw, shovels, rakes, water hoses, plywood, damage to small concrete pads, repairs to any equipment not covered under line 22, and materials for minor repair/rehab headstones.	\$ 3,500	\$ 3,500
6028	Building Maintenance	Build office space in back of shop	\$ 5,000	\$ 1,000
6030	Legal	Funds to pay for our City Attorney as may be needed for legal matters such as buying or selling property, dealing with threats, enforcing safety concerns, suits against the City.	\$ 250	\$ 250
6031	Engineering	Niche Structure design	\$ 15,000	\$ -
6032	Insurance	Purchase coverage on buildings, equipment, vehicles and liability	\$ 3,161	\$ 3,054
6033	Postage	Allocation of funds for the mailing of bills for damaged property, letters and packages	\$ 100	\$ 100
6040	Office Supplies	Funds for paper, ink pens, binders etc..	\$ 100	\$ 100
6045	Supplies	Funds to pay for shop supplies, restroom supplies, record keeping supplies	\$ 1,000	\$ 1,000

6051	Telephone	Pays phone bills within the department for 1 cell phone for 1 employee (approximately \$45 per month) and an allocation of allocated employee cell phone costs (approx. \$10 per month along with an allocated portion of the monthly Sho-Me Power Fiber and Internet used at City Hall (\$33 per month). This also includes adding a mobile hotspot for \$10 per month to avoid having to run fiber to the Cemetery Building for internet purposes. Also leaves a small amount for phone cases/repairs/replacements	\$ 1,500	\$ 1,716
6052	Power	Funds to pay the Electric used within the Cemetery Property.	\$ 1,000	\$ 1,100
6062	Capital Exp. Maint.			
6069	Uniforms	Provides uniforms for the department personnel along with grease rags and mats for the offices	\$ 850	\$ 1,000
6070	Meetings & Lodging		\$ 50	\$ 50
6072	Trash	Trash service for the Cemetery. This provides a dumpster onsite for the calendar year for day to day trash, and for cleanup after holidays.	\$ 600	\$ 624
6073	Publications	Pays for Public Notices, Financial Statements, Help Wanted ads that might apply to the Cemetery or that is allocated from Administration	\$ 500	\$ 500
6075	Training and Safety	Funds the employee safety equipment including safety boots, rubber boots, gloves, hats, vests, safety glasses or goggles, ear protection, signs and safety cones and formal safety training for department personnel.	\$ 850	\$ 850
6076	Unemployment			
6079	Miscellaneous	Funds small items that are not easily allotted to other line items and this line has been used to track when we have to buy lots back from individuals for one reason or another.	\$ 500	\$ 1,000
6097	Drug Testing	Funds the random drug testing of employees which is mandatory for Commercial Driver License.	\$ 50	\$ 50
6100	Inmate Program	Funds to use inmate labor from Ozarks Correction Center in Fordland (OCC)	\$ 1,000	\$ 1,000
6231	Software Support	Funds allocated for gWorks, Dude Solutions (mobile 311) and Archive Social.	\$ 2,040	\$ 2,160
6301	Professional Services	Economic Development cost share allocation.	\$ 20,000	\$ 14,750
6302	Accounting	Funds the Cemetery portion of accounting costs	\$ 250	\$ 200
6502	Propane	Pays for the cost of propane for heating the building	\$ 2,000	\$ 2,000
		Total Expenditures	\$ 177,408	\$ 169,982
		Net	\$ (19,832)	\$ (0)

GROWTH AREAS: Personnel and Capital Needs

6023	Computer Maintenance	IT Services allocated to 12 departments/funds.		\$ 5,833
6611	Capital Expenditure Purchase	New City Hall Remodel and relocation, this is estimated to cost a total \$1,100,000 and to be allocated across the appropriate funds.	\$ 51,796	\$ 51,796
6301	Professional Services	GRO Marshfield contract for economic development.		\$ 1,250
6611	Capital Expenditure Purchase	Fiber Ring and configuration. Our current fiber network is currently on a hub and spoke set up which means that everything goes in to and feeds out of the current city hall building. This upgrade would essentially put everything in a loop so that if a portion of it went down, everything else would still have communication. Currently we could lose 1 to 5 locations at a time or even everything due to the way our system is set up, this improvement would make everything much more reliable and the fiber switches which are the same ones we have had for 15-17 years would be upgraded in this as well. The fiber network is also what our internet is ran through to each location, and what our phone system for each department is dependent upon. This would be an allocated expense across each department. The total expenditure would be approximately \$290,000	\$ 58,000	
6062	Capital Maintenance	City Hall Roof Repair \$35,750 allocated to G&A, Cemetery, Parks, Water and WWTP.	\$ 6,500	\$ 7,150
		Total Growth Areas	\$ 116,296	\$ 66,029
		Total Expenditures	\$ 293,704	\$ 236,011
		Net	\$ (136,128)	\$ (66,029)

Parks Fund

Parks Fund 33-33 *

	Combined Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
Cash Balance m of December 31st	\$ 1,060,434	\$ 1,182,847	\$ 1,167,190	\$ 1,418,254		\$ 1,118,361	\$ 1,542,420	\$ 1,554,407	\$ (328,276)	\$ 1,226,131			
Disc Golf Course	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000			\$ 30,000	\$ 30,000		\$ 30,000			
Equipment Replacement Reserve Fund													
Total Cash Balance	\$ 1,090,434	\$ 1,212,847	\$ 1,197,190	\$ 1,448,254	\$ -	\$ 1,118,361	\$ 1,572,420	\$ 1,584,407	\$ (328,276)	\$ 1,256,131			

REVENUES	Combined Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
4030 Sales tax	\$ 744,410	\$ 721,777	\$ 826,536	\$ 775,445		\$ 775,445	\$ 888,502	\$ 775,445		\$ 775,445	\$ (113,057)	-12.7%	
4200 Sale of Assets							\$ 2,277						
4230 Interest	\$ 16,402	\$ 15,000	\$ 10,315	\$ 9,900		\$ 9,900	\$ 5,322	\$ 7,200		\$ 7,200	\$ 1,878	35.3%	
4380 Misc. Revenues	\$ 5,244		\$ 363				\$ 235				\$ (235)	-100.0%	
4390 Insurance Claim Payment			\$ 4,925				\$ 1,468				\$ (1,468)		
4540 Webster Electric Capital Credits	\$ 676	\$ 1,002		\$ 705		\$ 705	\$ 730				\$ (730)		
4541 Anthem Ins. Rebate	\$ 1,189	\$ 1,240	\$ 1,781				\$ 2,006				\$ (2,006)	-100.0%	
4610 Property Taxes	\$ 103,290	\$ 101,700	\$ 110,256	\$ 104,943		\$ 104,943	\$ 105,992	\$ 109,961		\$ 109,961	\$ 3,969	3.7%	
4615 Donations	\$ 597						\$ -				\$ -		
4620 Pool Rentals	\$ 8,435	\$ 6,500	\$ 5,463	\$ 6,500		\$ 6,500	\$ 9,201	\$ 9,500		\$ 9,500	\$ 299	3.2%	Based on 3 season average 2019, 2019, 2021.
4621 Park Rentals	\$ 4,476	\$ 4,090	\$ 1,260	\$ 4,000		\$ 4,000	\$ 6,125	\$ 5,300		\$ 5,300	\$ (825)	-13.5%	Based on 3 season average 2019, 2019, 2021.
4622 Land Fitness/Self Defense			\$ 171	\$ 9,000		\$ 9,000	\$ 4,009	\$ 2,700		\$ 2,700	\$ (1,309)	-32.6%	8 evening sessions, 4 day sessions - 5 class sessions
4623 Youth Volleyball				\$ 3,000		\$ 3,000	\$ 2,041	\$ 2,225		\$ 2,225	\$ 184	9.0%	
4625 Softball/Baseball	\$ 12,470	\$ 13,375	\$ 9,170	\$ 13,375		\$ 13,375	\$ 12,217	\$ 14,125		\$ 14,125	\$ 1,908	15.6%	\$5 fee increase
4626 Adult Ball, Sports	\$ 800	\$ 1,500	\$ 1,900	\$ 1,600		\$ 1,600	\$ 3,200	\$ 3,750		\$ 3,750	\$ 550	17.2%	Changed to "Adult Sports" added 3on3, Pickleball, Spike or Kick
4627 Youth Basketball			\$ 3,311	\$ 10,400		\$ 10,400	\$ 8,450	\$ 7,990		\$ 7,990	\$ (460)	-5.4%	Added Lil'Ballers program - same projections for youth ball as 21
4628 Adult Basketball				\$ 1,000		\$ 1,000	\$ 375				\$ (375)	-100.0%	Moved to Adult Sports 4626
4630 Soccer	\$ 13,193	\$ 20,125	\$ 6,720	\$ 20,000		\$ 20,000	\$ 24,487	\$ 24,815		\$ 24,815	\$ 328	1.3%	\$5 fee increase
4634 Season Passes	\$ 17,430	\$ 18,500	\$ 4,675	\$ 17,000		\$ 17,000	\$ 25,305	\$ 18,500		\$ 18,500	\$ (6,805)	-26.9%	
4635 Daily Passes	\$ 73,543	\$ 73,000	\$ 35,423	\$ 73,000		\$ 73,000	\$ 69,939	\$ 70,000		\$ 70,000	\$ 61	0.1%	
4639 Water Fitness		\$ 750	\$ 757	\$ 1,550		\$ 1,550	\$ 2,510	\$ 2,000		\$ 2,000	\$ (510)	-20.3%	
4640 Swim Team	\$ 1,000	\$ 1,600	\$ 1,600	\$ 1,600		\$ 1,600	\$ 1,462	\$ 1,890		\$ 1,890	\$ 428	29.3%	\$10 fee increase per market/changed leagues
4645 Swim Lessons	\$ 6,150	\$ 6,200	\$ 2,670	\$ 6,200		\$ 6,200	\$ 12,540	\$ 10,125		\$ 10,125	\$ (2,415)	-19.3%	2021 5 session summer, 2022 4 session summer
4655 Pool Concessions	\$ 20,528	\$ 25,000	\$ 17,250	\$ 27,500		\$ 27,500	\$ 32,070	\$ 33,483		\$ 33,483	\$ 1,413	4.4%	Increase fees per market/offset rising cost
4656 Park Concessions		\$ 8,750	\$ 2,619	\$ 4,500		\$ 4,500	\$ 4,724	\$ 5,108		\$ 5,108	\$ 384	8.1%	Increase fees per market/offset rising cost
4657 Food Truck Sales			\$ 21				\$ -				\$ -		
4730 Movies in the Park				\$ 720		\$ 720	\$ 630				\$ (630)	-100.0%	Moved to Special Events/Classes
4731 Dog Swim				\$ 575		\$ 575	\$ 80				\$ (80)	-100.0%	Moved to Special Events/Classes
4732 Parents Night Out				\$ 200		\$ 200	\$ 1,309				\$ (1,309)	-100.0%	Moved to Special Events/Classes
4733 Mother/Son Program				\$ 275		\$ 275	\$ -				\$ -		Moved to Special Events/Classes
Pumpkin Patch/Fall Festival				\$ 300		\$ 300	\$ -				\$ -		Moved to Special Events/Classes
4734 Program Events & Classes								\$ 5,525		\$ 5,525			Combined several programs
4735 Christmas Class				\$ 120		\$ 120	\$ 65				\$ (65)	-100.0%	Moved to Special Events/Classes
4800 Grant Funds		\$ -	\$ 112,530				\$ -				\$ -		
4801 CARES Program Reimbursement			\$ 8,200				\$ -				\$ -		
COP Items to be paid by City and Reimbursed							\$ 24,320				\$ (24,320)	-100.0%	
Transfer In for Fire Dept. 3 Acres			\$ 15,054				\$ -				\$ -		
Transfer In from General Fund	\$ 69,085	\$ 66,041	\$ 66,041	\$ 66,041		\$ 66,041	\$ -	\$ 56,041		\$ 56,041	\$ 56,041		
Subtotal	\$ 1,098,919	\$ 1,086,080	\$ 1,247,411	\$ 1,160,349	\$ -	\$ 1,160,349	\$ 1,251,590	\$ 1,165,683	\$ -	\$ 1,165,683	\$ (85,907)	-6.9%	

Surplus (Deficit) to Balance	\$ (92,598)	\$ 58,635	\$ 311,054	\$ 51,061	\$ (329,893)	\$ (278,830)	\$ 170,794	\$ 11,986	\$ (328,276)	\$ (116,290)	\$ (487,084)	-285.2%	
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OPERATING EXPENDITURES	Combined Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
6010 Wages	\$ 101,376	\$ 76,178	\$ 113,947	\$ 127,812		\$ 127,812	\$ 149,588	\$ 149,588		\$ 149,588	\$ 49,208	38.5%	
Wages - Admin		\$ 51,615		\$ 22,094		\$ 22,094	\$ 127,749	\$ 27,368		\$ 27,368			
6018 Wages PT	\$ 89,219	\$ 108,500	\$ 88,513	\$ 141,106		\$ 141,106	\$ 142,772	\$ 157,664		\$ 157,664	\$ 14,892	10.4%	
6011 Payroll Taxes	\$ 14,544	\$ 14,178	\$ 15,461	\$ 20,572		\$ 20,572	\$ 23,505	\$ 23,505		\$ 23,505	\$ 5,568	27.8%	
Payroll Taxes - Admin		\$ 3,949		\$ 1,690		\$ 1,690	\$ 20,031	\$ 2,094		\$ 2,094			
6012 Group Insurance	\$ 25,381	\$ 30,578	\$ 28,227	\$ 55,046		\$ 55,046	\$ 42,125	\$ 42,125		\$ 42,125	\$ 7,279	17.2%	
Group Ins - Admin		\$ 17,651		\$ 7,393		\$ 7,393	\$ 42,443	\$ 7,597		\$ 7,597			
6013 LAGERS	\$ 12,334	\$ 11,198	\$ 16,678	\$ 20,066		\$ 20,066	\$ 23,934	\$ 23,934		\$ 23,934	\$ 10,265	56.9%	
LAGERS - Admin		\$ 7,587		\$ 3,469		\$ 3,469	\$ 18,048	\$ 4,379		\$ 4,379			
6014 Worker's Compensation	\$ 2,572	\$ 10,861	\$ 5,969	\$ 8,705		\$ 8,705	\$ 7,578	\$ 8,678		\$ 8,678	\$ 1,100	14.5%	
6019 Florist			\$ 52				\$ -				\$ -		
6020 Truck Expense	\$ 2,008	\$ 2,000	\$ 1,491	\$ 2,000		\$ 2,000	\$ 1,812	\$ 2,000		\$ 2,000	\$ 188	10.4%	
6021 Gas and Oil	\$ 2,347	\$ 2,250	\$ 2,205	\$ 2,250		\$ 2,250	\$ 2,966	\$ 3,000		\$ 3,000	\$ 34	1.1%	
6022 Equipment Maintenance	\$ 3,158	\$ 4,100	\$ 3,377	\$ 4,500		\$ 4,500	\$ 2,293	\$ 4,500		\$ 4,500	\$ 2,207	96.3%	
6023 Computer Maintenance	\$ 8,658	\$ 6,000	\$ 5,913	\$ 6,000		\$ 6,000	\$ 4,173	\$ 6,000		\$ 6,000	\$ 1,827	43.8%	
6025 Maintenance	\$ 8,550	\$ 9,500	\$ 8,602	\$ 12,500		\$ 12,500	\$ 12,675	\$ 12,500		\$ 12,500	\$ (175)	-1.4%	

OPERATING EXPENDITURES	Combined Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
6028 Building Maintenance			\$ 7,425			\$ -				\$ -	\$ -		
6030 Legal	\$ 1,908	\$ 1,400	\$ 1,024	\$ 1,400		\$ 1,400	\$ 735	\$ 1,400		\$ 1,400	\$ 665	90.5%	
6031 Engineering	\$ 79,486		\$ -			\$ -				\$ -	\$ -		
6032 Insurance	\$ 18,544	\$ 25,749	\$ 18,340	\$ 20,424		\$ 20,424	\$ 20,508	\$ 18,738		\$ 18,238	\$ (2,270)	-11.1%	
6033 Postage	\$ 251	\$ 250	\$ 295	\$ 250		\$ 250	\$ 225	\$ 250		\$ 250	\$ 25	10.9%	
6034 Custodian Fees			\$ 1,175	\$ 1,140		\$ 1,140	\$ 1,205	\$ 1,140		\$ 1,140	\$ (65)	-5.4%	
6040 Office Supplies	\$ 1,761	\$ 2,000	\$ 1,885	\$ 2,000		\$ 2,000	\$ 1,336	\$ 2,000		\$ 2,000	\$ 664	49.7%	
6041 Ump and Ref	\$ 3,640		\$ -			\$ -				\$ -	\$ -		
6045 General Supplies	\$ 5,767	\$ 7,000	\$ 6,547	\$ 8,000		\$ 8,000	\$ 6,743	\$ 8,000		\$ 8,000	\$ 1,257	18.6%	
6048 Swim Team	\$ 102	\$ 550	\$ -	\$ 550		\$ 550	\$ 462	\$ 550		\$ 550	\$ 88	18.9%	
6049 Adult Ball	\$ 51	\$ 1,000	\$ 505	\$ 800		\$ 800	\$ 960	\$ 800		\$ 800	\$ (160)	-16.7%	
6050 Utilities			\$ -			\$ -				\$ -	\$ -		
6051 Telephone	\$ 4,775	\$ 5,400	\$ 4,954	\$ 5,500		\$ 5,500	\$ 4,872	\$ 5,500		\$ 5,500	\$ 628	12.9%	
6052 Power Purchased	\$ 11,671	\$ 15,700	\$ 11,474	\$ 13,500		\$ 13,500	\$ 12,937	\$ 13,500		\$ 13,500	\$ 563	4.4%	
6053 Swim Lessons		\$ 400	\$ 13	\$ 400		\$ 400	\$ 25	\$ 400		\$ 400	\$ 375	1500.6%	
6054 Fieldground Maintenance	\$ 6,615	\$ 7,500	\$ 4,072	\$ -		\$ -				\$ -	\$ -		
6055 Youth ball	\$ 4,542	\$ 6,000	\$ 2,004	\$ 6,000		\$ 6,000	\$ 5,439	\$ 6,000		\$ 6,000	\$ 561	10.3%	
6058 Soccer	\$ 2,965	\$ 6,500	\$ 1,548	\$ 6,500		\$ 6,500	\$ 5,670	\$ 6,500		\$ 6,500	\$ 830	14.6%	
6059 Concession	\$ 9,682	\$ 16,500	\$ 12,152	\$ 16,500		\$ 16,500	\$ 20,212	\$ 19,240		\$ 19,240	\$ (972)	-4.8%	
6060 Grounds Maintenance	\$ 46,371	\$ 58,500	\$ 54,102	\$ 62,500		\$ 62,500	\$ 57,366	\$ 62,500		\$ 62,500	\$ 5,134	8.9%	
6061 Pour-in-Place Maintenance		\$ 8,000	\$ 4,982	\$ 2,000		\$ 2,000	\$ 700	\$ 2,000		\$ 2,000	\$ 1,300	185.7%	
6062 Capital Exp. Maint.			\$ -			\$ -	\$ 3,958			\$ -	\$ (3,958)	-100.0%	
6069 Uniform	\$ 2,309	\$ 3,300	\$ 1,815	\$ 3,300		\$ 3,300	\$ 3,162	\$ 3,300		\$ 3,300	\$ 138	4.4%	
6070 Meetings & Lodging	\$ 1,704	\$ 4,350	\$ 883	\$ 2,600		\$ 2,600	\$ 145	\$ 4,500		\$ 4,500	\$ 4,355	3003.4%	
6071 Dues and Subscriptions	\$ 1,091	\$ 680	\$ 943	\$ 1,350		\$ 1,350	\$ 612	\$ 1,350		\$ 1,350	\$ 738	120.5%	
6072 Trash	\$ 3,815	\$ 3,700	\$ 3,451	\$ 3,700		\$ 3,700	\$ 5,764	\$ 5,500		\$ 5,500	\$ (264)	-4.6%	
6073 Publications	\$ 1,132	\$ 1,350	\$ 664	\$ 1,200		\$ 1,200	\$ 1,095	\$ 1,200		\$ 1,200	\$ 105	9.6%	
6074 Ballfield Expense	\$ 6,935	\$ 15,000	\$ 14,970	\$ 15,000		\$ 15,000	\$ 3,741	\$ 10,000		\$ 10,000	\$ 6,259	167.3%	
6075 Training and Safety	\$ 6,583	\$ 7,150	\$ 4,148	\$ 7,150		\$ 7,150	\$ 5,203	\$ 7,150		\$ 7,150	\$ 1,947	37.4%	
6076 Unemployment	\$ 1,178		\$ 2,204			\$ -				\$ -	\$ -		
6079 Misc.	\$ 7,129	\$ 600	\$ 912			\$ -	\$ 0			\$ -	\$ (0)		
6081 Credit Card Fees	\$ 411	\$ 1,200	\$ 1,445	\$ -		\$ -	\$ 16			\$ -	\$ (16)	-100.0%	
6083 Chemicals	\$ 7,014	\$ 10,000	\$ 7,918	\$ 10,000		\$ 10,000	\$ 10,826	\$ 12,000		\$ 12,000	\$ 1,174	10.8%	
6090 Bond Principal	\$ 260,000	\$ 270,000	\$ 270,000	\$ 280,000		\$ 280,000	\$ 280,000	\$ 290,000		\$ 290,000	\$ 10,000	3.6%	
6091 Bond Interest	\$ 143,344	\$ 132,744	\$ 132,510	\$ 121,744		\$ 121,744	\$ 121,720	\$ 110,344		\$ 110,344	\$ (11,376)	-9.3%	
6092 Agent Fees	\$ 1,988	\$ 1,988	\$ 1,908	\$ 4,908		\$ 4,908	\$ 1,670	\$ 1,670		\$ 1,670	\$ -	0.0%	
6097 Drug Testing	\$ 50	\$ 50	\$ 25	\$ 50		\$ 50	\$ 19	\$ 50		\$ 50	\$ 31		
6100 Inmate Program	\$ 4,131	\$ 5,000	\$ 1,240	\$ 5,000		\$ 5,000	\$ -	\$ 5,000		\$ 5,000	\$ 5,000		
6231 Software Support	\$ 4,068	\$ 5,646	\$ 4,805	\$ 5,646		\$ 5,646	\$ 5,867	\$ 5,646		\$ 5,646	\$ (221)	-3.8%	
6300 Contractual Services							\$ 3,020	\$ 3,000		\$ 3,000	\$ (20)	-0.7%	
6301 Professional Services	\$ 41,674	\$ 53,000	\$ 33,548	\$ 20,000		\$ 20,000	\$ 20,000	\$ 16,000		\$ 16,000	\$ (4,000)	-20.0%	
6302 Accounting	\$ 237	\$ 294	\$ 243	\$ 294		\$ 294	\$ 290	\$ 3,000		\$ 3,000	\$ 98	3.4%	
6304 Pool Opening/Closing			\$ 14,500			\$ 14,500	\$ 13,406	\$ 14,500		\$ 14,500	\$ 1,094	8.2%	Added new line.
6305 Spraying			\$ 5,000			\$ 5,000	\$ 4,991	\$ 5,500		\$ 5,500	\$ 509	10.2%	Added new line.
6311 Bank Fees/Check Fees						\$ -	\$ 80			\$ -	\$ -		
6323 WC Injury city paid						\$ -				\$ -	\$ -		
6422 Group Exercise Class			\$ 120	\$ 1,149		\$ 1,149	\$ 595	\$ 200		\$ 200	\$ (395)	-66.4%	Supplies and Equipment
6423 Youth Volleyball				\$ 2,056		\$ 2,056	\$ 1,054	\$ 1,350		\$ 1,350	\$ 296	28.1%	Includes Rental Fees
6427 Youth Basketball				\$ 6,178		\$ 6,178	\$ 6,315	\$ 4,880		\$ 4,850	\$ (1,465)	-23.2%	Includes Rental Fees
6428 Adult Basketball				\$ 210		\$ 210	\$ 291			\$ -	\$ (291)	-100.0%	Moved to Adult Sports
6502 Propane	\$ 1,401	\$ 1,800	\$ 894	\$ 1,800		\$ 1,800	\$ 629	\$ 1,800		\$ 1,800	\$ 1,171	186.1%	
6511 Security	\$ 1,339	\$ 2,050	\$ 2,754	\$ 2,500		\$ 2,500	\$ 1,818	\$ 2,500		\$ 2,500	\$ 682	37.5%	
6530 Movies in the Park				\$ 420		\$ 420	\$ 472			\$ -	\$ (472)	-100.0%	New Program
6531 Dog Swim				\$ 48		\$ 48	\$ 75			\$ -	\$ (75)	-100.0%	New Program
6532 Parents Night Out				\$ 86		\$ 86	\$ 828			\$ -	\$ (828)	-100.0%	Moved to Special Events/Classes
6533 Mother/Son Program				\$ 60		\$ 60	\$ -			\$ -	\$ -		Moved to Special Events/Classes
Pumpkin Patch/Fall Festival				\$ 175		\$ 175	\$ -			\$ -	\$ -		Moved to Special Events/Classes
6534 Program Events & Classes								\$ 5,100		\$ 5,100			Combination of several lines
6535 Christmas Class				\$ 58		\$ 58	\$ 147			\$ -	\$ (147)	-100.0%	Moved to Special Events/Classes
6611 Capital Expenditure						\$ -				\$ -	\$ -		
6619 Sports Team Equipment		\$ 7,500	\$ 6,739			\$ -				\$ -	\$ -		One-time expenses.
6664 Score Boards						\$ -				\$ -	\$ -		
6800 Special Events	\$ 5,679					\$ -	\$ 4,830	\$ 5,000		\$ 5,000	\$ 170	3.5%	911 Annual Event
6805 Planning/Marketing	\$ 12,878			\$ 8,736		\$ 8,736	\$ 1,406	\$ 8,736		\$ 8,736	\$ 7,330	521.5%	
6941 Vandalism	\$ 160	\$ 1,500	\$ 2,214	\$ 1,500		\$ 1,500	\$ 1,036	\$ 1,500		\$ 1,500	\$ 464	44.8%	
Subtotal	\$ 984,526	\$1,027,445	\$ 921,524	\$ 1,109,286	\$ -	\$ 1,109,286	\$1,029,630	\$ 1,153,696	\$ -	\$ 1,153,696	\$ 124,066	12.0%	

	Combined Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
CAPITAL EXPENDITURES													
6653 Street Expansion for Activity Cent	\$ 1,788												
6611 Four 'n Place	\$ 190,505		\$ 3,799										
6611 COP Items to be paid by City and Reimbursed			\$ 8,867				\$ 13,123						
6611 Electronic Cash Registers	\$ 1,008												
6611 New Phone System			\$ 2,168										
6611 Aquatic Center Equipment	\$ 3,690												
6630 New City Hall Remodel													
Fiber Ring					\$ 103,593	\$ 103,593			\$ 103,593	\$ 103,593			
IT Services					\$ 58,000	\$ 58,000			\$ -	\$ -			
City Hall Roof Repair					\$ 6,500	\$ 6,500			\$ 5,833	\$ 5,833			IT Services allocated to 12 departments/funds.
6031 Patriot Park Development Plan					\$ 85,000	\$ 85,000	\$ 30,747		\$ 7,150	\$ 7,150			Allocated to G&A, Cemetery, Parks, Water, Wastewater
6031 Patriot Park Feasibility Study									\$ 24,500	\$ 24,500			2021 approved, balance of contract rolled to 2022.
Website					\$ 5,000	\$ 5,000			\$ 30,000	\$ 30,000			
6611 Skid Steer Attachment					\$ 2,500	\$ 2,500	\$ 2,125		\$ 25,000	\$ 25,000			Additional amount for Parks Modules.
6619 Pitching Machines					\$ 5,300	\$ 5,300	\$ 5,170		\$ -	\$ -			Allocated Street, Parks, Water, Wastewater
Additional Employee					\$ 13,000	\$ 13,000			\$ 13,000	\$ 13,000			
Disc Golf Course					\$ 25,000	\$ 25,000			\$ 25,000	\$ 25,000			
Expand Network & Concession Stand Security					\$ 12,000	\$ 12,000			\$ 12,000	\$ 12,000			
Tommy Macdonnell Pool Signage									\$ 25,000	\$ 25,000			
Park Signage					\$ 14,000	\$ 14,000			\$ 14,000	\$ 14,000			
Pool Motor Replacements									\$ 15,200	\$ 15,200			
Rotary Concession Stand									\$ 4,000	\$ 4,000			Does not include heating and air.
Rotary Maintenance/Storage Overhead Door									\$ 3,500	\$ 3,500			Overhead door and reconfiguration.
Fencing/Trail Flow Elms O Jackson									\$ 4,500	\$ 4,500			Does not include paint.
Rekeys of Parks									\$ 4,000	\$ 4,000			
Basketball Court - Masse									\$ -	\$ -			Possible Grant - FACM
Family Games - Masse									\$ -	\$ -			Possible Grant - FACM
Rotary Basketball Lights									\$ 10,000	\$ 10,000			Between \$5,000 and \$10,000
Parks Vehicle									\$ 2,000	\$ 2,000			Transfer vehicle conversion expense.
Brick Memorial/Tree ID - Rotary									\$ -	\$ -			
Restrooms - Masse									\$ -	\$ -			
Trails									\$ -	\$ -			
Tennis Courts									\$ -	\$ -			
Transfer to Tennis Court Fund	\$ 10,000					\$ -			\$ -	\$ -			
Transfer to Reserve Replacement						\$ -			\$ -	\$ -			
Subtotal	\$ 206,991	\$ -	\$ 14,833	\$ -	\$ 329,893	\$ 329,893	\$ 51,166	\$ -	\$ 328,276	\$ 328,276	\$ 277,110	541.6%	
TOTAL EXPENDITURES	\$ 1,191,517	\$ 1,027,445	\$ 936,358	\$ 1,109,288	\$ 329,893	\$ 1,439,179	\$ 1,080,795	\$ 1,153,696	\$ 328,276	\$ 1,481,972	\$ 401,177	37.1%	
2018 COP Outstanding	\$ 3,725,000		\$ 3,455,000	\$ 3,175,000			\$ 3,175,000	\$ 2,885,000					

* General Parks and Restricted Parks have been combined for the 2020 Budget. Included in the budget document are the budget sheets showing budgets before combining.

Adopted
12/15/2021

Parks Fund

Line Item	Line Item Description	Request Detail	2021 Budget Amount	2022 Budget Amount
4030	Sales tax	1/2% local parks / stormwater sales tax. RSMo Sections 644.032-644.033.	\$ 775,445	\$ 775,445
4200	Sale of Assets	Records the sale of any assets and surplus property		
4230	Interest	Effects from the Pandemic have created fluctuation in Interest rates. Minimum percentages are regulated via contract. However in the past few years interest rates have been higher than minimums. Since the pandemic, rates have returned to contracted minimums.	\$ 9,900	\$ 7,200
4540	Webster Capital Credits	Once a year Webster Electric Cooperative distributes the amount of money that is left over after all expenses have been paid in the form of capital credits on a 20 year payment cycle.	\$ 705	\$ 0
4541	Anthem Insure rebate	A result of the medical loss ratio (MLR), which is part of the Affordable Care Act (ACA). MLR is that a certain percentage of premium dollars must be used for medical claims and programs that improve the quality of health care and not for administrative expenses.		
4610	Taxes (real property)	Real estate & personal property taxes levied each year.	\$ 104,943	\$ 109,961
4620	Pool Rentals	Includes Private Rentals, Deck Rentals, and School Group Rentals. Rental slots remain popular and in high demand both for individuals and groups. Actuals came in higher than projected in 2021. This increase is conservative based off of 2021 actuals combined with using a 3 year average with year 1 entered twice to account for unusable data in 2020 Covid year.	\$ 6,500	\$ 9,500
4621	Park Rentals	Raised based on actuals from 2021 and a 3 year average minus 2020 (Covid)	\$ 4,000	\$ 5,300
4622	Land Fitness	The title of this program changed from Group Exercise Classes to Land Fitness. Includes all fitness related offerings offered on land. Most classes will be offered in the Safe Room. Both projections and expenses have significantly been reduced for 2022 based on 2021 experiences, a saturated fitness market in Marshfield, and lack of consistent prime program availability at the Safe Room. Reconstruction for 2022 includes 8 evening sessions and 4 day sessions consisting of 5 classes each. Session cost is \$25.	\$ 9,000	\$ 2,700
4623	Youth Volleyball	The new for 2021 program as launched in fall 2021. Development of the program has gone through multiple phases and continues to evolve for 2022. This represents a base number for the program to form. Registration is \$55/player.	\$ 3,900	\$ 2,225
4625	Softball/Baseball	Based on an average of registrations at \$45/60 non-res/20 coach refunds. Rising costs and market research prompted a \$5/registration increase over 2021. The market was reduced with a new youth baseball program through Marshfield Public Schools in 2021. There were 317 total registrations in 2021 including our new Lil' Sluggers program.	\$ 13,375	\$ 14,125
4626	Adult Sports	The name has been changed to "Adult Sports" as this line will include growing adult sports programming of basketball, spikeball, pickleball, and kickball for 2022. Softball Registration is \$200 per team. There are seasons in the fall and spring. Registration has maxed at 8 teams the past 3 seasons. Projected registration is being increased by 2 teams per season for 2022.	\$ 1,600	\$ 3,750
4627	Youth Basketball	Based on 120 registrations (+20 from 2021) and 24 Lil'Ballers registrations minus head coach refunds.	\$ 10,400	\$ 7,990
4628	Adult Basketball	Moved to Adult Sports	\$ 1,000	
4630	Soccer	Based on 300 spring registrations and 250 fall registrations at \$45. with averages for non-member fees. Rising costs and market research prompted a \$5/registration increase over 2021.	\$ 20,000	\$ 24,815
4634	Season Passes	This projection is conservative when compared to actuals for 2021 (\$24,965). Sales may have been abnormal based off of covid rebound market and enthusiasm.	\$ 17,000	\$ 18,500
4635	Daily Passes	Outdoor pool daily pass sales are largely dictated by the weather in any given season. 2021, being only the 3rd pool season, directly following a shortened covid season in 2020 and the inaugural year being 2019, it is yet to be established what an average year looks like. Revenue for 2021 was \$69,478. Season pass sales were significantly over projections which could explain the shortfall in daily passes.	\$ 73,000	\$ 70,000
4639	Water Fitness	Coming off a grant funded partnership in 2020, this program was more popular than projected for 2021. Revenues are being increased for 2022 based off of an average. Note: This is an outdoor class and is weather dependent.	\$ 1,550	\$ 2,000
4640	Swim Team	Based on 27 registrations at \$70. The idea is to grow this program by feeding it through our swim lesson programs. Changing to Greene Co League for 2022. Market research, rising cost, and increased staffing due to additional swim meets prompted a \$10 registration increase	\$ 1,600	\$ 1,890
4645	Swim Lessons	This program took off in 2021 bringing in \$12,540. The calendar in 2021 happened to fall in a way that allowed a fifth session to be programmed as opposed to the normal 4 sessions. Based on 4 sessions in 2022 and an average capacity of 64% of maximum capacity.	\$ 6,200	\$ 10,125
4655	Pool Concessions	This figure may be conservative based on 2021 sales, but is an average of the record season in 2021 and what we have averaged in the past. Concessions sales are affected by the weather and open swim numbers. Market research and rising costs prompted a menu increase of around 13%.	\$ 27,500	\$ 33,483
4656	Park Concessions	Summer Youth Ball is profitable, but fall and spring sports are a struggle to break even. Market research and rising costs prompted a menu increase of around 13% for 2022.	\$ 4,500	\$ 5,108
4657	Food Truck Sales			
	Special Events/Classes	As Parks continues to grow and more classes and opportunities are added, it is cumbersome to add a new budget line for every class. This new line is a combination of all special events and classes and includes Parents night out, Self Defense, Art, Movie Series, Dance Classes, Nerf Wars, Dog Swim, Zombie Run, Kids Triathlon, and Christmas Class for 2022.		\$ 5,525
4730	Movies in the Park	Moved to Special Events and Classes	\$ 720	
4731	Dog Swim	Moved to Special Events and Classes	\$ 575	
4732	Parents Night Out	Moved to Special Events and Classes	\$ 200	
4733	Mother/Son Program	Moved to Special Events and Classes	\$ 275	
4734	Pumpkin Patch/Fall Festival	Moved to Special Events and Classes	\$ 300	
4735	Christmas Class	Moved to Special Events and Classes	\$ 120	
4800	Grant Funds			
	Transfer In from General Fund		\$ 66,041	\$ 56,041
			Total Revenues	\$ 1,160,349
				\$ 1,165,683

6010	Wages	Allocations for employees salaried that work within the parks system. Parks Director, Recreation Coordinator, Recreation Specialist, Public Works Super, Park Maint. Rec Specialist moved from 30 to 40 hours for 2022.	\$ 127,812	\$ 149,588
	Wages - Admin	Allocations include City Administrator 7.5%, Admin Planner 5% City Clerk 10%, Finance Director 10%, and two new positions Accounts Payable & Assistant City Clerk 10%, Utility Clerk 5%.	\$ 22,094	\$ 27,368
6018	Wages PT	Minimum wage increase 8.25% in 2022. Programs expanding for 2022 including Kids Triathlon, Zombie Run, Pickleball, Spikeball, and a movie series in the parks.	\$ 141,106	\$ 157,664
6011	Payroll Taxes		\$ 20,572	\$ 23,505
	Payroll Taxes - Admin		\$ 1,690	\$ 2,094
6012	Group Insurance		\$ 55,046	\$ 42,125
	Group Ins - Admin		\$ 7,393	\$ 7,597
6013	LAGERS		\$ 20,066	\$ 23,934
	LAGERS - Admin		\$ 3,469	\$ 4,379
6014	Worker's Compensation		\$ 8,705	\$ 8,678
6020	Truck Expense	Funds to maintain and repair the Park truck. The Parks Department currently owns a 2001 Chevy 2500 Utility Truck with 186,818 miles. Line items range from filters and bed doors, to transmission repairs and spray tank connectors.	\$ 2,000	\$ 2,000
6021	Gas and Oil	Includes fuel and oil to operate and maintain all trucks, mowers, chainsaws, and weed trimmers in the Parks department.	\$ 2,250	\$ 3,000
6022	Equipment Maintenance	Maintains the mowers, weed eaters, blower, and any other equipment owned and used by the parks Department. As we continue to grow Recreation Programming and add equipment such as lap lanes, movie equipment, paint sprayers, and pitching machines, this line will need to increase.	\$ 4,500	\$ 4,500
6023	Computer Maintenance	Liberty Tech Fees: *Network Services not limited to support for trouble shooting, Internet lines for POS systems for new concessions, installing and hooking up computer hardware, etc. *Office 365 ongoing *Antivirus Support. Replacement hardware items such as screens, chords, keyboard, mouse, etc.	\$ 6,000	\$ 6,000
6025	Maintenance	Funds used to maintain/repair items in all of the City Parks including playground equipment repair, parking lot and driveway maintenance, bridges and walkways, sidewalks, pavilion and building maintenance, restroom upkeep and repair. Bolts, fittings, connectors, electrical, lumber/parts, plumbing parts. The Fairgrounds Maintenance line has been moved into this line item for 2021.	\$ 12,500	\$ 12,500
6028	Building			
6030	Legal	City Attorney fees for Park related matters.	\$ 1,400	\$ 1,400
6032	Insurance	Property and liability insurance of property, buildings, vehicles and equipment.	\$ 20,424	\$ 18,238
6033	Postage	Parks related mailing needs. Check stubs, pictures, information, return shipping, etc.	\$ 250	\$ 250
6034	Custodian Fees	Parks allocation for weekly cleaning at City Hall	\$ 1,140	\$ 1,140
6040	Office Supplies	Pays for chairs, tables, printer, desks, paper, ink, copier, folders, pens, pencils, paper clips post it notes, forms, staples and stapler, purchase order books, work order books, cleaning supplies, keys, light bulbs, cleaners, soaps, mops and other misc. items used.	\$ 2,000	\$ 2,000
6045	General Supplies	Funds to purchase, repair, maintain or replace maintenance tools, light bulbs, wrenches, electrical supplies, purchase shop supplies such as, cleaners, paints, lubricants, coffee, coffee cups, and bathroom supplies for all of the parks restrooms, cleaning items such as soaps, paper towels. Ricoh copier machine monthly rental fees. Fees based on number of copies. 8% of total rental cost. Hidden Waters Porta Potty, \$135/month. The three year average when combining the operations (general) line with the recreation (restricted) line is closer to \$7,500. The new restroom facilities at Rotary Park will include 12 month heated restrooms that will be stocked and cleaned out of this line item.	\$ 8,000	\$ 8,000
6048	Swim Team	Ribbons, trophies, t-shirts, swim caps, not cards, timers, clipboards. Coaching supplies, as well as supplies for hosting a swim meet.	\$ 550	\$ 550
6049	Adult Sports	Name changed from Adult Ball to Adult Sports and includes Softball (spring/fall), 3 on 3 basketball, Pickleball, Spikeball, Kickball, etc. Includes both leagues and tournaments. This expense line is directly tied to the revenue line of the same title.	\$ 800	\$ 800
6051	Telephone	Telephone and internet services have both changed in 2020. For 2021 Land line phones will be 60/month. Dark Fiber will be 133/month, and Cell phones for parks including allocated employees will be about 245/month. Additional fees are to set up the new concessions stand with internet from City Hall to run the POS system. Reached out to Liberty Tech to get pricing to bridge internet to the new concessions stand.	\$ 5,500	\$ 5,500
6052	Power Purchased	Funds for electricity for Ball fields, Concessions Stands, Fairgrounds, Tennis courts, Restrooms, Pavilions and Pool. The new Rotary restrooms are anticipated to be heated, this increase is roughly \$100 per month for the cold weather months. Based on 2019 actuals as well as power purchased through the pool season for 2020, electricity usage is coming in lower than projections for 2020. There is a new light at Massey Park and the new Concessions Stand at Rotary will use a bit more power. The two year average (2019 through the end of 2020) come in around 12k.	\$ 13,500	\$ 13,500
6053	Swim Lessons	Instructor resources like dive rings, hoola hoops, waterproof paper, clipboards, goggles, lifejackets, noodles, Finnis floating teaching pads x 3 - 89.99	\$ 400	\$ 400
6054	Fairground Maintenance	Funds moved to the maintenance line		
6055	Youth ball	Funds cover t-shirts, medals, non-uniform staff expenses, bases and anchors, coaches equipment and sports equipment.	\$ 6,000	\$ 6,000
6058	Soccer	Funds for City's Youth Soccer league. T-shirts, medals, balls, nets, ref and coaches equipment.	\$ 6,500	\$ 6,500
6059	Concessions	Costs directly tied in with same line revenues. Increased item costs of 4% as per direction of food distributors. Fees were increased to cover rising cost of goods.	\$ 16,500	\$ 19,240
6060	Grounds Maintenance	Contract mowing of the Parks, Elm St. and Pool area. Contract is for mowing, no trimming, and is based off of 25 mowings. Depending on the year, it may be more or less than 25 causing a cost increase or decrease. Added for 2021 is the cost for brush hogging the back acreage at Patriot Park. Mowing and trimming at the new Route 66 Park is estimated at \$2,500/year.	\$ 62,500	\$ 62,500
6061	Pour-in-Place Maintenance	Funds to seal and maintain the pour-in-place materials within the parks. This is supposed to be sealed every 2-3 years. There is a significant increase due to the increase of pour in place within the parks. Materials to be purchased in 2020. This expense will be budgeted every other year at a cost of around \$8,000. Annual maintenance on pour in place repair and replacement will be about \$2,000.	\$ 2,000	\$ 2,000
6062	Capital Exp. Maint.	Transportation Fund. Rotary Lot is \$6,630. Rotary Trail is \$3550. Hidden Waters Lot \$3285. Hidden Waters Trail \$1160. \$5,000 will cover the two trails in 2021.		

6069	Uniform	Lifeguard Suits and Shirts - Shift Leader Shirts - Concessions Shirts - FTE Polos, Umpire Shirts. Increases branding for parks, reinforces staff presence and good guest service. Creates a clean uniform look creating a high quality, more professional environment. Operations work shirts, embroidery, rubber boots, etc.	\$ 3,300	\$ 3,300
6070	Meetings & Lodging	MPRA Conference x 5 for FTE and Parks Committee. Travel, Hotel, Meals. National Park and Recreation Conference 2022 (Parks Director)	\$ 2,600	\$ 4,500
6071	Dues and Subscriptions	Missouri Parks - \$375. National Parks - \$175. Amazon Prime - \$148.94. Opis Newsletter - \$105. Music Subscription at the Aquatic Center - \$360. Sams Club - \$179	\$ 1,350	\$ 1,350
6072	Trash	Trash service with WCA to service Parks including Aquatic Center dumpster. Covers increased cost in 2022	\$ 3,700	\$ 5,500
6073	Publications	Pays for Public Notices, Financial Statements, Help Wanted ads that might apply to Parks dept. or is allocated from City Hall. The five year average for this line is less than \$1,000 and the line has never exceeded \$1200. The line is being conservatively reduced to \$1,200 for 2021.	\$ 1,200	\$ 1,200
6074	Ballfield Expense	Replacement of Soccer goals, plus grounds maintenance - seeding, fertilization, field repair.	\$ 15,000	\$ 10,000
6075	Training and Safety	Swim Lesson University Training Program Instructor Certifications - 3 levels per instructor x 12 instructors. Lifeguard Training. Lifeguard training and safety equipment: Training supplies, BVM, pocket masks, gloves, first aid supplies, exposure control kit, biohazard cleanup. First aid kit refills per field. Funds the employee safety equipment including safety boots, gloves, hats, vests, safety glasses or goggles, ear protection and signs as well as all the safety training courses for personnel. Certified Pool Operator training and Playground Safety Certification trainings.	\$ 7,150	\$ 7,150
6076	Unemployment	Funds the Parks Department portion of Unemployment costs		
6079	Misc.			
6081	Credit Card Fees	Credit Card fees are currently passed through to purchaser.		
6083	Chemicals	Based on 2021 usage and increased costs for 2022	\$ 10,000	\$ 12,000
6090	Bond Principal	2018 Certificates of Participation	\$ 280,000	\$ 290,000
6091	Bond Interest	2018 Certificates of Participation	\$ 121,744	\$ 110,344
6092	Agent Fees	Trustee Bank fees plus an additional amount for arbitrage rebate calculations.	\$ 4,908	\$ 1,670
6097	Drug Testing	Funds the random drug testing of employees.	\$ 50	\$ 50
6100	Inmate Program	Funds for the use of the inmates from OCC in Fordland. Inmates weed eat, trim trees, paint etc... This program is currently suspended due to Covid-19, but could be reinstated at any time in the future.	\$ 5,000	\$ 5,000
6231	Software Support	Funds the Parks department's portion of software upgrades to Summit (accounting and billing), Dude Solutions permits and licenses and When to Work Employee Scheduling online software \$350/year. Adobe 14.99/ month. Canva 120/ year. Accept online cash register program 73.99/month	\$ 5,646	\$ 5,646
6300	Contractual Services	Fees paid to instructors for special events and classes, also including land and water fitness.		\$ 3,000
6301	Professional Services	Economic Development cost share = \$20,000 for 2021. The Economic Development monies was a 3 year agreement. 2021 will be year three.	\$ 20,000	\$ 16,000
6302	Accounting	Funds the Parks Department portion of accounting costs	\$ 294	\$ 3,000
6304	Pool Opening/Closing	Cost for opening and closing the pool. Westport Pools annual contract - 13,000. Pre Season Power Wash - 1,500.	\$ 14,500	\$ 14,500
6305	Spraying	Expenses related to spraying in parks including herbicides, trailers, tanks, and spray applicators.	\$ 5,000	\$ 5,500
6323	WC Injury city paid			
6422	Land Fitness	Changed the name from Group Exercise to include a wider variety of offerings. Classes mainly programed at the Safe Room. Instructor expenses have been transferred to Contractual Services line. This line will cover supplies and equipment.	\$ 1,149	\$ 200
6423	Youth Volleyball	Rental fees, shirts, medals, equipment, supplies	\$ 2,056	\$ 1,350
6427	Youth Basketball	Rental fees, player uniforms (jerseys and shorts), medals, equipment, supplies	\$ 6,378	\$ 4,850
6428	Adult Basketball	Moved to Adult Sports	\$ 210	
6502	Propane	Funds used to heat buildings.	\$ 1,800	\$ 1,800
6511	Security	Yearly fee for security monitoring at the Aquatic Center and Hidden Waters Park. Includes professional support and upkeep of security equipment such as panels, hard drives, monitors, etc.	\$ 2,500	\$ 2,500
	Special Events/Classes	As Parks continues to grow and more classes and opportunities are added, it is cumbersome to add a new budget line for ever class. This new line is a combination of all of our special events and classes and includes Parents night out, Self Defense, Art, Movie Series, Dance Classes, Nerf Wars, Dog Swim, Zombie Run, Kids Triathlon, and Christmas Class for 2022. Includes all expenses minus Part Time Labor.		\$ 5,100
6530	Movies in the Park	Moved to Special Events and Classes	\$ 420	
6531	Dog Swim	Moved to Special Events and Classes	\$ 48	
6532	Parents Night Out	Moved to Special Events and Classes	\$ 86	
6533	Mother/Son Program	Moved to Special Events and Classes	\$ 60	
6534	Pumpkin Patch/Fall Festival	Moved to Special Events and Classes	\$ 175	
6535	Christmas Class	Moved to Special Events and Classes	\$ 58	
6610	Sports Team Equipment	One time expense in 2020		
6800	Special Events	Funds for annual 911 event		\$ 5,000
6805	Marketing Plan	Figured from National Parks and Recreation Association formula of 3% of operating budget minus payroll/benefits and bond principal/Interest	\$ 8,736	\$ 8,736
6941	Vandalism	Funds for repair, clean up, and replacement after damages occur	\$ 1,500	\$ 1,500
		Total Operating Expenditures	\$ 1,109,285	\$ 1,153,697

GROWTH AREAS: Personnel and Capital Needs

6630	New City Hall Remodel	New City Hall Remodel and relocation, an estimated project cost of \$1,100,000. \$546,000 financed for 15 years using rent revenues to pay debt and \$554,000 cash payment allocated from multiple funds. General & Administrative allocation uses \$133,081 accumulated rent revenues and \$58,344 unallocated cash.	\$ 103,593	\$ 103,593
6611	Fiber Ring	Fiber Ring and configuration. Our current fiber network is currently on a hub and spoke set up which means that everything goes in to and feeds out of the current city hall building. This upgrade would essentially put everything in a loop so that if a portion of it went down, everything else would still have communication. Currently we could lose 1 to 5 locations at a time or even everything due to the way our system is set up, this improvement would make everything much more reliable and the fiber switches which are the same ones we have had for 15-17 years would be upgraded in this as well. The fiber network is also what our internet is ran through to each location, and what our phone system for each department is dependent upon. This would be an allocated expense across each department. The total expenditure would be approximately \$290,000	\$ 58,000	

6023	Computer Maintenance	IT Services allocated to 12 departments/funds.		\$	5,833
6062	Capital Maintenance	City Hall Roof Repair \$35,750 allocated to G&A, Cemetery, Parks, Water and WWTP.	\$	6,500	\$ 7,150
	Patriot Park Development	In conjunction with the Parks Master Plan, and in order to stay on time for the development of Patriot Park, specifically the Phase 2 Activity Center, Three specific areas of development are needed. 1. Activity Center Programming and Pre-Design to include an updated and complete program analysis for the Activity Center - Up to 3 variations. The cost for this service from SAPP is \$20,000 2. Feasibility Study - based off of the program analysis from step 1. This would need to be completed through a company like "Ballard King". Through discussion with Ballard King, this service is estimated between 20K and 30K. Waiting on a price range from Ballard King. 3. Patriot Park Concept Design: Up to 3 themes, 3 site layouts, 3 initial concepts and a final concept design. Includes a probably project budget = \$35,000 not to exceed 170 hours. The total development costs needed for 2021 are \$65,000 total give or take a margin for the Feasibility Study once Ballard King gives a better estimated cost. Fund would be taken out of the Unallocated Cash Balance for Restricted Parks.	\$	85,000	\$ 54,500
6301	Professional Services	New Website Design cost shared with WWTP, Water, General and Parks.	\$	5,000	\$ 5,000
6611	Capital Expenditure	Skid steer attachment allocated to Street, Parks, Water and WWTP.	\$	2,500	
	Park Only Website	If Parks were to have a website done separately. \$10,000 for the build (based on the estimate for full city). \$2,500/year to maintain. The recreation software and function build is \$3,000 with a \$4,500/year service.			\$ 20,000
	Pool Motor Replacements				\$ 15,200
	Pitching Machines	Jugs BPI Baseball/Softball Combo \$1,500 plus \$100 Shipping x 2. Jugs Complete Practice Batter Pack \$1,050x2	\$	5,300	
	Additional Employee		\$	13,000	\$ 13,000
	Disc Golf Course	Received a verbal quote range from Disc Golf Monkey - waiting on a written quote. Russ Burns from Disc Golf Monkey has been out to Marshfield, looked at the parks and determined that an 18 hole course will fit in the 3 park system of Jackson, Nelson, and North. The Disc Golf Course will connect the 3 golf courses. We may need to install road crossings and signage. The fee includes design and installation with cement t-boxes and professional commercial grade baskets	\$	25,000	\$ 25,000
	Security for New Concessions	Security Installation and Monitoring for new concessions and rotary pavilion Monthly Monitoring = 50/month plus 11,200 for initial set up package - \$200 contingency.	\$	12,000	\$ 12,000
	Rotary Concession Stand	Does not include heating and air.			\$ 4,000
	Rotary Maintenance/Storage Overhead Door	Overhead door and reconfiguration.			\$ 3,500
	Rotary Basketball Lights	Between \$5,000 and \$10,000			\$ 10,000
	Fencing/Trail Flow Ellis O Jackson	Does not include paint.			\$ 4,500
	Rekey of Parks				\$ 4,000
	Parks Vehicle	Transfer vehicle conversion expense.			\$ 2,000
	Park Signage	Tommy Macdonnel Pool Signage			\$ 25,000
	Parks Signage	In conjunction with the Parks Master Plan, Funds to begin implementing a comprehensive signage needs plan in all of Marshfield's Parks. New and replacement signage will have a similar look and design that will brand and tie in all of Marshfield Parks including the logo, like fonts for similar signage, logo stickers for any signs that already exist in good condition, crossing signs where the track at rotary crosses the entrance to the ballfield parking lot, etc. Sign cost varies by what kind of signage, the material used to make it, and its size. Some signs can be purchased for as little as \$30-40, and others are \$650 per side for 96"x46"	\$	14,000	\$ 14,000
		Total Growth Areas	\$	329,893	\$ 328,276
		Total Expenditures	\$	1,439,178	\$ 1,481,973
		Net	\$	(278,829)	\$ (316,290)

Transportation Fund

Transportation Fund 55-93 Revenue and 55-95 Expense

	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
Cash Balance as of December 31st	\$ 837,493	\$ 1,045,703	\$ 1,290,141	\$ 1,403,031		\$ 686,321	\$ 1,606,225	\$ 924,790	\$ (20,000)	\$ 904,790	\$ (701,436)	-43.7%	
REVENUES													
4830 Sales Tax	\$ 744,419	\$ 722,122	\$ 827,112	\$ 775,511		\$ 775,511	\$ 888,622	\$ 775,511		\$ 775,511	\$ (113,111)	-12.73%	
4230 Interest	\$ 11,641	\$ 10,000	\$ 10,198	\$ 9,600		\$ 9,600	\$ 4,522	\$ 5,880		\$ 5,880	\$ 1,358	30.05%	Lower interest rates.
4325 TAP Project Reimbursement													
Grant Reimbursement (TEAP)		\$ 9,000		\$ 9,000		\$ 9,000	\$ 9,000	\$ 12,000		\$ 12,000	\$ 3,000	33.33%	2022 TEAP Hubble Drive Corridor Study & Operational Analysis
Reimbursement from COP for Transportation Expenses							\$ 86,083				\$ (86,083)		
Reimbursement from County for Square Project			\$ 151,168										
TOTAL	\$ 756,060	\$ 741,122	\$ 988,479	\$ 794,111	\$ -	\$ 794,111	\$ 988,227	\$ 793,391	\$ -	\$ 793,391	\$ (194,836)	-19.72%	
Surplus (Deficit) to Balance	\$ 152,533	\$ 208,210	\$ 463,573	\$ (112,891)	\$ (716,710)	\$ (603,819)	\$ 319,469	\$ (681,436)	\$ (20,000)	\$ (701,436)	\$ (1,020,905)	-319.56%	

	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
EXPENDITURES													
6025 Maintenance													
6030 Legal	\$ 3,824	\$ 1,000	\$ 370	\$ 1,000		\$ 1,000	\$ 252	\$ 1,000		\$ 1,000	\$ 748	296.8%	
6031 Engineering	\$ 13,970	\$ 181,287	\$ 185,882				\$ 1,340	\$ 10,000		\$ 10,000	\$ 8,660	646.3%	
6032 Insurance	\$ 78	\$ 83	\$ 75										
6033 Postage	\$ -	\$ 20	\$ 20	\$ 20		\$ 20	\$ 87	\$ 100		\$ 100	\$ 13	14.5%	
6043 Signs and Paint								\$ 30,000		\$ 30,000			\$13,000 Hubble. \$5,000 Elm and \$12,000 intersections & crosswalks
6045 General Supplies			\$ 530										
6062 Capital Exp. Maint.													
6063 Paving		\$ 210,000	\$ 249,702										
6067 Sidewalks													
6070 Meetings & Lodging													
6073 Publications	\$ 99	\$ 200	\$ 437	\$ 500		\$ 200	\$ 391	\$ 400		\$ 400	\$ 9	2.3%	
6079 Misc.			\$ 70										
6086 Election Expense	\$ 604												
6301 Professional Services							\$ 5,000	\$ 14,330		\$ 14,330	\$ 9,330	186.6%	Transportation Plan from SMCOG approved 2021, rolled balance to 2022.
6302 Accounting	\$ 1,774		\$ 1,819	\$ 5,000		\$ 5,000	\$ 580	\$ 5,000		\$ 5,000	\$ 4,420	761.5%	Arbitrage rebate calculation on 2018 G.O. Bonds
6311 Bank Fees/Check Fees							\$ 40						
6611 Capital Expenditure Purchase									\$ 20,000	\$ 20,000	\$ 20,000		\$15,000 to \$20,000 to paint machine.
6630 New City Hall Remodel													
6780 TAP Project													
6963 Elm Street Expansion Trail	\$ 1,128							\$ 129,898		\$ 129,898	\$ 129,898		Balance of Blevins over to 2022.
6805 Planning	\$ 559												
6611 Roundabout Cost Share Agreement	\$ 581,487	\$ 55,322	\$ 11,000										
6778 TEAP Grant Project		\$ 10,000		\$ 10,000		\$ 10,000	\$ 10,000	\$ 19,500		\$ 19,500	\$ 9,500	95.0%	2022 TEAP Hubble Drive Corridor Study & Operational Analysis
6063 Subgrade Stabilization				\$ 50,000		\$ 50,000							
6063 Equipment Rental				\$ 20,000		\$ 20,000							
6063 Hot Rubber Asphalt Crackfilling Material				\$ 45,000		\$ 45,000		\$ 45,000		\$ 45,000	\$ 45,000		Due to 2021 projects, moved expense to 2022.
6063 Prairie Lane Major Concrete Patching				\$ 50,000		\$ 50,000	\$ 44,128	\$ 50,000		\$ 50,000	\$ 5,872	13.3%	
6063 Banning Street Repair & Resurface				\$ 275,760		\$ 275,760	\$ 98,322				\$ (98,322)	-100.0%	
6063 Resurface N. Marshall from Hillsboro to Interchange Area				\$ 164,450		\$ 164,450		\$ 303,099		\$ 303,099	\$ 303,099		Used the highest bid prices from 2021 plus 10% increase.
6063 No. Marshall Box Culvert				\$ 125,000		\$ 125,000	\$ 8,618				\$ (8,618)		
6062 Sealing of Parking Lots and Trails				\$ 21,500		\$ 21,500		\$ 21,500		\$ 21,500	\$ 21,500		
6063 N. Buffalo Overlay from W. Washington to Massie Park				\$ 35,000		\$ 35,000							
6063 Replace Existing Patches				\$ 45,000		\$ 45,000		\$ 45,000		\$ 45,000	\$ 45,000		
6067 Sidewalk Expansion/Replacement				\$ 50,000		\$ 50,000		\$ 50,000		\$ 50,000	\$ 50,000		
1-44, Roundabout, Elm & Banning Contingency								\$ 300,000		\$ 300,000	\$ 300,000		Contingency moved to 2022 to allow for project close-outs.
Transfer to Debt Service Fund		\$ 75,000	\$ 75,000	\$ 500,000		\$ 500,000	\$ 500,000	\$ 450,000		\$ 450,000	\$ (50,000)	-10.0%	
TOTAL	\$ 603,524	\$ 532,912	\$ 524,906	\$ 681,220	\$ 716,710	\$ 1,397,930	\$ 668,758	\$ 1,474,827	\$ 20,000	\$ 1,494,827	\$ 826,069	123.5%	

Adopted
12/15/2021

Transportation Fund

Line Item	Line Item Description	Request Detail	2021 Budget Amount	2022 Budget Amount
4030	Sales Tax	1/2% sales tax received monthly from the State under Statute 94.700 - 94.755.	\$ 775,511	\$ 775,511
4230	Interest	Interest earned on cash balance in bank account.	\$ 9,600	\$ 5,880
4325	TAP Project Reimbursement	Transportation Alternatives Program - reimbursable grant. 2022 TEAP Hubble Drive Corridor Study & Operational Analysis.		\$ 12,000
4800	Grant Funds	Traffic Engineering Assistance Program (TEAP). TEAP Grant Application submitted for approval for the study of Elm Street, Jackson Street and Schoolview Drive intersection. The study area includes the intersection of Route DD and elm Street where there is existing back to back 90 degree turns. This program is Federal Highway Funds administered by MoDOT and is an 80/20 grant - \$8,000 maximum. Budget number includes County's contribution.	\$ 9,000	
Total Revenues			\$ 794,111	\$ 793,391
6025	Maintenance			
6030	Legal	Funds to pay for our City Attorney as may be needed for legal matters.	\$ 1,000	\$ 1,000
6031	Engineering	Funds for engineering services, specifically for the roundabout project.	\$ -	\$ 10,000
6032	Insurance	Property and liability coverage on buildings, equipment and vehicles.	\$ -	
6033	Postage	Funds for mailing payments and notifications.	\$ 20	\$ 100
6043	Signs and Paint	\$13,000 Hubble, \$5,000 Elm and \$12,000 intersections & crosswalks.		\$ 30,000
6045	General Supplies	Funds for project supplies.	\$ -	
6062	Capital Exp. Main.	Provides funds to maintain capital assets. Sealing of Parking Lots and Trails.		\$ 21,500
6063	Paving	Funds for paving projects: Square Project	\$ -	
6063	Paving	Funds for paving projects: Subgrade Stabilization	\$ 50,000	
6063	Paving	Funds for paving projects: Equipment Rental	\$ 20,000	
6063	Paving	Funds for paving projects: Hot Rubber Asphalt Crackfilling Material. Due to 2021 projects, moved expense to 2022.	\$ 45,000	\$ 45,000
6063	Paving	Funds for paving projects: Prairie Lane Major Concrete Patching	\$ 50,000	\$ 50,000
6063	Paving	Used highest bid from 2021 plus 10% increase.		\$ 503,099
6063	Paving	Replace Existing Patches.		\$ 45,000
6067	Sidewalks	Funds for sidewalk projects, expansion and/or replacement.	\$ -	\$ 50,000
6070	Meetings & Lodging	Funds for meetings regarding transportation projects.		
6073	Publications	Pays for Public Notices and publishing 6 month financial statements.	\$ 200	\$ 400
6086	Election Expense	Funds for election expense specifically regarding the Transportation Fund sales.		
6090	Principal	Funds for debt service principal payments		
6091	Interest	Funds for debt service interest payments.		
6092	Agent Fees	Funds to pay agent fees for the City's Transportation debt service.		
6301	Professional Services	Transportation Plan from SMOG, approved in 2021, rolled balance to 2022.		\$ 14,330
6302	Accounting	Funds to pay for independent audit and arbitrage rebate calculation on 2018 G.O. Bonds.	\$ 5,000	\$ 5,000
6611	Capital Expenditure Purchase	Capital expenditures. Contingency for I-44 Interchange and Roundabout cost share projects. Close-out of these projects should be in 2022.		\$ 300,000
6611		Roundabout Cost Share Agreement		
6630	New City Hall Remodel			
6063	Paving	Balance of Blevins contract for Elm Street trail.		\$ 129,898
6778	Grant Project Funds	2022 TEAP Hubble Drive Corridor Study & Operational Analysis		\$ 19,500
6778	Grant Project Funds	Traffic Engineering Assistance Program (TEAP). TEAP Grant Application submitted for approval for the study of Elm Street, Jackson Street and Schoolview Drive intersection. The study area includes the intersection of Route DD and elm Street where there is existing back to back 90 degree turns. This program is Federal Highway Funds administered by MoDOT and is an 80/20 grant - \$8,000 maximum. Budget number includes County's contribution.	\$ 10,000	
6780	TAP Project	Transportation Alternatives Program - reimbursable grant.		
6805	Planning	Funds for Growth Plan, Economic Development.		
		Transfer to Debt Service Fund for principal & interest payment of the 2018 G.O. Bonds.	\$ 500,000	\$ 450,000
Total Expenditures			\$ 681,220	\$ 1,474,827
Net			\$ 112,891	\$ (681,436)

GROWTH AREAS: Personnel and Capital Needs

6063	Banning Street repair and resurface	There is a curb section from Spur Drive towards Church Street that is 1600' long and 38' wide. There would have to be some milling work at the curb that is estimated to be 2133 sq.yds, and is figured at \$7.30 per sq.yd for this estimate for a total of \$ 16,000. To pave that section, 1600 x 38 = 60,800 / 9=6755 x 220 =1486222/2000 = 750ton x \$70 = \$52,500, then there is some wedging that needs to take place on portions of the roadway to get the water off of the road, and to fix some of the low places for \$40,000. The remaining length of Banning 4265 x 30 = 127,950 / 9=14216 x 220 = 3127666 / 2000 = 1600 tons x \$70 = 112,000, and we would need to improve the intersection of Banning and Church for roughly \$2,100. There is approximately \$25,000 of subgrade repairs to be done. We need to patch some of the existing patches for approximately \$5,000. \$250,500 x 10% contingency = \$25,260	\$ 275,760	
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6063	Resurface North Marshall from Hillsboro to new Interchange area	From Hillsboro to where it widens 4285' x 26' wide $4285 \times 26 = 111410 / 9 = 12378 \times 220 = 2723355 / 2000 = 1361$ 1400 tons x \$70 = \$98,000, the remaining portion $1160 \times 30 = 34800 / 9 = 3866 \times 220 = 850666 / 2000 = 425$ 450 tons x \$70 = \$31,500, there is approximately \$5,000 in culvert replacement, and \$10,000 in sub-grade stabilization to be done and possibly \$5,000 worth of work to be done at the intersection of Marshall and Hubble if desired = \$149,500 x 10% contingency = 14,950. There is some sewer work and investigation that needs to be done to see what it would take to allow Lift Station 6 to be taken off line and allowed to gravity flow to the Treatment Plant in the future, this process has already started, but is still in the planning phase.	\$	164,450	
6063	N. Marshall Box Culvert	If we wanted to replace the metal culverts that run under N. Marshall at Lift Station 6, then we would be looking at installing a concrete box culvert.	\$	125,000	
6063	Sealing of Parking lots and trails	This is the breakdown of the locations proposed to be sealed. City Hall Parking Lot = \$4,740, Rotary Park Parking Lot = \$6,629, Rotary Park Trail = \$3,550, Hidden Waters Parking Lot (Hubble) = \$3,285, Hidden Waters Trail = \$1,160 TOTAL = \$19,364 x 10% contingency = \$1936.40 = GRAND TOTAL =	\$	21,500	
6063	N. Buffalo overlay from W. Washington to Massey Park	There is a section of road that needs milled and paved.	\$	35,000	
6063	Replace Existing Patches	City Staff has looked at several of the old existing patches around town, and have given a cost estimate for materials to improve those areas. This would be very time consuming, but would greatly improve the smoothness of several of the roads in town. We ran the numbers of patching them back in Asphalt vs patching them back in Concrete, and there was only about \$1,000 difference. There are some areas that would still need to be done with asphalt, due to the traffic volume and the need to get the roadway opened back up quickly, concrete has a much slower cure time to ensure strength.	\$	45,000	
6067	Sidewalk Expansion/replacement	This would allow for the City to contract out new sidewalks, along with replacing sidewalks to get more areas up to ADA standards, some of these may require some engineering for cross-sections, intersections, and bid documents, the engineering for these funds should be minimal.	\$	50,000	
6611	Capital Expenditure Purchase	\$15,000 to \$20,000 for paint machine.			\$ 20,000
		Total Growth Areas	\$	716,710	\$ 20,000
		Total Expenditures	\$	1,397,930	\$ 1,494,827
		Net	\$	(603,819)	\$ (701,436)

Transportation Capital Project Fund 55-97

	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022	Comments
Cash Balance as of December 31st	\$ 600,259	\$ 1,249,747	\$ 1,389,930	\$ 719,889		\$ 187,239	\$ 382,666	\$ 39	
CD Investment	\$ 2,029,805								
Total Cash	\$ 2,630,064	\$ 1,249,747	\$ 1,389,930	\$ 719,889	\$ -	\$ 187,239	\$ 382,666	\$ 39	

REVENUES	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022	Comments
4230 Interest	\$ 11,914	\$ 3,000	\$ 30,730	\$ 4,200		\$ 4,200	\$ 2,539	\$ 400	Lower interest rates and less money in account.
CD Interest	\$ 120,306	\$ 33,196							
TOTAL	\$ 132,220	\$ 36,196	\$ 30,730	\$ 4,200	\$ -	\$ 4,200	\$ 2,539	\$ 400	

Surplus (Deficit) to Balance	\$ (7,251,640)	\$ (1,380,317)	\$ (1,240,134)	\$ (670,040)	\$ (532,650)	\$ (1,202,690)	\$ (1,007,264)	\$ (382,627)	
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EXPENDITURES	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022	Comments
6030 Legal									
6031 Engineering: I-44 Interchange	\$ 371,664	\$ 893,748	\$ 880,308	\$ 174,240		\$ 174,240	\$ 177,716	\$ 17,000	
6062 Agent Fees						\$ -			
6073 Publications	\$ 1,571					\$ -			
6311 Bank Fees/Check Fees							\$ 20		
6611 Capital Expenditure Purchase						\$ -			
I-44 Cost Share Agreement	\$ 7,010,625	\$ 22,765				\$ -			
I-44 Contingency		\$ 500,000		\$ 500,000		\$ 500,000			
Sewer Casings			\$ -			\$ -			
Elm Street Phase 1			\$ 390,556			\$ -	\$ 33,228		Balance of L.E. Davis/HR Quadry contract.
Engineering Elm St. Phase 1						\$ -			
Elm Street Phase 2					\$ 425,650	\$ 425,650	\$ 508,534	\$ 366,027	Balance of contract with a portion in Transportation Fund.
Elm Street South to of Hubble Drive							\$ 24,044		
Banning Street							\$ 266,261		
Elm Street Trail New Section					\$ 77,000	\$ 77,000			
Elm Street Trail Millings Section					\$ 30,000	\$ 30,000			
TOTAL	\$ 7,383,860	\$ 1,416,513	\$ 1,270,864	\$ 674,240	\$ 532,650	\$ 1,206,890	\$ 1,009,802	\$ 383,027	

Adopted
12/15/2021

Transportation Capital Project Fund

Line Item	Line Item Description	Request Detail	2021 Budget Amount	2022 Budget Amount
4230	Interest	Interest earned on the 2018 General Obligation Bond proceeds. Decreased amount due to lower interest rates and less money in account.	\$ 4,200	\$ 400
		Total Revenues	\$ 4,200	\$ 400
6030	Legal			
6031	Engineering	1-44 Interchange engineering: construction staking & layout.	\$ 174,240	\$ 17,000
6611	Capital Expenditure Purchase	Blevins contract for Elm Street and Trail, balance will be out of Transportation Fund.		\$ 366,027
6611	Capital Expenditure Purchase	1-44 Interchange Contingency	\$ 500,000	
		Subtotal	\$ 674,240	\$ 383,027
		Net	\$ (670,040)	\$ (382,627)

GROWTH AREAS: Personnel and Capital Needs

6611	Elm Street Extension	HR Quadri is constructing the sub-grade for the future Elm Street in 2020. We will still need to put base rock on the road and pave it in order to open it to traffic. Using measurements and some estimated costs and quantities from CMT, the following methodology was used in the cost estimate. Elm Street is approximately 2,550 feet long and 21' wide. $(\text{Length} \times \text{Width} / 9 \times 990(\text{thickness}) / 2000 = \text{tonnage} \times \$70 \text{ per ton } 2550 \times 21 = 53550, 53550/9 = 5950, 5950 \times 990 = 5890500, 5890500/2000 = 2945.25, 2945.25 \times 70 = \$206,500$. That is asphalt alone and is for 9" thick, prices should be a little lower for they will use bit base rather than finish aggregate for the full depth which is cheaper. CMT figured in \$65,000 for base rock, that was for the aggregate and for the installation at 6" thick. $\$271,500 \times 10\% \text{ contingency} = 27,150, \$271,500 + \$27,150 = \$298,650$. The road was figured for some curbing that will be up to the BOA to discuss, but if we want to add it in there CMT had \$75,000 figured in to do that. It is in the estimate, but we opted out of that in the first phase of elm, so it is likely to be reduced. $\$298,650 + \$75,000 = \$373,650$ We also need to overlay the portion of Elm going to the pool. This was designed to have 8" of asphalt, but in order to cut back costs until Elm Street went through, it was decided to just put the first 4" on. So we need to put another 4" of asphalt on there to ensure strength and longevity of the road. Using the same formula above, the road is 1325' long and 21' wide, $1325 \times 21 = 27825 / 9 = 3091 \times 440 = 1360333 / 2000 = 680 \text{ tons } 680 \text{ tons} \times \$70 \text{ per ton} = \$48,000 \times 10\% \text{ cont.} = \$4,800 + 48000 = \$52,000$ So total Estimate would be $\$373,650 + \$52,000 = \$425,650$	\$ 425,650	
6611	Elm Street Trail New Section	There is a new trail that will be excavated along with the new road that will be ready for base rock and asphalt using the same formula as above, here are the details $2550' \times 10' = 25500/9 = 2833 \times 440 = 1246666 / 2000 = 623 \text{ tons} \times \$70 \text{ per ton} = \$45,000$. Base Rock estimation for this section is \$25,000 provided by CMT, = \$70,000 + \$7,000 for a 10% contingency = \$77,000	\$ 77,000	
6611	Elm Street Trail Millings Section	There is a partially constructed pedestrian trail that the finish surface is made up of millings (ground up asphalt). This would be to pave that surface to connect to the New Trail section above and would tie into the new CC all the way to the Interstate. $1365' \times 10' = 13650 / 9 = 1516 \times 440 = 667333 / 2000 = 333 \text{ tons}, 335 \text{ tons} \times 70 \text{ per ton} = \$25,000$ there would need to be some fine grading in there that is estimated to cost \$5,000 and we would use millings that we currently have.	\$ 30,000	
		Total Growth Areas	\$ 532,650	\$ -
		Total Expenditures	\$ 1,206,890	\$ 383,027
		Net	\$ (1,202,690)	\$ (382,627)

Bonds

G. O. Bond Debt Service Fund

	<i>Actual 2019</i>	<i>Budget 2020</i>	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>2022 vs. 2021</i>	<i>2022 vs. 2021</i>	<i>Comments</i>
Cash Balance as of December 31st	\$ 64,174	\$ 52,177	\$ 66,259	\$ 87,590	\$ 96,703	\$ 105,837	\$ 9,134	9.4%	

<i>REVENUES</i>	<i>Actual 2019</i>	<i>Budget 2020</i>	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>2022 vs. 2021</i>	<i>2022 vs. 2021</i>	<i>Comments</i>
4230 Interest	\$ 2,464	\$ 2,300	\$ 1,102	\$ 900	\$ 423	\$ 720	\$ 297	70.3%	
4610 Property Tax	\$ 345,018	\$ 339,700	\$ 368,603	\$ 350,216	\$ 356,776	\$ 385,349	\$ 28,572	8.0%	
Transfer in from Transportation Fund		\$ 75,000	\$ 75,000	\$ 500,000	\$ 500,000	\$ 450,000	\$ (50,000)	-10.0%	To pay 2018 G.O. Bonds principal.
Subtotal	\$ 347,481	\$ 417,000	\$ 444,706	\$ 851,116	\$ 857,199	\$ 836,069	\$ (21,130)	-2.5%	

Surplus (Deficit) to balance	\$ (175,842)	\$ (25,960)	\$ 2,085	\$ 21,331	\$ 30,444	\$ 9,134	\$ (21,310)	-70.0%	
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<i>EXPENDITURES</i>	<i>Actual 2019</i>	<i>Budget 2020</i>	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>2022 vs. 2021</i>	<i>2022 vs. 2021</i>	<i>Comments</i>
6073 Publications	\$ 37	\$ 40	\$ 52	\$ 65	\$ 37	\$ 65	\$ 28	74.7%	
93-6090 2003 GO Bond Principal	\$ 77,500						\$ -		
93-6091 2003 GO Bond Interest	\$ 2,739						\$ -		
93-6092 2003 GO Bond Agent Fees	\$ 479	\$ 350					\$ -		
95-6090 2018 GO Bond Principal				\$ 390,000	\$ 390,000	\$ 400,000	\$ 10,000	2.6%	
95-6091 2018 GO Bond Interest	\$ 442,250	\$ 442,250	\$ 442,250	\$ 436,400	\$ 436,400	\$ 423,550	\$ (12,850)	-2.9%	
95-6092 2018 GO Bond Agent Fees	\$ 318	\$ 320	\$ 318	\$ 3,320	\$ 318	\$ 3,320	\$ 320	944.0%	Arbitrage rebate calculation
TOTAL	\$ 523,323	\$ 442,960	\$ 442,620	\$ 829,785	\$ 826,755	\$ 826,935	\$ 180	0.0%	

2018 G.O. Bonds Outstanding	\$ 10,000,000		\$ 10,000,000	\$ 9,610,000		\$ 9,210,000			
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Adopted
12/15/2021

Water Revenue Bonds - SRF (2003B Refunded into SRF) 52-91 and 52-92

	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Actual 2021	Budget 2022	2022 vs. 2021	2022 vs. 2021	Comments
Cash Balance as of December 31st	\$ 229,758	\$ 233,763	\$ 340,100	\$ 340,931	\$ 284,265	\$ 284,332			

	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Actual 2021	Budget 2022	2022 vs. 2021	2022 vs. 2021	Comments
REVENUES									
4230 Interest	\$ 3,241	\$ 2,500	\$ 3,158	\$ 1,500	\$ 863	\$ 912	\$ 49	5.7%	
4500 Water Use Exempt	\$ 17,642	\$ 16,000	\$ 17,013	\$ 13,600	\$ 18,799	\$ 17,201	\$ (1,598)	-8.5%	
4505 Water Use Resident	\$ 199,122	\$ 197,000	\$ 206,570	\$ 197,000	\$ 206,271	\$ 200,715	\$ (5,556)	-2.7%	
4510 Water Use Business	\$ 56,946	\$ 55,000	\$ 56,280	\$ 55,000	\$ 52,157	\$ 51,616	\$ (541)	-1.0%	
Transfer in CIP for SRF Loan		\$ 45,000		\$ 134,000		\$ 126,000	\$ 126,000		
Subtotal	\$ 276,951	\$ 315,500	\$ 283,022	\$ 401,100	\$ 278,090	\$ 396,444	\$ 118,354	42.6%	\$ -

Surplus (Deficit) to balance	\$ (47,358)	\$ 8,748	\$ 110,341	\$ 831	\$ (55,834)	\$ 67	\$ 55,901	-100.1%	\$ -
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	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Actual 2021	Budget 2022	2022 vs. 2021	2022 vs. 2021	Comments
EXPENDITURES									
6090 Bond Principal	\$ 210,000	\$ 132,000	\$ 137,000	\$ 278,000	\$ 278,000	\$ 278,000	\$ -	0%	
6091 Bond Interest payment	\$ 108,207	\$ 129,581	\$ 23,959	\$ 53,618	\$ 42,636	\$ 51,116	\$ 8,479	20%	
6092 Agent Fees	\$ 6,101	\$ 6,307	\$ 11,721	\$ 29,788	\$ 13,288	\$ 28,398	\$ 15,110	114%	
10% Debt Assurance SRF		\$ 38,864		\$ 38,864		\$ 38,864	\$ 38,864		
TOTAL	\$ 324,308	\$ 306,752	\$ 172,680	\$ 400,269	\$ 333,924	\$ 396,377	\$ 62,453	19%	\$ -

2020 SRF Revenue Bonds Not to Exceed \$6,164,000) Issued

Adopted
12/15/2021

Wastewater Treatment Plant Fund

Wastewater Treatment Plant 22-90

												Difference		
	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments	
Operating Cash Balance	\$ 334,070	\$ 301,303	\$ 389,621	\$ 389,770		\$ 25,577	\$ 37,869	\$ 38,403		\$ 38,403				
Money Market Account	\$ 437,665	\$ 466,371	\$ 459,857	\$ 459,857		\$ 459,857	\$ 763,733	\$ 663,733	\$ (481,733)	\$ 181,999				
Replacement Reserve Fund (From 1999A Bond Reserves)	\$ 35,705	\$ 35,705	\$ 57,698	\$ 57,698	\$ (20,000)	\$ 37,698	\$ 36,613	\$ 36,613		\$ 36,613				
Total Cash Balance December 31	\$ 807,440	\$ 803,379	\$ 907,176	\$ 907,325	\$ (20,000)	\$ 523,132	\$ 838,214	\$ 738,748	\$ (481,733)	\$ 257,015	\$ (581,200)	-69.3%		

REVENUES	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
4092 WWTP PILOT	\$ 41,640	\$ 41,800	\$ 42,366	\$ 41,000		\$ 41,000	\$ 42,001	\$ 41,000		\$ 41,000	\$ (1,001)	-2.4%	
4200 Sale of Assets							\$ 1,902				\$ (1,902)		
4230 Interest	\$ 11,846	\$ 10,000	\$ 54,954	\$ 6,900		\$ 6,900	\$ 4,654	\$ 5,040		\$ 5,040	\$ 386	8.3%	
4370 Sludge Farm Lease 2 year													
4525 Sewer Use	\$ 815,860	\$ 836,000	\$ 848,542	\$ 820,000		\$ 820,000	\$ 839,941	\$ 820,000		\$ 820,000	\$ (19,941)	-2.4%	
4540 Webster Capital Credits	\$ 5,226	\$ 7,824	\$ 5,676	\$ 7,824		\$ 7,824	\$ 5,015				\$ (5,015)		
4541 Anthem Ins. Rebate	\$ 5,300	\$ 5,931	\$ 5,427				\$ 5,828				\$ (5,828)	-100.0%	Not budgeting for Anthem Insurance Rebate.
4542 Insurance Claims													
4545 Tap-Ins	\$ 780	\$ 600	\$ 510	\$ 600		\$ 600	\$ 420	\$ 400		\$ 400	\$ (20)	-4.8%	
4550 Misc. Revenue	\$ 1,600		\$ 23				\$ 1,460				\$ (1,460)		
4555 Sewer Use Late Charges	\$ 32,952	\$ 34,000	\$ 23,638	\$ 33,100		\$ 33,100	\$ 29,255	\$ 31,000		\$ 31,000	\$ 1,745	6.0%	
4801 CARES Program Reimbursement			\$ 1,393										
Subtotal	\$ 915,203	\$ 936,155	\$ 982,529	\$ 909,424	\$ -	\$ 909,424	\$ 930,476	\$ 897,440	\$ -	\$ 897,440	\$ (33,036)	-3.6%	

Surplus (Deficit) to Balance	\$ 58,731	\$ 16,020	\$ 106,075	\$ 149		\$ (384,044)	\$ (59,444)	\$ (99,466)	\$ (481,733)	\$ (581,200)	\$ (521,756)	877.7%	
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OPERATING EXPENDITURES	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
6010 Wages	\$ 310,304	\$ 274,343	\$ 333,837	\$ 249,194		\$ 249,194	\$ 292,796	\$ 292,796		\$ 292,796	\$ 46,407	13.8%	
Wages - Admin		\$ 96,315		\$ 99,841		\$ 99,841	\$ 337,482	\$ 91,094		\$ 91,094			
6011 Payroll Taxes	\$ 22,779	\$ 20,987	\$ 24,420	\$ 19,063		\$ 19,063	\$ 22,399	\$ 22,399		\$ 22,399	\$ 5,579	23.5%	
Payroll Taxes - Admin		\$ 7,368		\$ 7,638		\$ 7,638	\$ 23,789	\$ 6,969		\$ 6,969			
6012 Group Insurance	\$ 77,682	\$ 80,354	\$ 81,876	\$ 82,161		\$ 82,161	\$ 98,272	\$ 98,272		\$ 98,272	\$ 36,789	39.7%	
Group Ins. - Admin		\$ 23,263		\$ 33,122		\$ 33,122	\$ 92,721	\$ 31,237		\$ 31,237			
6013 LAGERS	\$ 41,265	\$ 40,328	\$ 48,568	\$ 39,123		\$ 39,123	\$ 46,847	\$ 46,847		\$ 46,847	\$ 13,122	27.2%	
LAGERS - Admin		\$ 14,158		\$ 15,675		\$ 15,675	\$ 48,300	\$ 14,575		\$ 14,575			
6014 Worker's Compensation	\$ 6,921	\$ 10,207	\$ 6,621	\$ 10,685		\$ 10,685	\$ 9,047	\$ 9,799		\$ 9,799	\$ 752	8.3%	
6020 Truck Expense	\$ 6,240	\$ 7,500	\$ 3,642	\$ 7,500		\$ 7,500	\$ 4,102	\$ 7,500		\$ 7,500	\$ 3,398	82.8%	
6021 Gas and Oil	\$ 10,569	\$ 12,000	\$ 8,129	\$ 10,500		\$ 10,500	\$ 10,259	\$ 11,000		\$ 11,000	\$ 741	7.2%	
6022 Equipment Maintenance	\$ 373	\$ 3,000	\$ 2,122	\$ 5,000		\$ 5,000	\$ 4,425	\$ 5,000		\$ 5,000	\$ 575	13.0%	
6023 Computer Maintenance	\$ 3,733	\$ 5,000	\$ 5,095	\$ 5,000		\$ 5,000	\$ 3,482	\$ 5,000		\$ 5,000	\$ 1,518	43.6%	
6024 Collection System Maint.	\$ 44,608	\$ 32,900	\$ 35,834	\$ 32,000		\$ 32,000	\$ 25,544	\$ 40,000		\$ 40,000	\$ 14,456	56.6%	
6025 Plant Maintenance	\$ 27,014	\$ 28,000	\$ 33,926	\$ 30,000		\$ 30,000	\$ 26,581	\$ 25,000		\$ 25,000	\$ (1,581)	-5.9%	
6029 SCADA	\$ 3,382	\$ 6,500	\$ 16,725	\$ 6,500		\$ 6,500	\$ 11,321	\$ 11,200		\$ 11,200	\$ (321)	-2.8%	
6030 Legal	\$ 473		\$ 110				\$ 175				\$ (175)	-100.0%	
6031 Engineering							\$ 5,959						
6032 Insurance	\$ 36,796	\$ 41,523	\$ 41,465	\$ 46,158		\$ 46,158	\$ 46,253	\$ 49,354		\$ 49,354	\$ 3,102	6.7%	
6033 Postage	\$ 5,982	\$ 5,800	\$ 5,882	\$ 5,800		\$ 5,800	\$ 5,966	\$ 5,800		\$ 5,800	\$ (166)	-2.8%	
6034 Custodian Fees			\$ 1,175	\$ 1,427		\$ 1,427	\$ 1,205	\$ 1,427		\$ 1,427	\$ 222	18.4%	
6038 Postage Mach. Lease	\$ 305	\$ 400	\$ 280	\$ 280		\$ 280	\$ 280	\$ 280		\$ 280		0.0%	
6040 Office Supplies	\$ 923	\$ 1,500	\$ 603	\$ 1,500		\$ 1,500	\$ 641	\$ 1,500		\$ 1,500	\$ 859	134.0%	
6042 Lab Supplies	\$ 17,208	\$ 6,000	\$ 3,456	\$ 6,000		\$ 6,000	\$ 1,449	\$ 6,000		\$ 6,000	\$ 4,551	314.1%	
6045 General Supplies	\$ 2,272	\$ 1,500	\$ 3,734	\$ 1,500		\$ 1,500	\$ 2,530	\$ 1,500		\$ 1,500	\$ (1,030)	-40.7%	
6047 Gravel			\$ 2,975				\$ 2,173	\$ 3,500		\$ 3,500	\$ 1,327	61.1%	
6051 Telephone	\$ 6,017	\$ 6,250	\$ 5,909	\$ 6,250		\$ 6,250	\$ 5,520	\$ 6,250		\$ 6,250	\$ 730	13.2%	
6052 Power	\$ 86,876	\$ 83,000	\$ 84,109	\$ 83,000		\$ 83,000	\$ 80,426	\$ 83,000		\$ 83,000	\$ 2,574	3.2%	
6060 Grounds Maintenance	\$ 6,604	\$ 8,075	\$ 8,107	\$ 8,075		\$ 8,075	\$ 8,313	\$ 8,075		\$ 8,075	\$ (238)	-2.9%	
6062 Capital Exp. Maint.													
6064 Sludge Site Maintenance	\$ 2,629		\$ 336										

	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
OPERATING EXPENDITURES													
6066 Sludge Site Crop						\$ -				\$ -	\$ -		
6069 Uniforms	\$ 3,959	\$ 6,000	\$ 3,570	\$ 6,000		\$ 6,000	\$ 4,376	\$ 6,000		\$ 6,000	\$ 1,624	37.1%	
6070 Meetings & Lodging	\$ 110	\$ 250	\$ 195	\$ 250		\$ 250	\$ 546	\$ 500		\$ 500	\$ (46)	-8.5%	
6071 Dues and Subscriptions	\$ 983	\$ 950	\$ 1,019	\$ 1,000		\$ 1,000	\$ 1,049	\$ 1,000		\$ 1,000	\$ (49)	-4.6%	
6072 Trash	\$ 870	\$ 700	\$ 712	\$ 700		\$ 700	\$ 1,056	\$ 700		\$ 700	\$ (356)	-33.7%	
6073 Publications	\$ 817	\$ 1,000	\$ 871	\$ 1,000		\$ 1,000	\$ 1,717	\$ 1,000		\$ 1,000	\$ (717)	-41.8%	
6075 Training and Safety	\$ 2,071	\$ 9,000	\$ 8,881	\$ 8,500		\$ 8,500	\$ 5,614	\$ 3,500		\$ 3,500	\$ (2,114)	-37.7%	2020 & 2021 safety crane and bases.
6076 Unemployment						\$ -				\$ -	\$ -		
6079 Miscellaneous	\$ 34	\$ 500	\$ 181			\$ -				\$ -	\$ -		
6080 NPDES Permit	\$ 4,216	\$ 4,300	\$ 4,262	\$ 4,300		\$ 4,300	\$ 4,283	\$ 4,300		\$ 4,300	\$ 17	0.4%	
6083 Plant Chemicals	\$ 6,950	\$ 7,000	\$ 5,090			\$ -				\$ -	\$ -		
6091 Bond Interest	\$ 18,021					\$ -				\$ -	\$ -		
6097 Drug Testing	\$ 144	\$ 350	\$ 355	\$ 350		\$ 350	\$ 498	\$ 350		\$ 350	\$ (148)	-29.7%	
6100 Inmate Program	\$ 934	\$ 2,000	\$ 286	\$ 1,000		\$ 1,000	\$ -	\$ 1,000		\$ 1,000	\$ 1,000		
6101 Locates	\$ 805	\$ 850	\$ 1,247	\$ 950		\$ 950	\$ 854	\$ 950		\$ 950	\$ 97	11.3%	
6231 Software Support	\$ 4,745	\$ 5,232	\$ 5,253	\$ 5,232		\$ 5,232	\$ 9,161	\$ 5,232		\$ 5,232	\$ (3,929)	-42.9%	
6253 WWTP Samples		\$ 14,000	\$ 16,473	\$ 17,000		\$ 17,000	\$ 21,765	\$ 25,000		\$ 25,000	\$ 3,235	14.9%	
6254 Disinfection/Water Treatment				\$ 3,000		\$ 3,000	\$ -	\$ 15,000		\$ 15,000	\$ 15,000		UV bulbs.
6301 Professional Services	\$ 16,667					\$ -				\$ -	\$ -		
6302 Accounting	\$ 2,372	\$ 2,930	\$ 2,432	\$ 3,000		\$ 3,000	\$ 2,902	\$ 3,000		\$ 3,000	\$ 98	3.4%	
6323 WC Injury City Paid						\$ -				\$ -	\$ -		
6502 Propane	\$ 3,246	\$ 3,000	\$ 1,022	\$ 3,000		\$ 3,000	\$ 1,677	\$ 3,000		\$ 3,000	\$ 1,323	78.9%	
6511 Security						\$ -				\$ -	\$ -		
6611 Capital Exp. Purchase	\$ 26,935					\$ -	\$ 21,085			\$ -	\$ (21,085)		Influent pump & I.S 10 pump 2, from Replacement Reserve Account
6621 Capital Exp. Equip. Purchase						\$ -				\$ -	\$ -		
Transfer PILOT to GF						\$ -				\$ -	\$ (1,001)	-2.4%	
Subtotal	\$ 856,472	\$ 915,235	\$ 853,318	\$ 909,275	\$ -	\$ 909,275	\$ 876,726	\$ 996,906	\$ -	\$ 996,906	\$ 120,180	13.7%	
CAPITAL EXPENDITURES													
6611 Replace Diameter Blower		\$ 4,900	\$ 4,858			\$ -				\$ -	\$ -		
6611 LS #4 & #10 Pumps			\$ 16,110			\$ -				\$ -	\$ -		
6611 New Phone System			\$ 2,168			\$ -				\$ -	\$ -		
6630 New City Hall Remodel				\$ 103,593		\$ 103,593		\$ 103,593		\$ 103,593	\$ 103,593		
6611 Fiber Ring & Configuration				\$ 58,000		\$ 58,000		\$ -		\$ -	\$ -		
6062 City Hall Roof Repair				\$ 6,500		\$ 6,500		\$ 7,150		\$ 7,150			Allocated to G&A, Cemetery, Parks, Water, Wastewater
6301 Utility Rate Study				\$ 5,000		\$ 5,000	\$ 5,000			\$ -	\$ -		
6301 New Website Design				\$ 5,000		\$ 5,000		\$ 5,000		\$ 5,000	\$ 5,000		
IT Services								\$ 11,667		\$ 11,667	\$ 11,667		IT Services allocated 12 departments/funds. (Operating & SCADA)
1-Ton Utility Dump Truck								\$ 23,333		\$ 23,333	\$ 23,333		Allocated to Street, Water, Wastewater
New Building at Treatment Plant								\$ 150,000		\$ 150,000	\$ 150,000		
Part-time staff								\$ 10,000		\$ 10,000	\$ 10,000		
Sewer Collection Skid Mount Rodder Unit								\$ 30,000		\$ 30,000	\$ 30,000		
New Backhoe								\$ 65,000		\$ 65,000	\$ 65,000		50/50 Water and WWTP
6611 Replace Bucket Truck				\$ 12,500		\$ 12,500		\$ 12,500		\$ 12,500	\$ 12,500		Street, Tree City, Water, WWTP
WWTP BOD Incubator								\$ 3,000		\$ 3,000	\$ 3,000		
WWTP Table Top PH Meter								\$ 5,200		\$ 5,200	\$ 5,200		
6611 Cutter and Nozzles						\$ 18,750		\$ -		\$ -	\$ -		
6611 Bypass Equipment						\$ 23,805		\$ -		\$ -	\$ -		
6611 New Dump Truck				\$ 50,000		\$ 50,000	\$ 4,333	\$ -		\$ -	\$ -		
6024 Collection System Maint. (I&I)				\$ 9,000		\$ 9,000	\$ 8,137	\$ -		\$ -	\$ -		
6611 Security Fence LS #1 & #12				\$ 13,600		\$ 13,600	\$ -	\$ -		\$ -	\$ -		
6611 New Building Design Only				\$ 7,500		\$ 7,500	\$ -	\$ -		\$ -	\$ -		
6611 Fleet Truck				\$ 35,000		\$ 35,000	\$ 34,757	\$ -		\$ -	\$ -		
6611 Mini Excavator & Trailer				\$ 30,000		\$ 30,000	\$ 6,310	\$ 22,290		\$ 22,290	\$ 22,290		2021 approved mini excavator moved to 2022 Budget
6611 Skid Steer Attachment				\$ 2,500		\$ 2,500	\$ 2,125	\$ -		\$ -	\$ -		
6626 Admin. Truck				\$ 6,000		\$ 6,000	\$ -	\$ -		\$ -	\$ -		
6611 Replace Reactor Blower				\$ 40,000		\$ 40,000	\$ 9,977	\$ 23,000		\$ 23,000	\$ 23,000		2021 approved, moved to 2022 Budget.
Subtotal	\$ -	\$ 4,900	\$ 23,136	\$ -	\$ 384,193	\$ 384,193	\$ 113,194	\$ -	\$ 481,733	\$ 481,733	\$ 368,540	325.6%	
TOTAL EXPENDITURES	\$ 856,472	\$ 920,135	\$ 876,454	\$ 909,275	\$ 384,193	\$ 1,293,468	\$ 989,920	\$ 996,906	\$ 481,733	\$ 1,478,640	\$ 488,719	49.4%	

Adopted
12/15/2021

WWTP				
Line Item	Line Item Description	Request Detail	2021 Budget Amount	2022 Budget Amount
4092	WWTP PILOT	PILOT - payment-in-lieu-of-taxes. Five percent collected on sewer usage fees to be transferred to the General Fund. Used to pay for costs incurred for other services provided by the City through the General Fund such as police, streets and other services.	\$ 41,000	\$ 41,000
4200	Sale of Assets	Records the sale of any assets and surplus property	\$ -	\$ -
4230	Interest	Interest earned from the cash balance in the Operating and money market accounts.	\$ 6,900	\$ 5,040
4370	Sludge Farm Lease 2 year	Lease - will no longer be leasing due to leaf dump relocation.		
4525	Sewer Use	Sewer use fees collected. Basic fixed charge of \$5.00 plus \$4.00 per 1,000 gals usage inside the City and \$18.01 fixed charge plus \$4.33 for usage outside the City beginning January 2017.	\$ 820,000	\$ 820,000
4540	Webster Capital Credits	Once a year Webster Electric Cooperative distributes the amount of money that is left over after all expenses have been paid in the form of capital credits on a 20 year payment cycle.	\$ 7,824	
4541	Anthem Ins. Rebate	A result of the medical loss ratio (MLR), which is part of the Affordable Care Act (ACA). MLR is that a certain percentage of premium dollars must be used for medical claims and programs that improve the quality of health care and not for administrative expenses.		
4545	Tap-Ins	Fee charged for inspection new sewer hookups.	\$ 600	\$ 400
4550	Misc. Revenue			
4555	Sewer Use Late Charges	Fees and penalties collected on late payments.	\$ 33,100	\$ 31,000
		Total Revenues	\$ 909,424	\$ 897,440
6010	Wages	12 total employees. 3 employees that are 100% allocated to WWTP and 9 employees allocated among other departments, of which 1 position is vacant.	\$ 249,194	\$ 292,796
	Wages - Admin	9 employees with various allocations.	\$ 99,841	\$ 91,094
6011	Payroll Taxes	Next several lines are based on the above employees and allocations.	\$ 19,063	\$ 22,399
	Payroll Taxes - Admin		\$ 7,638	\$ 6,969
6012	Group Insurance		\$ 82,161	\$ 98,272
	Group Ins. - Admin		\$ 33,122	\$ 31,237
6013	LAGERS		\$ 39,123	\$ 46,847
	LAGERS - Admin		\$ 15,675	\$ 14,575
6014	Work Comp		\$ 10,685	\$ 9,799
6020	Auto & Truck Expense	Line 20 Truck Expense: Funds to maintain and repair all vehicles in the Department including: TPS-2005 Chevy 1500 pickup 117,720 miles, TP9-2002 Utility Truck 190,119 miles, TP10-2007 F150 47,000 miles, TP3-1995 F250 117,713 miles, TP2-1993 Ford L8000 sludge truck 63,359, TP8-2019 Vactor 4,446 miles, TP7-1982 C60 Dump Truck 79,803 miles	\$ 7,500	\$ 7,500
6021	Gas and Oil	Funds for fuel, oil, def and lubricants to operate and maintain all mobile equipment in the department.	\$ 10,500	\$ 11,000
6022	Equipment Maintenance	Line 22 Equipment Maintenance: Funds to maintain, replace, and repair all equipment in the Department including: TP 4-1993 Massey Ferguson Tractor 2,329 hours, TP 11-2011 utility trailer, 2006 Massey Ferguson commercial mower 758hrs, army generator, CCTV camera, power tools, hand tools, 6in bypass pump, and equipment	\$ 5,000	\$ 5,000
6023	Computer Maintenance	Line 23 Computer Maintenance: funding to maintain and repair Department computers including percentages of costs for maintenance and repair of computers at City Hall, server and backup system.	\$ 5,000	\$ 5,000
6024	Collection System Maint.	Line 24 Collection System Maintenance: Budgeted funds for maintenance, repairs, manhole replacement, pipe replacement, and spare parts inventory allotted to cover 65 miles of sewer piping which includes video, cleaning, root cutting, float controls, excavations, overflow clean up, pipe repair or replacement; over 1300 manhole structures of which some of these are in very poor condition and are allowing I & I to enter the sewer system, we have been replacing as many of these as the budget will allow to help with the prevention and stoppage of Inflow and Infiltration, lid/ ring replacement, and 13 lift pump stations which includes maintenance, repair or replacement of motors or pumps, control circuitry, valves, piping and site maintenance. Each Lift station is designed for redundant pumping, so there are 2 sets of pumps and motors, pressure transducers, and 4 floats in each lift station. These pumps and motors are subject to the worst environment imaginable, and must be rebuilt and replaced as needed	\$ 32,000	\$ 40,000
6025	Plant Maintenance	Line 25 Plant Maintenance: Funding for the maintenance, replacement, repairs and spare parts inventory of the wastewater facility including all tanks, buildings, mechanical equipment, piping, pumps, motors, electrical control systems, tools and site maintenance.	\$ 30,000	\$ 25,000
6029	SCADA	Line 29 SCADA: This line item is for the program updating, equipment maintenance, repair and replacement of a computerized system for the Supervisory Control and Data Acquisition system that provides monitoring, alarm call outs and data recording for most all of the processes and/or equipment at the WWTP, 13 Lift Station sites. The equipment consists of fiber optic cables, PLC's, Motor Starters, Variable Frequency Drives, and electrical controls, power, cabinets, server, and computers, cell phones to monitor and control the Scada system and respond to alarms.	\$ 6,500	\$ 11,200
6030	Legal	Line 30 Legal: funding to pay for our City Attorney as may be needed for legal matters such as buying or selling property, dealing with threats, enforcing the Sewer Use Codes, suits against the City. Includes some allocations from City Hall		\$ -
6031	Engineering	Line 31 Engineering: Funding used for on call engineering services such as pump or equipment sizing, bidding work or equipment replacement, addressing inquiries from Mo DNR.	\$ -	\$ -
6032	Insurance	Line 32 Insurance: , Purchase coverage on buildings, equipment, vehicles and liability.	\$ 46,158	\$ 49,354
6033	Postage	Line 33 Postage: Allocation of funds for the mailing of Sewer Bills, letters and packages	\$ 5,800	\$ 5,800
6034	Custodian Fees	Line 34 Custodian Fees: Commercial janitorial services to clean City owned properties.	\$ 1,427	\$ 1,427
6038	Postage Mach. Lease	Line 38 Postage Machine Lease: Wastewater department allocation for lease of machine	\$ 280	\$ 280
6040	Office Supplies	Line 40 Office Supplies: funds to pay for chairs, tables, printer, desks, bathroom supplies, paper, copier, folders, pens, pencils, paper clips, post it notes, coffee, coffee cups, forms, staples and stapler, purchase order books, work order books, keys, light bulbs, cleaners, soaps, mops and other misc. items used to maintain an office.	\$ 1,500	\$ 1,500
6042	Lab Supplies	Line 42 Lab Supplies: Used to maintain, replace or purchase, , glassware, measuring devices, weighing devices, incubators, refrigerator, samplers, sterilizer, acids, thermometers, instruments such as oxygen measuring machines and probes, ph meters, depth meters, muffle furnaces, drying ovens, balances, vacuum machine, lab counter, COD incubator, colorimetric measuring devices, spectrophotometer. This line would also allow for us to replace a drying oven that is starting to fail.	\$ 6,000	\$ 6,000

6024	Collection System Maint.	This additional maintenance money would also allow us to be a little more aggressive on our I & I (inflow and infiltration). Our collection system is no different than any other community, in that we have a lot of storm water that enters our sewer system. Some of this is from aged infrastructure, some of it is from broken or damaged line, lateral lines or sewer cleanouts broken off, and sub-pumps plumbed into the sewer lines. In the end, these investigations, findings and corrections cut down on the amount of storm water that we are treating, which ultimately reduces cost. Part of I & I investigations would include smoke testing (approximately \$5,000) for Lift Station 1 area (Spur Drive to I-44, and from Jefferson to Wallace). This area overflows when it rains, it is not the only area that does this, however, this is very visible and right at the entrance to Marshfield. Manholes are contributing to I & I as well and to properly seal these manholes we need to be able to run vacuum tests on these manholes, and the equipment that we need to do these tests would cost \$4,000. These dollar amounts for the smoke testing and for the manhole testing are just for the testing, it does NOT include the repairs. It is estimated that the repair and sealing would be approximately \$1,300 per manhole. By purchasing the equipment, we would be able to identify and prioritize and budget which manholes would need to be repaired and in what order.	\$	9,000	
6611	Capital Expenditure Purchase	Build security fence around Lift Station #1 and around Lift Station #12 , unsecured we run the risk of vandalism to our fiber network which could be accessed at these sites. This is a total cost of \$13,600 or \$6,800 for each lift station	\$	13,600	
6611	Capital Expenditure Purchase	New Building at Treatment Plant that would allow for the department to be more efficient, the collection system employees currently work with the water department employees daily and there is not enough room for equipment and parts at one location which causes us to make extra trips across town to get everything needed for daily tasks. This would allow for the Street Department to be housed out of the current water building on McVay Street and would allow for us to get all of our equipment in out of the weather, and not have to sit outside adding wear and tear during certain weather conditions.	\$	7,500	\$ 150,000
6611	Capital Expenditure Purchase	Sewer Collection Skid Mount Rodder Unit			\$ 30,000
6611	Capital Expenditure Purchase	New Backhoe 50/50 Water and WWTP			\$ 65,000
		WWTP BOD Incubator			\$ 3,000
		WWTP Table Top PH Meter			\$ 5,200
		Part-time Staff			\$ 10,000
6611	Capital Expenditure Purchase	Fleet Truck: We are asking for another vehicle in the fleet in the Waste water department to replace a 2002 Chevy (TP9 listed above) utility truck, this truck was purchased used, it is very worn out, and has issues with the transmission which would cost more to repair than what the truck itself is worth. A new truck would cost approximately \$60,000, or we would be looking at \$28,000-\$35,000 for a used one.	\$	35,000	
6611	Capital Expenditure Purchase	Mini Excavator less trade in. This could be split with WWTP and could be a lease purchase for five years at 4%. If lease purchase, Water's allocation is \$???? per year. With the increase of replacing water mains and moving them out of the backyards which also causes us to move the meter pits to the front yards as well, this machine is becoming more needed due to the accessibility it would provide to these areas in back yards that we could not get a backhoe. We are anticipating that this cost would actually be reduced to almost 50% of the actual cost of the machine due to having a couple of older pieces of equipment that we would like to use towards the trade. We believe that the overall purchase would likely end up in the \$35,000 - \$40,000 range, but will not know for certain until we bid it out. Approved 2021 Budget, but rolled over to 2022 due to not being received.	\$	30,000	\$ 22,290
6621	Capital Expenditure Purchase	Skid steer attachment split with other Departments, this piece of equipment would be very useful in the water main replacement process, currently we do all of the dirt work by hand which ties up 3 to 4 people where this attachment would allow 1 person to do the same amount of work	\$	2,500	
6611	Capital Expenditure Purchase	Replace Old Bucket Truck \$60,000 allocated to Tree City, Street, Water & WWTP.	\$	12,500	\$ 12,500
6611	Capital Expenditure Purchase	Admin Truck \$30,000. Allocated to G&A, Street, Water and Wastewater.	\$	6,000	
6611	Capital Expenditure Purchase	Replace Reactor Blower. These blowers run 24 hours a day and are the life of the Treatment Plant. 2 of these blowers are 18 years old, and they are having to be worked on more frequently, this would allow for one to be purchased now and either installed, or to have as a backup in the case that we have one fail. Approved in the 2021 Budget, but rolled over to 2022 due to not being received.	\$	40,000	\$ 23,000
		Total Growth Areas	\$	384,193	\$ 481,733
		Total Expenditures	\$	1,293,467	\$ 1,478,639
		Net	\$	(384,043)	\$ (581,199)

Wastewater Treatment Plant - Capacity Fees 22-90

	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs 2021	2022 vs 2021	Comments
Cash Balance as of December 31st	\$ 56,282	\$ 71,634	\$ 79,909	\$ 77,409		\$ 77,409	\$ 53,881	\$ 88,416		\$ 88,416	34,535	64.1%	

REVENUES		Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs 2021	2022 vs 2021	Comments
4570	Capacity Fees	\$ 14,647	\$ 10,000	\$ 23,628	\$ 10,000		\$ 10,000	\$ 15,311	\$ 10,000		\$ 10,000	(5,311)	-34.7%	
4800	Grant Funds				\$ 50,000		\$ 50,000		\$ 50,000		\$ 50,000	50,000	291.9%	SCEAP Grant
	Subtotal	\$ 14,647	\$ 10,000	\$ 23,628	\$ 60,000	\$ -	\$ 60,000	\$ 15,311	\$ 60,000	\$ -	\$ 60,000	44,689	291.9%	

Surplus (Deficit) to Balance		\$ 10,000	\$ 23,628	\$ (2,500)	\$ -	\$ (2,500)	\$ (26,028)	\$ 34,535	\$ -	\$ 34,535	60,563	-232.7%	
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EXPENDITURES		Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs 2021	2022 vs 2021	Comments
6025	Maintenance											-		
6029	SCADA											-		
6030	Legal											-		
6031	Engineering				\$ 62,500		\$ 62,500	\$ 41,339	\$ 25,465		\$ 25,465	(15,874)	-38.4%	2021 SCEAP Grant balance moved to 2022.
6062	Capital Expenditure Maint.											-		
6375	Amortization Expense											-		
6611	Capital Expenditure											-		
6621	Capital Exp. Equipment Purchase											-		
6626	Equipment Lease											-		
	TOTAL	\$ -	\$ -	\$ -	\$ 62,500	\$ -	\$ 62,500	\$ 41,339	\$ 25,465	\$ -	\$ 25,465	(15,874)	-38.4%	

Adopted
12/15/2021

WWTP Capacity Fees

Line Item	Line Item Description	Request Detail	2021 Budget Amount	2022 Budget Amount
4570	Capacity Fees	Fees imposed upon all new construction with the City for the purpose of improvements to the sewer system collection, treatment and/or storage facilities.	\$ 10,000	\$ 10,000
4800	Grants	SCEAP Grant (80/20 grant \$62,500 being reimbursed \$50,000, total cost to City is \$12,500). Rolled over to 2022.	\$ 50,000	\$ 50,000
		Total Revenues	\$ 60,000	\$ 60,000
6031	SCEAP Grant	SCEAP Grant (80/20 grant for \$62,500, reimbursed for \$50,000. The purpose of the study is to identify sources, both public and private side of I&I to prevent the overloading of the wastewater treatment facility and prevent SSO events. Field tasks performed on the collection system as part of this Sanitary Sewer Evaluation Study may include: GIS data collection, manhole inspections, acoustic sounding, lift station evaluations, flow monitoring, and manhole level sensing with photo confirmation data collection. Results from the field inspection activities will be used to generate recommendations for collection system improvements. A facility plan will be developed outlining the findings of the field work and evaluation of the wastewater treatment facility and collection system. This will be submitted to the Missouri Department of Natural Resources as a requirement of the Small Community Engineering Assistance Program Grant. It should be noted that budget costs will be developed based on information available as the project moves into additional phases. Rolled balance of contract to 2022.	\$ 62,500	\$ 25,465
		Total Expenditures	\$ 62,500	\$ 25,465
		Net	\$ (2,500)	\$ 34,535

Water and WWTP CIP

Water & WWTP Capital Projects

Water and Wastewater Treatment Plant CIP

WATER CIP		Budget 2021 Separate	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs 2021	2022 vs 2021	Comments
Water CIP Cash Balance		\$ 338,095	\$ 464,713	\$ 435,970		\$ 435,970			
Water CIP Revenues		Budget 2021 Separate	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs 2021	2022 vs 2021	Comments
4230	Interest	\$ 2,100	\$ 1,355	\$ 1,571		\$ 1,571	\$ 216	16.0%	
4512	CIP fee	\$ 190,710	\$ 193,618	\$ 191,100		\$ 191,100	\$ (2,518)	-1.3%	
Total Water CIP Revenues		\$ 192,810	\$ 194,972	\$ 192,671	\$ -	\$ 192,671	\$ (2,301)	-1.2%	
Surplus (Deficit) to Balance		\$ 244,968	\$ 74,460	\$ (28,743)	\$ -	\$ (28,743)	\$ (103,203)	-138.6%	
Water CIP Expenditures						\$ -	\$ -		
23-25-6029	Water SCADA					\$ -	\$ -		
23-25-6030	Water Legal					\$ -	\$ -		
23-25-6031	Water Engineering	\$ -	\$ 9,401			\$ -	\$ (9,401)	-100.0%	
23-25-6062	Water Capital Expenditure Maint.	\$ -				\$ -	\$ -		
23-25-6090	Water Debt Service Principal					\$ -			
23-25-6091	Water Debt Service Interest	\$ 90,968	\$ 90,968	\$ 79,305		\$ 79,305			
23-25-6092	Water Debt Service Agent Fees		\$ 124	\$ 109		\$ 109			
23-25-6301	Water Professional Services	\$ 20,000	\$ 20,000	\$ 16,000		\$ 16,000	\$ (4,000)	-20.0%	
23-25-6311	Water Bank Fees/Check Fees		\$ 20			\$ -			
23-25-6611	Water Capital Expenditure	\$ -				\$ -	\$ -		
23-25-6652	Water Expansion	\$ -				\$ -	\$ -		
23-25-6805	Water Planning	\$ -				\$ -	\$ -		
Transfer to Water Debt Service Fund for SRF Loan		\$ 134,000	\$ -	\$ 126,000		\$ 126,000	\$ 126,000	#DIV/0!	
Total Water CIP Expenditures		\$ 244,968	\$ 120,512	\$ 221,414	\$ -	\$ 221,414	\$ 100,902	83.7%	

WWTP CIP	Budget 2021 Separate	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs 2021	2022 vs 2021	Comments
WWTP CIP Cash Balance	\$ 691,960	\$ 1,039,780	\$ 1,172,773		\$ 1,172,773			

WWTP CIP Revenues	Budget 2021 Separate	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs 2021	2022 vs 2021	Comments
4230 Interest	\$ 4,900	\$ 3,161	\$ 4,249		\$ 4,249			
4512 CIP fee	\$ 298,290	\$ 302,838	\$ 298,900		\$ 298,900			
Total WWTP CIP Revenues	\$ 303,190	\$ 305,999	\$ 303,149	\$ -	\$ 303,149	\$ (2,850)	-0.9%	
Surplus (Deficit) to Balance	\$ 90,908	\$ 135,537	\$ 132,993	\$ -	\$ 303,149	\$ 167,612	123.7%	

WWTP CIP Expenditures	Budget 2021 Separate	Actual 2021	Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs 2021	2022 vs 2021	Comments
23-26-6029 WWTP SCADA	\$ -				\$ -	\$ -		
23-26-6030 WWTP Legal	\$ -				\$ -	\$ -		
23-26-6031 WWTP Engineering	\$ 50,000	\$ 7,965			\$ -	\$ (7,965)	-100.0%	
23-26-6062 WWTP Capital Expenditure Maint.					\$ -	\$ -		
23-26-6090 WWTP Debt Service Principal					\$ -			
23-26-6091 WWTP Debt Service Interest	\$ 142,283	\$ 142,283	\$ 153,945		\$ 153,945			
23-26-6092 WWTP Debt Service Agent Fees		\$ 194	\$ 211		\$ 211			
23-26-6301 WWTP Professional Services	\$ 20,000	\$ 20,000	\$ 16,000		\$ 16,000	\$ (4,000)	-20.0%	
23-26-6311 WWTP Bank Fees/Check Fees		\$ 20						
23-26-6611 WWTP Capital Expenditure					\$ -	\$ -		
23-26-6621 WWTP Capital Equip Purch					\$ -	\$ -		
23-26-6651 WWTP Expansion					\$ -	\$ -		
23-26-6805 WWTP Planning					\$ -	\$ -		
TOTAL	\$ 212,283	\$ 170,461	\$ 170,156	\$ -	\$ 170,156	\$ (305)	-0.2%	

TOTAL CIP Revenues	\$ 496,000	\$ 500,971	\$ 495,820	\$ -	\$ 495,820			
TOTAL CIP Expenditures	\$ 457,250	\$ 290,974	\$ 391,570	\$ -	\$ 391,570			
TOTAL Surplus (Deficit)	\$ 38,750	\$ 209,997	\$ 104,250	\$ -	\$ 104,250			

**** For Fiscal Year 2019 combined Water and Wastewater CIP Funds and separated out end of Fiscal Year 2021:**

Cash balances are calculated from 2019 as if CIP remained separated. CIP revenues are calculated as 39% Water and 61% WWTP based on \$5.50 and \$8.50 CIP Fees. The 2020B bond debt service actuals are calculated at 39% Water and 61% WWTP. This percentage is based on actual expenditures and the balance of the proceeds being allocated to water and sewer projects and their contingencies. The 2022 Budget for the 2020B debt service is budgeted at 34% to Water and 66% to Sewer. However this percentage may need to change depending on how much of the bond proceeds are used for water and sewer projects.

Adopted
12/15/2021

Water and Wastewater Treatment Plant CIP

		Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Est. Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs 2021	2022 vs 2021	Comments
Cash Balance		\$ 927,029	\$ 677,384	\$ 1,294,495	\$ 1,333,245		\$ 1,333,245	\$ 1,492,198	\$ 1,596,448		\$ 1,596,448			
Total Cash Balance		\$ 927,029	\$ 677,384	\$ 1,294,495	\$ 1,333,245	\$ -	\$ 1,333,245	\$ 1,492,198	\$ 1,596,448	\$ -	\$ 1,596,448	\$ 38,750	3.0%	

REVENUES		Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Est. Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs 2021	2022 vs 2021	Comments
4230	Interest	\$ 14,493	\$ 7,000	\$ 7,707	\$ 7,000		\$ 7,000	\$ 4,345	\$ 5,820		\$ 5,820	\$ 1,475	34.0%	
4512	CIP fee	\$ 488,028	\$ 485,000	\$ 494,626	\$ 489,000		\$ 489,000	\$ 490,000	\$ 490,000		\$ 490,000		0.0%	
Reimbursement from SRF Loan			\$ 236,500	\$ 236,500	\$ -						\$ 490,000			
Subtotal		\$ 502,521	\$ 728,500	\$ 738,832	\$ 496,000	\$ -	\$ 496,000	\$ 494,345	\$ 495,820	\$ -	\$ 495,820	\$ 1,475	0.3%	
Surplus (Deficit) to Balance		\$ (215,159)	\$ (249,645)	\$ 365,421	\$ 38,750	\$ -	\$ 38,750	\$ 197,703	\$ 104,250	\$ -	\$ 104,250	\$ (93,453)	-47.3%	

EXPENDITURES		Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Est. Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs 2021	2022 vs 2021	Comments
23-23-6091	Debt Service Interest		\$ 119,250	\$ 54,425	\$ 233,250		\$ 233,250	\$ 233,250	\$ 233,250		\$ 233,250		0.0%	
23-23-6092	Debt Service Agent Fees							\$ 318	\$ 320		\$ 320	\$ 2	0.6%	
Water CIP Expenditures											\$ -	\$ -		
23-25-6029	Water SCADA										\$ -	\$ -		
23-25-6030	Water Legal										\$ -	\$ -		
23-25-6031	Water Engineering	\$ 186,398	\$ 84,000	\$ 45,963			\$ -	\$ 9,401			\$ -	\$ (9,401)	-100.0%	
23-25-6062	Water Capital Expenditure Maint.						\$ -				\$ -	\$ -		
23-25-6301	Water Professional Services		\$ 20,000	\$ 20,000	\$ 20,000		\$ 20,000	\$ 20,000	\$ 16,000		\$ 16,000	\$ (4,000)	-20.0%	
23-25-6311	Water Bank Fees/Check Fees							\$ 20			\$ -	\$ -		
23-25-6611	Water Capital Expenditure	\$ 114,337	\$ 188,145	\$ 10,000			\$ -				\$ -	\$ -		
23-25-6652	Water Expansion	\$ 6,333					\$ -				\$ -	\$ -		
23-25-6805	Water Planning						\$ -				\$ -	\$ -		
WWTP CIP Expenditures											\$ -	\$ -		
23-26-6029	WWTP SCADA	\$ 13,000	\$ 30,000	\$ -			\$ -				\$ -	\$ -		
23-26-6030	WWTP Legal	\$ 3,000					\$ -				\$ -	\$ -		
23-26-6031	WWTP Engineering	\$ 91,106	\$ 382,000	\$ 215,262	\$ 50,000		\$ 50,000	\$ 13,633			\$ -	\$ (13,633)	-100.0%	
23-26-6062	WWTP Capital Expenditure Maint.						\$ -				\$ -	\$ -		
23-26-6301	WWTP Professional Services		\$ 20,000	\$ 20,000	\$ 20,000		\$ 20,000	\$ 20,000	\$ 16,000		\$ 16,000	\$ (4,000)	-20.0%	
23-26-6311	WWTP Bank Fees/Check Fees							\$ 20			\$ -	\$ -		
23-26-6611	WWTP Capital Expenditure	\$ 303,506	\$ 89,750	\$ 7,761			\$ -				\$ -	\$ -		
23-26-6621	WWTP Capital Equip Purch						\$ -				\$ -	\$ -		
23-26-6651	WWTP Expansion						\$ -				\$ -	\$ -		
23-26-6805	WWTP Planning						\$ -				\$ -	\$ -		
Transfer to Water Debt Service Fund for SRF Loan			\$ 45,000		\$ 134,000		\$ 134,000	\$ -	\$ 126,000		\$ 126,000	\$ 126,000		
TOTAL		\$ 717,680	\$ 978,145	\$ 373,411	\$ 457,250	\$ -	\$ 457,250	\$ 296,642	\$ 391,570	\$ -	\$ 391,570	\$ 94,928	32.0%	

** For Fiscal Year 2019 combined Water and Wastewater CIP Funds and separated out end of Fiscal Year 2021

Adopted
12/15/2021

SRF Water Projects

	<i>Project Budget</i>	<i>2020 Actual</i>	<i>Actual 2021</i>	<i>Budget 2022</i>
SRF Loan Balance	\$ 6,164,000	\$ 1,803,836	\$ 679,531	\$ 21,925

<i>EXPENDITURES</i>	<i>Project Budget</i>	<i>2020 Actual</i>	<i>Actual 2021</i>	<i>Budget 2022</i>
Cost of Issuance	\$ 69,984	\$ 69,984		
Contract 1 - LE Davis Construction	\$ 1,927,753	\$ 891,525	\$ 890,480	\$ 139,747
Contract 2 - Maguire Iron	\$ 1,812,000	\$ 1,528,050	\$ 181,450	\$ 90,500
Meter Procurement	\$ 727,845	\$ 714,988	\$ 30,190	\$ 10,357
Engineering	\$ 347,100	\$ 312,535	\$ 22,185	
Elm St. Chemical Fees	\$ 12,000	\$ 11,500		
Refinance 2003 DWSRF Loan	\$ 831,582	\$ 831,582		
Contingency	\$ 117,002			\$ 117,002
Cast Iron Main Replacement	\$ 300,000			\$ 300,000
TOTAL	\$ 6,145,266	\$ 4,360,164	\$ 1,124,305	\$ 657,606

Adopted
12/15/2021

Water and Sewer Capital Project Fund

	<i>Budget 2020</i>	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Actual 2021</i>	<i>Budget 2022</i>
Cash Balance as of December 31st					
2020B Bond Proceeds	\$ 5,446,608	\$ 2,099,482	\$ 614,170	\$ 1,810,520	\$ 72
Total Cash	\$ 5,446,608	\$ 2,099,482	\$ 614,170	\$ 1,810,520	\$ 72

<i>REVENUES</i>	<i>Budget 2020</i>	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Actual 2021</i>	<i>Budget 2022</i>
4230 Interest		\$ 16,086	\$ 6,000	\$ 5,031	\$ 1,800
TOTAL	\$ -	\$ 16,086	\$ 6,000	\$ 5,031	\$ 1,800

Surplus (Deficit) to Balance	\$ (4,632,774)	\$ (3,347,126)	\$ (1,485,312)	\$ (288,962)	\$ (1,810,448)
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<i>EXPENDITURES</i>	<i>Budget 2020</i>	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Actual 2021</i>	<i>Budget 2022</i>
6032 Insurance	\$ 39,835	\$ 39,835			
6193 Cost of Issuance	\$ 109,618	\$ 109,618			
6311 Bank Fees				\$ 20	
6611 Sewer System Capital Project					
WWTP BEP	\$ 1,795,000	\$ 1,711,307	\$ 103,800	\$ 105,391	
Change Orders	\$ 20,107				
BEP Contingency			\$ 89,750	\$ -	
Sewer Expansion Design Eng.	\$ 247,630	\$ 247,625	\$ 5	\$ -	
5 Sanitary Sewer Crossings	\$ 225,684		\$ 225,684		\$ 225,684
SCADA Design Fees		\$ 10,047	\$ 4,953		\$ 4,953
SCADA System	\$ 464,484	\$ 387,377	\$ 77,107	\$ 27,078	\$ 95,323
Engineering Lift Station No. 6			\$ 40,000		\$ 40,000
Sewer Projects & Contingency					\$ 383,987
6611 Water System Capital Projects					
SCADA System	\$ 190,572	\$ 139,514	\$ 51,059		\$ 51,059
North Side Water Expansion	\$ 1,344,450	\$ 688,843	\$ 655,607	\$ 161,505	\$ 494,102
N. Side Water Exp. Contingency			\$ 62,000		\$ 62,000
Water Expansion Casings	\$ 19,000	\$ 19,000	\$ -		
SCADA Design Fees		\$ 10,047	\$ 4,953		\$ 4,953
Roundabout Water Main Reloca	\$ 176,394		\$ 176,394		\$ 66,201
Water Projects & Contingency					\$ 383,987
TOTAL	\$ 4,632,774	\$ 3,363,212	\$ 1,491,312	\$ 293,993	\$ 1,812,248

Adopted
12/15/2021

Water Fund

Water Department 21-91

											Difference		
	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
Operating Cash Balance	\$ 354,241	\$ 404,502	\$ 234,838	\$ 560,747		\$ 332,654	\$ 584,241	\$ 578,938		\$ 578,938			
SRF Loan Proceeds Expended, will be Reimbursed			\$ 325,538										
Money Market Cash Balance	\$ 518,143	\$ 503,386	\$ 527,156	\$ 527,156		\$ 352,156	\$ 474,848	\$ 474,848	\$ (469,531)	\$ 5,315			
Rent Revenues							\$ 6,400	\$ 17,800		\$ 17,800			
Total Cash Balance December 31	\$ 872,384	\$ 907,889	\$ 1,087,532	\$ 1,087,903	\$ -	\$ 684,810	\$ 1,059,089	\$ 1,071,586	\$ (469,531)	\$ 602,053	\$ (457,035)	-43.2%	

REVENUES	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
4891 Water PILOT	\$ 53,958	\$ 52,875	\$ 55,140	\$ 54,130		\$ 54,130	\$ 54,690	\$ 54,562		\$ 54,562	\$ (128)	-0.2%	
4200 Sale of Assets										\$ -	\$ -		
4230 Interest	\$ 17,371	\$ 15,000	\$ 13,264	\$ 8,000		\$ 8,000	\$ 8,917	\$ 6,950		\$ 6,950	\$ (1,967)	-22.1%	
4380 Misc. Revenues	\$ 1,383		\$ 1,093			\$ -	\$ 1,327			\$ -	\$ (1,327)	-100.0%	Haven't budgeted for, but it is Arveet p-card rebate and sales tax 2% timely pmnt.
4500 Water Use Exempt	\$ 51,979	\$ 46,500	\$ 50,127	\$ 46,500		\$ 46,500	\$ 55,388	\$ 50,100		\$ 50,100	\$ (5,288)	-9.5%	
4505 Water Use Resident	\$ 619,289	\$ 580,000	\$ 608,623	\$ 607,500		\$ 607,500	\$ 607,741	\$ 608,600		\$ 608,600	\$ 859	0.1%	
4510 Water Use Business	\$ 167,781	\$ 163,000	\$ 165,819	\$ 163,000		\$ 163,000	\$ 153,672	\$ 163,000		\$ 163,000	\$ 9,329	6.1%	
4520 Water Use Tapin	\$ 25,065	\$ 17,000	\$ 18,350	\$ 17,000		\$ 17,000	\$ 15,605	\$ 17,000		\$ 17,000	\$ 1,395	8.9%	
4540 Webster Capital Credits	\$ 3,488	\$ 6,239	\$ 3,501	\$ 6,239		\$ 6,239	\$ 3,338			\$ -	\$ (3,338)	-100.0%	
4541 Anthem Ins. Rebate	\$ 4,746	\$ 4,778	\$ 5,251			\$ -	\$ 5,235			\$ -	\$ (5,235)	-100.0%	Not budgeted for Anthem Insurance Rebate.
4542 Insurance Claims						\$ -				\$ -	\$ -		
4555 Water Use Late Charge	\$ 44,177	\$ 44,000	\$ 32,813	\$ 44,000		\$ 44,000	\$ 40,692	\$ 44,000		\$ 44,000	\$ 3,308	8.1%	
4560 Water Use Adjustment	\$ 326		\$ 3,039			\$ -	\$ 948			\$ -	\$ (948)	-100.0%	
4565 Water Tower Rent						\$ -	\$ 6,400	\$ 11,400		\$ 11,400	\$ 5,000	78.1%	Full year revenue plus contract increase
4580 Damaged Prop. Collection						\$ -				\$ -	\$ -		
4881 CARES Program Reimbursement			\$ 1,204			\$ -				\$ -	\$ -		
Subtotal	\$ 989,563	\$ 929,392	\$ 958,223	\$ 946,369	\$ -	\$ 946,369	\$ 953,953	\$ 955,611	\$ -	\$ 955,611	\$ 1,659	0.2%	
Surplus (Deficit) to Balance	\$ 162,007	\$ 58,101	\$ 86,617	\$ 371	\$ (403,093)	\$ (402,722)	\$ (37,033)	\$ (5,303)	\$ (469,532)	\$ (474,835)	\$ (489,339)	-564.9%	

OPERATING EXPENDITURES	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
6010 Wages	\$ 279,541	\$ 185,843	\$ 229,188	\$ 204,668		\$ 204,668	\$ 199,991	\$ 199,991		\$ 199,991	\$ 27,115	10.3%	
Wages - Admin		\$ 103,456		\$ 99,841		\$ 99,841	\$ 263,970	\$ 91,094		\$ 91,094			
6011 Payroll Taxes	\$ 20,548	\$ 14,293	\$ 16,873	\$ 15,657		\$ 15,657	\$ 15,299	\$ 15,299		\$ 15,299	\$ 3,504	18.7%	
Payroll Taxes - Admin		\$ 7,914		\$ 7,638		\$ 7,638	\$ 18,764	\$ 6,969		\$ 6,969			
6012 Group Insurance	\$ 75,174	\$ 57,312	\$ 73,682	\$ 67,473		\$ 67,473	\$ 62,379	\$ 62,379		\$ 62,379	\$ 8,464	9.9%	
Group Ins. - Admin		\$ 24,474		\$ 31,122		\$ 31,122	\$ 85,152	\$ 31,237		\$ 31,237			
6013 LAGERS	\$ 19,113	\$ 27,466	\$ 33,904	\$ 32,133		\$ 32,133	\$ 31,999	\$ 31,999		\$ 31,999	\$ 9,148	24.4%	
LAGERS - Admin		\$ 15,208		\$ 15,675		\$ 15,675	\$ 37,425	\$ 14,575		\$ 14,575			
6014 Worker's Compensation	\$ 7,019	\$ 10,467	\$ 7,220	\$ 9,975		\$ 9,975	\$ 10,883	\$ 7,655		\$ 7,655	\$ (3,228)	-29.7%	
6020 Truck Expense	\$ 3,830	\$ 4,900	\$ 5,761	\$ 4,000		\$ 4,000	\$ 6,039	\$ 4,000		\$ 4,000	\$ (2,039)	-33.8%	
6021 Gas and Oil	\$ 11,367	\$ 12,000	\$ 9,114	\$ 11,000		\$ 11,000	\$ 12,185	\$ 12,000		\$ 12,000	\$ (1,851)	-1.5%	
6022 Equip. Maintenance	\$ 4,433	\$ 3,900	\$ 4,717	\$ 3,500		\$ 3,500	\$ 2,566	\$ 4,000		\$ 4,000	\$ 1,434	55.9%	
6023 Computer Maintenance	\$ 4,210	\$ 3,500	\$ 4,256	\$ 4,000		\$ 4,000	\$ 3,180	\$ 4,000		\$ 4,000	\$ 820	25.8%	
6025 Maintenance	\$ 43,985	\$ 48,000	\$ 42,879	\$ 48,000		\$ 48,000	\$ 46,901	\$ 48,000		\$ 48,000	\$ 1,099	2.3%	
6028 Buildings Maintenance	\$ 259	\$ 600	\$ 17	\$ 600		\$ 600	\$ 475	\$ 600		\$ 600	\$ 125	26.3%	
6029 SCADA	\$ 3,439	\$ 7,500	\$ 11,451	\$ 7,500		\$ 7,500	\$ 12,282	\$ 11,200		\$ 11,200	\$ (1,082)	-8.8%	
6030 Legal	\$ 1,085	\$ 500	\$ 373	\$ 500		\$ 500	\$ 595	\$ 500		\$ 500	\$ (95)	-16.0%	
6031 Engineering				\$ 5,000		\$ 5,000	\$ 9,063	\$ 5,000		\$ 5,000	\$ (4,063)	-44.8%	
6032 Insurance	\$ 14,142	\$ 14,757	\$ 14,112	\$ 19,150		\$ 19,150	\$ 20,411	\$ 21,759		\$ 21,759	\$ 1,349	6.6%	
6033 Postage	\$ 6,640	\$ 7,500	\$ 6,999	\$ 7,500		\$ 7,500	\$ 6,254	\$ 7,000		\$ 7,000	\$ 746	11.9%	
6034 Custodian Fee			\$ 1,175	\$ 1,440		\$ 1,440	\$ 1,205	\$ 1,200		\$ 1,200	\$ (5)	-0.4%	
6038 Postage Mach lease	\$ 305	\$ 400	\$ 280	\$ 280		\$ 280	\$ 280	\$ 280		\$ 280	\$ -	0.0%	
6040 Office Supplies	\$ 598	\$ 700	\$ 534	\$ 700		\$ 700	\$ 593	\$ 700		\$ 700	\$ 107	18.1%	
6045 General Supplies	\$ 2,634	\$ 2,750	\$ 3,454	\$ 2,750		\$ 2,750	\$ 2,323	\$ 2,750		\$ 2,750	\$ 427	18.4%	
6047 Gravel	\$ 3,265	\$ 3,500	\$ 2,516	\$ 3,500		\$ 3,500	\$ 2,235	\$ 3,500		\$ 3,500	\$ 1,265	56.6%	
6051 Telephone	\$ 6,186	\$ 5,450	\$ 5,985	\$ 6,700		\$ 6,700	\$ 6,009	\$ 6,700		\$ 6,700	\$ 691	11.5%	
6052 Power	\$ 51,213	\$ 50,000	\$ 66,779	\$ 69,000		\$ 69,000	\$ 68,514	\$ 69,000		\$ 69,000	\$ 486	0.7%	
6060 Grounds Maintenance	\$ 1,583	\$ 3,825	\$ 3,802	\$ 3,825		\$ 3,825	\$ 3,793	\$ 3,825		\$ 3,825	\$ 32	0.8%	
6062 Capital Exp. Maint.						\$ -				\$ -	\$ -		
6069 Uniforms	\$ 3,412	\$ 4,500	\$ 2,208	\$ 4,500		\$ 4,500	\$ 3,506	\$ 4,500		\$ 4,500	\$ 994	28.4%	
6070 Meeting & Lodging	\$ 49		\$ 106	\$ 500		\$ 500	\$ 485	\$ 500		\$ 500	\$ 15	3.1%	
6071 Dues and Subscriptions	\$ 1,098	\$ 1,500	\$ 923	\$ 1,500		\$ 1,500	\$ 967	\$ 1,500		\$ 1,500	\$ 533	55.1%	
6072 Trash	\$ 901	\$ 1,000	\$ 905	\$ 1,000		\$ 1,000	\$ 1,339	\$ 1,000		\$ 1,000	\$ (339)	-25.3%	
6073 Publications	\$ 918	\$ 2,500	\$ 1,167	\$ 2,000		\$ 2,000	\$ 945	\$ 2,000		\$ 2,000	\$ 1,055	111.7%	
6075 Training and Safety	\$ 2,729	\$ 3,500	\$ 2,538	\$ 4,500		\$ 4,500	\$ 1,871	\$ 4,000		\$ 4,000	\$ 2,129	113.8%	
6076 Unemployment						\$ -				\$ -	\$ -		

	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	2022 vs. 2021	2022 vs. 2021	Comments
OPERATING EXPENDITURES													
6079 Miscellaneous	\$ 203	\$ 500	\$ 277			\$ -	\$ 32			\$ -	\$ (32)	-100.0%	
6091 Bond Interest			\$ 5,403			\$ -				\$ -	\$ -		
6097 Drug Testing	\$ 356	\$ 300	\$ 164	\$ 300		\$ 300	\$ 161	\$ 300		\$ 300	\$ 139	86.0%	
6101 Locates	\$ 763	\$ 1,000	\$ 1,129	\$ 1,200		\$ 1,200	\$ 872	\$ 1,200		\$ 1,200	\$ 328	37.6%	
6193 Cost of Issuance			\$ 75,746	\$ -		\$ -				\$ -	\$ -		
6231 Software Support	\$ 7,912	\$ 7,031	\$ 10,307	\$ 18,000		\$ 18,000	\$ 19,516	\$ 18,000		\$ 18,000	\$ (1,516)	-7.8%	AMI meter reading system.
6251 Meters	\$ 24,277	\$ 25,000	\$ 19,483	\$ 25,000		\$ 25,000	\$ 29,147	\$ 25,000		\$ 25,000	\$ (4,147)	-14.2%	
6252 Wells	\$ 11,366	\$ 18,000	\$ 7,012	\$ 10,000		\$ 10,000	\$ 9,592	\$ 10,000		\$ 10,000	\$ 408	4.3%	
6253 Water Samples	\$ 1,830	\$ 3,000	\$ 2,708	\$ 3,000		\$ 3,000	\$ 1,982	\$ 2,500		\$ 2,500	\$ 518	26.1%	
6254 Disinfection/Water Treatment	\$ 8,276	\$ 8,000	\$ 7,526	\$ 8,000		\$ 8,000	\$ 19,531	\$ 30,000		\$ 30,000	\$ 10,469	53.6%	
6255 Water Towers	\$ 345	\$ 600	\$ 2,065	\$ 600		\$ 600	\$ 856	\$ 600		\$ 600	\$ (256)	-29.9%	
6256 Replacement Account - See Below						\$ -				\$ -	\$ -		See Below.
6301 Professional Services	\$ 16,667					\$ -				\$ -	\$ -		
6302 Accounting	\$ 2,372	\$ 2,930	\$ 2,432	\$ 3,000		\$ 3,000	\$ 2,902	\$ 3,000		\$ 3,000	\$ 98	3.4%	
6311 Bank Fees/Check Fees						\$ -	\$ 40			\$ -	\$ -		
6323 WC Injury City Paid						\$ -				\$ -	\$ -		
6502 Propane	\$ 1,437	\$ 1,500	\$ 1,705	\$ 1,500		\$ 1,500	\$ 1,452	\$ 1,500		\$ 1,500	\$ 48	3.3%	
6611 Security						\$ -				\$ -	\$ -		
6611 Capital Expenditure Purch	\$ 435		\$ 2,990			\$ -				\$ -	\$ -		
6621 Capital Exp. Equip. Purchase						\$ -				\$ -	\$ -		
6626 Leased Vehicles						\$ -				\$ -	\$ -		
6971 Criminal Records Check						\$ -				\$ -	\$ -		
Transfer PILOT to GF	\$ 53,938	\$ 52,875	\$ 55,140	\$ 54,130		\$ 54,130	\$ 54,690	\$ 54,562		\$ 54,562	\$ (128)	-0.2%	
Subtotal	\$ 699,873	\$ 749,151	\$ 747,299	\$ 823,858	\$ -	\$ 823,858	\$ 770,983	\$ 827,375	\$ -	\$ 827,375	\$ 56,391	7.3%	
CAPITAL EXPENDITURES													
6611 New Phone System			\$ 2,168			\$ -				\$ -	\$ -		
6626 Leased Vehicles	\$ 11,683					\$ -				\$ -	\$ -		
6256 Water line Replacement	\$ 52,812	\$ 75,000	\$ 63,037	\$ 85,000		\$ 85,000	\$ 65,270	\$ 85,000		\$ 85,000	\$ 85,000		
Boost Station on Elm		\$ 25,000	\$ 21,836			\$ -				\$ -	\$ -		
Transfer to Replacement Fund	\$ 63,188	\$ 22,140	\$ 77,267	\$ 37,140		\$ 37,140	\$ 56,870	\$ 37,140		\$ 37,140	\$ 103,593		
6630 New City Hall Remodel				\$ 103,593		\$ 103,593			\$ 103,593	\$ 103,593	\$ -		
6611 Fiber Ring & Configuration				\$ 58,000		\$ 58,000			\$ -	\$ -	\$ -		
6028 City Hall Roof Repair				\$ 6,500		\$ 6,500			\$ 7,150	\$ 7,150	\$ -		G&A, Cemetery, Water, WWTP, Parks
6301 Utility Rate Study				\$ 5,000		\$ 5,000	\$ 4,500			\$ -	\$ -		
6255 Water Towers				\$ 29,000		\$ 29,000	\$ 38,880			\$ -	\$ -		
IT Services						\$ -			\$ 11,666	\$ 11,666	\$ -		IT Services allocated to 12 departments/funds. (Operating & SCADA)
6301 New Website Design				\$ 5,000		\$ 5,000			\$ 5,000	\$ 5,000	\$ -		
6611 Replace Bucket Truck				\$ 12,500		\$ 12,500			\$ 12,500	\$ 12,500	\$ -		Street, Tree City, Water, WWTP
6611 1-Ton Utility Dump Truck						\$ -			\$ 33,333	\$ 33,333	\$ -		Street, Water, WWTP
New Building at Treatment Plant						\$ -			\$ 150,000	\$ 150,000	\$ -		
(5) Hydrants						\$ -			\$ 49,000	\$ 49,000	\$ -		
6018 Part-time Staff						\$ -			\$ 10,000	\$ 10,000	\$ -		
6611 New Backhoe						\$ -			\$ 65,000	\$ 65,000	\$ -		50/50 Water/Sewer
6611 Dump Truck				\$ 50,000		\$ 50,000	\$ 6,647			\$ -	\$ -		
6611 New Building Design Only				\$ 22,500		\$ 22,500			\$ -	\$ -	\$ -		
6611 Utility Truck				\$ 35,000		\$ 35,000	\$ 33,000			\$ -	\$ -		
6611 Mini Excavator & Trailer				\$ 30,000		\$ 30,000	\$ 6,310		\$ 22,290	\$ 22,290	\$ -		2021 approved mini excavator moved to 2022 Budget.
6611 Skid Steer Attachment				\$ 2,500		\$ 2,500	\$ 2,125			\$ -	\$ -		
6626 Admin Truck				\$ 6,000		\$ 6,000			\$ -	\$ -	\$ -		
6611 Utility Truck				\$ 37,500		\$ 37,500			\$ -	\$ -	\$ -		
Transfer Rent Revenues						\$ -	\$ 6,400	\$ 11,400		\$ 11,400	\$ -		
Subtotal	\$ 127,683	\$ 122,140	\$ 124,308	\$ 122,140	\$ 403,093	\$ 525,233	\$ 229,002	\$ 133,548	\$ 469,532	\$ 603,072	\$ 383,070	100.0%	
TOTAL EXPENDITURES	\$ 827,556	\$ 871,291	\$ 871,607	\$ 945,998	\$ 403,093	\$ 1,349,091	\$ 990,986	\$ 960,915	\$ 469,532	\$ 1,430,447	\$ 439,461	44.3%	

RESERVE REPLACEMENT FUND													
	<i>Actual 2019</i>	<i>Budget 2020</i>	<i>Actual 2020</i>	<i>Budget 2021 Current Operating</i>	<i>Budget 2021 Growth Areas</i>	<i>Budget 2021 Total</i>	<i>Actual 2021</i>	<i>Budget 2022 Current Operating</i>	<i>Budget 2022 Growth Areas</i>	<i>Budget 2022 Total</i>	<i>2022 vs. 2021</i>	<i>2022 vs. 2021</i>	<i>Comments</i>
Cash Balance as of December 31st	\$ 283,572	\$ 313,524	\$ 320,839	\$ 357,979		\$ 357,979	\$ 377,709	\$ 414,849	\$ -	\$ 414,849			
Replacement Schedule: Transfer Out													
<i>Included in the above budget</i>													
Replacement/repair of meters										\$ -			
Fire hydrant equipment replacement										\$ -			
Soft-starts replacement/repair										\$ -			
Generator maintenance										\$ -			
Pump station repair/maintenance		\$ 25,000	\$ 21,836							\$ -			
Replacement Schedule Projects	\$ 52,812	\$ 75,000	\$ 63,037	\$ 85,000	\$ -	\$ 85,000	\$ 65,270	\$ 85,000		\$ 85,000			
Subtotal	\$ 52,812	\$ 100,000	\$ 84,873	\$ 85,000	\$ -	\$ 85,000	\$ 65,270	\$ 85,000	\$ -	\$ 85,000	\$ 19,730	30.2%	
Annual Replacement Schedule	\$ 116,000	\$ 122,140	\$ 122,140	\$ 122,140		\$ 122,140	\$ 122,140	\$ 122,140		\$ 122,140			
Net Transfer In	\$ 63,188	\$ 22,140	\$ 37,267	\$ 37,140	\$ -	\$ 37,140	\$ 56,870	\$ 37,140	\$ -	\$ 37,140	\$ (19,730)	-34.7%	

Adopted
12/15/2021

Water				
Line Item	Line Item Description	Request Detail	2021 Budget Amount	2022 Budget Amount
4091	PILOT	PILOT - payment-in-lieu-of-taxes. Five percent collected on water usage fees to be transferred to the General Fund. Used to pay for costs incurred for other services provided by the City through the General Fund such as police, streets and other services.	\$ 54,130	\$ 54,562
4200	Sale of Assets	Records the sale of any assets and surplus property		
4230	Interest	Interest earned from the cash balance in the Operating, Money Market and Water Meter Deposit accounts.	\$ 8,000	\$ 6,950
4380	Misc. Revenues	2% of Sales Tax for timely collections, 2% of Primacy Fee retained for collection, purchasing card rebate, scrap metal, insurance claims, and refunds.		
4500	Water Use Exempt	Water use collections on tax exempt entities, such as churches and schools.	\$ 46,500	\$ 50,100
4505	Water Use Resident	Water use collections on residential meters. All Water use fees include the basic fixed charge of \$16.67 plus \$2.54 per 1,000 gals usage inside the City and \$33.34 fixed charge plus \$5.08 per 1,000 gals for usage outside the City beginning January 2017.	\$ 607,500	\$ 608,600
4510	Water Use Business	Water use collections on business meters.	\$ 163,000	\$ 163,000
4520	Water Use Tapin	Revenue collected to pay for new meters.	\$ 17,000	\$ 17,000
4540	Webster Capital Credits	Once a year Webster Electric Cooperative distributes the amount of money that is left over after all expenses have been paid in the form of capital credits on a 20 year payment cycle.	\$ 6,239	
4541	Anthem Ins. Rebate	A result of the medical loss ratio (MLR), which is part of the Affordable Care Act (ACA). MLR is that a certain percentage of premium dollars must be used for medical claims and programs that improve the quality of health care and not for administrative expenses.		
4555	Water Use Late Charge	Fees and penalties collected on late payments.	\$ 44,000	\$ 44,000
4560	Water Use Adjustment	When a customer pays more on their account than what is due, the extra amount is recorded in this line item. When the overage is applied to the account, it is deducted from this line and applied to the above appropriate lines.		
4565	Water Tower Rent	Rent received from renting space on the water towers. These funds are being set aside for future use.		\$ 11,400
4580	Damaged Prop. Collection			
		Total Revenues	\$ 946,369	\$ 955,412
6010	Wages F/T	9 employees with various allocations of which 1 position is vacant.	\$ 204,668	\$ 199,991
	Wages - Admin	9 employees with various allocations.	\$ 99,841	\$ 91,094
6011	Payroll Taxes	Next several lines are based on the above employees and allocations.	\$ 15,657	\$ 15,299
	Payroll Taxes - Admin		\$ 7,638	\$ 6,969
6012	Group Insurance		\$ 67,473	\$ 62,379
	Group Ins. - Admin		\$ 33,122	\$ 31,237
6013	LAGERS		\$ 32,133	\$ 31,999
	LAGERS - Admin		\$ 15,675	\$ 14,575
6014	Worker's Compensation		\$ 9,975	\$ 7,655
6020	Auto and Truck Expense	Cost for tires, brakes, batteries, parts, and any other vehicle maintenance. Currently we have 4 vehicles and 1 dump truck in our fleet, W1- 2015 Chevrolet utility truck 56,000 miles, W2- 2015 Chevrolet utility truck 93,334 miles, W6-2007 Ford pickup 110,300 miles, a 2007 International Dump truck 50,000 miles, and W4-1997 Ford Ranger 93,298 miles.	\$ 4,000	\$ 4,000
6021	Gas and Oil	Funds for fuel, oil, blue def, and lubes to operate and maintain all mobile equipment in the department fleet.	\$ 11,000	\$ 12,000
6022	Equip. Maintenance	Funds for the maintenance of current equipment. Currently in our equipment fleet we have a 2009 Volvo Backhoe 3225 hours, pull behind air compressor, Hammerhead Mole, an Army generator, cut-off saw, drill press, air compressor, cordless drill, cordless impact, cordless sawzall, 3- 12 volt water pumps, pipe beveller, pipe freezer, locator, tools, etc..	\$ 3,500	\$ 4,000
6023	Computer Maintenance	Funds to maintain and repair department computers including percentages of cost for maintenance and repair of computers at city hall, server and backup system.	\$ 4,000	\$ 4,000
6025	Maintenance	Funds are for daily maintenance, improvements, and repairs of emergency situations to maintain and repair our water distribution system when pipes fail, contractor errors, or something breaks. Our water system includes line sizes of ¼", 1", 1 ½", 2", 3", 4", 6", 8", 10", 12", and 16" pvc, copper, ductile iron, and asbestos water mains and service lines. We must keep enough pipe, couplings, and fittings on hand for emergency situations. These funds also keep our , shut-off valves, fire hydrants, parts and automatic hydrant flushers for dead end mains, tool replacement, steel parts, PVC parts, and Brass parts in stock. The pvc parts are subject to oil prices since they are a petroleum product and can fluctuate frequently, also the brass parts are now all lead free which was mandated by DNR a few years ago and the cost of these parts can be very expensive.	\$ 48,000	\$ 48,000
6028	Building Maintenance	Funds are for maintenance of the water building	\$ 600	\$ 600
6029	SCADA	Funds are set up for the program updating, equipment maintenance, and repair for the Supervisory Control and Data Acquisition system that provides monitoring, alarm call outs and data recording for most all of the processes and/ or equipment (servers) at the WWTF, city hall, 13 remote lift stations, 3 well and tower sites, and water boost station. The equipment consists of fiber optic cables, 20 plc's, relays, transducers, electrical cabinets and a computer hard drive with monitors, cell phones to monitor and control the Scada system, and respond to alarms.	\$ 7,500	\$ 11,200
6030	Legal	Funds pay for our city attorney as may be needed for legal matters such as buying or selling property, dealing with threats, enforcing the water use codes, suits against the City. Includes some allocations from city hall.	\$ 500	\$ 500
6031	Engineering	Funds pay for engineering for city projects not listed in the CIP projects. An example will be water line extensions, looping of dead end lines, water rate study or updating our hydraulic water model	\$ 5,000	\$ 5,000
6032	Insurance	Funds set aside for insurance coverage for Buildings, Vehicles, Equipment and Liability.	\$ 19,150	\$ 21,759
6033	Postage	Funds used for sending out water/sewer bills, informational letters, and packages.	\$ 7,500	\$ 7,000
6034	Custodian Fee	Commercial janitorial services to clean City owned properties, including the Water building.	\$ 1,440	\$ 1,200
6038	Postage Mach lease	Funds the water department share of a monthly lease.	\$ 280	\$ 280

6040	Office Supplies	Funds used for copy paper, pens, printer ink, bathroom supplies, folders, paper clips, note pads, staples, staplers, purchase order books, work order books, keys light bulbs, cleaning supplies, replace chairs, desks, coffee, foam cups.	\$ 700	\$ 700
6045	General Supplies	Funds used for repairs or replacement of tools on the trucks and in the shop, like grinders, hand tools, wrenches, sockets, welders, wood eaters, chargers, power tools, hammers, wrenches, and electrical supplies, lumber, nails, screws, bolts and nuts, major tool repairs, or replacement.	\$ 2,750	\$ 2,750
6047	Gravel	Funds for gravel on emergency water leaks, new service connections, some meter repairs, and repairs to street when the water issue involves the street, fire hydrant replacement, water line extensions, and looping of dead end water lines, valve replacement. This line has increased due to the amount of in house projects we are doing.	\$ 3,500	\$ 3,500
6051	Telephone	Funds used to pay for land line office phone bill during business hours and cell phones used to monitor alarms, enter mobile 311 data, answer calls after hours, monitoring the department through SCADA and turning equipment off/on from remote locations after hours, and a wireless tablet needed for our GIS system equipment.	\$ 6,700	\$ 6,700
6052	Power	Funds used to pay for electric at the water facility, boost station, 3 well sites, and 3 tower sites.	\$ 69,000	\$ 69,000
6060	Grounds Maintenance	Contract mowing of City properties.	\$ 3,825	\$ 3,825
6062	Capital Exp. Maint.			
6069	Uniforms	Funds provide uniforms for 5 department personnel along with grease rags, hooded sweat shirts, rain gear, boots and jackets.	\$ 4,500	\$ 4,500
6070	Meeting & Lodging	Funds that would be used for overnight room for training classes.	\$ 500	\$ 500
6071	Dues and Subscriptions	Funds to pay for dues to professional organizations such as MO WEF, MWWA, MRWA, SREP, ICMA, AWWA membership. This line is increased due to subscribing to become a AWWA member.	\$ 1,500	\$ 1,500
6072	Trash	Funds used to pay for trash service at the water facility.	\$ 1,000	\$ 1,000
6073	Publications	Funds to pay for public notices, financial statements, help wanted ads that might apply to water department, or is allocated by Administration.	\$ 2,000	\$ 2,000
6075	Training and Safety	Funds to pay for the employee safety equipment including safety toe boots, gloves, hats, vest, safety glasses, ear protection, signs, safety cones, and formal safety training for the personnel such as 10 hour OSHA, CPR, Hazard material handling, driving, and pays for the required state water license and commercial driving license.	\$ 4,500	\$ 4,000
6076	Unemployment			
6097	Drug Testing	Funds the random drug testing of employees which is mandatory for Commercial Driver License.	\$ 300	\$ 300
6101	Locates	Funds for our annual fee with Mo One Call and marking paint used to do the locates, with the expansion of our water system we have been and will continue to see more locates, we typically average 65 to 90 a month.	\$ 1,200	\$ 1,200
6231	Software Support	Funds allocated for Harmony (Master Meter), Summit and Dude Solutions (mobile 311) and GIS.	\$ 18,000	\$ 18,000
6251	Meters	Funds use to pay for water meters, meter pits, and all brass fittings, brass meter setters, and electronic reading components involve with meter installation. We have to maintain enough in this line for new installs, replacement of meter yoke components, meter pits, and meter pit lids. The new meters need to have a plastic lid also in some cases a plastic pit to allow the radio frequency to reach the base station or a register.	\$ 25,000	\$ 25,000
6252	Wells	Funds used for upkeep and maintenance of water wells, including chemical pumps and components, pressure gauges, soft starts, and yearly inspections of the wells.	\$ 10,000	\$ 10,000
6253	Water Samples	Funds set for routine monthly testing of water to ensure safe drinking water, also special testing, due to new water main installation, water main breaks, customer complaints, sampling equipment, bleach.	\$ 3,000	\$ 2,500
6254	Disinfection/Water Treatment	Funds for the purchase of chemicals to improve the quality of drinking water, including chlorine, caustic, and phosphate. This line is increased due to the expansion of our water system, amount of hydrant flushing we do to keep good water quality, cost of disinfection product, and bulk water sales all of which contribute to increased water usage which increases the amount of disinfection needed.	\$ 8,000	\$ 30,000
6255	Water Towers	Funds for maintenance of our three water towers which is typically light bulbs and insulation as there are some pressure sensors that the Scada system operates on that we must kept from freezing.	\$ 600	\$ 600
6256	Replacement Schedule	Funds are for the replacement of aged and undersized water mains, looping of dead-end mains, and installing new mains where there are currently not any which allows us to move meters out of the backyards and this also includes planning, engineering, and installation of the water main replacement.	\$ 85,000	\$ 85,000
	Replacement Schedule	Transfer to Replacement Fund	\$ 37,140	\$ 37,140
6302	Accounting	Funds the water department portion of accounting costs	\$ 3,000	\$ 3,000
6323	WC Injury City Paid			
6502	Propane	Heating the offices and equipment bays in the Water Department.	\$ 1,500	\$ 1,500
971	Criminal Records Check			
		Transfer PILOT to General	\$ 54,130	\$ 54,562
		Transfer Rent Revenues for future use.		\$ 11,400
		Total Expenditures	\$ 945,997	\$ 960,915
		Net	\$ 372	\$ (5,303)

GROWTH AREAS: Personnel and Capital Needs

6630	Capital Expenditure Purchase	New City Hall Remodel and relocation, this is estimated to cost a total \$1,100,000 and to be allocated across the appropriate funds.	\$ 103,593	\$ 103,593
6611	Capital Expenditure Purchase	Fiber Ring and configuration. Our current fiber network is currently on a hub and spoke set up which means that everything goes in to and feeds out of the current city hall building. This upgrade would essentially put everything in a loop so that if a portion of it went down, everything else would still have communication. Currently we could lose 1 to 5 locations at a time or even everything due to the way our system is set up, this improvement would make everything much more reliable and the fiber switches which are the same ones we have had for 15-17 years would be upgraded in this as well. The fiber network is also what our internet is ran through to each location, and what our phone system for each department is dependent upon. This would be an allocated expense across each department. The total expenditure would be approximately \$290,000.	\$ 58,000	

6062	Capital Maintenance	City Hall Roof Repair \$35,750 allocated to G&A, Cemetery, Parks, Water and WWTP.	\$ 6,500	\$ 7,150
		Utility Rate Study	\$ 5,000	
6255B	Water Towers	The additional funds in this line would be for the cleaning of the towers, we are mandated by DNR to clean the interiors every 3 to 5 years and they are getting very dirty on the outside as well	\$ 29,000	
6023	Computer Maintenance	IT Services allocated to 12 departments/funds		\$ 11,666
6301	Professional Services	New Website design, cost shared with WWTP, Water, General and Parks.	\$ 5,000	\$ 5,000
6611	Capital Expenditure Purchase	New Dump Truck purchase or lease, \$150,000. This dump truck would be plumbed and equipped with snow removal equipment. During the 2020 budget process, city Staff was asked about used dump trucks and about the need for the options on the trucks that we proposed and specced out. You can purchase used dump trucks that would just be for hauling much cheaper than the amount provided in this proposal, however, they will not fit the needs of all of our departments. We took 2020 and really looked for used dump trucks to purchase. We did find a few, but only a few that were plumbed the way that we needed them. We looked at some surplus trucks from MoDOT and other Cities that use the same set up, and there were a long list of issues with the trucks that they were surplus. One of the largest challenges with used dump trucks like this is rust from snow removal. Used dumptrucks can absolutely be purchases and utilized, however, we are very short on equipment as well when we do have inclement weather. Purchasing equipment that can be used for multiple functions within multiple departments seems to be the best approach to efficiency. We will continue to look for opportunities for used equipment and bring it to the Boards attention if we find a good opportunity. With the amount of in house water main installation we are doing another dump truck is needed to keep up, we have more dirt to haul off, more rock to haul in for these main replacements and we don't have enough trucks for every department to work on different jobs at the same time. This purchase could be leased over the next 3 years if it is decided to move forward with the expenditure. This purchase could be split between the Water, WWTP and the Street Department.	\$ 50,000	
6611	Capital Expenditure Purchase	New Building at the Treatment Plant that would allow for the department to be more efficient, the collection system employees currently work with the water department employees daily and there is not enough room for equipment and parts at one location which causes us to make extra trips across town to get everything needed for daily tasks, This would allow for the Street Department to be housed out of the current water building on McVay Street and would allow for us to get all of our equipment in out of the weather, and not have to sit outside adding wear and tear during certain weather conditions.	\$ 22,500	\$ 150,000
6611	Capital Expenditure Purchase	Utility Vehicle - We are asking for 2 utility vehicles in the fleet in the water department. This would allow employees to split up as needed to complete tasks more efficiently and we could transfer one of the current utility bed trucks to another department so that we can start a rotational replacement schedule for our vehicles in the departments. We currently only have 2 trucks with utility beds that carry our parts and tools. If we were to purchase new trucks like we have now they would be approximately \$60,000 each for a total expenditure of \$120,000 total. We have looked at used trucks with utility beds on them and have found several that range between \$28,000-\$35,000. Recommendation would be to outright purchase 2 used utility trucks, this line is for one truck.	\$ 35,000	
6611	Capital Expenditure Purchase	Mini excavator less trade in. This could be split with WWTP and could be a lease purchase for five years at 4%. If lease purchase, Water's allocation is \$???? per year. With the increase of replacing water mains and moving them out of the backyards which also causes us to move the meter pits to the front yards as well, this machine is becoming more needed due to the accessibility it would provide to these areas in back yards that we could not get a backhoe. We are anticipating that this cost would actually be reduced to almost 50% of the actual cost of the machine due to having a couple of older pieces of equipment that we would like to use towards the trade. We believe that the overall purchase would likely end up in the \$35,000 - \$40,000 range, but will not know for certain until we bid it out. Approved in 2021 Budget, rolled over to 2022.	\$ 30,000	\$ 22,290
6611	Capital Expenditure Purchase	1-Ton Utility Dump Truck Street, Water, WWTP		\$ 33,133
6611	Capital Expenditure Purchase	Skid steer attachment. This would be for a harley rake. This expenditure could be split with other Departments. This piece of equipment would be very useful in the water main replacement process. Currently we do all of the dirt work by hand which ties up 3 to 4 people. This attachment would allow 1 person to do the same amount of work. This is a \$10,000 total expenditure that could be split between water, sewer, street, transportation and even parks if desired, it would be used in the parks. We have found a few used attachments that range from \$7,500-\$9,000	\$ 2,500	
6611	Capital Expenditure Purchase	Replace Old Bucket Truck \$60,000 allocated to Tree City, Street, Water & WWTP.	\$ 12,500	\$ 12,500
6611	Capital Expenditure Purchase	Admin Truck \$30,000. Allocated to G&A, Street, Water and Wastewater.	\$ 6,000	
		(5) I Hydrants		\$ 49,000
6018		Part-time Staff		\$ 10,000
6611	Capital Expenditure Purchase	New Backhoe 50/50 Water/WWTP		\$ 65,000
6611	Capital Expenditure Purchase	Utility Vehicle - We are asking for 2 utility vehicles in the fleet in the water department. This would allow employees to split up as needed to complete tasks more efficiently and we could transfer one of the current utility bed trucks to another department so that we can start a rotational replacement schedule for our vehicles in the departments. We currently only have 2 trucks with utility beds that carry our parts and tools. If we were to purchase new trucks like we have now they would be approximately \$60,000 each for a total expenditure of \$120,000 total. We have looked at used trucks with utility beds on them and have found several that range between \$28,000-\$35,000. Recommendation would be to outright purchase 2 used utility trucks, this line is for 1 truck.	\$ 37,500	
		Total Growth Areas	\$ 403,093	\$ 409,532
		Total Expenditures	\$ 1,349,090	\$ 1,430,447
		Net	\$ (402,721)	\$ (474,835)

Water Capacity Fees 21-91

											<i>Difference</i>		
	<i>Actual 2019</i>	<i>Budget 2020</i>	<i>Actual 2020</i>	<i>Budget 2021 Current Operating</i>	<i>Budget 2021 Growth Areas</i>	<i>Budget 2021 Total</i>	<i>Actual 2021</i>	<i>Budget 2022 Current Operating</i>	<i>Budget2022 Growth Areas</i>	<i>Budget 2022 Total</i>	<i>2022 vs. 2021</i>	<i>2022 vs. 2021</i>	<i>Comments</i>
Cash Balance as of December 31st	\$ 33,160	\$ 40,160	\$ 43,004	\$ 50,004		\$ 50,004	\$ 51,004	\$ 58,004		\$ 58,004			

REVENUES													
	<i>Actual 2019</i>	<i>Budget 2020</i>	<i>Actual 2020</i>	<i>Budget 2021 Current Operating</i>	<i>Budget 2021 Growth Areas</i>	<i>Budget 2021 Total</i>	<i>Actual 2021</i>	<i>Budget 2022 Current Operating</i>	<i>Budget2022 Growth Areas</i>	<i>Budget 2022 Total</i>	<i>2022 vs. 2021</i>	<i>2022 vs. 2021</i>	<i>Comments</i>
4570 Capacity Fees	\$ 7,635	\$ 7,000	\$ 9,843	\$ 7,000		\$ 7,000	\$ 8,000	\$ 7,000		\$ 7,000	\$ (1,000)	-12.5%	
Subtotal	\$ 7,635	\$ 7,000	\$ 9,843	\$ 7,000	\$ -	\$ 7,000	\$ 8,000	\$ 7,000	\$ -	\$ 7,000	\$ (1,000)	-28.9%	

Surplus (Deficit to Balance)	\$ 7,635	\$ 7,000	\$ 9,843	\$ 7,000	\$ -	\$ 7,000	\$ 8,000	\$ 7,000	\$ -	\$ 7,000			
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EXPENDITURES													
	<i>Actual 2019</i>	<i>Budget 2020</i>	<i>Actual 2020</i>	<i>Budget 2021 Current Operating</i>	<i>Budget 2021 Growth Areas</i>	<i>Budget 2021 Total</i>	<i>Actual 2021</i>	<i>Budget 2022 Current Operating</i>	<i>Budget2022 Growth Areas</i>	<i>Budget 2022 Total</i>	<i>2022 vs. 2021</i>	<i>2022 vs. 2021</i>	<i>Comments</i>
6029 SCADA													
6030 Legal													
6031 Engineering													
6062 Capital Exp. Maint.													
6251 Meters													
6611 Capital Expenditure													
6626 Equipment Lease													
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			

Adopted
12/15/2021