



2021 BUDGET

CITY OF MARSHFIELD
798 SOUTH MARSHALL
MARSHFIELD, MO 65706

December 10, 2020



798 South Marshall, Marshfield, MO 65706
p: (417) 859-2352 • f: (417) 468-5267
www.marshfieldmo.gov

February 25, 2021

Citizens of Marshfield
Members of the Board of Aldermen
City Employees

I first want to thank you for allowing me to fill this seat and work beside these dedicated individuals. It has been a very eventful eight months. I have learned a lot and I vow to continue to learn and work with each area to improve efficiencies, effectiveness and overall citizen satisfaction.

When I took office in June 2020, I set my priorities for 2021 to include the improvement of public infrastructure, city resources, budgeting practices, and the empowerment of decision makers. I first met with all department heads before beginning the budget process to assess morale, needs, and areas of improvement for each city department. Overwhelmingly, city employees asked for help. They asked for additional employees to handle tasks that used to be completed by those participating in the Work Release Program through OCC (program postponed during the COVID pandemic). They asked for additional employees to handle tasks that caused processes to be inefficient or created increased accrual of compensatory leave. They asked for additional employees to allow for cross training, succession planning, and support during busy periods or the use of accrued leave. They also asked for equipment and allocations for repairs and maintenance which had been postponed in prior years for various reasons.

On August 27, 2020, the Aldermen and I met in a work session to discuss my proposed changes to the budget process, a timeline for each budget to be presented, and to set goals for each area of city operation. I provided insight to the information I had gathered at my meetings with department heads and they provided information from their experience, backgrounds, and citizen input. At the conclusion of that meeting, the timeline and budget process were approved. This new process simplified the budget presentation by redefining the "priority 1 budget" as the "operating budget," (budget dollars to be spent without additional board approval) and "priority 2 & 3 budgets" as "Growth Areas" (budget dollars to be spent only with additional board approval). This new process also changed the order of budget presentation to ensure every budget was presented in full detail to the Board of Alderman. After Board discussion and changes were incorporated into the drafts, the budget would then be provided to the Finance Advisory Committee for citizen input. This new process also required a final budget book presentation to be given after actual cash balances at December 31, 2020, were confirmed.

Also during this meeting, three main goals were set by particular members of the group. I set a goal of to find a way to add to our current workforce in the most critical areas and ensure the retention of current employees. To do this, I was asking city employees to find operating funds to add 4 new positions, fill the 3 existing vacant positions, and provide pay increases for specific achievements. Alderman Bowers set a goal to complete the Elm Street Extension project. To do this, we asked city employees to budget for this project from either remaining bond proceeds or transportation sales tax dollars. Alderman Foster set a goal to move forward the City Hall relocation project. To do this, we asked city employees to determine

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Mayor Natalie McNish

Aldermen Rob Foster, Mark Bowers, Vicki Montgomery & Stacy Lee

the amount of costs involved, determine the best financing for the project, and budget any use of unallocated cash balances associated.

City employees took this direction and worked as a team to develop solid budget proposals supported by ample narrative and creative ideas for moving Marshfield forward all while protecting our financial assets. These budgets provided for continuation and expansion of current city services, hiring of needed employees, improvement of existing street and utility infrastructure, completion of the Elm Street extension, and portion of the City Hall project which could be funded in cash. The Board reviewed these draft documents meeting after meeting, considered input provided by the Finance Advisory Committee, and on December 10, 2020, the Board passed the draft budget with unanimous decision.

The remaining step of our new budget process requires production of the attached Budget Book with actual cash balances and reconciliations identified for each fund. This document provides the best information for decision making purposes, clear communication to city employees with regard to the expectations of the Board, and a transparent report to our citizens of our financial position and 2021 plans. I commend the city management under the direction of Interim City Administrator, Sam Rost, and Finance Director, Monica Robinson, for working diligently to compile this budget document in a tight time frame under new guidelines with efficiency and accuracy. I further commend the members of the Board of Aldermen for working through each budget with thoughtful consideration of operational needs, future city growth, and citizen interests. I am again thankful for the opportunity to serve alongside these dedicated individuals and look forward to starting the next budget process in just a few short months.

Sincerely,



Natalie B. McNish, CFE, CGAP
Mayor of Marshfield

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Aldermen Rob Foster, Mark Bowers, Vicki Montgomery & Stacy Lee



708 South Marshall, Marshfield, MO 65706
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December 11, 2020

Board of Aldermen
Appointed Officials
Citizens of Marshfield

Subject: City of Marshfield FY2021 Budget

On behalf of the City of Marshfield City Staff, we are proud to present the City of Marshfield's FY2021 Budget. The budget reflects the priorities established by the Board of Aldermen which were guided by the following:

- ❖ Marshfield residents through the 2018 Vision Casting effort;
- ❖ Marshfield Community Growth Plan;
- ❖ Marshfield Parks & Recreation Master Plan

As part of our continuing effort to improve the City's budgeting process and the City of Marshfield budget itself, a new process was introduced for the FY2021 budget. This process is a continued effort for clear transparency from City Staff to the Board of Aldermen and the Parks Board who took the budget process very serious and took a detailed look at every line of the budget for every single fund. This process was followed by an additional overview from the Citizen Finance Committee and was unanimously recommended to the Board of Aldermen for approval, with the exception of the new City Hall Remodel in the Growth Area.

The following budget highlights are a result of the City's sound financial management practices. They address ongoing operational expenses, ensure the continuation of quality city services, and address the future needs of the community by:

- ❖ Increasing the city's reserve fund to \$632,483, 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.
- ❖ Accommodating a 4.9 percent increase in the city's health insurance premiums.
- ❖ Ensuring great customer service by and spreading out heavy workloads, increased full-time permanent positions by four personnel
- ❖ Strengthening the community's economic development efforts by providing \$100,000 to GRO Marshfield for FY2021.
- ❖ Improving the quality of the city's transportation, water, and wastewater systems through funding of the following construction projects that will be completed in 2021.

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Mayor Natalie McNish

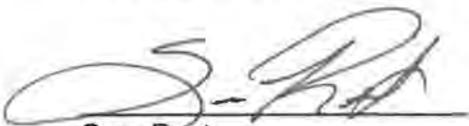
Aldermen Rob Foster, Mark Bowers, Vicki Montgomery & Stacy Lee

- ❖ This budget includes programming throughout the parks system taking the Parks Department from a seasonal six to nine month Parks Department, to a twelve month, year around Parks Department. This budget also includes funds to look into the next phase of the Activity Center and Patriot Park and the feasibility of that addition.

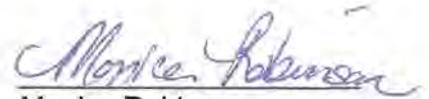
Continued Projects from 2020 include the following:

- In partnership with the Missouri State Highway Transportation Commission, construction of second Marshfield interchange on I-44 near mile marker 103 and the construction of a new Route CC Highway (Missouri State Cost Share Grant & G.O. Bond Debt Service Fund).
- Improvements to the Drinking Water System including tower improvements, well house improvements, water line installation, SCADA replacement, and a complete water meter replacement .
- Construction of a bypass elimination improvements at the City's Wastewater Treatment Plant (Issuance of 2020 Combined Water and Sewer Revenue Bonds)
- 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).
- Construction of Elm Street Phase II that will start from the new aquatics center extending North to the new Route CC Highway that connects to the new interchange. This improvement includes additional driving surface on Phase I of Elm Street along with funds to construct and pave a 10' pedestrian trail from Hubble Drive to the new Rt. CC
- Repairs and overlaying of some of Marshfield's busiest roads including, but not limited to: Banning, N. Marshall, Buffalo. Funds are also appropriated to purchase hot rubber crack filling material, for sub-grade failures and major concrete patching to Prairie Lane, and to repair settled or failed road patches throughout the City.

In conclusion, the City of Marshfield's FY2021 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, 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
Deputy City Administrator



Monica Robinson
Finance Director

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Aldermen Rob Foster, Mark Bowers, Vicki Montgomery & Stacy Lee



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December 9, 2020

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

RE: Finance Advisory Committee's 2021 Budget Recommendations

Honorable Mayor McNish and Board of Aldermen:

The Finance Advisory Committee has received and reviewed the full 2021 Budget. Any changes from what has previously been reviewed have been highlighted. In reviewing the 2021 Budget document the Committee is not in agreement with the proposed Capital Expenditures, specifically the New City Hall remodel and related expenditures.

That part of the budget should have first input from a needs analysis, cost comparison for other alternatives, and a prioritization from Departments and City Administration, as well as input from the (public) City of Marshfield before any additional funds are spent or a disposal of real assets are determined.

The Committee feels that an expenditure of this size needs to define future efficiencies awarded to the City by proceeding with this project, including alternative solutions on a cost basis, potential liquidation of current assets, etc.

The Committee is recommending the 2021 Budget be approved without the New City Hall remodel.

Sincerely,

Chan Crooker
Chairman

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Mayor Natalie McNish

Aldermen Rob Foster, Mark Bowers, Vicki Montgomery & 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 combined water and wastewater capital improvement project fee (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 64.0% of the total general fund revenue of the City in FY 2021. 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

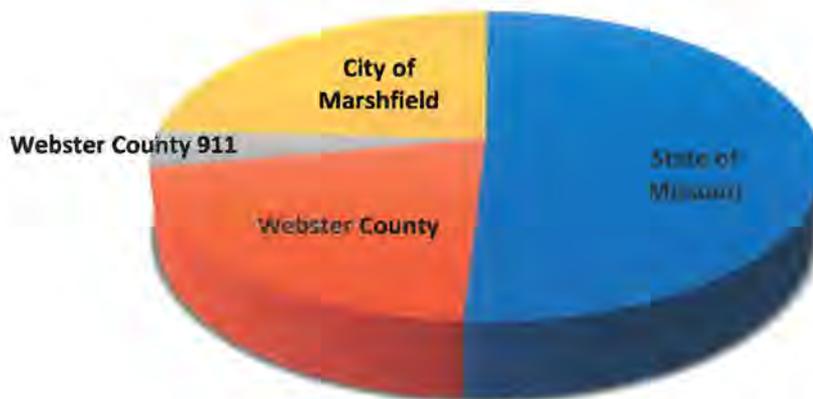
State of Missouri (Total Rate 4.225%)

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, 2020 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, 2021). 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, 2020 was \$0.1109 per \$100 assessed valuation and \$0.1311 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, 2021).

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 (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

City of Marshfield (2019 Levy – collected in 2020)

Rate	Use	Estimated Revenue
.3700/100	Debt Service	\$ 339,700
.1108/100	Parks	\$ 101,700
.1310/100	Cemetery	\$ 120,200

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.

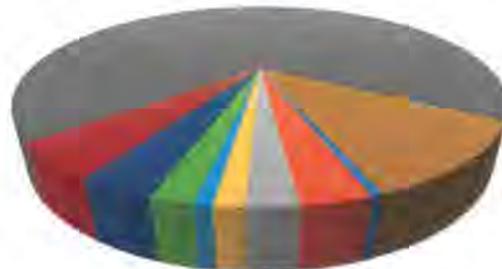
Residential

State of Missouri	0.0300	5.70
County Road & Bridge	0.1797	34.14
Health Unit	0.1324	25.16
Sheltered Workshop	0.0757	14.38
Senior Services Fund	0.0477	9.06
Library	0.1133	21.53
OTC	0.1996	37.92
Fire District	0.2867	54.47
Marshfield School District	3.8400	729.60
City of Marshfield	0.6120	116.28
Total	5.5171	1,048.25

Commercial

State of Missouri	0.0300	9.60
Commercial Surcharge	0.3700	118.40
County Road & Bridge	0.1797	57.50
Health Unit	0.1324	42.37
Sheltered Workshop	0.0757	24.22
Senior Services Fund	0.0477	15.26
Library	0.1133	36.26
OTC	0.1996	63.87
Fire District	0.2867	91.74
Marshfield School District	3.8400	1,228.80
City of Marshfield	0.6120	195.84
Total	5.8871	1,883.87

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 12.9% of the total general fund revenue of the City in FY 2021.

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 2021 represent 3.8% 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, which represent 4.5% of the total general fund revenue for FY 2021.

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 10.0% of the total general fund revenue for FY 2021.

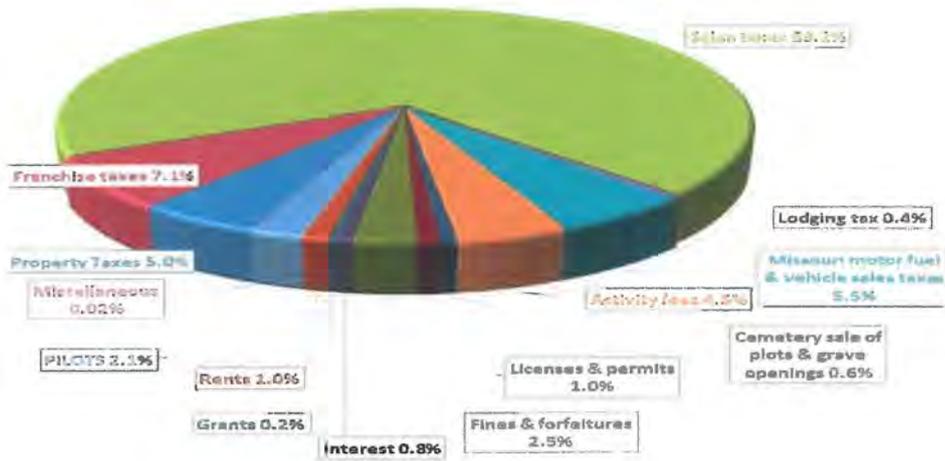
Rent

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 is being rented by Seymour Bank. Both the tower company and bank rent revenues are being encumbered to pay for the remodeling of the recently purchased building to relocate City Hall. 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.

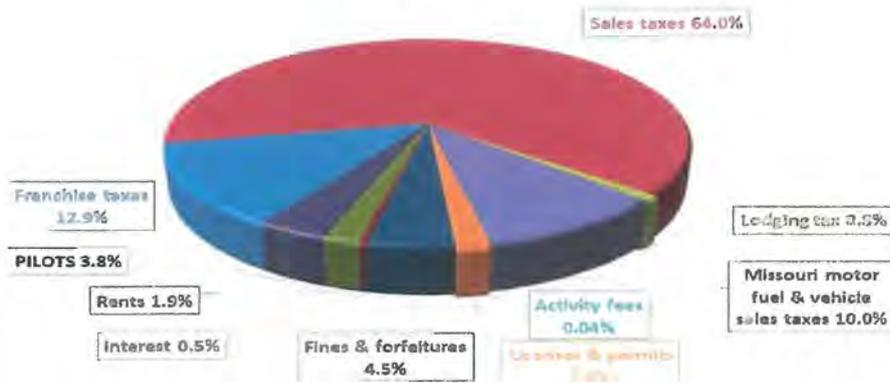
2021 Budget Operating Revenues

REVENUES	General Fund	Transportation Fund	Parks Fund	Cemetery Fund	Total Governmental Funds
Taxes					
Property Taxes			\$ 104,943	\$ 124,015	\$ 228,958
Franchise taxes	\$ 327,500				\$ 327,500
Sales taxes	\$ 1,622,192	\$ 775,511	\$ 775,445		\$ 3,173,148
Lodging tax	\$ 20,000				\$ 20,000
Intergovernmental:					\$ -
Missouri motor fuel & vehicle sales taxes	\$ 253,000				\$ 253,000
User charges:					\$ -
Activity fees	\$ 1,100		\$ 203,315		\$ 204,415
Cemetery sale of plots & grave openings				\$ 28,600	\$ 28,600
Licenses & permits	\$ 44,550				\$ 44,550
Fines & forfeitures	\$ 113,800				\$ 113,800
Interest	\$ 12,000	\$ 9,600	\$ 9,900	\$ 3,960	\$ 35,460
Grants		\$ 9,000			\$ 9,000
Rents	\$ 47,001			\$ 1,000	\$ 48,001
PILOTS (Transferred In)	\$ 95,130				\$ 95,130
Miscellaneous			\$ 705		\$ 705
Total Revenues	\$ 2,536,273	\$ 794,111	\$ 1,094,308	\$ 157,575	\$ 4,582,267

**2021 BUDGET OPERATING REVENUES:
GENERAL FUND, CEMETERY FUND, TRANSPORTATION FUND, PARKS FUND**



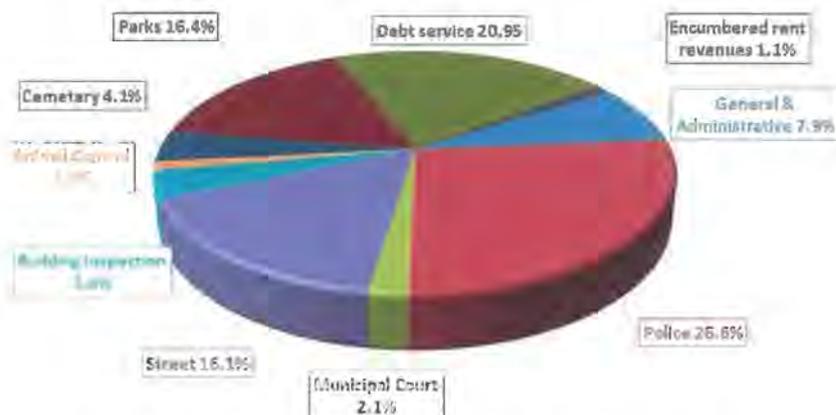
2021 BUDGET GENERAL FUND REVENUES



2021 Budget Operating Expenditures

EXPENDITURES	General	Transportation	Parks	Cemetery	Total
	Fund	Fund	Fund	Fund	Governmental Funds
General & Administrative	\$ 339,962				\$ 339,962
Law and public safety:					\$ -
Police	\$1,148,174				\$ 1,148,174
Municipal Court	\$ 89,189				\$ 89,189
Street	\$ 513,183	\$ 181,220			\$ 694,403
Building Inspection	\$ 163,095				\$ 163,095
Animal Control	\$ 43,062				\$ 43,062
Cemetery				\$177,408	\$ 177,408
Parks			\$ 707,542		\$ 707,542
Debt Service		\$ 500,000	\$ 401,744		\$ 901,744
Encumbered rent revenues	\$ 47,001				\$ 47,001
Transfers (In)/ Out	\$ 66,041		\$ (66,041)		\$ -
Total Expenditures	\$2,409,707	\$ 681,220	\$1,043,245	\$177,408	\$ 4,311,580

2021 BUDGET EXPENDITURES: GENERAL FUND, CEMETERY FUND, TRANSPORTATION FUND AND PARKS FUND



2021 Budget General Fund Departments' Personnel Expenses

	Total Expenditures	Personnel Expenses *	Percent of Total by Department
General & Administrative	\$ 339,962	\$ 139,569	41.1%
Police	\$ 1,148,174	\$ 980,457	85.4%
Municipal Court	\$ 89,189	\$ 28,600	32.1%
Street	\$ 513,813	\$ 345,326	67.2%
Building Inspection	\$ 163,095	\$ 74,945	46.0%
Animal Control	\$ 43,062	\$ 25,208	58.5%
Cemetery	\$ 177,408	\$ 110,607	62.3%
Parks	\$ 707,542	\$ 407,954	57.7%
Total	\$ 3,182,245	\$ 2,112,665	66.4%

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

GROWTH AREAS

SUMMARY

ALLOCATIONS

Capital Asset Plan - With City Hall

	General Fund	Cemetery Fund	Parks Fund	Transportation Fund	Water Fund	Wastewater Fund	
Unallocated Cash Balances Budgeted 12/31/2021	\$ 1,186,983	\$ 450,312	\$ 1,448,254	\$ 1,403,031	\$ 1,087,903	\$ 849,627	
Capital Assets/Projects	Amount						Comments
New City Hall Building (+ rent cash)	\$ 58,344	\$ 51,796	\$ 103,593		\$ 103,593	\$ 103,593	Based on \$1.1 million project, financing \$546,000 for 15 years, (rent revenues) balance cash payment \$554,000
Fiber Ring	\$ 290,000	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000	
City Hall roof repair	\$ 32,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	
Roof Repair to Police / Street Building	\$ 41,000	\$ 41,000					
Utility Rate Study	\$ 10,000				\$ 5,000	\$ 5,000	
Water Tower Cleaning	\$ 29,000				\$ 29,000		
New Website Design	\$ 20,000	\$ 5,000	\$ 5,000		\$ 5,000	\$ 5,000	
Dump Truck	\$ 150,000	\$ 50,000			\$ 50,000	\$ 50,000	
Sewer Maintenance (I&I)	\$ 9,000					\$ 9,000	
Sewer Security Fence	\$ 13,600					\$ 13,600	
New Water & WWTP Building Design Only (10% of construction cost)	\$ 300,000				\$ 22,500	\$ 7,500	
Used Utility Trucks for Water	\$ 35,000				\$ 35,000		
Sewer Fleet Truck	\$ 35,000					\$ 35,000	
Mini Excavator and trailer (less trade) (A)	\$ 60,000				\$ 30,000	\$ 30,000	
Skid steer attachment (A)	\$ 10,000	\$ 2,500	\$ 2,500		\$ 2,500	\$ 2,500	
Replace Old Bucket Truck	\$ 60,000	\$ 35,000			\$ 12,500	\$ 12,500	\$30,000 Street, \$5,000 Tree City
Technology Upgrades to Board Room	\$ 5,000	\$ 5,000					
Used Utility Truck (Street)	\$ 20,000	\$ 20,000					
Admin Truck	\$ 30,000	\$ 18,000			\$ 6,000	\$ 6,000	
Contracting Street Markings	\$ 7,500	\$ 7,500					
Replace Sewer Reactor Blower	\$ 40,000					\$ 20,000	Purchase 50% from replacement fund and 50% from cash
Used Utility Trucks for Water	\$ 37,500				\$ 37,500		
Patriot Park Development Plan			\$ 85,000				
Parks Only Website			\$ 20,000				
Pitching Machine			\$ 5,300				
Additional Employee			\$ 13,000				
Disc Golf Course			\$ 25,000				
Security at New Concession Stand			\$ 12,000				
Park Signage			\$ 14,000				
Engineer/Architect for Signage at Patriot Park							
Patriot Park Sign Construction							
Limb Removal for Disc Golf							
Contract Sidewalk Replacements	\$ 50,000			\$ 50,000			
Banning Street Repair & Resurface	\$ 275,760			\$ 275,760			
Resurface N. Marshall from Hillsboro to interchange Area	\$ 164,450			\$ 164,450			
No. Marshall Box Culvert	\$ 125,000			\$ 125,000			
Sealing of Parking Lots and Trails	\$ 21,500			\$ 21,500			
N. Buffalo Overlay from W. Washington to Massey Park	\$ 35,000			\$ 35,000			
Replace Existing Patches	\$ 45,000			\$ 45,000			
Total Growth Areas	\$ 1,951,810	\$ 306,844	\$ 116,296	\$ 349,898	\$ 716,710	\$ 403,093	\$ 364,193

	General Fund	Cemetery Fund	Parks Fund	Transportation Fund	Water Fund	Wastewater Fund	
Total Unallocated Cash Balance after Growth Area Expenses	\$ 885,139	\$ 334,016	\$ 1,098,361	\$ 686,321	\$ 684,810	\$ 485,434	
Reserve Cash Balances	\$ 632,459				\$ 357,979	\$ 37,698	
Cash Flow Reserves	\$ 45,000						
Total Cash Balances	\$ 1,562,598	\$ 334,016	\$ 1,098,361	\$ 686,321	\$ 1,042,789	\$ 523,132	

Cash Reserves Based on 3 or 6 Months of 2021 Budgeted Operating Expenses							
2021 Budgeted Expenses	\$ 2,296,666	\$ 177,408	\$ 1,109,286	\$ 681,220	\$ 945,998	\$ 909,275	
3 Months	\$ 574,166	\$ 44,352	\$ 277,321	\$ 170,305	\$ 236,499	\$ 227,319	
6 Months	\$ 1,148,333	\$ 88,704	\$ 554,643	\$ 340,610	\$ 472,999	\$ 454,637	

City of Marshfield Budget - 2021

REVENUES	Actual 2018	Budget 2019	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Operating	Budget 2021 Growth Areas	Budget 2021 Total
General/Administrative	\$ 1,960,292	\$ 1,866,255	\$ 2,007,003	\$ 1,963,820	\$ 2,160,157	\$ 2,040,393	\$ -	\$ 2,040,393
Police	\$ 16,562	\$ 3,000	\$ 17,985	\$ 13,702	\$ 25,596	\$ 1,800	\$ -	\$ 1,800
Street	\$ 287,070	\$ 264,482	\$ 283,585	\$ 272,289	\$ 267,933	\$ 253,000	\$ -	\$ 253,000
Fire	\$ 10,360	\$ 7,000	\$ 12,803	\$ 9,364	\$ 7,961	\$ -	\$ -	\$ -
Building Regulations	\$ 36,757	\$ 25,200	\$ 22,733	\$ 26,889	\$ 44,574	\$ 32,000	\$ -	\$ 32,000
Municipal Court	\$ 113,575	\$ 113,320	\$ 131,770	\$ 161,602	\$ 99,762	\$ 112,000	\$ -	\$ 112,000
Animal Control	\$ 5,056	\$ 2,300	\$ 4,805	\$ 4,386	\$ 2,677	\$ 1,950	\$ -	\$ 1,950
Industrial Park	\$ 85	\$ 85	\$ 149	\$ 110	\$ 101	\$ 105	\$ -	\$ 105
Cemetery	\$ 169,318	\$ 148,850	\$ 157,143	\$ 156,157	\$ 179,117	\$ 157,575	\$ -	\$ 157,575
Combined Parks				\$ 1,086,080	\$ 1,247,411	\$ 1,160,349	\$ -	\$ 1,160,349
Parks	\$ 111,314	\$ 103,213	\$ 113,998				\$ -	\$ -
Restricted Parks	\$ 751,785	\$ 885,824	\$ 915,835				\$ -	\$ -
Transportation Fund	\$ 711,073	\$ 689,208	\$ 756,060	\$ 741,122	\$ 988,479	\$ 794,111	\$ -	\$ 794,111
Transportation Capital Projects	\$ 108,455	\$ 17,000	\$ 132,220	\$ 36,196	\$ 30,730	\$ 4,200	\$ -	\$ 4,200
G.O. Bond Debt Service	\$ 357,553	\$ 336,042	\$ 347,481	\$ 417,000	\$ 444,706	\$ 851,116	\$ -	\$ 851,116
Water Rev Bond Debt Service	\$ 282,272	\$ 272,100	\$ 276,951	\$ 315,500	\$ 283,022	\$ 401,100	\$ -	\$ 401,100
Water & Sewer Capital Projects				\$ -	\$ 16,086	\$ 6,000	\$ -	\$ 6,000
WWTP	\$ 966,389	\$ 910,500	\$ 915,203	\$ 936,155	\$ 982,529	\$ 909,424	\$ -	\$ 909,424
WWTP Capacity Fees	\$ 19,971	\$ 10,000	\$ 14,647	\$ 10,000	\$ 23,628	\$ 60,000	\$ -	\$ 60,000
Combined Water & WWTP CIP		\$ 728,750	\$ 502,521	\$ 728,500	\$ 738,832	\$ 496,000	\$ -	\$ 496,000
WWTP CIP	\$ 816,469	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water CIP	\$ 170,676	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water	\$ 1,001,267	\$ 917,800	\$ 989,563	\$ 929,392	\$ 958,223	\$ 946,369	\$ -	\$ 946,369
Water Capacity Fees	\$ 11,986	\$ 7,000	\$ 7,635	\$ 7,000	\$ 9,843	\$ 7,000	\$ -	\$ 7,000
TOTAL	\$ 7,908,284	\$ 7,307,929	\$ 7,610,090	\$ 7,815,263	\$ 8,511,367	\$ 8,234,492	\$ -	\$ 8,234,492

EXPENDITURES	Actual 2018	Budget 2019	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Operating	Budget 2021 Growth Areas	Budget 2021 Total
General/Administrative	\$ 376,288	\$ 376,353	\$ 340,235	\$ 367,905	\$ 310,472	\$ 339,962	\$ 290,175	\$ 630,137
Police	\$ 946,554	\$ 1,077,285	\$ 1,004,609	\$ 1,087,530	\$ 1,015,071	\$ 1,148,174	\$ 10,250	\$ 1,158,424
Street	\$ 511,307	\$ 425,697	\$ 506,691	\$ 463,305	\$ 398,352	\$ 513,183	\$ 129,150	\$ 642,433
Fire	\$ 229,950	\$ 242,840	\$ 224,332	\$ 255,734	\$ 246,888	\$ -	\$ -	\$ -
Building Regulations	\$ 70,332	\$ 95,599	\$ 127,210	\$ 134,517	\$ 129,486	\$ 163,095	\$ -	\$ 163,095
Municipal Court	\$ 52,331	\$ 63,398	\$ 72,048	\$ 79,642	\$ 74,225	\$ 89,189	\$ 10,150	\$ 99,439
Animal Control	\$ 31,658	\$ 43,503	\$ 35,170	\$ 45,964	\$ 24,839	\$ 43,062	\$ -	\$ 43,062
Industrial Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cemetery	\$ 123,061	\$ 140,607	\$ 139,449	\$ 134,166	\$ 126,674	\$ 177,408	\$ 116,296	\$ 293,704
Combined Parks				\$ 1,027,445	\$ 936,358	\$ 1,109,286	\$ 349,893	\$ 1,459,179
Parks	\$ 163,305	\$ 192,588	\$ 177,167					
Restricted Parks	\$ 643,865	\$ 974,445	\$ 1,004,351					
Transportation Fund	\$ 372,383	\$ 674,964	\$ 603,524	\$ 532,912	\$ 524,906	\$ 681,220	\$ 716,710	\$ 1,397,930
Transportation Capital Projects	\$ 1,220,123	\$ 9,762,303	\$ 7,383,860	\$ 1,416,513	\$ 1,270,864	\$ 674,240	\$ 532,650	\$ 1,206,890
G.O. Bond Debt Service	\$ 339,705	\$ 523,990	\$ 523,323	\$ 442,960	\$ 442,620	\$ 829,785	\$ -	\$ 829,785
Water Rev Bond Debt Service	\$ 248,996	\$ 247,167	\$ 324,308	\$ 306,752	\$ 172,680	\$ 400,269	\$ -	\$ 400,269
Water & Sewer Capital Projects				\$ 4,632,774	\$ 3,363,212	\$ 1,491,312	\$ -	\$ 1,491,312
WWTP	\$ 811,760	\$ 922,149	\$ 856,472	\$ 920,135	\$ 876,454	\$ 909,275	\$ 384,193	\$ 1,293,468
WWTP Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,500	\$ -	\$ 62,500
Combined Water & WWTP CIP		\$ 929,206	\$ 717,680	\$ 978,145	\$ 373,411	\$ 457,250	\$ -	\$ 457,250
WWTP CIP	\$ 384,686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water CIP	\$ 292,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water	\$ 850,060	\$ 581,209	\$ 827,556	\$ 871,291	\$ 871,607	\$ 945,998	\$ 403,093	\$ 1,349,091
Water Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 7,669,075	\$ 17,273,301	\$ 14,867,985	\$ 13,697,690	\$ 11,158,119	\$ 10,035,209	\$ 2,942,760	\$ 12,977,969

Adopted

12/10/2020

City of Marshfield Summary

General Fund							
	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Operating	Budget 2021 Growth Areas	Budget 2021 Total
Revenues							
General & Administrative	\$ 1,960,292	\$ 2,007,003	\$ 1,963,820	\$ 2,160,157	\$ 2,040,393	\$ -	\$ 2,040,393
Police	\$ 16,562	\$ 17,985	\$ 13,702	\$ 25,596	\$ 1,800	\$ -	\$ 1,800
Street	\$ 287,070	\$ 283,585	\$ 272,289	\$ 267,933	\$ 253,000	\$ -	\$ 253,000
Fire	\$ 10,360	\$ 12,803	\$ 9,364	\$ 7,961	\$ -	\$ -	\$ -
Building	\$ 36,757	\$ 22,733	\$ 26,889	\$ 44,574	\$ 32,000	\$ -	\$ 32,000
Court	\$ 113,575	\$ 131,770	\$ 161,602	\$ 99,762	\$ 112,000	\$ -	\$ 112,000
Animal Control	\$ 5,056	\$ 4,805	\$ 4,386	\$ 2,677	\$ 1,950	\$ -	\$ 1,950
Total General Fund Revenues	\$ 2,429,671	\$ 2,480,684	\$ 2,452,052	\$ 2,608,661	\$ 2,441,143	\$ -	\$ 2,441,143
Expenditures							
General							
General & Administrative	\$ 376,288	\$ 340,235	\$ 367,905	\$ 310,472	\$ 339,962	\$ 290,175	\$ 630,137
Police	\$ 946,554	\$ 1,004,609	\$ 1,087,530	\$ 1,015,071	\$ 1,148,174	\$ 10,250	\$ 1,158,424
Street	\$ 511,747	\$ 506,691	\$ 463,305	\$ 398,352	\$ 513,183	\$ 129,250	\$ 642,433
Fire	\$ 230,390	\$ 246,226	\$ 255,734	\$ 246,888	\$ -	\$ -	\$ -
Building	\$ 70,332	\$ 127,210	\$ 134,517	\$ 129,486	\$ 163,095	\$ -	\$ 163,095
Court	\$ 52,331	\$ 72,048	\$ 79,642	\$ 74,225	\$ 89,189	\$ 10,250	\$ 99,439
Animal Control	\$ 31,658	\$ 35,170	\$ 45,964	\$ 24,839	\$ 43,062	\$ -	\$ 43,062
Total General Fund Expenditures	\$ 2,219,300	\$ 2,332,189	\$ 2,434,599	\$ 2,199,333	\$ 2,296,666	\$ 439,925	\$ 2,736,591
General Fund Transfers & Encumbrances	\$ 46,174	\$ 15,782	\$ 17,446	\$ 29,698	\$ 17,912	\$ -	\$ 17,912
<i>*Positive adds to expenditures, negative decreases expenditures</i>							
General Fund Revenue (Deficit)	\$ 164,197	\$ 132,713	\$ 7	\$ 379,630	\$ 126,565	\$ (439,925)	\$ (313,360)
Unallocated Cash Balance	\$ 841,595	\$ 885,584	\$ 583,819	\$ 1,061,917	\$ 1,186,983	\$ 133,081	\$ 885,139
Cash Flow Reserve	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	\$ 45,000
Encumbered Rent Revenues	\$ 44,825	\$ 87,120	\$ 133,081	\$ 133,229	\$ 180,230	\$ (133,081)	\$ 47,149
Reserve Fund Cash Balance	\$ 461,327	\$ 471,584	\$ 625,159	\$ 630,983	\$ 632,483	\$ -	\$ 632,483
Total Cash Balance	\$ 1,347,747	\$ 1,444,287	\$ 1,387,059	\$ 1,871,129	\$ 2,044,696	\$ -	\$ 1,609,771

Cemetery Fund							
	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Operating	Budget 2021 Growth Areas	Budget 2021 Total
Revenues							
	\$ 169,318	\$ 157,143	\$ 156,157	\$ 179,117	\$ 157,575	\$ -	\$ 157,575
Expenditures							
	\$ 96,173	\$ 115,749	\$ 134,166	\$ 126,674	\$ 177,408	\$ 116,296	\$ 293,704
Cemetery Revenue (Deficit)	\$ 73,145	\$ 41,394	\$ 21,991	\$ 52,442	\$ (19,833)	\$ (116,296)	\$ (136,129)
Cash Balance	\$ 15,902	\$ 40,309	\$ 57,457	\$ 88,350	\$ 65,421	\$ -	\$ 52,221
Money Market Cash Balance	\$ 393,409	\$ 377,656	\$ 398,464	\$ 381,795	\$ 384,891	\$ -	\$ 281,795
Total Cash Balance	\$ 409,311	\$ 417,965	\$ 455,921	\$ 470,145	\$ 450,312	\$ -	\$ 334,016

Transportation Fund							
	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Operating	Budget 2021 Growth Areas	Budget 2021 Total
Revenues							
	\$ 711,073	\$ 756,060	\$ 741,122	\$ 988,479	\$ 794,111	\$ -	\$ 794,111
Expenditures							
	\$ 372,383	\$ 603,524	\$ 532,912	\$ 524,906	\$ 681,220	\$ 716,710	\$ 1,397,930
Transportation Fund Revenue (Deficit)	\$ 338,689	\$ 152,535	\$ 208,210	\$ 463,573	\$ 112,891	\$ (716,710)	\$ (603,819)
Total Cash Balance	\$ 698,989	\$ 837,493	\$ 1,045,703	\$ 1,290,141	\$ 1,403,031	\$ -	\$ 686,321

Adopted
12/10/2020

Combined Parks Fund							
	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Operating	Budget 2021 Growth Areas	Budget 2021 Total
<i>Revenues</i>		\$ 1,098,919	\$ 1,086,080	\$ 1,247,411	\$ 1,160,349	\$ -	\$ 1,160,349
<i>Expenditures</i>		\$ 1,191,517	\$ 1,027,445	\$ 936,358	\$ 1,109,286	\$ 349,893	\$ 1,459,179
Combined Parks Fund Revenue (Deficit)	\$ -	\$ (92,598)	\$ 58,635	\$ 311,054	\$ 51,063	\$ (349,893)	\$ (298,830)
Cash Balance		\$ 1,060,434	\$ 1,182,847	\$ 1,367,190	\$ 1,418,254	\$ -	\$ 1,098,361
Tennis Courts Fund		\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -
Equipment Replacement Reserve Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Combined Parks Fund Cash Balance	\$ -	\$ 1,090,434	\$ 1,212,847	\$ 1,397,190	\$ 1,448,254	\$ -	\$ 1,098,361

Restricted Parks Fund			
	Actual 2018	Actual 2019	Budget 2020
<i>Revenues</i>	\$ 751,785	\$ 915,835	
<i>Expenditures</i>	\$ 643,865	\$ 1,004,351	
Restricted Parks Fund Revenue (Deficit)	\$ 107,920	\$ (88,516)	\$ -
Cash Balance	\$ 1,191,651	\$ 1,103,135	
	\$ 20,000	\$ 30,000	
Equipment Replacement Reserve Fund	\$ -	\$ -	
Total Restricted Parks Fund Cash Balance	\$ 1,211,651	\$ 1,133,135	\$ -

WWTP Fund							
	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Operating	Budget 2021 Growth Areas	Budget 2021 Total
Revenues							
WWTP	\$ 966,389	\$ 915,203	\$ 936,155	\$ 982,529	\$ 909,424	\$ -	\$ 909,424
WWTP CIP	\$ 816,469	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WWTP Capacity Fees	\$ 19,971	\$ 14,647	\$ 10,000	\$ 23,628	\$ 60,000	\$ -	\$ 60,000
Total WWTP Revenues	\$ 1,802,829	\$ 929,850	\$ 946,155	\$ 1,006,157	\$ 969,424	\$ -	\$ 969,424
Expenditures							
WWTP	\$ 811,760	\$ 856,472	\$ 920,135	\$ 876,454	\$ 909,275	\$ 384,193	\$ 1,293,468
WWTP CIP	\$ 384,686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WWTP Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ 62,500	\$ -	\$ 62,500
Total WWTP Expenditures	\$ 1,196,447	\$ 856,472	\$ 920,135	\$ 876,454	\$ 971,775	\$ 384,193	\$ 1,355,968
WWTP Fund Revenue (Deficit)	\$ 606,382	\$ 73,378	\$ 26,020	\$ 129,703	\$ (2,351)	\$ (384,193)	\$ (386,544)
Cash Balance	\$ 246,283	\$ 334,070	\$ 301,303	\$ 389,621	\$ 389,770	\$ -	\$ 25,577
Money Market Cash Balance	\$ 466,371	\$ 437,665	\$ 466,371	\$ 459,857	\$ 459,857	\$ -	\$ 459,857
Replacement Reserve Cash Balance	\$ 85,705	\$ 35,705	\$ 35,705	\$ 57,698	\$ 57,698	\$ (20,000)	\$ 37,698
Total Operating Cash Balance	\$ 798,359	\$ 807,440	\$ 803,379	\$ 907,176	\$ 907,325	\$ (20,000)	\$ 523,132
WWTP CIP Cash Balance	\$ 331,213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WWTP CIP Money Market Cash Balance	\$ 644,655	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total WWTP CIP Cash Balance	\$ 975,868	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Water Fund							
	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Operating	Budget 2021 Growth Areas	Budget 2021 Total
Revenues							
Water Fund	\$ 1,001,267	\$ 989,563	\$ 929,392	\$ 958,223	\$ 946,369	\$ -	\$ 946,369
Water CIP	\$ 170,676	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Capacity Fees	\$ 11,986	\$ 7,635	\$ 7,000	\$ 9,843	\$ 7,000	\$ -	\$ 7,000
Total Water Revenues	\$ 1,183,929	\$ 997,198	\$ 936,392	\$ 968,067	\$ 953,369	\$ -	\$ 953,369
Expenditures							
Water Fund	\$ 850,060	\$ 827,556	\$ 871,291	\$ 871,607	\$ 945,998	\$ 403,093	\$ 1,349,091
Water CIP	\$ 292,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Water Expenditures	\$ 1,142,771	\$ 827,556	\$ 871,291	\$ 871,607	\$ 945,998	\$ 403,093	\$ 1,349,091
Water Fund Revenue (Deficit)	\$ 41,159	\$ 169,642	\$ 65,101	\$ 96,460	\$ 7,371	\$ (403,093)	\$ (395,722)
Cash Balance	\$ 228,676	\$ 354,241	\$ 404,502	\$ 234,838	\$ 560,747	\$ -	\$ 332,654
Money Market Cash Balance	\$ 498,036	\$ 518,143	\$ 503,386	\$ 527,156	\$ 527,156	\$ -	\$ 352,156
Replacement Reserve Fund Cash Balance	\$ 220,384	\$ 283,572	\$ 313,524	\$ 320,839	\$ 357,979	\$ -	\$ 357,979
Total Operating Cash Balance	\$ 947,096	\$ 1,155,956	\$ 1,221,413	\$ 1,082,832	\$ 1,445,882	\$ -	\$ 1,042,789
Water CIP Cash Balance	\$ 226,198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water CIP Money Market Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Water CIP Cash Balance	\$ 226,198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Combined CIP Fund							
	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Operating	Budget 2021 Growth Areas	Budget 2021 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	\$ 1,202,065	\$ 927,029	\$ 677,384	\$ 1,294,495	\$ 1,333,245	\$ -	\$ 1,333,245
Money Market Account	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Combined CIP Fund Cash Balance	\$ 1,202,065	\$ 927,029	\$ 677,384	\$ 1,294,495	\$ 1,333,245	\$ -	\$ 1,333,245

Water CIP and WWTP CIP combined in the 2019 Budget.

2021 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%
Deputy City Administrator	15.0%	25.0%	25.0%	25.0%	0.0%	0.0%	5.0%	5.0%	0.0%	0.0%		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%
Accounts Payable & Asst. City Clerk	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%
Parks												
Parks Director					95.0%					5.0%		100.0%
Aquatics & Fitness Coordinator					95.0%					5.0%		100.0%
Youth Sports Coordinator					100.0%							100.0%
Public Works												
Public Works 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%
WWTP Chief Operator		0.0%	100.0%									100.0%
WWTP Asst. Chief Operator		0.0%	100.0%									100.0%
WWTP Operator		50.0%	50.0%									100.0%
Collection Foreman		70.0%	30.0%									100.0%
Collection Crew		50.0%	50.0%									100.0%
Collection Crew		60.0%	40.0%									100.0%
Collection Crew		50.0%	50.0%									100.0%
Collection Crew		50.0%	45.0%				5.0%					100.0%
Collection Operator		45.0%	50.0%				5.0%					100.0%
Collection Operator		70.0%	30.0%									100.0%
Cemetery												
Cemetery Foreman								100.0%				100.0%

*** Notes:**

- (1) Highlighted yellow are new positions.
- (2) Each year, through the budget process, all allocations are reviewed and updated as needed.

GENERAL & ADMIN

General and Administrative 11-50

	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
Unallocated Cash	\$ 841,595	\$ 885,584	\$ 583,819	\$ 1,061,917	\$ 1,186,983	\$ 133,081	\$ 885,139	\$ (176,779)	-16.6%	
Rent Revenue Money Market Acct.	\$ 44,825	\$ 87,120	\$ 133,081	\$ 133,229	\$ 180,230	\$ (133,081)	\$ 47,149	\$ (86,080)	-64.6%	New City Hall Remodel Financing Plan
Cash Flow Reserve			\$ 45,000	\$ 45,000	\$ 45,000		\$ 45,000		0.0%	
Reserve Fund Cash Balance	\$ 461,327	\$ 471,584	\$ 625,159	\$ 630,983	\$ 632,483		\$ 632,483		0.2%	
Total Cash Balance December 31	\$ 1,347,747	\$ 1,444,287	\$ 1,387,059	\$ 1,871,129	\$ 2,044,696	\$ -	\$ 1,609,771	\$ (261,358)	-14.0%	Growth Areas and Rent Revenues

REVENUES	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
4010 Financial Institution Tax	\$ 4,065	\$ 2,126		\$ 2,335	\$ 2,000		\$ 2,000.00	\$ (1,735.40)	-14.36%	
4030 Sales tax	\$ 1,489,617	\$ 1,628,889	\$ 1,521,054	\$ 1,724,656	\$ 1,620,192		\$ 1,620,192	\$ (104,464)	-6.06%	
4050 Lodging Tax	\$ 24,169	\$ 26,033	\$ 24,000	\$ 20,515	\$ 20,000		\$ 20,000	\$ (515)	-2.51%	
4070 Webster Electric Franchise	\$ 169,956	\$ 156,954	\$ 170,000	\$ 167,707	\$ 157,000		\$ 157,000	\$ (10,707)	-6.38%	
4080 Telephone Franchise	\$ 111,742	\$ 95,373	\$ 85,000	\$ 85,866	\$ 85,000		\$ 85,000	\$ (866)	-1.01%	
4090 Natural Gas Franchise	\$ 62,637	\$ 62,277	\$ 65,000	\$ 53,279	\$ 62,500		\$ 62,500	\$ 9,221	17.31%	
4100 Merchant License	\$ 5,227	\$ 5,586	\$ 5,200	\$ 5,200	\$ 5,200		\$ 5,200	\$ (450)	-7.99%	
4110 Cable Franchise	\$ 24,310	\$ 24,992	\$ 25,000	\$ 22,928	\$ 23,000		\$ 23,000	\$ 72	0.31%	
4140 Liquor License	\$ 6,840	\$ 6,518	\$ 6,500	\$ 6,390	\$ 6,500		\$ 6,500	\$ 110	1.72%	
4180 Copies Made Sunshine	\$ 185	\$ 292		\$ 239			\$ -	\$ (239)	-100.00%	Not budgeted for.
4200 Sale of Assets							\$ -	\$ -		
4230 Interest	\$ 7,976	\$ 14,896	\$ 13,000	\$ 13,801	\$ 12,000		\$ 12,000	\$ (1,801)	-13.05%	
4270 Sur Tax	\$ 249	\$ 317		\$ 895			\$ -	\$ (895)	-100.00%	Not budgeted for.
4380 Misc. revenues	\$ 4,255	\$ 964		\$ 508			\$ -	\$ (908)	-100.00%	Not budgeted for.
4385 Misc. Reimbursement							\$ -	\$ -		Not budgeted for.
4390 Insurance Claim Pmt.	\$ 773						\$ -	\$ -		
4410 Emp. Insurance Reimb.							\$ -	\$ -		
4540 Webster Capital Credit	\$ 1,254	\$ 574	\$ 914	\$ 668			\$ -	\$ (668)		
4541 Anthem Ins Rebate	\$ 2,210	\$ 1,919	\$ 2,072	\$ 3,232			\$ -	\$ (1,232)	-100.00%	Not budgeting for Anthem Insurance Rebate.
4542 Insurance Claims							\$ -	\$ -		
4561 Tower Rent	\$ 17,301	\$ 17,647	\$ 17,970	\$ 18,000	\$ 18,130		\$ 18,330	\$ 330	1.83%	
4620 Rent	\$ 27,524	\$ 27,648	\$ 28,109	\$ 28,109	\$ 28,671		\$ 28,671	\$ 562	2.00%	
4801 CARES Program Reimbursement				\$ 5,378			\$ -	\$ (5,378)	-100.00%	CARES Act ends December 31, 2020
Subtotal	\$ 1,960,292	\$ 2,007,003	\$ 1,963,820	\$ 2,160,157	\$ 2,040,393	\$ -	\$ 2,040,393	\$ (119,764)	-5.5%	
Surplus (Deficit to Balance)	\$ 164,197	\$ 132,713	\$ 8	\$ 379,630	\$ 126,365	\$ (439,925)	\$ (313,360)	\$ (692,990)	-182.5%	

OPERATING EXPENDITURES	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
6010 Wages	\$ 110,828	\$ 115,781	\$ 119,224	\$ 89,713	\$ 89,937		\$ 89,937	\$ 223	0.2%	6 allocated Administrative employees plus new employees.
6011 Payroll Taxes	\$ 9,586	\$ 10,134	\$ 10,498	\$ 8,379	\$ 6,880		\$ 6,880	\$ (1,499)	-17.9%	
6012 Group Insurance	\$ 27,169	\$ 28,035	\$ 29,879	\$ 23,397	\$ 27,704		\$ 27,704	\$ 4,307	18.4%	
6013 LAGERS	\$ 14,637	\$ 16,075	\$ 17,526	\$ 13,489	\$ 14,120		\$ 14,120	\$ 631	4.7%	
6014 Worker's Compensation	\$ 1,232	\$ 681	\$ 1,028	\$ 1,251	\$ 929		\$ 929	\$ (303)	-25.8%	
6016 Board Fees	\$ 13,575	\$ 16,938	\$ 18,000	\$ 18,000	\$ 18,000		\$ 18,000	\$ -	0.0%	
6019 Florist	\$ 247	\$ 183	\$ 250	\$ 52	\$ 250		\$ 250	\$ 198	380.8%	
6020 Auto Expense	\$ 167	\$ 155	\$ 400	\$ 153	\$ 400		\$ 400	\$ 247	161.3%	
6021 Gas and Oil	\$ 1,289	\$ 1,084	\$ 1,500	\$ 588	\$ 1,500		\$ 1,500	\$ 912	155.3%	
6022 Equipment Maintenance					\$ 350		\$ 350	\$ 350	100.0%	Generator maintenance.
6023 Computer Maintenance	\$ 4,828	\$ 2,524	\$ 6,000	\$ 3,619	\$ 11,000		\$ 11,000	\$ 7,381	203.9%	Increase for computers and set up for new employees.
6025 Maintenance	\$ 824	\$ 249	\$ 800	\$ 106	\$ 800		\$ 800	\$ 694	654.7%	
6027 Radio Expense					\$ -		\$ -	\$ -		
6028 Building Maintenance	\$ 2,341	\$ 969	\$ 2,000	\$ 442	\$ 2,000		\$ 2,000	\$ 1,558	352.5%	
6030 Legal	\$ 9,968	\$ 8,858	\$ 11,000	\$ 9,772	\$ 11,000		\$ 11,000	\$ 1,229	12.6%	
6031 Engineering					\$ -		\$ -	\$ -		
6032 Insurance	\$ 11,181	\$ 10,275	\$ 10,926	\$ 15,061	\$ 16,123		\$ 16,123	\$ 1,061	7.0%	Actual property & liability amount.
6033 Postage	\$ 987	\$ 1,127	\$ 1,000	\$ 707	\$ 1,000		\$ 1,000	\$ 293	41.4%	
6034 Custodian Fee				\$ 1,507	\$ 1,428		\$ 1,428	\$ (79)	-5.2%	
6038 Postage Machine	\$ 542	\$ 305	\$ 300	\$ 280	\$ 280		\$ 280	\$ -	0.0%	
6040 Office Supplies	\$ 4,276	\$ 4,047	\$ 5,000	\$ 5,479	\$ 5,000		\$ 5,000	\$ (479)	-8.7%	
6045 General Supplies	\$ 4,982	\$ 3,308	\$ 4,500	\$ 3,707	\$ 4,500		\$ 4,500	\$ 793	21.4%	
6050 Utilities - City Hall	\$ 5,520	\$ 5,218	\$ 5,600	\$ 5,057	\$ 5,600		\$ 5,600	\$ 543	10.7%	

	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
OPERATING EXPENDITURES										
6051 Telephone	\$ 8,238	\$ 8,704	\$ 8,500	\$ 9,771	\$ 6,500		\$ 6,500	\$ (3,271)	-33.5%	
6057 Mapping							\$ -	\$ -		
6060 Grounds Maintenance	\$ 1,860	\$ 2,283	\$ 2,400	\$ 1,283	\$ 6,900		\$ 6,900	\$ 5,617	437.6%	Mowing CC & Banning Roundabout \$2,000 plus I-44 roundabouts \$2,500.
6062 Capital Exp. Maint.							\$ -	\$ -		
6068 Landscaping	\$ 33						\$ -	\$ -		
6069 Uniform	\$ 115	\$ 10					\$ -	\$ -		
6070 Meetings & Lodging	\$ 5,801	\$ 7,302	\$ 8,400	\$ 4,207	\$ 8,400		\$ 8,400	\$ 4,193	99.7%	
6071 Dues	\$ 9,392	\$ 10,647	\$ 12,000	\$ 8,460	\$ 12,000		\$ 12,000	\$ 3,540	41.8%	Meetings canceled due to COVID-19 in 2020.
6072 Trash	\$ 344	\$ 352	\$ 400	\$ 70	\$ 400		\$ 400	\$ 30	471.4%	
6073 Publications	\$ 1,305	\$ 1,531	\$ 1,700	\$ 2,480	\$ 1,500		\$ 1,500	\$ (980)	-39.5%	
6075 Training and Safety	\$ 1,553	\$ 1,982	\$ 1,500	\$ 1,000	\$ 1,500		\$ 1,500	\$ 500	50.0%	
6076 Unemployment	\$ 65	\$ 207					\$ -	\$ -		
6079 Miscellaneous	\$ 566	\$ 101	\$ 100	\$ 4,436	\$ 100		\$ 100	\$ (4,336)	-97.7%	
6086 Election Expense	\$ 1,051	\$ 2,351	\$ 2,500	\$ 2,397	\$ 2,500		\$ 2,500	\$ 103	4.3%	
6094 Beautification-City Clean-up	\$ 5,831	\$ 5,223	\$ 5,800		\$ 5,800		\$ 5,800	\$ 5,800	#DIV/0!	
6097 Drug Testing				\$ 25						
6111 Payroll Tax Penalty							\$ -	\$ -		
6124 COBRA Insurance Pmt.	\$ -						\$ -	\$ -		
6231 Software Support	\$ 3,463	\$ 3,531	\$ 3,618	\$ 3,132	\$ 4,000		\$ 4,000	\$ 768	23.8%	
6301 Professional Services	\$ 2,537	\$ 16,691	\$ 20,000	\$ 20,625	\$ 20,000		\$ 20,000	\$ (625)	-3.0%	
6302 Accounting	\$ 3,360	\$ 3,558	\$ 4,395	\$ 3,648	\$ 4,400		\$ 4,400	\$ 752	20.6%	
6303 Lodging Tax Remit	\$ 24,169	\$ 26,033	\$ 24,000	\$ 20,515	\$ 20,000		\$ 20,000	\$ (515)	-2.5%	
6501 Building Security Fee	\$ 516	\$ 516	\$ 600	\$ 516	\$ 600		\$ 600	\$ 38	16.3%	
6502 Propane	\$ 2,401	\$ 2,365	\$ 3,500	\$ 1,970	\$ 3,500		\$ 3,500	\$ 1,531	77.7%	
6511 Security		\$ 290					\$ -	\$ -		
6611 Capital Expenditure	\$ 366	\$ 435					\$ -	\$ -		
6620 Capital Lease Payments							\$ -	\$ -		
6621 Capital Exp. Purchase							\$ -	\$ -		
6626 Equipment Lease Purchase							\$ -	\$ -		
6628 Closing and Appraisal Fees							\$ -	\$ -		
6629 Safe Room Maintenance	\$ 3,384	\$ 3,055	\$ 3,500	\$ 3,271	\$ 3,500		\$ 3,500	\$ 229	7.0%	
6630 New City Hall Remodel		\$ 3,000					\$ -	\$ -	#DIV/0!	
6803 Marketing				\$ 65			\$ -	\$ (65)	-100.0%	
6805 Planning	\$ 39,911	\$ 697					\$ -	\$ -	#DIV/0!	
6939 Tree City	\$ 6,689	\$ 7,332	\$ 13,266	\$ 4,705	\$ 13,266		\$ 13,266	\$ 8,561	182.0%	Includes \$5,000 for Bucket Truck allocation
6940 Fire District Annexation	\$ 1,589			\$ 8,572						
Subtotal	\$ 348,716	\$ 333,939	\$ 361,609	\$ 302,007	\$ 333,666	\$ -	\$ 333,666	\$ 31,659	10.5%	

	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
CAPITAL EXPENDITURES										
6611 Network Server	\$ 1,320						\$ -	\$ -		
6611 New Phone System				\$ 2,168			\$ -	\$ (2,168)	-100.0%	
6626 Lease/purchase vehicle	\$ 6,297	\$ 6,297	\$ 6,297	\$ 6,297	\$ 6,297		\$ 6,297	\$ -	0.0%	
6630 New City Hall Remodel	\$ 19,956						\$ 191,425	\$ 191,425		\$133,081 accumulated Rent Revenues and \$58,344 Unallocated Cash.
6611 Fiber Ring and configuration							\$ 58,000	\$ 58,000		Allocated to G&A, Street, Police, Court
6062 City Hall roof repair							\$ 6,500	\$ 6,500		Allocated to G&A, Cemetery, Parks, Water, Wastewater
6062 Roof Repair to Police/Street Building							\$ 10,250	\$ 10,250		Allocated to G&A, Street, Police, Court
6611 Replace Old Bucket Truck							\$ 5,000	\$ 5,000		Allocated to Tree City, Street, Water & WWTP.
6301 New Website design							\$ 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		Allocated to G&A, Street, Water, Wastewater
Subtotal	\$ 27,572	\$ 6,297	\$ 6,297	\$ 8,464	\$ 6,297	\$ 290,175	\$ 296,472	\$ 288,007	3402.6%	

TOTAL EXPENDITURES	\$ 376,288	\$ 340,235	\$ 367,905	\$ 310,472	\$ 339,962	\$ 290,175	\$ 630,137	\$ 319,666	85.4%	
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	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
Transfers (In) / Out										
Transfer to Police	\$ 929,992	\$ 986,624	\$ 1,073,829	\$ 989,474	\$ 1,146,374	\$ 10,250	\$ 1,156,624	\$ 167,150	16.9%	
Transfer to Street	\$ 224,677	\$ 223,105	\$ 191,016	\$ 130,419	\$ 260,183	\$ 129,250	\$ 389,433	\$ 259,014	198.6%	
Transfer to Fire	\$ 220,030	\$ 233,423	\$ 246,370	\$ 238,927				\$ (238,927)	-100.0%	
Transfer to Building Reg.	\$ 33,575	\$ 104,477	\$ 107,628	\$ 84,913	\$ 131,095	\$ -	\$ 131,095	\$ 46,183	54.4%	
Transfer to (From) Court	\$ (61,344)	\$ (59,722)	\$ (81,960)	\$ (25,537)	\$ (22,811)	\$ 10,250	\$ (12,561)	\$ 12,976	-50.8%	
Transfer to Animal Control	\$ 26,603	\$ 30,365	\$ 41,578	\$ 22,162	\$ 41,112	\$ -	\$ 41,112	\$ 18,950	85.5%	
Transfer to Park Fund	\$ 84,695	\$ 69,086	\$ 66,041	\$ 66,041	\$ 66,041	\$ -	\$ 66,041	\$ -	0.0%	
Transfer to Park Fund for Fire Dept. property - 3 acres				\$ 15,054					-100.0%	
Encumbered Tower Rent Revenue	\$ 17,301	\$ 14,647	\$ 17,970	\$ 18,000	\$ 18,330		\$ 18,330		1.8%	
Encumbered New City Hall Space	\$ 27,524	\$ 27,648	\$ 28,109	\$ 28,109	\$ 28,671		\$ 28,671		2.0%	
Transfer to Reserve Fund	\$ 57,842									
Transfer from Water PILOT	\$ (55,268)	\$ (53,958)	\$ (52,875)	\$ (55,140)	\$ (54,130)	\$ -	\$ (54,130)		-1.8%	
Transfer from WWTP PILOT	\$ (43,075)	\$ (41,640)	\$ (41,800)	\$ (42,366)	\$ (41,000)	\$ -	\$ (41,000)		-3.2%	
Total Transfers from GF	\$ 1,419,806	\$ 1,534,055	\$ 1,595,907	\$ 1,470,056	\$ 1,573,866	\$ 149,750	\$ 1,723,616	\$ 253,560	17.2%	
TOTAL	\$ 1,796,094	\$ 1,874,290	\$ 1,963,812	\$ 1,780,527	\$ 1,913,828	\$ 439,925	\$ 2,353,753	\$ 573,226	32.2%	

Adopted
12/10/2020

General & Administrative

Line Item	Line Item Description	Request Detail	2020 Budget Amount	2021 Budget Amount
4010	Financial Institution Tax	Tax levied on banks, trust companies, credit institutions, savings & loans.		\$ 2,000
4030	Sales tax	1% sales tax received monthly from the State under Statute 94.500 - 94.550. The 2021 Budgeted sales tax included a 0.5% increase over July 2019 thru June 2020 collections.	\$ 1,521,054	\$ 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	\$ 24,000	\$ 20,000
4070	Webster Electric Franchise	3% of aggregate sum received.	\$ 170,000	\$ 157,000
4080	Telephone Franchise	5% of gross receipts.	\$ 85,000	\$ 85,000
4090	Natural Gas Franchise	5% of gross receipts remitted quarterly.	\$ 65,000	\$ 62,500
4100	Merchant License	\$18.00 per business annually.	\$ 5,200	\$ 5,200
4110	Cable Franchise	5% of gross receipts, remitted quarterly.	\$ 25,000	\$ 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, street debit card, and Money Market account.	\$ 13,000	\$ 12,000
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			
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. Based on the Finance Committee's recommendations, the Webster Electric Capital Credits is budgeted for 2020 based on an average of the last two years.	\$ 914	
4541	Antiem 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.	\$ 2,072	
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.	\$ 17,970	\$ 18,330
4620	Rent	The Scymour Bank lease is for a term of 10 years, dated November 1, 2017 through October 31, 2027, with one (1) option to renew lease for a period of ten (10) years. Rent shall increase 2% every November 1st.	\$ 28,109	\$ 28,671
Total Revenues			\$ 1,963,819	\$ 2,040,393
6010	Wages	6 allocated Administrative employees plus new employees.	\$ 119,224	\$ 89,937
	Appointed Wages	The City has four appointed positions included in the budgeted wages line: (1) City Administrator \$90,000 allocated across departments/funds, (2) City Clerk \$52,221 allocated across departments/funds, (3) City Collector \$47,715 allocated across departments/funds, (4) Police Chief \$67,642 in the Police Department.		
6011	Payroll Taxes		\$ 10,498	\$ 6,880
6012	Group Insurance		\$ 29,879	\$ 27,704
6013	LAGERS		\$ 17,526	\$ 14,120
6014	Worker's Compensation		\$ 1,028	\$ 929
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	\$ 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
6023	Computer Maintenance	Any and all computer issues, updating, connecting, server issues, etc., much of the computer maintenance is allocated among the General, Water and Sewer, another small portion is allocated across other departments when appropriate. Increased for computers and set up for new employees.	\$ 6,000	\$ 11,000
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. This number includes a 10% from last year's actuals until the amount is known.	\$ 10,926	\$ 16,123
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
6038	Postage Machine	The lease amount for the postage machine, split with Water and WWTP.	\$ 900	\$ 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. Also includes phone rental & PBX.	\$ 8,500	\$ 6,500
6057	Mapping			
6060	Grounds Maintenance	Contract mowing of City properties, general fund allocation. 2021 Budget increased for the CC & Roundabout property \$2,000 and the I-44 Interchange roundabouts \$2,500.	\$ 2,400	\$ 6,900
6070	Meetings & Lodging	Funds for training for employees and BOA members, and for Missouri City Clerks and Financial Officers Meetings, along with MML meetings. Included in this year's amount is the National GFOA Conference in New Orleans, May 17th thru 20th.	\$ 8,400	\$ 8,400

General & Administrative

Line Item	Line Item Description	Request Detail	2020 Budget Amount	2021 Budget Amount
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4410	EMP Insurance Reimb	Employees' reimbursement for COBRA payments.		
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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.	\$ 2,072	
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.	\$ 17,970	\$ 18,330
4620	Rent	The Seymour Bank lease is for a term of 10 years, dated November 1, 2017 through October 31, 2027, with one (1) option to renew lease for a period of ten (10) years. Rent shall increase 2% every November 1st.	\$ 28,109	\$ 28,671
		Total Revenues	\$ 1,963,819	\$ 2,040,393
6010	Wages	6 allocated Administrative employees plus new employees.	\$ 119,224	\$ 89,937
6011	Payroll Taxes		\$ 10,498	\$ 6,880
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6013	LAGERS		\$ 17,526	\$ 14,120
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6021	Gas and Oil	For general & administrative vehicles.	\$ 1,500	\$ 1,500
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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. Also includes phone rental & PBX.	\$ 8,500	\$ 6,500
6057	Mapping			
6060	Grounds Maintenance	Contract mowing of City properties, general fund allocation. 2021 Budget increased for the CC & Roundabout property \$2,000 and the I-44 Interchange roundabouts \$2,500.	\$ 2,400	\$ 6,900
6070	Meetings & Lodging	Funds for training for employees and BOA members, and for Missouri City Clerks and Financial Officers Meetings, along with MML meetings. Included in this year's amount is the National GFOA Conference in New Orleans, May 17th thru 20th.	\$ 8,400	\$ 8,400

6071	Dues	Springfield Regional Economic Partnership(SREP), added \$1,250 for additional track, Missouri Municipal League(MML), Marshfield Chamber of Commerce membership, SMOG, Rotary, GFOA, ICMA membership and dues.	\$ 12,000	\$ 12,000
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.	\$ 1,700	\$ 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		
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		
6231	Software Support	Software license and support expenses including: Data Technologies, Domain name renewal, and Wufoo.com for online forms.	\$ 3,618	\$ 4,000
6301	Professional Services	Cost share Economic Development position to be allocated to General, Water, WWTP, Transportation, Restricted Parks and Cemetery Funds.	\$ 20,000	\$ 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.	\$ 4,395	\$ 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	\$ 24,000	\$ 20,000
6501	Building Security Fee	Annual City Hall security monitoring fee.	\$ 600	\$ 600
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	\$ 6,297	\$ 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	\$ 3,500
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	\$ 13,266	\$ 13,266
6940	Fire District Payment			
Subtotal			\$ 367,907	\$ 339,963
Transfers (In) / Out				
	Transfer to Police		\$ 1,073,829	\$ 1,146,374
	Transfer to Street		\$ 191,016	\$ 260,183
	Transfer to Fire		\$ 246,370	\$ -
	Transfer to Building Regulations		\$ 107,628	\$ 131,095
	Transfer to Court		\$ (81,960)	\$ (22,811)
	Transfer to Animal Control		\$ 41,578	\$ 41,112
	Transfer to Park Fund		\$ 66,041	\$ 66,041
	Encumbered Rent Revenues		\$ 46,079	\$ 47,001
	Transfer in from Water PILOT		\$ (52,875)	\$ (54,130)
	Transfer in from WWTP PILOT		\$ (41,800)	\$ (41,000)
	Transfer to Reserve Fund			
Total Transfers from General Fund			\$ 1,595,906	\$ 1,573,865
Subtotal Expenditures and Transfers			\$ 1,963,813	\$ 1,913,828

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.		\$ 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
6062	Capital Maintenance	City Hall Roof Repair \$32,500 allocated to G&A, Cemetery, Parks, Water and WWTP.		\$ 6,500
6062	Capital Maintenance	Police/Street Building Roof Repair \$41,000 allocated to G&A, Street, Police and Court.		\$ 10,250
6611	Capital Expenditure	Replace Old Bucket Truck \$60,000 allocated to Tree City, Street, Water & WWTP.		\$ 5,000
6301	Professional Services	New Website Design cost shared with WWTP, Water, General and Parks.		\$ 5,000
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
Total Growth Areas			\$ -	\$ 439,925
Total Expenditures			\$ 1,963,813	\$ 2,353,753
Net			\$ 6	\$ (313,360)

Fire Department 11-80

REVENUES		Actual 2018	Budget 2019	Actual 2019	Budget 2020	Actual 2020
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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OPERATING EXPENDITURES		Actual 2018	Budget 2019	Actual 2019	Budget 2020	Actual 2020
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

Note: City of Marshfield Fire Department was annexed into the Marshfield Fire Protection District June 2020.

POLICE DEPARTMENT

Police Department 11-70

REVENUES	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 total	2021 vs. 2020	2021 vs. 2020	Comments
4150 Post - LET	\$ 3,129	\$ 4,517	\$ 3,568	\$ 3,144	\$ 1,800		\$ 1,800	\$ (1,344)	-42.7%	
4180 Copies of PD Reports	\$ 260	\$ 259		\$ 379			\$ -			
4200 Sale of Assets							\$ -			
4380 Misc. Revenues	\$ 2,500	\$ 3,000		\$ 29			\$ -			
4390 Insurance Claim Pmts.	\$ 516			\$ 7,274			\$ -	\$ (7,274)	-100.0%	Attorney General's lawsuit insurance claim
4410 Emp Insurance Reimb							\$ -			
4540 Webster Elec Capital Credit				\$ 842			\$ -			
4541 Anthem Ins rebate	\$ 10,157	\$ 10,209	\$ 10,134	\$ 10,980			\$ -	\$ (10,480)	-100.0%	Not budgeting for Anthem Insurance Rebate.
4545 Damaged Prop Collected							\$ -			
4801 CARES Program Reimbursement				\$ 2,949			\$ -	\$ (2,949)		CARES Act ends December 31, 2020
Sub Total	\$ 16,562	\$ 17,985	\$ 13,702	\$ 25,596	\$ 1,800	\$ -	\$ 1,800	\$ (23,796)	-93.0%	
Surplus (Deficit) to balance	\$ (929,992)	\$ (986,624)	\$ (1,073,829)	\$ (989,474)	\$ (1,146,374)	\$ (10,250)	\$ (1,156,624)	\$ (167,150)	16.9%	

OPERATING EXPENDITURES	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 total	2021 vs. 2020	2021 vs. 2020	Comments
6010 Wages	\$ 511,505	\$ 535,109	\$ 536,247	\$ 536,818	\$ 584,605		\$ 584,605	\$ 59,231	11.0%	Police Chief, Sergeant, Detective, 9 full-time officers and 1 desk clerk. Allocations of 2 Administration employees.
Wages - Admin			\$ 40,498		\$ 11,444		\$ 11,444			
6018 Wages P/T							\$ -			
6011 Payroll Taxes	\$ 38,119	\$ 40,021	\$ 41,023	\$ 39,880	\$ 44,722		\$ 44,722	\$ 5,717	14.3%	
Payroll Taxes - Admin			\$ 3,098		\$ 875		\$ 875			
6012 Group Insurance	\$ 151,021	\$ 156,351	\$ 165,884	\$ 156,456	\$ 198,124		\$ 198,124	\$ 44,820	28.6%	
Group Ins. - Admin			\$ 18,697		\$ 3,152		\$ 3,152			
6013 LAGERS	\$ 76,118	\$ 86,251	\$ 99,206	\$ 95,413	\$ 113,998		\$ 113,998	\$ 20,382	21.4%	
LAGERS - Admin			\$ 5,953		\$ 1,797		\$ 1,797			
6014 Work Comp	\$ 14,791	\$ 15,416	\$ 21,341	\$ 15,879	\$ 21,739		\$ 21,739	\$ 5,860	36.9%	
6020 Auto Expense	\$ 10,761	\$ 14,157	\$ 12,000	\$ 16,959	\$ 14,000		\$ 14,000	\$ (2,959)	-17.4%	
6021 Gas and Oil	\$ 25,244	\$ 24,886	\$ 22,500	\$ 15,279	\$ 22,500		\$ 22,500	\$ 7,221	47.3%	
6023 Computer Maintenance	\$ 4,411	\$ 2,877	\$ 4,000	\$ 5,090	\$ 4,000		\$ 4,000	\$ (1,090)	-21.4%	
6025 Maintenance							\$ -	\$ -		
6026 Radar Maintenance	\$ 1,424	\$ 405	\$ 700	\$ 170	\$ 525		\$ 525	\$ 355	208.8%	
6027 Radin Expense	\$ 1,344	\$ 1,991	\$ 825	\$ -	\$ 825		\$ 825	\$ 825	#DIV/0!	
6028 Building Maintenance	\$ 1,186	\$ 512	\$ 300	\$ 2,233	\$ 500		\$ 500	\$ (1,733)	-77.6%	
6030 Legal	\$ 753	\$ 95	\$ 1,000	\$ 10,336	\$ 1,000		\$ 1,000	\$ (9,336)	-90.3%	2020 increased due to AG lawsuit
6032 Insurance	\$ 22,758	\$ 26,964	\$ 29,014	\$ 28,458	\$ 33,482		\$ 33,482	\$ 5,024	17.7%	Actual property & liability amount.
6033 Postage	\$ 365	\$ 221	\$ 400	\$ 104	\$ 400		\$ 400	\$ 296	284.1%	
6034 Custodian Fee				\$ 3,868	\$ 4,321		\$ 4,321	\$ 453	11.7%	
6040 Office Supplies	\$ 1,991	\$ 2,421	\$ 2,300	\$ 2,355	\$ 2,300		\$ 2,300	\$ (55)	-2.3%	
6044 Firearms and Training	\$ 7,551	\$ 9,468	\$ 8,000	\$ 7,892	\$ 9,000		\$ 9,000	\$ 1,108	14.0%	
6045 Supplies	\$ 4,045	\$ 5,487	\$ 3,000	\$ 5,193	\$ 3,000		\$ 3,000	\$ (2,193)	-42.2%	
6046 Uniforms	\$ 11,724	\$ 8,754	\$ 6,500	\$ 9,760	\$ 7,500		\$ 7,500	\$ (2,260)	-23.2%	
6050 Utilities	\$ 1,879	\$ 1,942	\$ 1,900	\$ 1,775	\$ 1,900		\$ 1,900	\$ 125	7.0%	
6051 Telephone	\$ 5,444	\$ 5,595	\$ 5,600	\$ 5,783	\$ 5,600		\$ 5,600	\$ (183)	-3.2%	
6062 Capital Exp. Maint.							\$ -	\$ -		
6070 Meeting and Lodging	\$ 24	\$ 103	\$ 150	\$ 211	\$ -		\$ -	\$ (211)		
6071 Dues and Subscriptions	\$ 193	\$ 108	\$ 250	\$ 268	\$ 250		\$ 250	\$ (18)	-6.7%	
6072 Trash	\$ 278	\$ 278	\$ 530	\$ 327	\$ 530		\$ 530	\$ 203	62.2%	
6073 Publications	\$ 384	\$ 421	\$ 500	\$ 616	\$ 500		\$ 500	\$ (116)	-18.8%	
6075 Training and Safety	\$ 11,676	\$ 6,434	\$ 9,680	\$ 7,789	\$ 10,500		\$ 10,500	\$ 2,711	34.8%	
6076 Unemployment							\$ -	\$ -		
6079 Miscellaneous	\$ 2,500	\$ 3,000	\$ 600	\$ -	\$ 600		\$ 600	\$ 600		
6085 MOCIC	\$ 100	\$ 100	\$ 150	\$ -	\$ 150		\$ 150	\$ 150		
6231 Software Support	\$ 5,397	\$ 5,612	\$ 6,018	\$ 8,342	\$ 6,018		\$ 6,018	\$ (2,324)	-27.9%	
6261 Car Camera Maintenance		\$ 234	\$ 500	\$ -	\$ 500		\$ 500	\$ 500		
6302 Accounting	\$ 224	\$ 237	\$ 293	\$ 243	\$ 293		\$ 293	\$ 50	20.5%	
6323 WC Injury City Paid	\$ 156						\$ -	\$ -		
6441 Investigations							\$ -	\$ -		
6502 Propane	\$ 2,134	\$ 2,183	\$ 2,110	\$ 1,363	\$ 3,110		\$ 2,110	\$ 747	54.8%	
6511 Security		\$ -	\$ 504	\$ 378	\$ 504		\$ 504	\$ 126	33.3%	
6611 Capital Expenditure Purchase	\$ 366						\$ -	\$ -		
6621 Capital Exp Equip Purchase							\$ -	\$ -		
6626 Equipment Lease							\$ -	\$ -		
6714 Crime Lab Pledge	\$ 1,222	\$ 1,222	\$ 1,222	\$ -	\$ 1,222		\$ 1,222	\$ 1,222		
6971 Criminal Records Check							\$ -	\$ -		
Subtotal	\$ 916,586	\$ 958,454	\$ 1,052,493	\$ 979,237	\$ 1,114,487	\$ -	\$ 1,114,487	\$ 135,250	13.8%	

	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 total	2021 vs. 2020	2021 vs. 2020	Comments
OPERATING EXPENDITURES										
CAPITAL EXPENDITURES										
6611 Network Server	\$ 880									
6621 Car equipment & installation	\$ 7,295	\$ 14,437								
6626 Lease/purchase payments 2017	\$ 11,495	\$ 11,495	\$ 11,495	\$ 11,495	\$ 11,495		\$ 11,495	\$ -	0.0%	
6626 Lease /purchase vehicle 2018	\$ 4,286	\$ 5,893	\$ 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	\$ -	0.0%	
6621 Radar equipment	\$ 3,534						\$ -	\$ -		
6621 Tasers	\$ 2,478	\$ 1,194	\$ 1,350	\$ 2,146			\$ -	\$ (2,146)	-100.0%	
6062 Roof Repair on Police Department/Street Department Building						\$ 10,250	\$ 10,250	\$ 10,250		Allocated G&A, Police, Street, Court
Subtotal	\$ 29,968	\$ 46,156	\$ 35,037	\$ 35,834	\$ 33,687	\$ 10,250	\$ 43,937	\$ 8,104	22.6%	
TOTAL EXPENDITURES	\$ 946,554	\$ 1,004,609	\$ 1,087,530	\$ 1,015,071	\$ 1,148,174	\$ 10,250	\$ 1,158,424	\$ 143,353	14.12%	

Adopted
12/10/2020

Police

Line Item	Line Item Description	Request Detail	2020 Budget	2021 Budget
4150	Post - LET	A portion of Municipal Court fines that is specifically for law enforcement training. Increased using the average of July, August and September 2019.	\$ 5,568	\$ 1,800
4180	Copies of PD Reports			
4200	Sale of Assets			
4380	Misc. Revenues			
4390	Insurance Claim Pmt			
4400	Ins Claim Checks			
4410	Emp Insurance Reimb			
4540	Webster Elec Capital Credit			
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.	\$ 10,134	
4545	Damaged Prop Collected			
Total Revenues			\$ 13,702	\$ 1,800
6010	Wages	Wages for Police Chief, Sergeant, Detective, 9 full-time officers and 1 desk clerk. The budget amount includes a 21% increase for the Sergeant and moving the Court Clerk from Administration to this line.	\$ 536,247	\$ 584,605
	Wages - Admin	Allocations of 2 Administration employees. The decrease is from moving the Court Clerk from this line to the line above.	\$ 40,498	\$ 11,444
6018	Wages P/T			
6011	Payroll Taxes		\$ 41,023	\$ 44,722
	Payroll Taxes - Admin		\$ 3,098	\$ 875
6012	Group Insurance		\$ 165,884	\$ 198,124
	Group Ins. - Admin		\$ 18,697	\$ 3,152
6013	LAGERS		\$ 99,206	\$ 113,998
	LAGERS - Admin		\$ 5,953	\$ 1,797
6014	Work Comp		\$ 21,341	\$ 21,739
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.	\$ 12,000	\$ 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	\$ 22,500
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. After replacing the detectives computer, we had to have it put on the server. Due to searching archives due to Attorney Generals request our computer minituous budget increased.	\$ 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.	\$ 700	\$ 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.	\$ 300	\$ 500
6030	Legal	This expense covers the services rendered for the police department from the city attorney. This expense has increased due to the Attorney General law suit.	\$ 1,000	\$ 1,000
6032	Insurance	Property and general liability insurance.	\$ 29,014	\$ 33,482
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
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. This expense has increased due to the additional patrolman and traffic officer.	\$ 2,300	\$ 2,300
6044	Firearms and Training	This expense covers all 9mm caliber ammunition, 223 caliber ammunition, 12 gauge shotgun ammunition, 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 \$300 due to us having 12 officers that need to qualify each year.	\$ 8,000	\$ 9,000
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. This expense increased due to buying items that shouldn't have to be purchased again next year.	\$ 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. This expense increased due to purchasing department issued duty vest that will not have to be purchased next year.	\$ 6,500	\$ 7,500
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 months cost of call forwarding to the 911 dispatch center after business hours.	\$ 5,600	\$ 5,600
6062	Capital Exp. Maint.			
6070	Meeting and Lodging	This expense covers lodging for the annual Missouri Police Chiefs Conference	\$ 150	\$ -
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 my Missouri State Statute to have a minimum of 24 per year training hours in various fields. Prior to 2017, officers were required to receive only 48 per three years, how ever starting 2017 each officer must receive at least 24 per year.	\$ 9,880	\$ 10,500
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 searching computer archives due to the Attorney Generals request.	\$ 6,018	\$ 6,018
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	\$ 500
6302	Accounting		\$ 293	\$ 293
6323	WC Injury City Paid			
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.	\$ 504	\$ 504
6611	Capital Expenditure Purchase			
6621	Capital Exp Equip Purchase			
6621	Capital Exp Equip Purchase	This expense increased due to purchasing 2 Tasers, which will not need to be purchased next year. Currently we have officers who do not have a Taser, due to the Tasers breaking. The current model of Taser that we use are 14 years old. This model is no longer being made and replacement parts are no longer sold by the manufacture. Each Taser is \$1350 each. This includes the price of holster, battery, and cartridges.	\$ 1,350	\$ -
6626	Equipment Lease	This expense cover the cost of 5 lease to own police vehicles that were purchased in 2017, 2018 and 2019	\$ 33,687	\$ 33,687
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			\$ 1,087,530	\$ 1,148,174

GROWTH AREAS: Personnel and Capital Needs

6062	Capital Maintenance	Repair Police/Street Building Roof \$41,000 allocated to G& A, Street, Police and Court.		\$ 10,250
			Total Growth Areas	\$ - \$ 10,250
			Total Expenditures	\$ 1,087,530 \$ 1,158,424
			Net	\$ (1,073,828) \$ (1,156,624)

STREET DEPARTMENT

Street Department 11-60

REVENUES	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
4040 Vehicle Sales Tax	\$ 89,611	\$ 91,172	\$ 88,000	\$ 92,016	\$ 88,000		\$ 88,000	\$ (4,016)	-4.4%	
4200 Sale of Assets										
4280 Fuel Tax	\$ 177,959	\$ 179,669	\$ 177,500	\$ 168,347	\$ 165,000		\$ 165,000	\$ (3,347)	-2.0%	
4380 Misc. Revenue	\$ 11,581	\$ 5,502		\$ 216				\$ (216)	-100.0%	
4410 Emp Insurance Reimb	\$ 258							\$ -		
4540 Webster Capital Credits	\$ 4,325	\$ 2,283	\$ 3,251	\$ 2,516				\$ (2,516)		
4541 Anthem Ins Rebate	\$ 3,337	\$ 2,721	\$ 3,538	\$ 3,335				\$ (3,335)	-100.0%	Not budgeting for Anthem Insurance Rebate.
4705 Damaged Property Collected								\$ -		
4801 CARES Program Reimbursement				\$ 523				\$ (523)	-100.0%	CARES Act ends December 31, 2020
4915 SEMA/FEMA Payments		\$ 2,238		\$ 981				\$ (981)		
Subtotal	\$ 287,070	\$ 283,585	\$ 272,289	\$ 267,933	\$ 253,000	\$ -	\$ 253,000	\$ (14,933)	-5.6%	
Surplus (Deficit) to balance	\$ (224,677)	\$ (223,105)	\$ (191,016)	\$ (130,419)	\$ (260,183)	\$ (129,250)	\$ (389,433)	\$ (259,014)	198.6%	

OPERATING EXPENDITURES	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
6010 Wages	\$ 151,690	\$ 152,794	\$ 121,586	\$ 140,749	\$ 151,788		\$ 151,788	\$ 65,506	46.5%	4 employee allocations plus 1 new employee.
Wages - Admin			\$ 23,095		\$ 54,467		\$ 54,467			5 employee allocations plus 2 new employee allocations.
6011 Payroll Taxes	\$ 10,887	\$ 11,025	\$ 9,301	\$ 10,006	\$ 11,612		\$ 11,612	\$ 5,772	57.7%	Added step increases to employees not at top of steps.
Payroll Taxes - Admin			\$ 1,767		\$ 4,167		\$ 4,167			
6012 Group Insurance	\$ 40,403	\$ 47,725	\$ 41,913	\$ 48,349	\$ 64,175		\$ 64,175	\$ 30,994	64.1%	
Group Ins. - Admin			\$ 5,062		\$ 15,168		\$ 15,168			
6013 LAGERS	\$ 16,807	\$ 19,463	\$ 17,873	\$ 18,521	\$ 23,831		\$ 23,831	\$ 13,861	74.8%	Added step increases to employees not at top of steps.
LAGERS - Admin			\$ 3,395		\$ 8,551		\$ 8,551			
6014 Worker's Compensation	\$ 9,551	\$ 6,559	\$ 6,626	\$ 6,361	\$ 11,568		\$ 11,568	\$ 5,207	81.9%	Added step increases to employees not at top of steps.
6020 Truck Expense	\$ 11,300	\$ 10,177	\$ 12,000	\$ 6,958	\$ 12,000		\$ 12,000	\$ 5,042	72.5%	
6021 Gas and Oil	\$ 13,623	\$ 11,330	\$ 12,000	\$ 7,260	\$ 12,000		\$ 12,000	\$ 4,740	65.3%	
6022 Equip Maintenance	\$ 4,952	\$ 8,128	\$ 9,500	\$ 7,117	\$ 9,500		\$ 9,500	\$ 2,383	33.5%	
6023 Computer Maintenance	\$ 1,679	\$ 1,137	\$ 2,500	\$ 1,258	\$ 2,500		\$ 2,500	\$ 1,242	98.7%	
6025 Maintenance	\$ 19,416	\$ 25,175	\$ 30,000	\$ 23,572	\$ 30,000		\$ 30,000	\$ 6,428	27.3%	
6027 Radio Expense	\$ -	\$ (49)			\$ -		\$ -	\$ -		
6030 Legal	\$ 573	\$ 212	\$ 250	\$ -	\$ 250		\$ 250	\$ 250		
6031 Engineering					\$ -		\$ -	\$ -		
6032 Insurance	\$ 10,620	\$ 8,112	\$ 8,663	\$ 8,263	\$ 10,054		\$ 10,054	\$ 1,791	21.7%	Actual property & liability amount.
6033 Postage	\$ 167	\$ 73	\$ 150	\$ 66	\$ 150		\$ 150	\$ 84	128.0%	
6034 Custodian Fees					\$ 479		\$ 732	\$ 253	52.8%	
6043 Sign and Paint	\$ 10,213	\$ 6,251	\$ 8,000	\$ 5,271	\$ 8,000		\$ 8,000	\$ 2,729	51.8%	
6045 General Supplies	\$ 1,848	\$ 2,143	\$ 2,200	\$ 2,109	\$ 2,200		\$ 2,200	\$ 91	4.3%	
6047 Gravel	\$ 1,417	\$ 4,058	\$ 5,000	\$ 4,167	\$ 6,000		\$ 6,000	\$ 1,833	44.0%	
6051 Telephone	\$ 3,897	\$ 4,656	\$ 4,500	\$ 4,250	\$ 4,500		\$ 4,500	\$ 250	5.9%	
6052 Power	\$ 2,445	\$ 2,343	\$ 2,200	\$ 2,027	\$ 2,200		\$ 2,200	\$ 173	8.5%	
6062 Capital Exp. Maint.							\$ -	\$ -		
6063 Paving	\$ 145,019	\$ 128,081	\$ 68,000	\$ 46,515			\$ -	\$ (46,515)	-100.0%	Moved to Transportation Fund.
6067 Sidewalk	\$ 2,441	\$ 7,240	\$ 8,000	\$ 6,235	\$ 8,000		\$ 8,000	\$ 1,765	28.3%	
6069 Uniforms	\$ 3,688	\$ 2,478	\$ 4,000	\$ 1,965	\$ 4,000		\$ 4,000	\$ 2,035	103.6%	
6070 Meeting and Lodging	\$ 396	\$ 124	\$ 750	\$ 64	\$ 750		\$ 750	\$ 686	1073.7%	
6071 Dues and Subscriptions	\$ 118	\$ 108	\$ 100	\$ 118	\$ 130		\$ 130	\$ 12	10.3%	
6072 Trash	\$ 391	\$ 276	\$ 500	\$ 271	\$ 500		\$ 500	\$ 229	84.7%	
6073 Publications	\$ 570	\$ 414	\$ 600	\$ 378	\$ 600		\$ 600	\$ 222	58.6%	
6075 Training and Safety	\$ 2,757	\$ 2,395	\$ 4,000	\$ 4,636	\$ 4,000		\$ 4,000	\$ (636)	-13.7%	
6076 Unemployment		\$ 214		\$ 61			\$ -	\$ (61)	-100.0%	
6079 Miscellaneous	\$ 70	\$ 873	\$ 500	\$ 68	\$ 500		\$ 500	\$ 432	635.6%	
6086 Election Expense							\$ -	\$ -		
6097 Drug Testing	\$ 237	\$ 50	\$ 250	\$ 238	\$ 250		\$ 250	\$ 12	5.1%	
6100 Inmate Program	\$ 4,125	\$ 4,172	\$ 6,100	\$ 1,568	\$ 6,100		\$ 6,100	\$ 4,532	289.1%	
6231 Software Support	\$ 2,328	\$ 1,306	\$ 3,106	\$ 3,224	\$ 3,040		\$ 3,040	\$ (184)	-5.7%	
6302 Accounting	\$ 1,008	\$ 1,072	\$ 1,319	\$ 1,099	\$ 1,400		\$ 1,400	\$ 301	27.4%	

	<i>Actual 2018</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>2021 vs. 2020</i>	<i>2021 vs. 2020</i>	<i>Comments</i>
OPERATING EXPENDITURES										
6323 WC Injury City Paid		\$ 118					\$ -	\$ -		
6484 Salt	\$ 5,766	\$ 5,392	\$ 5,500	\$ 4,656	\$ 5,500		\$ 5,500	\$ 844	18.1%	
6502 Propane	\$ 2,417	\$ 2,471	\$ 3,000	\$ 1,635	\$ 3,000		\$ 3,000	\$ 1,365	83.5%	
6511 Security							\$ -	\$ -		
6521 Street Lights	\$ 28,123	\$ 28,596	\$ 30,000	\$ 28,840	\$ 30,000		\$ 30,000	\$ 1,160	4.0%	
6522 Install Street Lights							\$ -	\$ -		
6611 Capital Expenditure	\$ 366						\$ -	\$ -		
6621 Capital Equip Purchase							\$ -	\$ -		
6626 Equipment Lease							\$ -	\$ -		
Subtotal	\$ 511,307	\$ 506,691	\$ 463,305	\$ 398,352	\$ 513,183	\$ -	\$ 513,183	\$ 114,831	28.8%	

CAPITAL EXPENDITURES										
6611 Network Server	\$ 440									
6062 Roof Repair on Police Department/Street Department Building						\$ 10,250	\$ 10,250			Allocated G&A, Street, Police, Court
6626 New Dump Truck						\$ 50,000	\$ 50,000			Allocated Street, Water, Wastewater
6611 Skid Steer Attachment						\$ 2,500	\$ 2,500			Allocated Street, Parks, Water, Wastewater
6611 Replace Old Bucket Truck						\$ 30,000	\$ 30,000			Allocated Street, Tree City, Water, Wastewater
6611 Used Utility Truck						\$ 20,000	\$ 20,000			
6611 Admin Truck						\$ 9,000	\$ 9,000			Allocated to G&A, Street, Water, Wastewater
6043 Contracting Street Markings on						\$ 7,500	\$ 7,500			
Subtotal	\$ 440	\$ -	\$ -	\$ -	\$ -	\$ 129,250	\$ 129,250	\$ -	\$ -	

TOTAL EXPENDITURES	\$ 511,747	\$ 506,691	\$ 463,305	\$398,352	\$ 513,183	\$ 129,250	\$ 642,433	\$ 244,081	61.3%	
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Adopted
12/10/2020

Street

Line Item	Line Item Description	Request Detail	2020 Budget	2021 Budget
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	\$ 88,000
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.	\$ 177,500	\$ 165,000
4380	Misc. Revenue			
4410	Emp Insurance Reimb	Employee insurance reimbursement, last used in 2012.		
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.	\$ 3,251	
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.	\$ 3,538	
4705	Damaged Property Collected	Never been used.		
		Total Revenues	\$ 272,289	\$ 253,000
6010	Wages	Wages allocated from 4 employees plus one new employee.	\$ 121,586	\$ 151,788
	Wages - Admin	Wages allocated to 5 employees plus two new employees.	\$ 23,095	\$ 54,467
6011	Payroll Taxes	Payroll taxes for allocated employees.	\$ 9,301	\$ 11,612
	Payroll Taxes - Admin		\$ 1,767	\$ 4,167
6012	Group Insurance	Insurance costs for employees.	\$ 41,913	\$ 64,175
	Group Ins. - Admin		\$ 5,062	\$ 15,168
6013	LAGERS	Retirement contributions for employees.	\$ 17,873	\$ 23,831
	LAGERS - Admin		\$ 3,395	\$ 8,551
6014	Worker's Compensation	Worker's Compensation Insurance paid on employees based on the allocations.	\$ 6,625	\$ 11,568
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 259,820 miles * Street 2 2007 F150 Pick-up 55,206 miles * Street 3 1996 Chevy Dump Truck 87,987 miles * Street 5 1994 Ford Dump Truck 91,546 miles * Street Sweeper 21,337 miles (out of commission)	\$ 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 2020, sometimes while they were loaded with materials. We basically have 3 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	\$ 8,663	\$ 10,054
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
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.	\$ 8,000	\$ 8,000
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.	\$ 5,000	\$ 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	\$ 4,500
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.	\$ 68,000	\$ -
6067	Sidewalk	Funds used to construct, fix, repair and/or replace sidewalks on public Right-Of-Ways, we were tied up on several other jobs and were not able to be as aggressive as we were hoping to be. We should be wrapping up the other projects by late this year and we hope to be able to jump over and work on more sidewalks next year.	\$ 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	\$ 100	\$ 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	\$ 250
6100	Inmate Program	Funds that allow for the contractual services with OLC (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 starting back in March. Our hope is to restart this program when we are given the all clear. Starting in 2021 we are also going to be going to 10 hr. work days for inmates starting Memorial Day and lasting through Labor day thus the reasoning for the increase in this line item.	\$ 6,100	\$ 6,100
6231	Software Support	Funds allocated for Summit and Dude Solutions (mobile 311) and GIS.	\$ 3,106	\$ 3,040
6302	Accounting	Funds the Street Department portion of accounting costs	\$ 1,319	\$ 1,400
6323	WC Injury City Paid			
6484	Salt	Funds for purchasing salt, and any materials used for ice control	\$ 5,500	\$ 5,500
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			\$ 463,305	\$ 513,183

GROWTH AREAS: Personnel and Capital Needs

6062	Capital Maintenance	Repair Police/Street Building Roof \$41,000 allocated to G&A, Street, Police and Court.		\$ 10,250
6611	Capital Expenditure	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 speeded 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 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. 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	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	Replace Old Bucket Truck (Street 1) with a used one \$60,000 allocated Street, Tree City, Water and WWTP.		\$ 30,000
6611	Capital Expenditure	Used Utility Truck		\$ 20,000
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
Total Growth Areas			\$ -	\$ 129,250
Total Expenditures			\$ 463,305	\$ 642,433
Net			\$ (191,016)	\$ (389,433)

BUILDING REGULATIONS AND CODE ENFORCEMENT

Building Regulations Department 11-20

REVENUES	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
4120 Building Permits	\$ 35,819	\$ 22,666	\$ 25,000	\$ 42,512	\$ 25,000		\$ 25,000	\$ (17,512)	-41.2%	Less new construction expected in 2021.
4123 Engineering Review			\$ 1,500	\$ 683	\$ 7,000		\$ 7,000	\$ 6,318	925.6%	New ordinance pass through engineering review fees.
4125 Blighted Properties	\$ 388						\$ -			
4380 Misc.				\$ 19			\$ -			
4390 Insurance Claim Payments	\$ 258						\$ -			
4541 Anthem Insurance Rebate	\$ 293	\$ 67	\$ 389	\$ 835			\$ -			
4801 CARES Program Reimbursement				\$ 526			\$ -	\$ (526)	-100.0%	CARES Act ends December 31, 2020
Subtotal	\$ 36,787	\$ 22,733	\$ 26,889	\$ 44,574	\$ 32,000	\$ -	\$ 32,000	\$ (12,574)	-28.2%	

Surplus (Deficit) to balance	\$ (33,575)	\$ (104,477)	\$ (107,628)	\$ (84,913)	\$ (131,095)	\$ -	\$ (131,095)	\$ (46,183)	-54.4%	
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OPERATING EXPENDITURES	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
6010 Wages	\$ 2,191	\$ 35,779	\$ 38,995	\$ 40,482	\$ 35,100		\$ 35,100	\$ 7,558	18.7%	1 allocated employee.
Wages - Admin			\$ 2,518		\$ 12,940		\$ 12,940			3 allocated Administrative employees plus 2 new employees.
6011 Payroll Taxes	\$ 166	\$ 2,567	\$ 2,983	\$ 2,919	\$ 2,685		\$ 2,685	\$ 757	25.9%	
Payroll Taxes - Admin			\$ 193		\$ 990		\$ 990			
6012 Group Insurance	\$ 976	\$ 11,898	\$ 10,908	\$ 14,416	\$ 10,133		\$ 10,133	\$ (196)	-1.4%	
Group Ins. - Admin			\$ 1,080		\$ 4,087		\$ 4,087			
6013 LAGERS	\$ 272	\$ 1,873	\$ 5,732	\$ 5,901	\$ 5,511		\$ 5,511	\$ 1,641	27.8%	
LAGERS - Admin			\$ 370		\$ 2,032		\$ 2,032			
6014 Worker's Compensation	\$ 1,236	\$ 1,208	\$ 1,799	\$ 2,455	\$ 1,467		\$ 1,467	\$ (987)	-40.2%	2020 higher due to having two inspectors for a portion of 2019.
6020 Auto & Truck Expense		\$ 604	\$ 1,500	\$ 819	\$ 1,500		\$ 1,500	\$ 681	83.0%	
6021 Gas and Oil	\$ 212	\$ 923	\$ 3,000	\$ 1,015	\$ 3,000		\$ 3,000	\$ 1,985	195.6%	
6023 Computer Maintenance	\$ 1,907	\$ 2,153	\$ 1,000	\$ 780	\$ 1,000		\$ 1,000	\$ 220	28.2%	
6030 Legal	\$ 988	\$ 2,646	\$ 3,000	\$ 2,041	\$ 2,000		\$ 2,000	\$ (41)	-2.0%	Ordinance reviews.
6031 Engineering	\$ 5,359	\$ 481	\$ 7,000	\$ 7,329	\$ 12,500		\$ 12,500	\$ 5,171	70.6%	Includes pass through engineering review fees.
6032 Insurance	\$ 1,364	\$ 1,344	\$ 1,433	\$ 1,364	\$ 1,801		\$ 1,801	\$ 436	32.0%	Actual property & liability amount.
6033 Postage	\$ 454	\$ 304	\$ 900	\$ 225	\$ 750		\$ 750	\$ 525	233.7%	
6034 Custodian Fees				\$ 479	\$ 600		\$ 600	\$ 121	25.2%	
6040 Office Supplies	\$ 104	\$ 372	\$ 1,000	\$ 374	\$ 1,000		\$ 1,000	\$ 626	167.0%	
6045 General Supplies	\$ 1,153	\$ 1,144	\$ 1,000	\$ 827	\$ 1,000		\$ 1,000	\$ 173	21.0%	
6051 Telephone	\$ 765	\$ 1,145	\$ 1,300	\$ 1,180	\$ 1,300		\$ 1,300	\$ 120	10.2%	
6062 Capital Expenditures							\$ -	\$ -		
6069 Uniforms					\$ 500		\$ 500	\$ 500		
6070 Meetings & Lodging		\$ 606		\$ 35	\$ 750		\$ 750	\$ 715	2042.9%	
6071 Dues/Subscriptions	\$ 149	\$ 1,220	\$ 200	\$ 162	\$ 400		\$ 400	\$ 238	147.4%	
6072 Trash							\$ -	\$ -		
6073 Publications	\$ 480	\$ 1,452	\$ 1,500	\$ 1,922	\$ 2,000		\$ 2,000	\$ 78	4.1%	
6075 Training and safety	\$ 81	\$ 318	\$ 1,000	\$ 933	\$ 2,000		\$ 2,000	\$ 1,067	114.4%	
6076 Unemployment							\$ -	\$ -		
6079 Misc.	\$ 335	\$ -	\$ 500	\$ 436	\$ 500		\$ 500	\$ 64	14.7%	
6125 Blighted Properties Expense	\$ 2,152	\$ -	\$ 2,500	\$ 170	\$ 2,500		\$ 2,500	\$ 2,330	1370.6%	
6231 Software Support	\$ 2,178	\$ 2,758	\$ 3,104	\$ 3,224	\$ 3,050		\$ 3,050	\$ (174)	-5.4%	
6232 Software Purchase							\$ -	\$ -		
6301 Professional Services	\$ 47,002	\$ 56,414	\$ 40,000	\$ 40,000	\$ 50,000		\$ 50,000	\$ 10,000	25.0%	Increased for Growth Plan implementation.
6323 WC Injury City Paid							\$ -	\$ -		
6511 Security							\$ -	\$ -		
6611 Capital Expenditure Purchase	\$ 806						\$ -	\$ -		
6626 Equipment Lease							\$ -	\$ -		
TOTAL EXPENDITURES	\$ 70,332	\$ 127,210	\$ 134,517	\$ 129,486	\$ 163,095	\$ -	\$ 163,095	\$ 33,609	26.0%	

Adopted
12/10/2020

Building Regulations

Line Item	Line Item Description	Request Detail	2020 Budget	2021 Budget
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.	\$ 1,500	\$ 7,000
4125	Blighted Properties	Revenue for reimbursement of mowing blighted properties either directly or as a property tax lien.		
4410	Emp Insurance Reimb	Employee insurance reimbursement, last used in 2012.		
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.	\$ 389	
		Total Revenues	\$ 26,889	\$ 32,000
6010	Wages	Full-time building inspector / code enforcer allocated	\$ 38,995	\$ 35,100
	Wages - Admin	3 allocated Administrative employees plus 2 new employees.	\$ 2,518	\$ 12,940
6011	Payroll Taxes	Full-time building inspector / code enforcer allocated	\$ 2,983	\$ 2,685
	Payroll Taxes - Admin		\$ 193	\$ 990
6012	Group Insurance	Full-time building inspector / code enforcer allocated	\$ 10,908	\$ 10,133
	Group Ins. - Admin		\$ 1,080	\$ 4,087
6013	LAGERS	Full-time building inspector / code enforcer allocated	\$ 5,732	\$ 5,511
	LAGERS - Admin		\$ 370	\$ 2,032
6014	Work Comp	Full-time building inspector / code enforcer allocated	\$ 1,799	\$ 1,467
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	\$ 3,000
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.	\$ 3,000	\$ 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 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. The City of Marshfield has some stormwater ordinances that are outdated, \$5,500 for the review and amendments of those ordinances by GRE would bring the City up to current standards and practices.	\$ 7,000	\$ 12,500
6032	Insurance	Insurance for vehicle	\$ 1,433	\$ 1,801
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.	\$ 900	\$ 750
6034	Custodial Fee	Fees set aside for purpose of cleaning City Hall offices and Board Room		\$ 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 courier 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 phone rental and PBX.	\$ 1,300	\$ 1,300
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
6070	Meetings and Lodging	Funds for conference registration and for meal reimbursement		\$ 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. There is an increase to this years budget to allow for the NFPA, which allows members to research their codes for construction when reviewing plans that may not be easily found through a search engine.	\$ 200	\$ 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.	\$ 1,500	\$ 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 witch 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.	\$ 1,000	\$ 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	\$ 2,500
6231	Software Support	Dude Solutions for permits and licenses and GIS annual fee.	\$ 3,104	\$ 3,050
6301	Professional Services	Planning & Zoning Commission Consultant Advisory Services - Scott Hanson CMT Eng. Increased for Growth Plan implementation.	\$ 40,000	\$ 50,000
6323	WC Injury City Paid			
		Total Expenditures	\$ 134,515	\$ 163,095
		Net	\$ (107,626)	\$ (131,095)

MUNICIPAL COURT

Municipal Court 11-71

REVENUES		Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
4210	Court Fines / Clerk Fee	\$ 112,664	\$ 131,689	\$ 160,961	\$ 96,901	\$ 112,000		\$ 112,000	\$ 15,099	15.6%	
4380	Misc. Revenues		\$ 70		\$ 4			\$ -	\$ (4)		
4390	Insurance Claim Payment	\$ 258						\$ -	\$ -		
4410	Emp Insurance Reimb							\$ -	\$ -		
4540	Webster Elec Credit							\$ -	\$ -		
4541	Anthem Ins Rebate	\$ 654	\$ 11	\$ 641	\$ 12			\$ -	\$ (12)	-100.0%	Not budgeting for Anthem Insurance Rebate.
4801	CARES Program Reimbursement				\$ 2,844			\$ -	\$ (2,844)	-100.0%	CARES Act ends December 31, 2020
Sub-Total		\$ 113,575	\$ 131,770	\$ 161,602	\$ 99,762	\$ 112,000	\$ -	\$ 112,000	\$ 12,238	12.3%	

Surplus (Deficit) to balance	\$ 61,244	\$ 59,722	\$ 81,960	\$ 25,537	\$ 22,811	\$ (10,250)	\$ 12,561	\$ (12,976)	-50.8%	
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EXPENDITURES		Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
6010	Wages F/T										
	Wages - Admin	\$ 50	\$ 556	\$ 572	\$ 606	\$ 3,681		\$ 3,681	\$ 3,075	507.4%	2 allocated Administration employees
6018	Wages P/T	\$ 9,749	\$ 17,240	\$ 24,770	\$ 19,551	\$ 21,355		\$ 21,355	\$ 1,804	9.2%	One part-time Court Clerk.
6011	Payroll Taxes			\$ 1,895				\$ -			
	Payroll Taxes - Admin	\$ 759	\$ 1,346	\$ 44	\$ 1,515	\$ 1,915		\$ 1,915	\$ 401	26.4%	
6012	Group Insurance			\$ 1				\$ -			
	Group Ins. - Admin	\$ 164	\$ 172	\$ 180	\$ 136	\$ 943		\$ 943	\$ 806	590.6%	Increased due to allocation changes.
6013	LAGERS			\$ -				\$ -			
	LAGERS - Admin	\$ 63	\$ 76	\$ 84	\$ 84	\$ 578		\$ 578	\$ 494	585.9%	Increased due to allocation changes.
6014	Worker's Compensation	\$ 15	\$ 66	\$ 146	\$ 27	\$ 129		\$ 129			
6023	Computer Maintenance	\$ 3,044	\$ 3,252	\$ 2,500	\$ 1,056	\$ 2,500		\$ 2,500	\$ 1,444	136.7%	
6025	Maintenance							\$ -	\$ -		
6028	Building Maintenance	\$ 463	\$ 70		\$ 19			\$ -	\$ (19)	-100.0%	
6030	Legal	\$ 28,797	\$ 41,097	\$ 40,000	\$ 40,078	\$ 45,000		\$ 45,000	\$ 4,922	12.3%	Court was closed for part of 2020.
6032	Insurance	\$ 1,461	\$ 1,384	\$ 1,476	\$ 1,417	\$ 1,872		\$ 1,872	\$ 454	32.1%	Actual property & liability amount.
6033	Postage	\$ 327	\$ 568	\$ 600	\$ 879	\$ 750		\$ 750	\$ (129)	-14.7%	
6034	Custodian Fee				\$ 1,722	\$ 2,617		\$ 2,617	\$ 895	52.0%	
6040	Office Supplies	\$ 836	\$ 1,293	\$ 1,000	\$ 797	\$ 1,000		\$ 1,000	\$ 203	25.4%	
6045	General Supplies	\$ 1,590	\$ 1,607	\$ 1,500	\$ 1,220	\$ 1,500		\$ 1,500	\$ 280	23.0%	
6050	Utilities	\$ 2,134	\$ 2,183	\$ 2,100	\$ 1,363	\$ 2,200		\$ 2,200	\$ 837	61.4%	
6051	Telephone	\$ 703	\$ 728	\$ 750	\$ 1,195	\$ 750		\$ 750	\$ (445)	-37.2%	
6062	Capital Expenditures Maint.							\$ -	\$ -		
6070	Meetings and Lodging	\$ 632	\$ -	\$ 650	\$ 55	\$ 650		\$ 650	\$ 595	1092.0%	
6071	Dues and Sub.	\$ 60	\$ 15	\$ 60	\$ 17	\$ 60		\$ 60	\$ 43	259.9%	
6072	Trash							\$ -	\$ -		
6073	Publications	\$ 278	\$ 275	\$ 250	\$ 521	\$ 280		\$ 280	\$ (241)	-46.3%	
6075	Training and Safety	\$ 288		\$ 700	\$ 353	\$ 1,000		\$ 1,000	\$ 647	183.5%	
6076	Unemployment							\$ -	\$ -		
6079	Misc.							\$ -	\$ -		
6231	Software Support			\$ 218	\$ 456	\$ 250		\$ 250	\$ (206)	-45.2%	
6232	Software Purchase							\$ -	\$ -		
6302	Accounting	\$ 112	\$ 119	\$ 147	\$ 122	\$ 160		\$ 160	\$ 38	31.6%	
6511	Security				\$ 1,037			\$ -	\$ (1,037)	-100.0%	Install additional security for Court Clerk in 2020.
6611	Capital Expenditure Purchase	\$ 806						\$ -	\$ -		
	Roof Repair to Police/Street Building						\$ 10,250	\$ 10,250			Allocated G&A, Street, Police, Court
TOTAL		\$ 52,331	\$ 72,048	\$ 79,642	\$ 74,225	\$ 89,189	\$ 10,250	\$ 99,439	\$ 25,214	34.0%	

Adopted
12/10/2020

Court

Line Item	Line Item Description	Request Detail	2020 Budget	2021 Budget
4210	Court Fines / Clerk Fee	Court Fines collected. Increased revenue due to a dedicated traffic officer by averaging July, August and September 2019 revenues.	\$ 160,961	\$ 112,000
4380	Misc. Revenues			
4410	Emp Insurance Reimb	Employee insurance reimbursement, last used in 2012.		
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.	\$ 641	
Total Revenues			\$ 161,602	\$ 112,000
6010	Wages F/T			
	Wages - Admin	2 allocated Administration employees	\$ 572	\$ 3,681
6018	Wages P/T	One part-time Court Clerk.	\$ 24,770	\$ 21,355
6011	Payroll Taxes		\$ 1,895	
	Payroll Taxes - Admin		\$ 44	\$ 1,915
6012	Group Insurance		\$ 1	
	Group Ins. - Admin	Allocated administration group insurance.	\$ 180	\$ 943
6013	LAGERS			
	LAGERS - Admin	Allocated administration LAGERS.	\$ 84	\$ 578
6014	Worker's Compensation		\$ 146	\$ 129
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.	\$ 40,000	\$ 45,000
6032	Insurance	Property and liability insurance. This amount is 10% higher than the previous year until the quote is available.	\$ 1,476	\$ 1,872
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.	\$ 600	\$ 750
6034	Custodian	Cleaning services.		\$ 2,617
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.	\$ 2,100	\$ 2,200
6051	Telephone	This expense covers the municipal court phone line and an allocation of internet service.	\$ 750	\$ 750
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.	\$ 250	\$ 280
6075	Training and Safety	The expense covers the cost the State of Missouri court clerk regional updates and training.	\$ 700	\$ 1,000
6076	Unemployment			
6079	Misc.			
6231	Software Support	Allocated portion of social media archive services.	\$ 218	\$ 250
6232	Software Purchase			

6302	Accounting	Audit and CAFR allocation.	\$ 147	\$ 160
6511	Security			
6611	Capital Expenditure Purchase			
		Subtotal	\$ 79,643	\$ 89,189

GROWTH AREAS: Personnel and Capital Needs

6062	Capital Maintenance	Repair Police/Street Building Roof \$41,000 allocated to G& A, Street, Police and Court.		\$ 10,250
		Total Growth Areas	\$ -	\$ 10,250
		Total Expenditures	\$ 79,643	\$ 99,439
		Net	\$ 81,959	\$ 12,561

ANIMAL CONTROL

Animal Control 11-72

	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
REVENUES										
4190 Release of Animals	\$ 2,643	\$ 2,435	\$ 2,300	\$ 969	\$ 1,100		\$ 1,100	\$ 132	13.6%	
4195 Dog Licenses	\$ 2,102	\$ 2,100	\$ 1,800	\$ 1,252	\$ 850		\$ 850	\$ (402)	-32.1%	
4380 Misc. Revenues				\$ 14						
4410 Emp Insurance Reimb							\$ -	\$ -		
4541 Anthem Ins Rebate	\$ 311	\$ 270	\$ 286	\$ 213			\$ -	\$ (213)	-100.0%	Not budgeting for Anthem Insurance Rebate.
4801 CARES Program Reimbursement				\$ 230			\$ -	\$ (230)	-100.0%	CARES Act ends December 31, 2020
Subtotal	\$ 5,056	\$ 4,805	\$ 4,386	\$ 2,677	\$ 1,950	\$ -	\$ 1,950	\$ (727)	-27.2%	

Surplus (Deficit) to balance	\$ (26,603)	\$ (30,365)	\$ (41,578)	\$ (22,162)	\$ (41,112)	\$ -	\$ (41,112)	\$ (18,950)	85.5%	
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	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
EXPENDITURES										
6010 Wages F/T	\$ 14,505	\$ 12,760	\$ 15,973	\$ 10,685	\$ 16,040		\$ 16,040	\$ 5,355	50.1%	7 employee allocations plus 2 new employee allocations.
6011 Payroll Taxes	\$ 1,042	\$ 944	\$ 1,222	\$ 782	\$ 1,227		\$ 1,227	\$ 445	57.0%	
6012 Group Insurance	\$ 4,050	\$ 3,063	\$ 7,901	\$ 1,711	\$ 4,869		\$ 4,869	\$ 3,158	184.5%	
6013 LAGERS	\$ 1,835	\$ 1,437	\$ 2,348	\$ 1,510	\$ 2,518		\$ 2,518	\$ 1,008	66.8%	
6014 Worker's Compensation	\$ 356	\$ 57	\$ 857	\$ 218	\$ 553		\$ 553	\$ 336	154.2%	
6020 Auto/Truck Expense	\$ 322	\$ 858	\$ 1,000	\$ 280	\$ 1,000		\$ 1,000	\$ 720	256.5%	
6021 Gas and Oil	\$ 282	\$ 441	\$ 800	\$ 521	\$ 800		\$ 800	\$ 279	53.5%	
6022 Equipment Maintenance	\$ 303						\$ -	\$ -		
6023 Comp Maint	\$ 13	\$ 604	\$ 1,000	\$ 41	\$ 1,000		\$ 1,000	\$ 959	2334.9%	
6030 Legal	\$ 620	\$ 41	\$ 1,000	\$ 138	\$ 250		\$ 250	\$ 113	81.8%	
6032 Insurance	\$ 1,255	\$ 1,228	\$ 1,309	\$ 1,248	\$ 1,684		\$ 1,684	\$ 436	34.9%	Actual property & liability amount.
6033 Postage	\$ 37	\$ 100	\$ 100	\$ 100	\$ 100		\$ 100	\$ 0	0.0%	
6034 Custodian Fees				\$ 320	\$ 500		\$ 500	\$ 180	56.5%	
6035 Boarding/Supplies	\$ 4,236	\$ 2,166	\$ 3,000	\$ 2,176	\$ 3,000		\$ 3,000	\$ 825	37.9%	
6045 General Supplies	\$ 1,165	\$ 987	\$ 1,000	\$ 472	\$ 1,000		\$ 1,000	\$ 528	112.0%	
6051 Telephone	\$ 360	\$ 658	\$ 850	\$ 1,096	\$ 1,500		\$ 1,500	\$ 404	36.9%	Change in phone & internet allocations.
6062 Capital Exp. Main.							\$ -	\$ -		
6069 Uniforms	\$ 160	\$ 517	\$ 600	\$ 420	\$ 600		\$ 600	\$ 180	42.9%	
6071 Dues and Subscriptions	\$ -	\$ -	\$ 400	\$ 40	\$ 400		\$ 400	\$ 360	900.0%	
6073 Publications	\$ 193	\$ 158	\$ 250	\$ 222	\$ 250		\$ 250	\$ 28	12.8%	
6075 Training and Safety	\$ 369	\$ 7,095	\$ 4,000	\$ 823	\$ 4,000		\$ 4,000	\$ 3,177	386.2%	2020 trainings were cancelled due to COVID-19.
6076 Unemployment		\$ 750		\$ 214			\$ -	\$ (214)	-100.0%	
6079 Misc.	\$ 138	\$ -	\$ 100	\$ -	\$ 100		\$ 100	\$ 100		
6097 Drug Testing	\$ -	\$ -	\$ 50	\$ -	\$ 50		\$ 50	\$ 50		
6231 Software Support		\$ 1,306	\$ 2,204	\$ 1,824	\$ 1,620		\$ 1,620	\$ (204)	-11.2%	
6232 Software Purchase							\$ -	\$ -		
6323 WC Injury City paid	\$ 52						\$ -	\$ -		
6611 Capital Expenditure Purchase	\$ 366						\$ -	\$ -		
6621 Capital Exp Equip Purch							\$ -	\$ -		
6971 Criminal Records Check							\$ -	\$ -		
Subtotal	\$ 31,658	\$ 35,170	\$ 45,964	\$ 24,839	\$ 43,062	\$ -	\$ 43,062	\$ 18,223	73.4%	

CAPITAL EXPENDITURES										
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL EXPENDITURES	\$ 31,658	\$ 35,170	\$ 45,964	\$ 24,839	\$ 43,062	\$ -	\$ 43,062	\$ 18,223	73.4%	

Adopted
12/10/2020

Animal Control

Line Item	Line Item Description	Request Detail	2020 Budget	2021 Budget
4190	Release of Animals	Revenue for Animals that of have been boarded through the City and then picked and claimed from the citizens.	\$ 2,300	\$ 1,100
4195	Dog licenses	Revenue for presumptively dangerous dog licenses.	\$ 1,800	\$ 850
4410	Emp Insurance Reimb	Employee insurance reimbursement, last used in 2012.		
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.	\$ 286	
		Total Revenues	\$ 4,386	\$ 1,950
6010	Wages F/T	Wages for 1 employee that works within other departments and administrative allocations.	\$ 15,973	\$ 16,040
6011	Payroll Taxes	Payroll taxes based on the above allocations.	\$ 1,222	\$ 1,227
6012	Group Insurance	Health insurance expense for employees based on above allocations.	\$ 7,901	\$ 4,869
6013	LAGERS	Retirement contributions for employees based on above allocations.	\$ 2,348	\$ 2,518
6014	Worker's Compensation	Based on above allocations.	\$ 857	\$ 553
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.	\$ 1,000	\$ 250
6032	Insurance	Property and liability coverage on buildings, equipment and vehicles. Includes a 10% increase over last year until quote is available.	\$ 1,309	\$ 1,684
6033	Postage	Funds for mailing Violations letters to the citizens and any packages.	\$ 100	\$ 100
6034	Custodian Fee	Commercial janitorial services		\$ 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 and the allocation of rental and PBX.	\$ 850	\$ 1,500
6062	Capital Exp. Main.	Provides funds for approved larger purchases 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).	\$ 2,204	\$ 1,620
6323	WC Injury City paid	Worker's compensation claims paid by the City.		
6971	Criminal Records Check			
		Subtotal	\$ 45,964	\$ 43,061

GROWTH AREAS: Personnel and Capital Needs

		Total Growth Areas	\$ -	\$ -
		Total Expenditures	\$ 45,964	\$ 43,061
		Net	\$ (41,578)	\$ (41,111)

INDUSTRIAL PARK

Industrial Park 15-15

	<i>Actual 2018</i>	<i>Actual 2019</i>	<i>Budget 2020</i>	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Comments</i>
Beginning Cash Balance	\$ 10,588	\$ 10,822	\$ 10,971	\$ 10,922	\$ 11,081	
Ending Cash Balance December 31st	\$ 10,673	\$ 10,971	\$ 11,081		\$ 11,186	

<i>REVENUES</i>	<i>Actual 2018</i>	<i>Actual 2019</i>	<i>Budget 2020</i>	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Comments</i>
4230 Interest	\$ 85	\$ 149	\$ 110	\$ 101	\$ 105	
Subtotal	\$ 85	\$ 149	\$ 110	\$ 101	\$ 105	

Surplus (Deficit) to Balance	\$ 85	\$ 149	\$ 110	\$ 101	\$ 105	
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<i>EXPENDITURES</i>	<i>Actual 2018</i>	<i>Actual 2019</i>	<i>Budget 2020</i>	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Comments</i>
6030 Legal						
6068 TAP Landscape Plan						
6071 Dues & Sub						
6230 City Website						
6231 Software Support						
6301 Professional Services						
6611 Capital Expenditure						
6760 Economic Development Grant						
6801 Vision Casting						
6802 Branding						
6803 Marketing						
TOTAL	\$ -					

Adopted
12/10/2020

CEMETERY FUND

Cemetery Fund 31-40

	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
Cash Balance as of December 31st	\$ 15,902	\$ 40,309	\$ 57,457	\$ 88,350	\$ 65,421		\$ 52,221			
Money Market Cash Balance as of 12/31	\$ 393,409	\$ 377,656	\$ 398,464	\$ 381,795	\$ 384,891		\$ 281,795			
Total Cash Balance	\$ 409,311	\$ 417,965	\$ 455,921	\$ 470,145	\$ 450,312		\$ 334,016	\$ (136,129)	-29.0%	

REVENUES	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
4230 Interest	\$ 3,889	\$ 6,278	\$ 6,000	\$ 5,169	\$ 3,960		\$ 3,960	\$ (1,209)	-23.4%	Lower interest rates.
4380 Misc.				\$ 4			\$			
4420 Grave Opening	\$ 25,200	\$ 16,800	\$ 18,500	\$ 17,600	\$ 16,000		\$ 16,000	\$ (1,600)	-9.1%	
4540 Webster Capital Credit	\$ 41	\$ 29	\$ 31	\$ 32			\$	\$ (32)		
4541 Health Insurance Rebate	\$ 1,469	\$ 1,268	\$ 1,425	\$ 1,378			\$	\$ (1,378)	-100.0%	Not budgeting for Anthem Insurance Rebate.
4600 Sale of Lots	\$ 12,200	\$ 11,500	\$ 10,000	\$ 23,100	\$ 12,600		\$ 12,600	\$ (10,700)	-45.9%	
4605 Maintenance Revenue							\$ -	\$ -		
4610 Taxes	\$ 124,499	\$ 121,268	\$ 120,200	\$ 129,527	\$ 124,015		\$ 124,015	\$ (5,511)	-4.3%	
4615 Donations	\$ 20						\$	\$ -		
4620 Rent	\$ 2,000			\$ 2,000	\$ 1,000		\$ 1,000	\$ (1,000)	-50.0%	
4801 CARES Act Reimbursement				\$ 107			\$	\$ (107)	-100.0%	CARES Act ends December 31, 2020
Sub Total	\$ 169,318	\$ 157,143	\$ 156,157	\$ 179,117	\$ 157,575	\$ -	\$ 157,575	\$ (21,541)	-12.0%	

Surplus (Deficit) to Balance	\$ 46,257	\$ 17,694	\$ 21,991	\$ 52,442	\$ (19,833)	\$ (116,296)	\$ (136,129)	\$ (188,571)	-359.6%	
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OPERATING EXPENDITURES	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
6010 Wages	\$ 44,552	\$ 46,121	\$ 37,574	\$ 51,273	\$ 40,202		\$ 40,202	\$ 7,126	13.9%	1 full-time employee, 1 allocated employee.
Wages - Admin			\$ 13,435		\$ 18,197		\$ 18,197			4 employee allocations, 2 new employee allocations.
6018 Wages P/T					\$ 8,448		\$ 8,448	\$ 8,448		
6011 Payroll Taxes	\$ 3,304	\$ 3,453	\$ 2,874	\$ 3,843	\$ 3,722		\$ 3,722	\$ 1,271	33.1%	Added step increases to employees not at top of steps.
Payroll Taxes - Admin			\$ 1,028		\$ 1,392		\$ 1,392			
6012 Group Insurance	\$ 18,718	\$ 19,631	\$ 17,991	\$ 20,586	\$ 19,485		\$ 19,485	\$ 5,976	29.0%	
Group Ins. Admin			\$ 3,128		\$ 7,077		\$ 7,077			
6013 LAGERS	\$ 5,638	\$ 6,275	\$ 5,523	\$ 7,497	\$ 6,312		\$ 6,312	\$ 1,672	22.3%	Added step increases to employees not at top of steps.
LAGERS - Admin			\$ 1,975		\$ 2,857		\$ 2,857			
6014 Worker's Compensation	\$ 1,313	\$ 1,651	\$ 2,947	\$ 1,828	\$ 2,915		\$ 2,915	\$ 1,087	59.5%	Added step increases to employees not at top of steps.
6020 Auto & Truck Expense	\$ 693	\$ -	\$ 500	\$ -	\$ 1,000		\$ 1,000	\$ 1,000		
6021 Gas and Oil	\$ 2,619	\$ 2,309	\$ 2,750	\$ 1,111	\$ 2,500		\$ 2,500	\$ 1,389	125.1%	
6022 Equipment Maintenance	\$ 2,064	\$ 2,926	\$ 3,750	\$ 3,703	\$ 3,750		\$ 3,750	\$ 47	1.3%	
6023 Computer Maintenance	\$ 38	\$ 147	\$ 250	\$ 374	\$ 250		\$ 250	\$ (124)	-33.2%	
6025 Maintenance	\$ 2,290	\$ 1,612	\$ 3,500	\$ 2,732	\$ 3,500		\$ 3,500	\$ 768	28.1%	
6028 Building Maintenance	\$ 100				\$ 5,000		\$ 5,000	\$ 5,000		Office Space in back of shop.
6030 Legal			\$ 250	\$ -	\$ 250		\$ 250	\$ 250		
6031 Engineering					\$ 15,000		\$ 15,000	\$ 15,000		Niche structure design.
6032 Insurance	\$ 2,914	\$ 2,679	\$ 2,862	\$ 2,707	\$ 3,161		\$ 3,161	\$ 454	16.8%	Actual property & liability amount.
6033 Postage	\$ 52	\$ 84	\$ 100	\$ 97	\$ 100		\$ 100	\$ 3	2.8%	
6040 Office Supplies	\$ 15	\$ 15	\$ 100	\$ 14	\$ 100		\$ 100	\$ 86	635.8%	
6045 Supplies	\$ 682	\$ 985	\$ 1,000	\$ 716	\$ 1,000		\$ 1,000	\$ 284	39.7%	
6051 Telephone	\$ 901	\$ 1,150	\$ 1,500	\$ 1,353	\$ 1,500		\$ 1,500	\$ 147	10.9%	
6052 Power	\$ 923	\$ 1,026	\$ 1,000	\$ 1,023	\$ 1,000		\$ 1,000	\$ (23)	-2.2%	
6062 Capital Exp. Maint.							\$ -	\$ -		
6069 Uniforms	\$ 828	\$ 874	\$ 750	\$ 842	\$ 850		\$ 850	\$ 8	1.0%	
6070 Meetings & Lodging	\$ 35	\$ -	\$ 50	\$ -	\$ 50		\$ 50	\$ 50		
6072 Trash	\$ 555	\$ 443	\$ 850	\$ 493	\$ 600		\$ 600	\$ 107	21.7%	
6073 Publications	\$ 182	\$ 271	\$ 500	\$ 342	\$ 500		\$ 500	\$ 158	46.2%	

<i>OPERATING EXPENDITURES</i>	<i>Actual 2018</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>2021 vs. 2020</i>	<i>2021 vs. 2020</i>	<i>Comments</i>	
6075 Training and Safety	\$ 460	\$ 460	\$ 850	\$ 544	\$ 850		\$ 850	\$ 306	56.1%		
6076 Unemployment							\$ -	\$ -			
6079 Miscellaneous	\$ 600	\$ 300	\$ 500	\$ 1,190	\$ 500		\$ 500	\$ (690)	-58.0%	Includes Cemetery Lots buy backs.	
6097 Drug Testing	\$ 13	\$ 124	\$ 50	\$ 25	\$ 50		\$ 50	\$ 25	100.8%		
6100 Inmate Program	\$ 1,366	\$ 1,349	\$ 1,800	\$ 413	\$ 1,000		\$ 1,000	\$ 587	141.9%		
6231 Software Support	\$ 388	\$ 3,155	\$ 2,631	\$ 2,229	\$ 2,040		\$ 2,040	\$ (189)	-8.5%		
6301 Professional Services	\$ 2,500	\$ 16,667	\$ 20,000	\$ 20,000	\$ 20,000		\$ 20,000	\$ -	0.0%		
6302 Accounting	\$ 112	\$ 119	\$ 147	\$ 122	\$ 250		\$ 250	\$ 128	105.6%		
6323 WC Injury City Paid	\$ 52						\$ -	\$ -			
6502 Propane	\$ 1,901	\$ 1,924	\$ 2,000	\$ 1,618	\$ 2,000		\$ 2,000	\$ 382	23.6%		
6511 Security	\$ 366						\$ -	\$ -			
6611 Capital Expenditure							\$ -	\$ -			
6621 Capital Exp Equipment Purch							\$ -	\$ -			
Subtotal	\$ 96,173	\$ 115,749	\$ 134,166	\$ 126,674	\$ 177,408	\$ -	\$ 177,408	\$ 50,734	40.1%		
CAPITAL EXPENDITURES											
6062 Mausoleum Repair	\$ 26,265										
6611 Topographic Survey		\$ 2,700									
6630 New City Hall Remodel	\$ 623					\$ 51,796	\$ 51,796	\$ 51,796			
6611 Fiber Ring						\$ 58,000	\$ 58,000	\$ 58,000			
6062 City Hall roof repair						\$ 6,500	\$ 6,500	\$ 6,500		Allocated to G&A, Cemetery, Parks, Water, Wastewater	
Transfer to Water for Truck Purchase		\$ 10,000									
Transfer to GF for Tractor Purchase (Street)		\$ 11,000									
Subtotal	\$ 26,888	\$ 23,700	\$ -	\$ -	\$ -	\$ 116,296	\$ 116,296	\$ 116,296			
TOTAL EXPENDITURES	\$ 123,061	\$ 139,449	\$ 134,166	\$ 126,674	\$ 177,408	\$ 116,296	\$ 293,704	\$ 167,030	131.9%		

Adopted
12/10/2020

Cemetery

Line Item	Line Item Description	Request Detail	2020 Budget	2021 Budget
4230	Interest	Interest earned on cash in general operating and restricted accounts.	\$ 6,000	\$ 3,960
4380	Misc.	To record revenue that does not fit into another category, last used 2010.		
4420	Grave Opening	\$350 fee charged per grave opening.	\$ 18,500	\$ 16,000
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. Budgeted in 2020 using Finance Committee's recommendation to average the last two years.	\$ 31	\$ -
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.	\$ 1,425	
4600	Sale of Lots	Residents of city pay \$200 per lot and nonresident pays \$350 per lot.	\$ 10,000	\$ 12,600
4605	Maintenance Revenue			
4610	Taxes	Real estate & personal property taxes.	\$ 120,200	\$ 124,015
4615	Donations			
4620	Rent	Rent for unused property for hay lease, 1 year term.		\$ 1,000
		Total Revenues	\$ 156,157	\$ 157,575
6010	Wages	Funds for 1 full-time Cemetery employee along with administration allocations.	\$ 37,574	\$ 40,202
	Wages - Admin	Funds for the allocations of 4 administration employees and 2 new employees.	\$ 13,435	\$ 18,197
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. This should account for 5 months (22 weeks) of work for a part-time employee up to \$12.00 per hour 32 hours per week = 704 hour x \$12 per hour.		\$ 8,448
6011	Payroll Taxes	Funds for 1 full-time Cemetery employee along with administration allocations	\$ 2,874	\$ 3,722
	Payroll Taxes - Admin	Funds for the allocations of 4 administration employees and 2 new employees.	\$ 1,028	\$ 1,392
6012	Group Insurance	Funds for 1 full-time Cemetery employee along with administration allocations	\$ 17,991	\$ 19,485
	Group Ins. Admin	Funds for the allocations of 4 administration employees and 2 new employees.	\$ 3,128	\$ 7,077
6013	LAGERS	Funds for 1 full-time Cemetery employee along with administration allocations	\$ 5,523	\$ 6,312
	LAGERS - Admin	Funds for the allocations of 4 administration employees and 2 new employees.	\$ 1,975	\$ 2,857
6014	Worker's Compensation	Funds for all full-time, allocated and part-time employees.	\$ 2,947	\$ 2,915
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.	\$ 500	\$ 1,000
6021	Gas and Oil	Includes fuel, oil and lubes to operate and maintain all mobile equipment in the department.	\$ 2,750	\$ 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	\$ 250
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
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	\$ 2,862	\$ 3,161
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	\$ 1,500
6052	Power	Funds to pay the Electric used within the Cemetery Property.	\$ 1,000	\$ 1,000
6062	Capital Exp. Maint.			
6069	Uniforms	Provides uniforms for the department personnel along with grease rags and mats for the offices	\$ 750	\$ 850
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.	\$ 850	\$ 600
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	\$ 500
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)	\$ 1,800	\$ 1,000
6231	Software Support	Funds allocated for gWorks, Dude Solutions (mobile 311) and Archive Social.	\$ 2,631	\$ 2,040
6301	Professional Services	Economic Development cost share allocation.	\$ 20,000	\$ 20,000
6302	Accounting	Funds the Cemetery portion of accounting costs	\$ 147	\$ 250
6502	Propane	Pays for the cost of propane for heating the building	\$ 2,000	\$ 2,000
		Total Expenditures	\$ 134,165	\$ 177,408
		Net	\$ 21,992	\$ (19,832)

GROWTH AREAS: Personnel and Capital Needs

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
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 \$32,500 allocated to G&A, Cemetery, Parks, Water and WWTP.		\$ 6,500
		Total Growth Areas	\$ -	\$ 116,296
		Total Expenditures	\$ 134,165	\$ 293,704
		Net	\$ 21,992	\$ (136,128)

PARKS FUND

Combined Parks and Restricted Parks Fund 33-33 *

	Combined Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
Cash Balance as of December 31st	\$ 1,060,434	\$ 1,182,847	\$ 1,367,190	\$ 1,418,254		\$ 1,098,361			
Tennis Courts Fund	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000					Funds to be reallocated for Disc Golf Course in 2021
Equipment Replacement Reserve Fund									
Total Cash Balance	\$ 1,090,434	\$ 1,212,847	\$ 1,397,190	\$ 1,448,254	\$ -	\$ 1,098,361	\$ (298,830)	-21.4%	

REVENUES	Combined Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
4030 Sales tax	\$ 744,410	\$ 721,777	\$ 826,536	\$ 775,445		\$ 775,445	\$ (51,090)	-6.2%	
4230 Interest	\$ 16,402	\$ 15,000	\$ 10,315	\$ 9,900		\$ 9,900	\$ (415)	-4.0%	Lower interest rates.
4380 Misc. Revenues	\$ 5,244		\$ 363			\$ -	\$ (363)	-100.0%	
4390 Insurance Claim Payment			\$ 4,925			\$ -	\$ (4,925)	-100.0%	Insurance claim payment for lightning damage at pool.
4540 Webster Electric Capital Credits	\$ 676	\$ 1,002		\$ 705		\$ 705	\$ 705		
4541 Anthem Ins. Rebate	\$ 1,189	\$ 1,260	\$ 1,781			\$ -	\$ (1,781)	-100.0%	Not budgeting for Anthem Insurance Rebate.
4610 Property Taxes	\$ 103,290	\$ 101,700	\$ 110,256	\$ 104,943		\$ 104,943	\$ (5,314)	-4.8%	
4615 Donations	\$ 597					\$ -	\$ -		
4620 Pool Rentals	\$ 8,435	\$ 6,500	\$ 5,463	\$ 6,500		\$ 6,500	\$ 1,038	19.0%	
4621 Park Rentals	\$ 4,476	\$ 4,000	\$ 1,360	\$ 4,000		\$ 4,000	\$ 2,640	194.1%	
4622 Group Exercise Classes			\$ 171	\$ 9,000		\$ 9,000	\$ 8,829	5163.2%	New Program
4623 Youth Volleyball				\$ 3,900		\$ 3,900	\$ 3,900		New Program
4625 Softball/Baseball	\$ 12,470	\$ 13,375	\$ 9,170	\$ 13,375		\$ 13,375	\$ 4,205	45.9%	
4626 Adult Ball	\$ 800	\$ 1,500	\$ 1,800	\$ 1,600		\$ 1,600	\$ (200)	-11.1%	
4627 Youth Basketball			\$ 3,311	\$ 10,400		\$ 10,400	\$ 7,089	214.1%	New Program
4628 Adult Basketball				\$ 1,000		\$ 1,000	\$ 1,000		New Program
4630 Soccer	\$ 13,193	\$ 20,125	\$ 6,720	\$ 20,000		\$ 20,000	\$ 13,280	197.6%	
4634 Season Passes	\$ 17,430	\$ 18,500	\$ 4,675	\$ 17,000		\$ 17,000	\$ 12,325	263.6%	
4635 Daily Passes	\$ 73,543	\$ 73,000	\$ 35,423	\$ 73,000		\$ 73,000	\$ 37,577	106.1%	
4639 Water Fitness		\$ 750	\$ 757	\$ 1,550		\$ 1,550	\$ 793	104.7%	
4640 Swim Team	\$ 1,000	\$ 1,600		\$ 1,600		\$ 1,600	\$ 1,600		
4645 Swim Lessons	\$ 6,150	\$ 6,200	\$ 2,670	\$ 6,200		\$ 6,200	\$ 3,530	132.2%	
4655 Pool Concessions	\$ 20,528	\$ 25,000	\$ 17,250	\$ 27,500		\$ 27,500	\$ 10,250	59.4%	
4656 Park Concessions		\$ 8,750	\$ 2,619	\$ 4,500		\$ 4,500	\$ 1,881	71.8%	
4657 Food Truck Sales			\$ 21			\$ -	\$ (21)	-100.0%	
4730 Movies in the Park				\$ 720		\$ 720	\$ 720		New Program
4731 Dog Swim				\$ 575		\$ 575	\$ 575		New Program
4732 Parents Night Out				\$ 200		\$ 200	\$ 200		New Program
4733 Mother/Son Program				\$ 275		\$ 275	\$ 275		New Program
4734 Pumpkin Patch/Fall Festival				\$ 300		\$ 300	\$ 300		New Program
4735 Christmas Class				\$ 120		\$ 120	\$ 120		New Program
4800 Grant Funds		\$ -	\$ 112,530	\$ -		\$ -	\$ (112,530)	-100.0%	Pour-in-place grant reimbursement received in 2020.
4801 CARES Program Reimbursement			\$ 8,200			\$ -	\$ (8,200)	-100.0%	CARES Act ends December 31, 2020
COP Items to be paid by City and Reimbursed						\$ -	\$ -		#DIV/0!
Transfer In for Fire Dept. 3 Acres			\$ 15,054			\$ -	\$ (15,054)	-100.0%	
Transfer In from General Fund	\$ 69,086	\$ 66,041	\$ 66,041	\$ 66,041		\$ 66,041	\$ -	0.0%	
Subtotal	\$ 1,098,919	\$ 1,086,080	\$ 1,247,411	\$ 1,160,349	\$ -	\$ 1,160,349	\$ (87,062)	-7.0%	

Surplus (Deficit) to Balance	\$ (92,598)	\$ 58,635	\$ 311,054	\$ 51,063	\$ (349,893)	\$ (298,830)	\$ (609,883)	-196.1%	
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OPERATING EXPENDITURES	Combined Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
6010 Wages	\$ 101,376	\$ 76,178	\$ 115,947	\$ 127,812		\$ 127,812	\$ 33,959	29.3%	Director, Coordinator, Property Maint., Public Works Sup., (New) Perm/PT Program Specialist 100%
Wages - Admin		\$ 51,615		\$ 22,094		\$ 22,094			3 employee allocations, 2 new employee allocations.
6018 Wages PT	\$ 89,219	\$ 108,500	\$ 88,513	\$ 141,106		\$ 141,106	\$ 52,593	59.4%	Includes P/T wages for New Programs
6011 Payroll Taxes	\$ 14,544	\$ 14,128	\$ 15,461	\$ 20,572		\$ 20,572	\$ 6,802	44.0%	Added step increases to employees not at top of steps.
Payroll Taxes - Admin		\$ 3,949		\$ 1,690		\$ 1,690			

		Combined			Budget 2021		Budget 2021	Budget 2021	2021 vs.	2021 vs.	
OPERATING EXPENDITURES	Actual 2019	Budget 2020	Actual 2020		Current Operating	Budget 2021 Growth Areas	Budget 2021 Total		2020	2020	Comments
6012 Group Insurance	\$ 25,381	\$ 30,578	\$ 28,227	\$ 55,046		\$ 55,046	\$ 34,212	121.2%			
Group Ins - Admin	\$ 17,651			\$ 7,393		\$ 7,393					
6013 LAGERS	\$ 12,334	\$ 11,198	\$ 16,678	\$ 20,066		\$ 20,066	\$ 6,857	41.1%			Added step increases to employees not at top of steps.
LAGERS - Admin		\$ 7,587		\$ 3,469		\$ 3,469					
6014 Worker's Compensation	\$ 2,572	\$ 10,861	\$ 5,969	\$ 8,705		\$ 8,705	\$ 2,736	45.8%			
6019 Florist			\$ 52								
6020 Truck Expense	\$ 2,008	\$ 2,000	\$ 1,491	\$ 2,000		\$ 2,000	\$ 509	34.2%			
6021 Gas and Oil	\$ 2,347	\$ 2,250	\$ 2,205	\$ 2,250		\$ 2,250	\$ 45	2.1%			
6022 Equipment Maintenance	\$ 3,158	\$ 4,100	\$ 3,377	\$ 4,500		\$ 4,500	\$ 1,123	13.2%			
6023 Computer Maintenance	\$ 8,658	\$ 6,000	\$ 5,913	\$ 6,000		\$ 6,000	\$ 87	1.5%			
6025 Maintenance	\$ 8,550	\$ 9,500	\$ 8,602	\$ 12,500		\$ 12,500	\$ 3,898	45.3%			Combined Line 6054 into this line.
6028 Building Maintenance			\$ 7,425			\$ -	\$ (7,425)	-100.0%			Lightning damage to pool.
6030 Legal	\$ 1,908	\$ 1,400	\$ 1,024	\$ 1,400		\$ 1,400	\$ 376	36.7%			
6031 Engineering	\$ 79,486		\$ -			\$ -	\$ -				
6032 Insurance	\$ 18,544	\$ 25,749	\$ 18,340	\$ 20,424		\$ 20,424	\$ 2,084	11.4%			Actual property & liability amount.
6033 Postage	\$ 251	\$ 250	\$ 295	\$ 250		\$ 250	\$ (45)	-15.1%			
6034 Custodian Fees			\$ 1,175	\$ 1,140		\$ 1,140	\$ (35)	-3.0%			
6040 Office Supplies	\$ 1,761	\$ 2,000	\$ 1,885	\$ 2,000		\$ 2,000	\$ 115	6.1%			
6041 Ump and Ref	\$ 3,640		\$ -			\$ -	\$ -				
6045 General Supplies	\$ 5,767	\$ 7,000	\$ 6,547	\$ 8,000		\$ 8,000	\$ 1,453	22.2%			
6048 Swim Team	\$ 102	\$ 550	\$ -	\$ 550		\$ 550	\$ 550				
6049 Adult Ball	\$ 51	\$ 1,000	\$ 505	\$ 800		\$ 800	\$ 295	58.4%			
6050 Utilities			\$ -			\$ -	\$ -				
6051 Telephone	\$ 4,775	\$ 5,400	\$ 4,954	\$ 5,500		\$ 5,500	\$ 546	11.0%			
6052 Power Purchased	\$ 11,671	\$ 15,700	\$ 11,474	\$ 13,500		\$ 13,500	\$ 2,026	17.7%			
6053 Swim Lessons		\$ 400	\$ 13	\$ 400		\$ 400	\$ 387	2976.9%			
6054 Fairground Maintenance	\$ 6,615	\$ 7,500	\$ 4,072	\$ -		\$ -	\$ (4,072)	-100.0%			Moved to maintenance line 6025
6055 Youth ball	\$ 4,542	\$ 6,000	\$ 2,004	\$ 6,000		\$ 6,000	\$ 3,996	199.5%			
6058 Soccer	\$ 2,965	\$ 6,500	\$ 1,548	\$ 6,500		\$ 6,500	\$ 4,952	319.8%			
6059 Concession	\$ 9,682	\$ 16,500	\$ 12,152	\$ 16,500		\$ 16,500	\$ 4,348	35.8%			
6060 Grounds Maintenance	\$ 46,371	\$ 58,500	\$ 54,102	\$ 62,500		\$ 62,500	\$ 8,398	15.5%			Added Mowing/Trimming at Route 66 Park.
6061 Pour-in-Place Maintenance		\$ 8,000	\$ 4,982	\$ 2,000		\$ 2,000	\$ (2,982)	-59.9%			
6062 Capital Exp. Maint.						\$ -	\$ -				
6069 Uniform	\$ 2,309	\$ 3,300	\$ 1,815	\$ 3,300		\$ 3,300	\$ 1,485	81.8%			
6070 Meetings & Lodging	\$ 1,704	\$ 4,350	\$ 883	\$ 2,600		\$ 2,600	\$ 1,717	194.3%			
6071 Dues and Subscriptions	\$ 1,091	\$ 680	\$ 943	\$ 1,350		\$ 1,350	\$ 407	43.2%			
6072 Trash	\$ 3,815	\$ 3,700	\$ 3,451	\$ 3,700		\$ 3,700	\$ 249	7.2%			
6073 Publications	\$ 1,132	\$ 1,350	\$ 664	\$ 1,200		\$ 1,200	\$ 536	80.8%			
6074 Ballfield Expense	\$ 6,935	\$ 15,000	\$ 14,970	\$ 15,000		\$ 15,000	\$ 30	0.2%			
6075 Training and Safety	\$ 6,583	\$ 7,150	\$ 4,348	\$ 7,150		\$ 7,150	\$ 2,802	64.4%			
6076 Unemployment	\$ 1,178		\$ 2,204			\$ -	\$ (2,204)	-100.0%			
6079 Misc.	\$ 7,129	\$ 600	\$ 912			\$ -	\$ (912)	-100.0%			
6081 Credit Card Fees	\$ 411	\$ 1,200	\$ 1,445	\$ -		\$ -	\$ (1,445)	-100.0%			
6083 Chemicals	\$ 7,014	\$ 10,000	\$ 7,938	\$ 10,000		\$ 10,000	\$ 2,062	26.0%			
6090 Bond Principal	\$ 260,000	\$ 270,000	\$ 270,000	\$ 280,000		\$ 280,000	\$ 10,000	3.7%			
6091 Bond Interest	\$ 143,344	\$ 132,744	\$ 132,510	\$ 121,744		\$ 121,744	\$ (10,766)	-8.1%			
6092 Agent Fees	\$ 1,988	\$ 1,988	\$ 1,908	\$ 4,908		\$ 4,908	\$ 3,000	157.2%			Includes \$3,000 for arbitrage calculation.
6097 Drug Testing	\$ 50	\$ 50	\$ 25	\$ 50		\$ 50	\$ 25	100.8%			
6100 Inmate Program	\$ 4,131	\$ 5,000	\$ 1,240	\$ 5,000		\$ 5,000	\$ 3,760	303.2%			
6231 Software Support	\$ 4,068	\$ 5,646	\$ 4,805	\$ 5,646		\$ 5,646	\$ 841	17.5%			
6301 Professional Services	\$ 41,674	\$ 33,000	\$ 33,548	\$ 20,000		\$ 20,000	\$ (13,548)	-40.4%			Separated out Pool Opening/Closing costs.
6302 Accounting	\$ 237	\$ 294	\$ 243	\$ 294		\$ 294	\$ 51	20.9%			
6304 Pool Opening/Closing				\$ 14,500		\$ 14,500	\$ 14,500				Added new line.
6305 Spraying				\$ 5,000		\$ 5,000	\$ 5,000				Added new line.
6323 WC Injury city paid						\$ -	\$ -				
6422 Group Exercise Class			\$ 120	\$ 1,149		\$ 1,149	\$ 1,029				New Program
6423 Youth Volleyball				\$ 2,056		\$ 2,056	\$ 2,056				New Program
6427 Youth Basketball				\$ 6,378		\$ 6,378	\$ 6,378				New Program
6428 Adult Basketball				\$ 210		\$ 210	\$ 210				New Program
6502 Propane	\$ 1,401	\$ 1,800	\$ 894	\$ 1,800		\$ 1,800	\$ 906	101.4%			
6511 Security	\$ 1,339	\$ 2,050	\$ 2,754	\$ 2,500		\$ 2,500	\$ (254)	-9.2%			
6530 Movies in the Park				\$ 420		\$ 420	\$ 420				New Program
6531 Dog Swim				\$ 48		\$ 48	\$ 48				New Program

	Combined Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
OPERATING EXPENDITURES									
6532 Parents Night Out				\$ 86		\$ 86	\$ 86		New Program
6533 Mother/Son Program				\$ 60		\$ 60	\$ 60		New Program
6534 Pumpkin Patch/Fall Festival				\$ 175		\$ 175	\$ 175		New Program
6535 Christmas Class				\$ 58		\$ 58	\$ 58		New Program
6611 Capital Expenditure						\$ -	\$ -		
6619 Sports Team Equipment		\$ 7,500	\$ 6,739			\$ -	\$ (6,739)	-100.0%	One-time expenses.
6664 Score Boards						\$ -	\$ -		
6800 Special Events	\$ 5,679					\$ -	\$ -		
6805 Planning/Marketing	\$ 12,878			\$ 8,736		\$ 8,736	\$ 8,736		
6941 Vandalism	\$ 160	\$ 1,500	\$ 2,234	\$ 1,500		\$ 1,500	\$ (734)	-32.9%	
Subtotal	\$ 984,526	\$ 1,027,445	\$ 921,524	\$ 1,109,286	\$ -	\$ 1,109,286	\$ 187,761	20.4%	

CAPITAL EXPENDITURES									
6653 Street Expansion for Activity Center	\$ 1,788								
6611 Pour 'n Place	\$ 190,505		\$ 3,799						
6611 COP Items to be paid by City and Reimbursed			\$ 8,867						
6611 Electronic Cash Registers	\$ 1,008								
6611 New Phone System			\$ 2,168						
6611 Aquatic Center Equipment	\$ 3,690								
6630 New City Hall Remodel					\$ 103,593	\$ 103,593			
Fiber Ring					\$ 58,000	\$ 58,000			
City Hall Roof Repair					\$ 6,500	\$ 6,500			Allocated to G&A, Cemetery, Parks, Water, Wastewater
Patriot Park Development Plan					\$ 85,000	\$ 85,000			
Website					\$ 5,000	\$ 5,000			
Skid Steer Attachment					\$ 2,500	\$ 2,500			Allocated Street, Parks, Water, Wastewater
Website - Parks Only					\$ 20,000	\$ 20,000			If Parks were to do a website separately - Registrations, Calendars, etc.
Pitching Machines					\$ 5,300	\$ 5,300			
Additional Employee					\$ 13,000	\$ 13,000			
Disc Golf Course					\$ 25,000	\$ 25,000			
Security at New Concessions					\$ 12,000	\$ 12,000			
Park Signage					\$ 14,000	\$ 14,000			
Transfer to Tennis Court Fund	\$ 10,000					\$ -			
Transfer to Reserve Replacement						\$ -			
Subtotal	\$ 206,991	\$ -	\$ 14,833	\$ -	\$ 349,893	\$ 349,893	\$ 335,060	2258.8%	

TOTAL EXPENDITURES	\$ 1,191,517	\$ 1,027,445	\$ 936,358	\$ 1,109,286	\$ 349,893	\$ 1,459,179	\$ 349,893	31.5%	
2018 COP Outstanding	\$ 3,725,000		\$ 3,455,000	\$ 3,175,000					

* 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
12/10/2020

Combined Parks Fund

Line Item	Line Item Description	Request Detail	2020 Budget	2021 Budget
4030	Sales tax	1/2% local parks / stormwater sales tax. RSMo Sections 644.032-644.033 (Monica's Projection Number 10.14.20)	\$ 721,777	\$ 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. 2021 projections are based on minimum numbers rather than recent averages.	\$ 15,000	\$ 9,900
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. Based on the Finance Committee's recommendations, the Webster Electric Capital Credits is budgeted for 2020 based on an average of the last two years. Taking a closer look at this line, the rebates have had a large amount of fluctuation with no predictable pattern. Due to the unpredictable nature of the rebate amounts, the budget projection for 2021 is based on the average of the lower numbers.	\$ 1,002	\$ 705
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. Based on the Finance Committee's recommendations, the Anthem Health Insurance Rebate is budgeted for 2020 based on the average of the last two years. Due to Covid-19 the insurance patterns have changed and are uncertain. Therefore, nothing is being budgeted in this line for 2021.	\$ 1,260	
4610	Taxes (real property)	Real estate & personal property taxes levied each year. Monica's projection numbers	\$ 101,700	\$ 104,943
4620	Pool Rentals	Due to heavy 7 day per week programming at the Aquatic Center and expanded night swim offerings, pool rental program space is limited. In both 2019 and 2020 pool rentals remained popular and in high demand.	\$ 6,500	\$ 6,500
4621	Park Rent	Revenue from park and fairground rentals. Revenue for 2021 is based from a three year average.	\$ 4,000	\$ 4,000
4622	Group Exercise Classes	New Program, see attached New Program Breakdown		\$ 9,000
4623	Youth Volleyball	New Program, see attached New Program Breakdown		\$ 3,900
4625	Softball/Baseball	The three year average for Youth Ball is \$13,574. However, dating back to 2015, revenues only exceeded \$13k in 2018 at \$15,967 which exceeds the next highest year by over 3k. When using a 5 year average, discarding the high number in 2018, the average revenue is \$12,435. Other factors considered in this projection are that the Adult Ball line was included in these totals until it was broken out separately in 2019. Adult Ball generated an additional \$1,200 in revenue contributions to these totals. In addition, we are providing coaching incentives by refunding registrations for all head coaches which reduces revenues by a minimum of 6%. Realizing from 2018 revenues, there is a potential for growth, revenue projections are not being reduced for 2021, but remain on the high side of averages for this program in the past.	\$ 13,375	\$ 13,375
4626	Adult Ball	Registration is \$200 per team. There are seasons in the fall and spring. An average of 4 teams per season would increase the proposed revenue in this line item.	\$ 1,500	\$ 1,600
4627	Youth Basketball	New Program, see attached New Program Breakdown		\$ 10,400
4628	Adult Basketball	New Program, see attached New Program Breakdown		\$ 1,000
4630	Soccer	A 4 year average for this program is \$17,189. This program has a fall and spring season where spring averages slightly higher participation. For 2020, fees increased by about 14% overall. In 2020, we began offering a registration refund for all head coaches which can account for anywhere from 8 to 11.5% of registrations. The proposed projection is not changing from 2020. The proposed amount will require around 500 registrations. The three year average for Fall Soccer is 181 participants. Fall 2020 had 239 registrations. The three year average for Spring Soccer is 331 participants.	\$ 20,125	\$ 20,000
4634	Season Passes	This number, holding over from 2020 seems high. In 2019 \$17,430 was collected on passes. Being the inaugural year, there was a lot of build up, marketing, and anticipation around the Aquatic Center opening. It is likely, without experiencing a sudden boom in area population, or further development of Patriot Park, 2019 might represent a peak in season pass sales. One opposite consideration might be the new traffic pattern by the Aquatic Center once the interchange and corresponding new roadways are open in 2021. The projection for 2020 of \$18,500 was also based on the anticipation of selling season passes at Christmas for gifts. Despite Facebook marketing and an e-mail blast to previous pass holders, we only sold one season pass. Based on the experience and knowledge we now have, season pass revenue projections are being reduced for 2021 versus 2020.	\$ 18,500	\$ 17,000
4635	Daily Passes	This number is based off 2019 sales of \$73,543. Being the inaugural year, the estimate might be high. There is no 3 year average to compare to. Actual day pass sales follow weather patterns. Hot and dry brings in high revenues whereas cool and wet yields low revenues. To reach this number, we will need to sell 14,600 day passes through the course of the summer. Two additional Night Swim opportunities were added in 2020 and will remain in place for 2021.	\$ 73,000	\$ 73,000
4639	Water Fitness	Includes Water Aerobics, Lap Swim, and Water Walking. This program competes with swim lessons, swim team, night swim and rentals for prime programming slots which are weekday evenings after work hours. In addition, fluctuating weather and water temperatures create an inconsistent environment for this kind of programming. These factors limit the potential for program growth in this area. However, working in tandem with the Health Department in partnership to develop a new adult fitness program, with an emphasis on utilizing the Aquatic Center, expanded the participant base and marketing. We plan to continue to work with the Health Department to market the program in 2021. Two, 5 week sessions have been programmed for Water Aerobics. Participants can pay \$60/session, or \$8 to drop in. Lap Swimmers and Water Walkers pay a \$5.00 drop in charge or can utilize their season passes. Projections to average 10 class registrations and 100 drop ins over the course of the program., and 30 water walkers/lap swimmers.	\$ 750	\$ 1,550
4640	Swim Team	Numbers based on 27 participants. Due to Covid-19 and the pool schedule, Swim Team was not offered in 2020. These numbers are projected higher than 2019 actuals, but still leave room for growth in future seasons as a strong swim lesson program creates more candidates and marketing for the program takes hold.	\$ 1,600	\$ 1,600
4645	Swim Lessons	Based from 2019 actuals. There are opportunities to offer additional classes. Swim Lessons should be considered a core park service for any community who operates an Aquatic Facility. Revenue will be reached by serving 138 kids through this program.	\$ 6,200	\$ 6,200
4655	Pool Concessions	Average weekly sales at the pool are \$2,285. With roughly 12 weeks of programming, the Aquatic Center should make \$27,420.	\$ 25,000	\$ 27,500
4656	Park Concessions	Average sales per night of Sports (Youth Ball) are \$106. It should be noted that the concessions offerings at the sports venues were limited because of facilities and Covid-19 and sold only prepackaged foods. With 36 nights of sports programming, if summer averages play out, the total would be \$3,816. If we increase sales at the ball fields by 20% by having the new concessions stand at rotary and some hot food options, the total is \$4,580 which brings the projection to \$32,000 even.	\$ 8,750	\$ 4,500
4657	Food Truck Sales			
4730	Movies in the Park	New Program, see attached New Program Breakdown		\$ 720
4731	Dog Swim	New Program, see attached New Program Breakdown		\$ 575
4732	Parents Night Out	New Program, see attached New Program Breakdown		\$ 200

4733	Mother/Son Program	New Program, see attached New Program Breakdown		\$ 275
4734	Pumpkin Patch/Fall Festival	New Program, see attached New Program Breakdown		\$ 300
4735	Christmas Class	New Program, see attached New Program Breakdown		\$ 120
4800	Grant Funds			
	Transfer In from General Fund		\$ 66,041	\$ 66,041
			Total Revenues	\$ 1,086,080 \$ 1,160,349
6010	Wages	Allocations for employees salaried that work within the parks system. Parks Director (Marc Baker) 95%, Recreation Coordinator (Dianna Schuman) 95%, Property Maintenance 50%, Public Works Superintendent (Brandon Rust) 15%. Additionally, there is \$20,280 for a permanent part time Recreation Program Specialist 100% allocated to restricted Parks.	\$ 76,178	\$ 127,812
	Wages - Admin	Allocations include City Administrator 7.5%, City Clerk 10%, Finance Director 10%, and two new positions Accounts Payable & Assistant City Clerk 10%, Utility Clerk 5%.	\$ 51,615	\$ 22,094
6018	Wages PT	Minimum Wage will increase on January 1, 2021 to \$10.30/hour which will have an effect on our budget over what was proposed for 2020. Youth Soccer: Complex Manager and Refs field prep, set up, games, reporting = \$5,965 // Youth Ball: Complex Manager and Umpires = \$4,461 // Adult Ball: Complex Manager and Umpires = \$915 // Open Swim, Night Swim, School Groups - Lifeguards, Front Line (Admissions) - \$84,640 // Pool Rentals: Lifeguards, Complex Manager = \$4,825 // Swim Team: Coaches, Lifeguard = \$882 // Swim Lessons: Instructors, Lifeguard = \$1,214 // Water Aerobics: Instructor and Lifeguard = \$1,163 // Concessions Pool: Concessions Employee = \$8,106 // Concessions Sports: Concessions Employee = \$2,369. Included in this number are the part time wages for the new programs, see attached New Program Breakdown.	\$ 108,500	\$ 141,106
6011	Payroll Taxes	See allocations in 6010	\$ 14,128	\$ 20,572
	Payroll Taxes - Admin	See allocations in 6010	\$ 3,949	\$ 1,690
6012	Group Insurance	See allocations in 6010	\$ 30,578	\$ 55,046
	Group Ins - Admin	See allocations in 6010	\$ 17,651	\$ 7,393
6013	LAGERS	See allocations in 6010	\$ 11,198	\$ 20,066
	LAGERS - Admin	See allocations in 6010	\$ 7,587	\$ 3,469
6014	Worker's Compensation		\$ 10,861	\$ 8,705
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	\$ 2,250
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.	\$ 4,100	\$ 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.	\$ 9,500	\$ 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. Figured as per Monica	\$ 25,749	\$ 20,424
6033	Postage	Parks related mailing needs. Check stubs, pictures, information, return shipping, etc.	\$ 250	\$ 250
6034	Custodian Fees			\$ 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.	\$ 7,000	\$ 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 in 2021.	\$ 550	\$ 550
6049	Adult Ball	Improved quality shirts and caps (will also serve as marketing for Parks), trophies. Includes balls, counters, and equipment for umpires. Adult ball has a Spring and Fall Season. Based on participant and costs associated with Adult Ball Fall 2020, projected expenses in this line item are being reduced.	\$ 1,000	\$ 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.	\$ 5,400	\$ 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.	\$ 15,700	\$ 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.	\$ 7,500	
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	Additional menu items added at the Aquatic Center for 2020 as planned. However, the pool season was short by at least 5 weeks in 2020. 2020 projections included a completed new concession stand in Rotary Park that was not completed. Based on limited expense data from 2020, the 2021 figure is a hold over from 2020 and should be in line with a full Aquatics season as well as a completed concessions stand in Rotary Park.	\$ 16,500	\$ 16,500

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.	\$ 58,500	\$ 62,500
6061	Four-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.	\$ 8,000	\$ 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 = 2,000. Hotel x 2 = 400. Travel/Meals 200. The national conference.	\$ 4,350	\$ 2,600
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	\$ 680	\$ 1,350
6072	Trash	Trash service with WCA to service Parks including Aquatic Center dumpster between May and September.	\$ 3,700	\$ 3,700
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.	\$ 1,350	\$ 1,200
6074	Ballfield Expense	Includes the price for dirt for Lundh, conditioner that helps with dirt structure and longevity and helps with water dispersion, and fertilization/overseeding of all baseball/softball and soccer fields.	\$ 15,000	\$ 15,000
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		\$ 600	
6081	Credit Card Fees	Recommendation to the Park Board to pass the credit card fee on to the customer at the pool. 0 - 50 = \$1.25, 50-75 = \$1.75, 75-100 = \$2.15, and 100+ = 2.15% of the purchase.	\$ 1,200	
6083	Chemicals	Based on 2019 costs as well as averaged 2020 chemical usage.	\$ 10,000	\$ 10,000
6090	Bond Principal	2018 Certificates of Participation	\$ 270,000	\$ 280,000
6091	Bond Interest	2018 Certificates of Participation	\$ 132,744	\$ 121,744
6092	Agent Fees	Trustee Bank fees plus an additional amount for arbitrage rebate calculations.	\$ 1,988	\$ 4,908
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
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.	\$ 33,000	\$ 20,000
6302	Accounting	Funds the Parks Department portion of accounting costs	\$ 294	\$ 294
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
6305	Spraying	Expenses related to spraying in parks including herbicides, trailers, tanks, and spray applicators.		\$ 5,000
6323	WC Injury city paid			
6422	Group Exercise Class	New Program see attached New Program Breakdown		\$ 1,149
6423	Youth Volleyball	New Program see attached New Program Breakdown		\$ 2,056
6427	Youth Basketball	New Program see attached New Program Breakdown		\$ 6,378
6428	Adult Basketball	New Program see attached New Program Breakdown		\$ 210
6502	Propane	Funds used to heat buildings. No changes for 2021	\$ 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.	\$ 2,050	\$ 2,500
6530	Movies in the Park	New Program see attached New Program Breakdown		\$ 420
6531	Dog Swim	New Program see attached New Program Breakdown		\$ 48
6532	Parents Night Out	New Program see attached New Program Breakdown		\$ 86
6533	Mother/Son Program	New Program see attached New Program Breakdown		\$ 60
6534	Pumpkin Patch/Fall Festival	New Program see attached New Program Breakdown		\$ 175
6535	Christmas Class	New Program see attached New Program Breakdown		\$ 58
6619	Sports Team Equipment	New Program see attached New Program Breakdown	\$ 7,500	
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
6941	Vandalism	Funds for repair, clean up, and replacement after damages occur	\$ 1,500	\$ 1,500
Total Operating Expenditures			\$ 1,027,446	\$ 1,109,285

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
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
6062	Capital Maintenance	City Hall Roof Repair \$32,500 allocated to G&A, Cemetery, Parks, Water and WWTP.		\$ 6,500
	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
6301	Professional Services	New Website Design cost shared with WWTP, Water, General and Parks.		\$ 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
	Pitching Machines	Jugs BP1 Baseball/Softball Combo \$1,500 plus \$100 Shipping x 2. Jugs Complete Practice Batter Pack \$1,050x2		\$ 5,300
	Additional Employee			\$ 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
	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
	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
			Total Growth Areas	\$ - \$ 349,893
			Total Expenditures	\$ 1,027,446 \$ 1,459,178
			Net	\$ 58,634 \$ (298,829)

		New Programming Breakdown	
		Revenue	Expenses
Youth Basketball	FBC in Marshfield has traditionally served the community by programming youth basketball under the "Upward Bound" basketball program. This year, due to COVID and other circumstances, FBC will not be offering this program. They are willing to come alongside us and help market the program and offer any volunteers from their church to coach. We may have some practice space in their gym. FBC fluctuates between 170 and over 200 participants per season. We are working with the Marshfield Community Center (MCC) to utilize their facility to offer this and other indoor programs. If FBC picks the program up again, they have shared they have outgrown their space and church resources to offer the program to kids of all age groups and have offered to split the age groups with us with FBC focusing on the younger groups and Marshfield Parks on older kids.		
Revenue	Revenue is based on 160 participants at \$65 per registration. Fees within the median range of market research in the area for similar programs and are in line with what FBC has charged participants. Uniform costs per participant are higher than other sports we offer. We also have the added expense of renting facility space and covering a staff liaison to be present at all practices and games.	\$ 10,400	
Part Time Wages	Complex Manager and Refs		\$ 3,443.00
Ongoing/Variable Costs	Includes facility rental at MCC, Player Uniforms, Ref shirts and whistles, and Medals for the players.		\$ 5762
Start Up/One Time Costs	Basketballs, Mesh bags, Cleaning and disinfecting supplies		\$ 616
Difference with Ongoing/Variable			\$ 1,195
Combined Cost Difference			\$ 579
Youth Volleyball	This is a new program to offer indoor girls youth volleyball to kids in upper elementary and middle school 15 and under. The program will require the rental of gym space at the MCC.		
Revenue	Being the inaugural year and not knowing what the market for the sport will be like for this age group, we have estimated 60 participants. Jared Oleson, the Marshfield HS coach also runs a club volleyball league. We are not interested in competing with that league.	\$ 3,900	
Part Time Wages	Complex Manager and Refs		\$ 1,152
Ongoing/Variable Costs	Whistles, shirts, medals		\$ 1,636
Start Up/One Time Costs	Volleyballs and Mesh Bags		\$ 420
Difference with Ongoing/Variable			\$ 1,112
Combined Difference			\$ 692
Group Exercise Classes	Various classes offered at the FEMA building. 12 months of programming.		
Revenue	Market research identifies that participants should pay about \$5 per class for these types of classes. Not knowing what the market will be for these classes and being the initial year building this program from grass roots, we are planning to offer 9 classes per week and program the building 40 out of 52 weeks. That is 1800 participants at \$5 each.	\$ 9,000	
Part Time Wages	Market research shows that instructors can expect to make \$20 per class. Veteran instructors from as far away as Springfield have confirmed that they would be willing to travel up to a half hour to teach classes for 20 per class. In addition there are local instructors who have given verbal commitments to teach classes at the FEMA building for Marshfield Parks.		\$ 7,200
Ongoing/Variable Costs	Cleaning and Janitorial Supplies for the FEMA building		\$ 204
Start Up/One Time Costs	Exercise Cart, Cleaning Cart, Sound System, Exercise equipment such as bands and mats, janitorial supplies and receipt books and clipboards, First Aide Kit.		\$ 945
Difference with Ongoing/Variable			\$ 1,596
Combined Difference			\$ 651
Adult Basketball 3 on 3	Market Research for 3 on 3 programs averages out to about \$125/team for a six week league. For the inaugural year, we are proposing 8 teams with a max of 5 players per team. They can have an additional player, but will pay an additional fee for an extra shirt. Projected profit after costs is \$166.20.		
Revenue	8 teams x \$125	\$ 1,000	
Part Time Wages	Complex Manager and Refs		\$ 624
Ongoing/Variable Costs	Whistles, Ref Shirts, Player Jerseys		\$ 210
Start Up/One Time Costs			
Difference with Ongoing/Variable			\$ 166
Combined Difference			\$ 166
Movies in the Park	Planning to offer at least 2 movies in 2021, the first one being in the Spring between Spring Break and the end of school. We would like to offer a movie like The Sand Lot in the spring. The second movie could be offered after Labor Day and before Halloween with a possible Halloween theme. May be offered in conjunction with Fall Fest (see below) depending on if the Haunted House will be at the Fairgrounds in 2021. Movies can be offered at Patriot Park utilizing existing rest rooms and concessions at the pool, or done in Rotary Park (think "The Sand Lot" on one of the ball fields utilizing the new concessions stand and restrooms in Rotary Park. Or, it can be done at the fairgrounds utilizing the Dishman Building for concessions, or in conjunction with contracting Food Trucks to be on site.		
Revenue	Revenue is calculated on 80 participants with an entrance fee of \$6 each as well as concessions sales of \$240 calculated on average night swim concessions sales.	\$ 720	
Part Time Wages	Manager, Admissions and Concessions		\$ 100
Ongoing/Variable Costs	Movie licensing - \$300, Concessions \$120		\$ 420
Start Up/One Time Costs			
Difference with Ongoing/Variable			\$ 200
Combined Difference			\$ 200
Dog Swim	A day for people to bring their dogs to swim at the pool. It is programmed after the last programming for people has concluded, generally right before the pool is scheduled to be drained. Dogs in the water only.		
Revenue	Based off of 60 registrations at \$8/registration. Plus \$95 in concessions revenue.	\$ 575	
Part Time Wages	Complex Manager, Lifeguards		\$ 281
Ongoing/Variable Costs	Concessions Inventory		\$ 48
Start Up/One Time Costs			

	Difference with Ongoing/Variable		\$	247
	Combined Difference		\$	247
	Parents Night Out	Programed at the FEMA building. This will be a sign up program that will focus around activities for the kids from crafts to movies. Dinner (such as Pizza) will be offered.		
	Revenue	Based off of 10 registrations, but we can host up to 16. \$20/registration for 3 hours.	\$	200
	Part Time Wages	Two part time workers, one being a manager/adult.		\$ 80
	Ongoing/Variable Costs	Craft supplies, Pizza, Drink, Plates, Cutlery, Napkins, Cups, etc.		\$ 86
	Start Up/One Time Costs			
	Difference with Ongoing/Variable			\$ 34
	Combined Difference			\$ 34
	Mother/Son Nerf War	Activity for Mother/Son. A course with obstacles to be played a lot like dodgeball with nerf darts. Several activities and contests to participate in as well as the all out "paintball esque" war.		
	Revenue	Based on 30 registrations. \$10/registration, \$5 per additional child	\$	275
	Part Time Wages	Complex Manager and Front Line - Will be managed by full time staff.		\$ 99
	Ongoing/Variable Costs	Cost for paint, and supplies like paper targets, etc.		\$ 60
	Start Up/One Time Costs			
	Difference with Ongoing/Variable			\$ 116
	Combined Difference			\$ 116
	Christmas Class	This could be ornament making for parents and kiddos.		
	Revenue	12 registrations, \$10/registration.	\$	120
	Part Time Wages	Complex Manager and helper		\$ 35
	Ongoing/Variable Costs	Craft and Cookies		\$ 58
	Start Up/One Time Costs			
	Difference with Ongoing/Variable			\$ 27
	Combined Difference			\$ 27
	Pumpkin Patch/Fall Festival	To Be in October on a Saturday in conjunction with the MCT Haunted House, or a Halloween movie in the park. Will have hay rides, events, face painting, pumpkin carving, etc. There will be pumpkins for the kids to pick out and carve on site.		
	Revenue	Based on 30 registrations at \$10 per registration	\$	300
	Part Time Wages	4 staff		\$ 92
	Ongoing/Variable Costs	Pumpkins 50 x \$2, brushes, paint trays, paint, table cloths, stickers		\$ 175
	Start Up/One Time Costs			
	Difference with Ongoing/Variable			\$ 33
	Combined Difference			\$ 33

TRANSPORTATION FUND

Transportation Fund 55-93 Revenue and 55-95 Expense

	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
Cash Balance as of December 31st	\$ 698,989	\$ 837,493	\$ 1,045,703	\$ 1,290,141	\$ 1,403,031		\$ 686,321	\$ (603,819)	-46.8%	

REVENUES	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
4030 Sales Tax	\$ 706,978	\$ 744,419	\$ 722,122	\$ 827,112	\$ 775,511		\$ 775,511	\$ (151,802)	-6.24%	
4230 Interest	\$ 4,095	\$ 11,641	\$ 10,000	\$ 10,198	\$ 9,600		\$ 9,600	\$ (598)	-6%	Lower interest rates.
4325 TAP Project Reimbursement										
Grant Reimbursement (TEAP)			\$ 9,000		\$ 9,000		\$ 9,000	\$ 9,000		
Reimbursement from COP for Transportation Expenses **				\$ 151,168						One-time reimbursement, not ongoing.
Reimbursement from County for Square Project										One-time reimbursement, not ongoing.
TOTAL	\$ 711,073	\$ 756,060	\$ 741,122	\$ 988,479	\$ 794,111	\$ -	\$ 794,111	\$ (194,368)	-19.7%	

Surplus (Deficit) to Balance	\$ 338,689	\$ 152,535	\$ 208,210	\$ 463,573	\$ 112,891	\$ (716,710)	\$ (603,819)	\$ (1,067,392)	-250.3%	
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EXPENDITURES	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
6025 Maintenance										
6030 Legal	\$ 265	\$ 3,824	\$ 1,000	\$ 370	\$ 1,000		\$ 1,000	\$ 630	170.3%	
6031 Engineering	\$ 243,243	\$ 13,970	\$ 181,287	\$ 185,882			\$ -	\$ (185,882)	-100.0%	
6032 Insurance	\$ 162	\$ 78	\$ 83	\$ 75	\$ -		\$ -	\$ (75)	-100.0%	
6033 Postage	\$ 8	\$ -	\$ 20	\$ 20	\$ 20		\$ 20	\$ -	0.0%	
6045 General Supplies	\$ 314			\$ 530			\$ -	\$ (530)	-100.0%	
6062 Capital Exp. Maint.							\$ -	\$ -		
6063 Paving			\$ 210,000	\$ 249,702			\$ -	\$ (249,702)	-100.0%	
6067 Sidewalks							\$ -	\$ -		
6070 Meetings & Lodging	\$ 26						\$ -	\$ -		
6073 Publications	\$ 475	\$ 99	\$ 200	\$ 437	\$ 200		\$ 200	\$ (237)	-54.1%	
6079 Misc.				\$ 70			\$ -	\$ (70)	-100.0%	
6086 Election Expense		\$ 604					\$ -	\$ -		
6301 Professional Services	\$ 10						\$ -	\$ -		
6302 Accounting	\$ 1,680	\$ 1,774		\$ 1,819	\$ 5,000		\$ 5,000	\$ 3,181	174.8%	Added \$3,000 for arbitrage rebate calculation.
6611 Capital Expenditure Purchase							\$ -	\$ -		
6630 New City Hall Remodel	\$ 623						\$ -	\$ -		
6780 TAP Project	\$ 2,400						\$ -	\$ -		
6653 Elm Street Expansion	\$ 84,427	\$ 1,128					\$ -	\$ -		
6805 Planning	\$ 38,751	\$ 559					\$ -	\$ -		
6611 Roundabout Cost Share Agreement		\$ 581,487	\$ 55,322	\$ 11,000			\$ -	\$ (11,000)		
6778 TEAP Grant Project			\$ 10,000		\$ 10,000		\$ 10,000	\$ 10,000		
6063 Subgrade Stabilization					\$ 50,000		\$ 50,000	\$ 50,000		Banning St. and Marshall St.
6063 Equipment Rental					\$ 20,000		\$ 20,000	\$ 20,000		Compactor and roller.
6063 Hot Rubber Asphalt Crackfilling Material					\$ 45,000		\$ 45,000	\$ 45,000		
6063 Prairie Lane Major Concrete Patching					\$ 50,000		\$ 50,000	\$ 50,000		
6063 Banning Street Repair & Resurface					\$ 275,760		\$ 275,760	\$ 275,760		
6063 Resurface N. Marshall from Hillsboro to Interchange Area					\$ 164,450		\$ 164,450	\$ 164,450		
6063 No. Marshall Box Culvert					\$ 125,000		\$ 125,000	\$ 125,000		
6062 Sealing of Parking Lots and Trails					\$ 21,500		\$ 21,500	\$ 21,500		
6063 N. Buffalo Overlay from W. Washington to Maasey Park					\$ 35,000		\$ 35,000	\$ 35,000		
6063 Replace Existing Patches					\$ 45,000		\$ 45,000	\$ 45,000		
6067 Sidewalk Expansion/Replacement					\$ 50,000		\$ 50,000	\$ 50,000		
Transfer to Debt Service Fund			\$ 75,000	\$ 75,000	\$ 500,000		\$ 500,000	\$ 425,000	586.7%	Increased transfer to cover principal payment.
TOTAL	\$ 372,383	\$ 603,524	\$ 532,912	\$ 524,906	\$ 681,220	\$ 716,710	\$ 1,397,930	\$ 873,024	166.3%	

** Reimbursement from COP for Transportation Expenses will be in 2021 for \$86,083.00.

Adopted
12/10/2020

2018 G.O. Bonds	Total
February 2020 Interest	221,125
August 2020 Interest	221,125
Feb. 2021 Principal	390,000
Feb. 2021 Interest	218,200
August 2021 Interest	218,200
	<u>826,400</u>

Transportation Fund

Line Item	Line Item Description	Request Detail	2020 Budget	2021 Budget
4030	Sales Tax	1/2% sales tax received monthly from the State under Statute 94.700 - 94.755.	\$ 722,122	\$ 775,511
4230	Interest	Interest earned on cash balance in bank account.	\$ 10,000	\$ 9,600
4325	TAP Project Reimbursement	Transportation Alternatives Program - reimbursable grant.		
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	\$ 9,000
Total Revenues			\$ 741,122	\$ 794,111
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.	\$ 181,287	\$ -
6032	Insurance	Property and liability coverage on buildings, equipment and vehicles.	\$ 83	\$ -
6033	Postage	Funds for mailing payments and notifications.	\$ 20	\$ 20
6045	General Supplies	Funds for project supplies.		\$ -
6062	Capital Exp. Main.	Provides funds to maintain capital assets.		
6063	Paving	Funds for paving projects: Square Project	\$ 210,000	\$ -
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		\$ 45,000
6063	Paving	Funds for paving projects: Prairie Lane Major Concrete Patching		\$ 50,000
6067	Sidewalks	Funds for sidewalk projects.		\$ -
6070	Meetings & Lodging	Funds for meetings regarding transportation projects.		
6073	Publications	Pays for Public Notices and publishing 6 month financial statements.	\$ 200	\$ 200
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			
6302	Accounting	Funds to pay for independent audit.		\$ 5,000
6611	Capital Expenditure Purchase	Capital expenditures.		
6611		Roundabout Cost Share Agreement	\$ 55,322	
6630	New City Hall Remodel			
6653	Street Expansion	Expanding Elm Street and trail to pool.		
6779	Grant Engineering	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	\$ 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.	\$ 75,000	\$ 500,000
Total Expenditures			\$ 532,912	\$ 681,220
Net			\$ 208,210	\$ 112,891

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, $1600 \times 38 = 60,800 / 9 = 6755 \times 220 = 1486222 / 2000 = 750 \text{ tons} \times \$70 = \$52,500$, 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 $4265 \times 30 = 127,950 / 9 = 14216 \times 220 = 3127666 / 2000 = 1600 \text{ tons} \times \$70 = 112,000$, 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. $\$250,500 \times 10\% \text{ contingency} = \$25,260$		\$ 275,760
6063	Resurface North Marshall from Hillsboro to new Interchange area	From Hillsboro to where it widens $4285 \times 26'$ wide $4285 \times 26 = 111410 / 9 = 12378 \times 220 = 2723355 / 2000 = 1361 \text{ tons} \times \$70 = \$98,000$, the remaining portion $1160 \times 30 = 34800 / 9 = 3866 \times 220 = 850666 / 2000 = 425 \text{ tons} \times \$70 = \$31,500$, 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 $\times 10\% \text{ contingency} = 14,950$. 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
		Total Growth Areas	\$ -	\$ 716,710
			Total Expenditures	\$ 532,912 \$ 1,397,930
			Net	\$ 208,210 \$ (603,819)

Transportation Capital Project Fund 55-97

	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
Cash Balance as of December 31st	\$ 269,437	\$ 600,259	\$ 1,249,747	\$ 1,389,930	\$ 719,889		\$ 187,239			
CD Investment	\$ 9,612,267	\$ 2,029,805								
Total Cash	\$ 9,881,703	\$ 2,630,064	\$ 1,249,747	\$ 1,389,930	\$ 719,889	\$ -	\$ 187,239	\$ (1,202,690)	-86.5%	

REVENUES	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
4230 Interest	\$ 18,225	\$ 11,914	\$ 3,000	\$ 30,730	\$ 4,200		\$ 4,200	\$ (26,530)		Lower interest rates and less monies in account.
CD Interest	\$ 90,230	\$ 120,306	\$ 33,196							
TOTAL	\$ 108,455	\$ 132,220	\$ 36,196	\$ 30,730	\$ 4,200	\$ -	\$ 4,200	\$ (26,530)	-86.3%	

Surplus (Deficit) to Balance	\$ (1,111,668)	\$ (7,251,640)	\$ (1,380,317)	\$ (1,240,134)	\$ (670,040)	\$ (532,650)	\$ (1,202,690)			
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EXPENDITURES	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
6030 Legal	\$ 116,000									
6031 Engineering: I-44 Interchange	\$ 714,073	\$ 371,664	\$ 893,748	\$ 880,308	\$ 174,240		\$ 174,240			
6062 Agent Fees	\$ 300						\$ -			
6073 Publications		\$ 1,571					\$ -			
6611 Capital Expenditure Purchase	\$ 389,750						\$ -			
I-44 Cost Share Agreement		\$ 7,010,625	\$ 22,765				\$ -			
I-44 Contingency			\$ 500,000		\$ 500,000		\$ 500,000			Moved to 2021.
Sewer Casings				\$ -			\$ -			Added to I-44 contract. Bond Counsel approved being able to pay with 2020B Bonds.
Elm Street Phase 1				\$ 390,556			\$ -			
Engineering Elm St. Phase 1							\$ -			
Elm Street Phase 2						\$ 425,650	\$ 425,650			
Elm Street Trail New Section						\$ 77,000	\$ 77,000			
Elm Street Trail Millings Section						\$ 30,000	\$ 30,000			
TOTAL	\$ 1,220,123	\$ 7,383,860	\$ 1,416,513	\$ 1,270,864	\$ 674,240	\$ 532,650	\$ 1,206,890	\$ -	\$ -	

Adopted
12/10/2020

Transportation Capital Project Fund

Line Item	Line Item Description	Request Detail	2020 Budget	2021 Budget
4230	Interest	Interest earned on the 2018 General Obligation Bond proceeds,	\$ 36,196	\$ 4,200
		Total Revenues	\$ 36,196	\$ 4,200
6030	Legal			
6031	Engineering	I-44 Interchange engineering: construction staking & layout.	\$ 893,748	\$ 174,240
6611	Capital Expenditure Purchase	I-44 Interchange Cost Share Agreement	\$ 22,765	
6611	Capital Expenditure Purchase	I-44 Interchange Contingency	\$ 500,000	\$ 500,000
		Subtotal	\$ 1,416,513	\$ 674,240
		Net	\$ (1,380,317)	\$ (670,040)

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. $(Length \times Width / 9 \times 990(\text{thickness}) / 2000 = \text{tonnage} \times \$70 \text{ per ton } 2550 \times 21 = 53550, 53550/9 = 5950, 5950 \times 990 = 5890500, 5890500/2000 = 2945.25, 2945.25 \times 70 = \$206,500$. 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. $1365' \times 10' = 13650 / 9 = 1516 \times 440 = 667333 / 2000 = 333 \text{ tons } 333 \text{ tons} \times 70 \text{ per ton} = \$25,000$ 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	\$ 1,416,513	\$ 1,206,890
		Net	\$ (1,380,317)	\$ (1,202,690)

BONDS / DEBT SERVICE

G. O. Bond Debt Service Fund

	<i>Actual 2018</i>	<i>Actual 2019</i>	<i>Budget 2020</i>	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>2021 vs. 2020</i>	<i>2021 vs. 2020</i>	<i>Comments</i>
Cash Balance as of December 31st	\$ 259,555	\$ 64,174	\$ 52,177	\$ 66,259	\$ 87,590	\$ 21,331	32.2%	

<i>REVENUES</i>	<i>Actual 2018</i>	<i>Actual 2019</i>	<i>Budget 2020</i>	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>2021 vs. 2020</i>	<i>2021 vs. 2020</i>	<i>Comments</i>
4230 Interest	\$ 3,188	\$ 2,464	\$ 2,300	\$ 1,102	\$ 900	\$ (202)	-18.4%	Lower interest rates and cash balance.
4610 Property Tax	\$ 354,365	\$ 345,018	\$ 339,700	\$ 368,603	\$ 350,216	\$ (18,387)	-5.0%	No change in property tax levy.
Transfer in from Transportation Fund			\$ 75,000	\$ 75,000	\$ 500,000	\$ 425,000	566.7%	Increased to pay 2018 G.O. Bonds principal.
Subtotal	\$ 357,553	\$ 347,481	\$ 417,000	\$ 444,706	\$ 851,116	\$ 406,410	91.4%	

Surplus (Deficit) to balance	\$ 17,847	\$ (175,842)	\$ (25,960)	\$ 2,085	\$ 21,331	\$ 19,245	922.8%	
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<i>EXPENDITURES</i>	<i>Actual 2018</i>	<i>Actual 2019</i>	<i>Budget 2020</i>	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>2021 vs. 2020</i>	<i>2021 vs. 2020</i>	<i>Comments</i>
6073 Publications	\$ 32	\$ 37	\$ 40	\$ 52	\$ 65	\$ 13	24.8%	
93-6090 2003 GO Bond Principal	\$ 152,500	\$ 77,500				\$ -		
93-6091 2003 GO Bond Interest	\$ 6,121	\$ 2,739				\$ -		
93-6092 2003 GO Bond Agent Fees	\$ 1,696	\$ 479	\$ 350			\$ -		2003 GO Bonds paid
95-6090 2018 GO Bond Principal					\$ 390,000	\$ 390,000	100.0%	Only interest was due in 2019 & 2020
95-6091 2018 GO Bond Interest	\$ 179,357	\$ 442,250	\$ 442,250	\$ 442,250	\$ 436,400	\$ (5,850)	-1.3%	
95-6092 2018 GO Bond Agent Fees		\$ 318	\$ 320	\$ 318	\$ 3,320	\$ 3,002	944.0%	Includes \$3,000 for arbitrage calculations
6302 Accounting								
TOTAL	\$ 339,705	\$ 523,323	\$ 442,960	\$ 442,620	\$ 829,785	\$ 387,165	87.5%	

2018 G.O. Bonds Outstanding	\$ 10,000,000	\$ 10,000,000		\$ 10,000,000	\$ 9,610,000			
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Adopted
12/10/2020

2018 G.O. Bonds

2019 Interest	\$ 442,250
2020 Interest	\$ 442,250
2021 Principal & Interest	\$ 826,400
2022 Principal & Interest	\$ 823,500

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

	<i>Actual 2018</i>	<i>Actual 2019</i>	<i>Budget 2020</i>	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>2021 vs. 2020</i>	<i>2021 vs. 2020</i>	<i>Comments</i>
Cash Balance as of December 31st	\$ 198,174	\$ 229,758	\$ 233,763	\$ 340,100	\$ 340,931			

<i>REVENUES</i>	<i>Actual 2018</i>	<i>Actual 2019</i>	<i>Budget 2020</i>	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>2021 vs. 2020</i>	<i>2021 vs. 2020</i>	<i>Comments</i>
4230 Interest	\$ 1,531	\$ 3,241	\$ 2,500	\$ 3,158	\$ 1,500	\$ (1,658)	-52.5%	Lower interest rates, may be higher w/RFP.
4500 Water Use Exempt	\$ 19,182	\$ 17,642	\$ 16,000	\$ 17,013	\$ 13,600	\$ (3,413)	-20.1%	
4505 Water Use Resident	\$ 203,412	\$ 199,122	\$ 197,000	\$ 206,570	\$ 197,000	\$ (9,570)	-4.6%	
4510 Water Use Business	\$ 58,146	\$ 56,946	\$ 55,000	\$ 56,280	\$ 55,000	\$ (1,280)	-2.3%	
Transfer in CIP for SRF Loan			\$ 45,000		\$ 134,000	\$ 134,000		Full year for 2020B Revenue Bonds
Subtotal	\$ 282,272	\$ 276,951	\$ 315,500	\$ 283,022	\$ 401,100	\$ 118,078	-79%	\$ -

Surplus (Deficit) to balance	\$ 33,276	\$ (47,358)	\$ 8,748	\$ 110,341	\$ 831			\$ -
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<i>EXPENDITURES</i>	<i>Actual 2018</i>	<i>Actual 2019</i>	<i>Budget 2020</i>	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>2021 vs. 2020</i>	<i>2021 vs. 2020</i>	<i>Comments</i>
6090 Bond Principal	\$ 207,500	\$ 210,000	\$ 132,000	\$ 137,000	\$ 278,000	\$ 141,000	103%	Principal pmt for full year.
6091 Bond Interest payment	\$ 33,804	\$ 108,207	\$ 129,581	\$ 23,959	\$ 53,618	\$ 29,658	124%	
6092 Agent Fees	\$ 7,692	\$ 6,101	\$ 6,307	\$ 11,721	\$ 29,788	\$ 18,066	154%	
10% Debt Assurance SRF			\$ 38,864		\$ 38,864	\$ 38,864		
TOTAL	\$ 248,996	\$ 324,308	\$ 306,752	\$ 172,680	\$ 400,269	\$ 227,589	131.8%	\$ -

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

Adopted
12/10/2020

WWTP FUND

Wastewater Treatment Plant 22-90

					Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Difference		Comments
	Actual 2018	Actual 2019	Budget 2020	Actual 2020				2021 vs. 2020	2021 vs. 2020	
Operating Cash Balance	\$ 246,283	\$ 334,070	\$ 301,303	\$ 389,621	\$ 389,770		\$ 25,577			
Money Market Account	\$ 466,371	\$ 437,665	\$ 466,371	\$ 459,857	\$ 459,857		\$ 459,857			
Replacement Reserve Fund (From 1999)	\$ 85,705	\$ 35,705	\$ 35,705	\$ 57,698	\$ 57,698	\$ (20,000)	\$ 37,698			Growth Area Reactor Blower 50/50 from Operating/Replacement Reserve
Total Cash Balance December 31	\$ 798,359	\$ 807,440	\$ 803,379	\$ 907,176	\$ 907,325	\$ (20,000)	\$ 523,132	\$ (364,044)	-42.3%	

REVENUES										
	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
4092 WWTP PILOT	\$ 43,075	\$ 41,640	\$ 41,800	\$ 42,366	\$ 41,000		\$ 41,000	\$ (1,266)	-3.2%	
4200 Sale of Assets							\$ -	\$ -		
4230 Interest	\$ 5,979	\$ 11,846	\$ 10,000	\$ 54,954	\$ 6,900		\$ 6,900	\$ (48,054)	-87.4%	2020 revd. \$44,958 from 1999A Bond interest account.
4370 Sludge Farm Lease 2 year							\$ -	\$ -		
4525 Sewer Use	\$ 862,572	\$ 815,860	\$ 836,000	\$ 848,542	\$ 820,000		\$ 820,000	\$ (28,542)	-3.4%	
4540 Webster Capital Credits	\$ 9,778	\$ 5,226	\$ 7,824	\$ 5,676	\$ 7,824		\$ 7,824	\$ 2,148	37.8%	
4541 Anthem Ins. Rebate	\$ 6,062	\$ 5,300	\$ 5,931	\$ 5,427			\$ -	\$ (5,427)	-100.0%	Not budgeting for Anthem Insurance Rebate.
4542 Insurance Claims	\$ 1,289						\$ -	\$ -	#DIV/0!	
4545 Tap-Ins	\$ 860	\$ 780	\$ 600	\$ 510	\$ 600		\$ 600	\$ 90	17.6%	
4550 Misc. Revenue	\$ 990	\$ 1,600		\$ 23			\$ -	\$ (23)	-100.0%	
4555 Sewer Use Late Charges	\$ 35,785	\$ 32,952	\$ 34,000	\$ 23,638	\$ 33,100		\$ 33,100	\$ 9,462	40.0%	
4801 CARES Program Reimbursement				\$ 1,393			\$ -	\$ (1,391)	-100.0%	CARES Act ends December 31, 2020
Subtotal	\$ 966,389	\$ 915,203	\$ 936,155	\$ 982,529	\$ 909,424	\$ -	\$ 909,424	\$ (73,105)	-7.4%	
Surplus (Deficit) to Balance	\$ 154,629	\$ 58,731	\$ 16,020	\$ 106,075	\$ 149		\$ (384,044)	\$ (490,119)	-482.0%	

OPERATING EXPENDITURES										
	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
6010 Wages	\$ 328,720	\$ 310,304	\$ 274,343	\$ 333,832	\$ 249,194		\$ 249,194	\$ 15,203	4.6%	12 employee allocations, Utility Super @ 2.5% increase.
Wages - Admin			\$ 96,315		\$ 99,841		\$ 99,841			7 employee allocations, 2 new employee allocations.
6011 Payroll Taxes	\$ 23,872	\$ 22,779	\$ 20,987	\$ 24,420	\$ 19,063		\$ 19,063	\$ 2,282	9.3%	
Payroll Taxes - Admin			\$ 7,368		\$ 7,638		\$ 7,638			
6012 Group Insurance	\$ 78,676	\$ 77,682	\$ 80,354	\$ 81,876	\$ 82,161		\$ 82,161	\$ 33,407	40.8%	Allocated employees
Group Ins. - Admin			\$ 23,263		\$ 33,122		\$ 33,122			Allocated employees
6013 LAGERS	\$ 57,753	\$ 41,265	\$ 40,328	\$ 48,568	\$ 39,123		\$ 39,123	\$ 6,231	12.8%	Updated LAGERS rate.
LAGERS - Admin			\$ 14,158		\$ 15,675		\$ 15,675			Updated LAGERS rate.
6014 Worker's Compensation	\$ 6,297	\$ 6,921	\$ 10,046	\$ 6,621	\$ 10,685		\$ 10,685	\$ 4,064	61.9%	Budget for vacancies filled, billed for actual payroll.
Work Comp - Admin			\$ 161		\$ -		\$ -			
6020 Truck Expense	\$ 11,671	\$ 6,240	\$ 7,500	\$ 3,642	\$ 7,500		\$ 7,500	\$ 3,858	105.9%	
6021 Gas and Oil	\$ 10,488	\$ 10,569	\$ 12,000	\$ 8,129	\$ 10,500		\$ 10,500	\$ 2,371	29.2%	Decreased by \$500
6022 Equipment Maintenance		\$ 373	\$ 3,000	\$ 2,122	\$ 5,000		\$ 5,000	\$ 2,878	135.6%	Decreased by \$500
6023 Computer Maintenance	\$ 8,134	\$ 3,733	\$ 5,000	\$ 5,095	\$ 5,000		\$ 5,000	\$ (95)	-1.9%	
6024 Collection System Maint.	\$ 25,317	\$ 44,608	\$ 32,000	\$ 35,834	\$ 32,000		\$ 32,000	\$ (3,834)	-10.7%	
6025 Plant Maintenance	\$ 22,645	\$ 27,014	\$ 28,000	\$ 33,926	\$ 30,000		\$ 30,000	\$ (3,926)	-11.6%	
6027 Radio Expense							\$ -	\$ -		
6029 SCADA	\$ 5,408	\$ 3,382	\$ 6,500	\$ 16,775	\$ 6,500		\$ 6,500	\$ (10,275)	-61.3%	
6030 Legal	\$ 90	\$ 473		\$ 110	\$ -		\$ -	\$ (110)	-100.0%	
6031 Engineering							\$ -	\$ -		
6032 Insurance	\$ 35,744	\$ 36,796	\$ 41,523	\$ 41,465	\$ 46,158		\$ 46,158	\$ 4,693	11.3%	Actual property & liability amount plus a 23% increase on flood insurance.
6033 Postage	\$ 5,800	\$ 5,982	\$ 5,800	\$ 5,882	\$ 5,800		\$ 5,800	\$ (82)	-1.4%	
6034 Custodian Fees				\$ 1,175	\$ 1,427		\$ 1,427	\$ 252	21.4%	
6038 Postage Mach. Lease	\$ 542	\$ 305	\$ 400	\$ 280	\$ 280		\$ 280	\$ -	0.0%	
6040 Office Supplies	\$ 1,028	\$ 923	\$ 1,500	\$ 603	\$ 1,500		\$ 1,500	\$ 897	148.7%	
6042 Lab Supplies	\$ 12,402	\$ 17,208	\$ 6,000	\$ 3,456	\$ 6,000		\$ 6,000	\$ 2,544	73.6%	

	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
OPERATING EXPENDITURES										
6045 General Supplies	\$ 1,799	\$ 2,272	\$ 1,500	\$ 3,334	\$ 1,500		\$ 1,500	\$ (1,834)	-55.0%	
6047 Gravel				\$ 2,975			\$ -	\$ (2,975)	-100.0%	
6051 Telephone	\$ 5,402	\$ 6,017	\$ 6,250	\$ 5,909	\$ 6,250		\$ 6,250	\$ 341	5.8%	
6052 Power	\$ 73,700	\$ 86,876	\$ 83,000	\$ 84,109	\$ 83,000		\$ 83,000	\$ (1,109)	-1.3%	
6060 Grounds Maintenance	\$ 6,744	\$ 6,604	\$ 8,075	\$ 8,107	\$ 8,075		\$ 8,075	\$ (32)	-0.4%	
6062 Capital Exp. Maint.							\$ -	\$ -		
6064 Sludge Site Maintenance	\$ 50	\$ 2,629		\$ 336			\$ -	\$ (336)	-100.0%	
6066 Sludge Site Crop							\$ -	\$ -		
6069 Uniforms	\$ 4,240	\$ 3,959	\$ 6,000	\$ 3,570	\$ 6,000		\$ 6,000	\$ 2,431	68.1%	
6070 Meetings & Lodging	\$ 658	\$ 110	\$ 250	\$ 195	\$ 250		\$ 250	\$ 55	28.2%	
6071 Dues and Subscriptions	\$ 947	\$ 983	\$ 950	\$ 1,039	\$ 1,000		\$ 1,000	\$ (39)	-3.8%	
6072 Trash	\$ 759	\$ 870	\$ 700	\$ 712	\$ 700		\$ 700	\$ (12)	-1.7%	
6073 Publications	\$ 498	\$ 817	\$ 1,000	\$ 871	\$ 1,000		\$ 1,000	\$ 129	14.8%	
6075 Training and Safety	\$ 4,281	\$ 2,071	\$ 9,000	\$ 8,881	\$ 8,500		\$ 8,500	\$ (381)	-4.3%	
6076 Unemployment							\$ -	\$ -		
6079 Miscellaneous	\$ 173	\$ 34	\$ 500	\$ 181			\$ -	\$ (181)	-100.0%	
6080 NPDES Permit	\$ 4,178	\$ 4,216	\$ 4,300	\$ 4,262	\$ 4,300		\$ 4,300	\$ 38	0.9%	
6083 Plant Chemicals	\$ 5,621	\$ 6,950	\$ 7,000	\$ 5,090			\$ -	\$ (5,090)	-100.0%	
6091 Bond Interest		\$ 18,021					\$ -	\$ -		
6097 Drug Testing	\$ 298	\$ 144	\$ 350	\$ 355	\$ 350		\$ 350	\$ (5)	-1.5%	
6100 Inmate Program	\$ 951	\$ 934	\$ 2,000	\$ 286	\$ 1,000		\$ 1,000	\$ 714	249.8%	
6101 Locates	\$ 692	\$ 805	\$ 850	\$ 1,247	\$ 950		\$ 950	\$ (297)	-23.8%	
6231 Software Support	\$ 4,117	\$ 4,745	\$ 5,232	\$ 5,753	\$ 5,232		\$ 5,232	\$ (521)	-9.1%	
6253 WWTP Samples			\$ 14,000	\$ 16,473	\$ 17,000		\$ 17,000	\$ 527	3.2%	
6254 Disinfection					\$ 3,000		\$ 3,000	\$ 3,000		New system process.
6301 Professional Services	\$ 2,510	\$ 16,667					\$ -	\$ -		
6302 Accounting	\$ 2,240	\$ 2,372	\$ 2,930	\$ 2,432	\$ 3,000		\$ 3,000	\$ 568	23.4%	Additional funds for a single audit.
6323 WC Injury City Paid							\$ -	\$ -		
6502 Propane	\$ 2,830	\$ 3,246	\$ 3,000	\$ 1,022	\$ 3,000		\$ 3,000	\$ 1,978	193.6%	
6511 Security							\$ -	\$ -		
6611 Capital Exp. Purchase		\$ 26,935					\$ -	\$ -		
6621 Capital Exp. Equip. Purchase							\$ -	\$ -		
Transfer PILOT to GF	\$ 43,075	\$ 41,640	\$ 41,800	\$ 42,366	\$ 41,000		\$ 41,000	\$ (1,366)	-3.2%	
Subtotal	\$ 800,349	\$ 856,472	\$ 915,235	\$ 853,318	\$ 909,275	\$ -	\$ 909,275	\$ 55,957	6.6%	

CAPITAL EXPENDITURES										
6611 Network Server	\$ 2,200						\$ -			
6611 Replace Digester Blower			\$ 4,900	\$ 4,858			\$ -			
6611 LS #4 & #10 Pumps				\$ 16,110			\$ -			
6611 New Phone System				\$ 2,168			\$ -			
6630 New City Hall Remodel	\$ 9,211						\$ 103,593	\$ 103,593		
6611 Fiber Ring & Configuration							\$ 58,000	\$ 58,000		
6062 City Hall Roof Repair							\$ 6,500	\$ 6,500		
Utility Rate Study							\$ 5,000	\$ 5,000		
6301 New Website Design							\$ 5,000	\$ 5,000		
6611 New Dump Truck							\$ 50,000	\$ 50,000		
6024 Collection System Maint. (I&I)							\$ 9,000	\$ 9,000		
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		
6611 Mini Excavator							\$ 30,000	\$ 30,000		Less Trade, cost shared with Water.
6621 Skid Steer Attachment							\$ 2,500	\$ 2,500		Allocated Street, Parks, Water, WWTP
6611 Replace Bucket Truck							\$ 12,500	\$ 12,500		\$30,000 Street, \$5,000 Tree City, \$12,500 each Water & WWTP.
6626 Admin. Truck							\$ 6,000	\$ 6,000		Allocated to G&A, Street, Water, Wastewater
6611 Replace Reactor Blower							\$ 40,000	\$ 40,000		\$20,000 out of Reserve Replacement and \$20,000 out of Unallocated Cash.
Subtotal	\$ 11,411	\$ -	\$ 4,900	\$ 23,136	\$ -	\$ 384,193	\$ 384,193	\$ 361,057	1560.6%	

TOTAL EXPENDITURES	\$ 811,760	\$ 856,472	\$ 920,135	\$ 876,454	\$ 909,275	\$ 384,193	\$ 1,293,468	\$ 417,014	47.6%	
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Adopted
12/10/2020

WWTP				
Line Item	Line Item Description	Request Detail	2020 Budget	2021 Budget
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, fire, streets and other services.	\$ 41,800	\$ 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 General Operating account.	\$ 10,000	\$ 6,900
4370	Sludge Farm Lease 2 year	Lease - every two years.		
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 per 1,000 gallons usage outside the City for 2021.	\$ 836,000	\$ 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. Based on the Finance Committee's recommendations, the Webster Electric Capital Credits is budgeted for 2020 based on an average of the last two years.	\$ 7,824	\$ 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.	\$ 5,931	\$ -
4545	Trip-lis	Fee charged for inspection new sewer hookups.	\$ 600	\$ 600
4550	Misc. Revenue			
4555	Sewer Use Late Charges	Fees and penalties collected on late payments.	\$ 34,000	\$ 33,100
		Total Revenues	\$ 936,155	\$ 909,424
6010	Wages		\$ 274,343	\$ 249,194
	Wages - Admin		\$ 96,315	\$ 99,841
6011	Payroll Taxes		\$ 20,987	\$ 19,063
	Payroll Taxes - Admin		\$ 7,368	\$ 7,638
6012	Group Insurance		\$ 80,354	\$ 82,161
	Group Ins. - Admin		\$ 23,263	\$ 33,122
6013	LAGERS		\$ 40,328	\$ 39,123
	LAGERS - Admin		\$ 14,158	\$ 15,675
6014	Work Comp		\$ 10,207	\$ 10,685
6020	Auto & Truck Expense	Line 20 Truck Expense: Funds to maintain and repair all vehicles in the Department including: TP5-2005 Chevy 1500 pickup 108,787 miles, TP9-2002 Utility Truck 186,612 miles, TP10-2007 F150 47,000 miles, TP3-1995 F250 117,423 miles, TP 1-1991 Chevy 3500 169,485 miles, TP2-1993 Ford L8000 sludge truck 61,502, TP8-2019 Vactor 3,565 miles, TP7-1982 C60 Dump Truck 79,474 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.	\$ 12,000	\$ 10,500
6022	Equipment Maintenance	Line 22 Equipment Maintenance: Funds to maintain, replace, and repair large equipment in the Department including: TP6-420D 2001 Cat Backhoe 2916 hours, TP 4-1993 Massey Ferguson Tractor 2260 hours, TP 11-2011 utility trailer, 2006 Massey Ferguson commercial mower 758hrs, army generator, CCTV camera, power tools, hand tools, and equipment. This line has an increase due to a maintenance agreement for our generators to be checked and ran under a load yearly. This additional cost is \$2000.	\$ 3,500	\$ 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. We have over 1300 manhole structures. Some of these are in very poor condition and are allowing I & I (inflow and infiltration) 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 I&I. This line item also includes lid/ ring replacement for manholes, 13 lift pump stations including routine 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 pumps and 2 motors, 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. City staff is currently working on a tracking system for the repairs and replacement of these pumps.	\$ 32,000	\$ 32,000
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.	\$ 28,000	\$ 30,000
6029	SCADA	Line 29 SCADA: This line item is for the program updating, equipment maintenance, repair 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, 20 remote transmitting units (RTU) which are in the process of being upgrade with new PLC's, Motor Starters, Variable Frequency Drives, and electrical controls, power, cabinets, server, and computers.	\$ 6,500	\$ 6,500
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.	\$ 41,523	\$ 46,158
6033	Postage	Line 33 Postage: Allocation of funds for the mailing of Sewer Bills, letters and packages	\$ 5,800	\$ 5,800
6034	Custodian Fee	Line 34 Custodian Fee -fees for cleaning the WWTP offices		\$ 1,427
6038	Postage Mach. Lease	Line 38 Postage Machine Lease: Wastewater department allocation for lease of machine	\$ 400	\$ 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: Funds 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.	\$ 6,000	\$ 6,000
6045	General Supplies	Line 45 General Supplies: . This line item provides funding to repair, maintain or replace maintenance tools such as grinders, hand tools, welders, cutting torch gas, chain saws, chargers, power tools, hammers, wrenches, electrical supplies, lumber, metal stock, cutters, and purchase shop supplies such as gasket material, cleaners, solvents, paints and lubricants.	\$ 1,500	\$ 1,500
6051	Telephone	Line 51 Telephone: funding for land line office phone bill during business hours, wireless tablets, smart phones used to monitor/operate Scada equipment, receive alarms, receive and input work orders through mobile 311, and answer calls and Scada alarms after hours.	\$ 6,250	\$ 6,250
6052	Power	Line 52 Power: Funds the purchase of power for the wastewater facility and 13 remote lift pump stations.	\$ 83,000	\$ 83,000
6060	Grounds Maintenance	Contract mowing of City properties and this will be year 2 of a 3 year contract	\$ 8,075	\$ 8,075
6062	Capital Exp. Maint.	Line 62 Capital Exp. Maint.:		

6069	Uniforms	Provides uniforms, coats, and sweatshirts for 6 employees within the department along with grease rags and mats for the offices	\$ 6,000	\$ 6,000
6070	Meetings & Lodging	Line 70 Funds for accommodations when traveling for trainings and meetings	\$ 250	\$ 250
6071	Dues and Subscriptions	Line 71 Dues and subscriptions: Pays for dues to professional organizations such as MRWA, Mo WEF, MWWA OPIS Newsletter, SREP, ICMA Membership	\$ 950	\$ 1,000
6072	Trash	Line 72 Trash: Trash service for wastewater facility which includes special disposal charges for solids removed from the wastewater during treatment	\$ 700	\$ 700
6073	Publications	Line 73 Publications: Pays for Public Notices, Financial Statements, Help Wanted ads that might apply to wastewater dept. or is allocated from Administration	\$ 1,000	\$ 1,000
6075	Training and Safety	Line 75 Training: Funds the employee safety equipment including safety boots, rubber boots, gloves, hats, vests, climbing harness, safety glasses or goggles, ear protection, signs and safety cones and formal safety training for the personnel and includes paying for the required State Wastewater License and Commercial Driving License, this line decreased from last year since we have already purchased the lifting crane but is still 5,500 over 2018-2019 so that we can purchase the remaining 11 bases for the crane and install them at each lift station for safety reasons. We have had to pull pumps recently at lift stations that do not have a base yet and so we were not able to use the crane at these sites, we had to pull the pumps with a backhoe and chain which is the method we were trying to avoid.	\$ 9,000	\$ 8,500
6076	Unemployment			
6080	NPDES Permit	Line 80 NPDES Permit City is required to pay an annual fee to the MDNR to operate the facility	\$ 4,300	\$ 4,300
6083	Plant Chemicals	Line 83 Plant Chemicals: Funds used for the disinfection process prior to discharging disinfected water in the creek, the decrease in this line is due to the improvements made at the treatment plant of moving from chlorine disinfection to uv	\$ 7,000	
6096	Public Relations			
6097	Drug Testing	Funds the random drug testing of employees which is mandatory for Commercial Driver License.	\$ 350	\$ 350
6100	Inmate Program		\$ 2,000	\$ 1,000
6101	Locates	Funds for our annual fee with Mo One Call and marking paint used to do the locates, this line is increased due to the amount of locates for projects and even though most of them will be completed in 2020 we have expanded and our area to locate utilities has increased	\$ 850	\$ 950
6231	Software Support	Funds allocated for Summit and Dude Solutions (mobile 311) and GIS.	\$ 5,232	\$ 5,232
6253	WWTP samples	Line 53 WWTP samples: These funds allow for monthly, quarterly, annual samples, acute and chronic wet tests, and pretreatment that we are required to do per our NPDES permit which allows us to treat and dispense waste water. Also with the new improvements at the Treatment Plant we are required by DNR to take BOD and TSS samples daily during blending time periods, which is the main cause for the increase in this line.	\$ 14,000	\$ 17,000
6254	Disinfection	Line 254 Disinfection: Funds used for the disinfection process prior to discharging disinfected water in the creek, the decrease in this line is due to the improvements made at the treatment plant of moving from chlorine disinfection to uv		\$ 3,000
6302	Accounting	Line 302 Accounting: Funds the Wastewater Department portion of accounting costs	\$ 2,930	\$ 3,000
6323	WC Injury City Paid			
6502	Propane	Line 502 Propane: Pays for the cost of propane for heating the buildings at the Wastewater Facility.	\$ 3,000	\$ 3,000
6611	Capital Expenditure Purchase	Replace Reactor Blower.	\$ 4,900	
Transfer	Transfer	PILOT transfer to General Fund	\$ 41,800	\$ 41,000
		Subtotal	\$ 920,133	\$ 909,275

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
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, allocated to Water, WWTP, General Fund, Parks and Cemetery Fund.		\$ 58,000
6062	Capital Maintenance	City Hall Roof Repair \$32,500 allocated to G&A, Cemetery, Parks, Water and WWTP.		\$ 6,500
		Utility Rate Study		\$ 5,000
6301	Professional Services	New Website design, cost shared with WWTP, Water, General and Parks.		\$ 5,000
6611	Capital Expenditure Purchase	New Dump Truck, our current truck is very old and we are not able to drive it on the highway due to its condition and with the increase in infrastructure repair/replacement we use the trucks more and more but do not have reliable dump trucks for every department to use at the same time, this could be a shared cost with other departments. \$150,000 could be allocated to WWTP, Water and Street Department.		\$ 50,000
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 that any other community, in that we have a lot of storm water that enters our sewer system. Some of this is from ages 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 Design Only allocated 75% Water and 25% WWTP, this building 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
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 \$7777 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.		\$ 30,000
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
6661	Capital Expenditure Purchase	Replace Old Bucket Truck \$60,000 allocated to Tree City, Street, Water & WWTP.		\$ 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. \$20,000 is budgeted from unallocated cash and \$20,000 from the Replacement Reserve Fund.		\$ 40,000
			Total Growth Areas	\$ - \$ 384,193
			Total Expenditures	\$ 920,133 \$ 1,293,468
			Net	\$ 16,022 \$ (384,044)

Wastewater Treatment Plant - Capacity Fees 22-90

	<i>Actual 2018</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>2021 vs 2020</i>	<i>2021 vs 2020</i>	<i>Comments</i>
Cash Balance as of December 31st	\$ 41,634	\$ 56,282	\$ 71,634	\$ 79,909	\$ 77,409		\$ 77,409	(2,500)	-3.1%	
REVENUES										
	<i>Actual 2018</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>2021 vs 2020</i>	<i>2021 vs 2020</i>	<i>Comments</i>
4570 Capacity Fees	\$ 19,971	\$ 14,647	\$ 10,000	\$ 23,628	\$ 10,000		\$ 10,000	(13,628)	-57.7%	Less construction expected.
4800 Grant Funds					\$ 50,000		\$ 50,000	50,000		
Subtotal	\$ 19,971	\$ 14,647	\$ 10,000	\$ 23,628	\$ 60,000	\$ -	\$ 60,000	(13,628)	-57.7%	
Surplus (Deficit) to Balance			\$ 10,000	\$ 23,628	\$ (2,500)			(26,128)	-110.6%	
EXPENDITURES										
	<i>Actual 2018</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>2021 vs 2020</i>	<i>2021 vs 2020</i>	<i>Comments</i>
6025 Maintenance								-		
6029 SCADA								-		
6030 Legal								-		
6031 Engineering					\$ 62,500		\$ 62,500	62,500		SCEAP Grant - reimbursable grant
6062 Capital Expenditure Maint.								-		
6375 Amortization Expense								-		
6611 Capital Expenditure								-		
6621 Capital Exp. Equipment Purchase								-		
6626 Equipment Lease								-		
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 62,500	\$ -	\$ 62,500	\$ 62,500	0.0%	

Adopted
12/10/2020

WWTP Capacity Fees

Line Item	Line Item Description	Request Detail	2020 Budget	2021 Budget
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)		\$ 50,000
		Total Revenues	\$ -	\$ 50,000
611	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.		\$ 62,500
		Total Expenditures	\$ -	\$ 62,500
		Net	\$ -	\$ (12,500)

WATER & WWTP CIP

Water and Wastewater Treatment Plant CIP

	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs 2020	2021 vs 2020	Comments
Cash Balance	\$ 1,202,065	\$ 927,029	\$ 677,384	\$ 1,294,495	\$ 1,333,245		\$ 1,333,245			
Total Cash Balance	\$ 1,202,065	\$ 927,029	\$ 677,384	\$ 1,294,495	\$ 1,333,245	\$ -	\$ 1,333,245	\$ 38,750	3.0%	

REVENUES	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs 2020	2021 vs 2020	Comments
4230 Interest		\$ 14,493	\$ 7,000	\$ 7,707	\$ 7,000		\$ 7,000	\$ (707)	-9.2%	Lower interest rates.
4512 CIP fee		\$ 488,028	\$ 485,000	\$ 494,626	\$ 489,000		\$ 489,000	\$ (5,626)	-1.1%	
Reimbursement from SRF Loan			\$ 236,500	\$ 236,500	\$ -		\$ -	\$ (216,500)	-100.0%	No reimbursements going forward.
Subtotal	\$ -	\$ 502,521	\$ 728,500	\$ 738,832	\$ 496,000	\$ -	\$ 496,000	\$ (242,832)	-32.9%	
Surplus (Deficit) to Balance	\$ -	\$ (215,159)	\$ (249,645)	\$ 365,421	\$ 38,750	\$ -	\$ 38,750	\$ (326,671)	-89.4%	

EXPENDITURES	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs 2020	2021 vs 2020	Comments
23-23-6091 Debt Service Interest			\$ 119,250	\$ 54,425	\$ 233,250		\$ 233,250	\$ 178,825	328.6%	Full year 2020B Revenue Bonds
23-23-6092 Debt Service Agent Fees								\$ -		
Water CIP Expenditures										
23-25-6029 Water SCADA								\$ -		
23-25-6030 Water Legal								\$ -		
23-25-6031 Water Engineering		\$ 186,398	\$ 84,000	\$ 45,963			\$ -	\$ (45,963)	-100.0%	
23-25-6062 Water Capital Expenditure Maint.							\$ -	\$ -		
23-25-6301 Water Professional Services			\$ 20,000	\$ 20,000	\$ 20,000		\$ 20,000	\$ -	0.0%	
23-25-6611 Water Capital Expenditure		\$ 114,337	\$ 188,145	\$ 10,000			\$ -	\$ (10,000)		2020 Budget is for N. Side contingency, casin@s, & tower log
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	\$ (165,262)	-76.8%	
23-26-6062 WWTP Capital Expenditure Maint.							\$ -	\$ -		
23-26-6301 WWTP Professional Services			\$ 20,000	\$ 20,000	\$ 20,000		\$ 20,000	\$ -	0.0%	
23-26-6611 WWTP Capital Expenditure		\$ 303,506	\$ 89,750	\$ 7,761			\$ -	\$ (7,761)	-100.0%	
23-26-6621 WWTP Capital Equip Purch							\$ -	\$ -		
23-26-6651 WWTP Expansion							\$ -	\$ -		
23-26-6805 WWTP Planning							\$ -	\$ -		
Transfer to Debt Service Fund for SRF Loan			\$ 45,000		\$ 134,000		\$ 134,000	\$ 134,000	#DIV/0!	Full year SRF Loan payment.
TOTAL	\$ -	\$ 717,680	\$ 978,145	\$ 373,411	\$ 457,250	\$ -	\$ 457,250	\$ 83,839	22.5%	

** For Fiscal Year 2019 combined Water and Wastewater CIP Funds

Adopted
12/10/2020

Water and Sewer Capital Project Fund

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

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

Surplus (Deficit) to Balance	\$ (4,632,774)	\$ (3,347,126)	\$ (1,485,312)
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<i>EXPENDITURES</i>	<i>Budget 2020</i>	<i>Actual 2020</i>	<i>Budget 2021</i>
6032 Insurance	\$ 39,835	\$ 39,835	
6193 Cost of Issuance	\$ 109,618	\$ 109,618	
6611 Sewer System Capital Project			
WWTP BEP	\$ 1,795,000	\$ 1,711,307	\$ 103,800
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
SCADA Design Fees		\$ 10,047	\$ 4,953
SCADA System	\$ 464,484	\$ 387,377	\$ 77,107
Engineering Lift Station No. 6			\$ 40,000
6611 Water System Capital Projects			
SCADA System	\$ 190,572	\$ 139,514	\$ 51,059
North Side Water Expansion	\$ 1,344,450	\$ 688,843	\$ 655,607
N. Side Water Exp. Contingency			\$ 62,000
Water Expansion Casings	\$ 19,000	\$ 19,000	\$ -
SCADA Design Fees		\$ 10,047	\$ 4,953
Roundabout Water Main Reloca	\$ 176,394		\$ 176,394
TOTAL	\$ 4,632,774	\$ 3,363,212	\$ 1,491,312

Adopted
12/10/2020

WATER FUND

Water Department 21-91

							Difference			
	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
Operating Cash Balance	\$ 228,676	\$ 354,241	\$ 404,502	\$ 234,838	\$ 560,747		\$ 332,654			
SRF Loan Proceeds Expended, will be Reimbursed				\$ 325,538						
Money Market Cash Balance	\$ 498,036	\$ 518,143	\$ 503,386	\$ 527,156	\$ 527,156		\$ 352,156			
Total Cash Balance December 31	\$ 726,712	\$ 872,384	\$ 907,889	\$ 1,087,532	\$ 1,087,903	\$ -	\$ 684,810	\$ (402,722)	-37.0%	

REVENUES	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
4091 Water PILOT	\$ 55,268	\$ 53,958	\$ 52,875	\$ 55,140	\$ 54,130		\$ 54,130	\$ (1,010)	-1.8%	
4200 Sale of Assets							\$ -			
4230 Interest	\$ 8,787	\$ 17,371	\$ 15,000	\$ 13,264	\$ 8,000		\$ 8,000	\$ (5,264)	-39.7%	Lower interest rates.
4380 Misc. Revenues	\$ 1,042	\$ 1,383		\$ 1,093			\$ -	\$ (1,093)	-100.0%	
4500 Water Use Exempt	\$ 56,518	\$ 51,979	\$ 46,500	\$ 50,127	\$ 46,500		\$ 46,500	\$ (3,627)	-7.2%	
4505 Water Use Resident	\$ 607,466	\$ 619,289	\$ 580,000	\$ 608,623	\$ 607,500		\$ 607,500	\$ (1,123)	-0.2%	
4510 Water Use Business	\$ 171,319	\$ 167,781	\$ 163,000	\$ 165,819	\$ 163,000		\$ 163,000	\$ (2,819)	-1.7%	
4520 Water Use Tapin	\$ 39,226	\$ 25,065	\$ 17,000	\$ 18,350	\$ 17,000		\$ 17,000	\$ (1,350)	-7.4%	
4540 Webster Capital Credits	\$ 8,594	\$ 3,488	\$ 6,239	\$ 3,501	\$ 6,239		\$ 6,239	\$ 2,739	78.2%	
4541 Anthem Ins. Rebate	\$ 5,196	\$ 4,746	\$ 4,778	\$ 5,251			\$ -	\$ (5,251)	-100.0%	Not budgeting for Anthem Insurance Rebate.
4542 Insurance Claims	\$ 1,289						\$ -	\$ -		
4555 Water Use Late Charge	\$ 46,334	\$ 44,177	\$ 44,000	\$ 32,813	\$ 44,000		\$ 44,000	\$ 11,187	34.1%	2021 Increase over 2020 due to COVID-19 late fee waived
4560 Water Use Adjustment	\$ 228	\$ 326		\$ 3,039			\$ -	\$ (3,039)	-100.0%	
4580 Damaged Prop. Collection							\$ -	\$ -		
4801 CARES Program Reimbursement				\$ 1,204			\$ -	\$ (1,204)	-100.0%	CARES Act ends December 31, 2020
Subtotal	\$ 1,001,267	\$ 989,563	\$ 929,392	\$ 958,223	\$ 946,369	\$ -	\$ 946,369	\$ (11,854)	-1.2%	

Surplus (Deficit) to Balance	\$ 151,207	\$ 162,007	\$ 58,101	\$ 86,617	\$ 371	\$ (403,093)	\$ (402,722)	\$ (489,339)	-564.9%	
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OPERATING EXPENDITURES	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
6010 Wages	\$ 240,988	\$ 279,541	\$ 186,843	\$ 229,388	\$ 204,668		\$ 204,668	\$ 75,122	32.7%	10 employee allocations, Utility Super @ 2.5% increase.
Wages - Admin			\$ 103,456		\$ 99,841		\$ 99,841			7 employee allocations. 2 new employee allocations.
6011 Payroll Taxes	\$ 17,467	\$ 20,548	\$ 14,293	\$ 16,873	\$ 15,657		\$ 15,657	\$ 6,423	38.6%	
Payroll Taxes - Admin			\$ 7,914		\$ 7,638		\$ 7,638			
6012 Group Insurance	\$ 70,162	\$ 75,174	\$ 57,312	\$ 73,682	\$ 67,473		\$ 67,473	\$ 26,913	36.5%	Allocated employees
Group Ins. - Admin			\$ 24,472		\$ 33,122		\$ 33,122			Allocated employees
6013 LAGERS	\$ 38,663	\$ 19,113	\$ 27,466	\$ 33,004	\$ 32,133		\$ 32,133	\$ 14,804	44.9%	Updated LAGERS rate.
LAGERS - Admin			\$ 15,208		\$ 15,675		\$ 15,675			Updated LAGERS rate.
6014 Worker's Compensation	\$ 6,043	\$ 7,019	\$ 10,467	\$ 7,220	\$ 9,975		\$ 9,975	\$ 2,255	38.2%	
Work Comp - Admin							\$ -	\$ -		
6020 Truck Expense	\$ 6,329	\$ 3,830	\$ 4,000	\$ 5,761	\$ 4,000		\$ 4,000	\$ (1,761)	-30.6%	
6021 Gas and Oil	\$ 11,445	\$ 11,367	\$ 12,000	\$ 9,114	\$ 11,000		\$ 11,000	\$ 1,886	20.7%	
6022 Equip. Maintenance	\$ 6,869	\$ 4,433	\$ 3,000	\$ 4,717	\$ 3,500		\$ 3,500	\$ (1,217)	-25.8%	
6023 Computer Maintenance	\$ 5,327	\$ 4,210	\$ 3,500	\$ 4,256	\$ 4,000		\$ 4,000	\$ (256)	-6.0%	
6025 Maintenance	\$ 40,909	\$ 43,985	\$ 48,000	\$ 42,879	\$ 48,000		\$ 48,000	\$ 5,121	11.9%	
6027 Radio Expense							\$ -	\$ -		
6028 Building Maintenance	\$ 746	\$ 259	\$ 600	\$ 17	\$ 600		\$ 600	\$ 584	3576.4%	
6029 SCADA	\$ 5,242	\$ 3,439	\$ 7,500	\$ 11,451	\$ 7,500		\$ 7,500	\$ (3,951)	-34.5%	
6030 Legal	\$ 179	\$ 1,085	\$ 500	\$ 373	\$ 500		\$ 500	\$ 127	34.0%	
6031 Engineering					\$ 5,000		\$ 5,000	\$ 5,000		
6032 Insurance	\$ 15,245	\$ 14,142	\$ 14,757	\$ 14,112	\$ 19,150		\$ 19,150	\$ 5,038	35.7%	Increase includes the new water tower and an allocation for the Vector Truck.
6033 Postage	\$ 6,109	\$ 6,640	\$ 7,500	\$ 6,989	\$ 7,500		\$ 7,500	\$ 511	7.3%	
6034 Custodian Fee				\$ 1,175	\$ 1,440		\$ 1,440	\$ 265	22.5%	
6038 Postage Mach lease	\$ 542	\$ 305	\$ 400	\$ 280	\$ 280		\$ 280	\$ -	0.0%	
6040 Office Supplies	\$ 546	\$ 598	\$ 700	\$ 534	\$ 700		\$ 700	\$ 166	31.1%	
6045 General Supplies	\$ 2,518	\$ 2,634	\$ 2,750	\$ 3,454	\$ 2,750		\$ 2,750	\$ (704)	-20.4%	
6047 Gravel	\$ 1,268	\$ 3,265	\$ 3,500	\$ 3,516	\$ 3,500		\$ 3,500	\$ (16)	-0.5%	
6051 Telephone	\$ 5,512	\$ 6,186	\$ 5,450	\$ 5,985	\$ 6,700		\$ 6,700	\$ 715	11.9%	
6052 Power	\$ 53,627	\$ 51,213	\$ 50,000	\$ 66,779	\$ 69,000		\$ 69,000	\$ 2,221	3.3%	
6060 Grounds Maintenance	\$ 1,583	\$ 1,583	\$ 3,825	\$ 3,802	\$ 3,825		\$ 3,825	\$ 23	0.6%	
6062 Capital Exp. Maint.							\$ -	\$ -		
6069 Uniforms	\$ 3,588	\$ 3,412	\$ 4,500	\$ 2,308	\$ 4,500		\$ 4,500	\$ 2,292	103.8%	

	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	2021 vs. 2020	2021 vs. 2020	Comments
OPERATING EXPENDITURES										
6070 Meeting & Lodging	\$ 605	\$ 49		\$ 106	\$ 500		\$ 500	\$ 394	372.8%	
6071 Dues and Subscriptions	\$ 192	\$ 1,098	\$ 1,500	\$ 923	\$ 1,500		\$ 1,500	\$ 577	62.5%	
6072 Trash	\$ 1,787	\$ 901	\$ 1,000	\$ 905	\$ 1,000		\$ 1,000	\$ 95	10.5%	
6073 Publications	\$ 779	\$ 918	\$ 2,500	\$ 1,167	\$ 2,000		\$ 2,000	\$ 833	71.4%	
6075 Training and Safety	\$ 2,893	\$ 2,729	\$ 3,500	\$ 2,538	\$ 4,500		\$ 4,500	\$ 1,962	77.3%	
6076 Unemployment							\$ -	\$ -		
6079 Miscellaneous	\$ 446	\$ 203	\$ 500	\$ 277			\$ -	\$ (277)	-100.0%	
6091 Bond Interest				\$ 5,403			\$ -	\$ (5,403)	-100.0%	
6097 Drug Testing	\$ 53	\$ 356	\$ 300	\$ 164	\$ 300		\$ 300	\$ 136	82.7%	
6101 Locates	\$ 1,003	\$ 763	\$ 1,000	\$ 1,129	\$ 1,200		\$ 1,200	\$ 71	6.3%	
6193 Cost of Issuance				\$ 75,746	\$ -		\$ -	\$ (75,746)	-100.0%	Not issuing debt in 2021.
6231 Software Support	\$ 3,655	\$ 7,912	\$ 7,031	\$ 10,307	\$ 18,000		\$ 18,000	\$ 7,693	74.6%	AMI meter reading system.
6251 Meters	\$ 37,753	\$ 24,277	\$ 25,000	\$ 19,483	\$ 25,000		\$ 25,000	\$ 5,517	28.3%	
6252 Wells	\$ 1,916	\$ 11,366	\$ 18,000	\$ 7,012	\$ 10,000		\$ 10,000	\$ 2,988	42.6%	
6253 Water Samples	\$ 1,948	\$ 1,830	\$ 3,000	\$ 2,708	\$ 3,000		\$ 3,000	\$ 292	10.8%	
6254 Disinfection	\$ 7,564	\$ 8,276	\$ 8,000	\$ 7,526	\$ 8,000		\$ 8,000	\$ 474	6.3%	
6255 Water Towers	\$ 199	\$ 345	\$ 600	\$ 2,065	\$ 600		\$ 600	\$ (1,465)	-70.9%	
6256 Replacement Account							\$ -	\$ -		See Below.
6301 Professional Services	\$ 2,510	\$ 16,667					\$ -	\$ -		
6302 Accounting	\$ 2,240	\$ 2,372	\$ 2,930	\$ 2,432	\$ 3,000		\$ 3,000	\$ 568	23.4%	Includes additional funds for single audit.
6323 WC Injury City Paid							\$ -	\$ -		
6502 Propane	\$ 2,691	\$ 1,437	\$ 1,500	\$ 1,705	\$ 1,500		\$ 1,500	\$ (205)	-12.0%	
6511 Security							\$ -	\$ -		
6611 Capital Expenditure Purch	\$ 366	\$ 435		\$ 2,990			\$ -	\$ (2,990)		
6621 Capital Exp. Equip. Purchase							\$ -	\$ -		
6626 Leased Vehicles							\$ -	\$ -		
6971 Criminal Records Check							\$ -	\$ -		
Transfer PILOT to GF	\$ 55,268	\$ 53,958	\$ 52,875	\$ 55,140	\$ 54,130		\$ 54,130	\$ (1,010)	-1.8%	
Subtotal	\$ 667,775	\$ 699,873	\$ 749,151	\$ 747,299	\$ 823,858	\$ -	\$ 823,858	\$ 76,559	10.2%	
CAPITAL EXPENDITURES										
6231 GIS Based Work Management Software	\$ 2,178									
6611 Land Purchase: Water Tower	\$ 46,349									
6611 Network Server	\$ 2,200									
6611 New Phone System				\$ 2,168						
6626 Leased Vehicles	\$ 19,159	\$ 11,683								
6256 Water line Replacement	\$ 49,271	\$ 52,812	\$ 75,000	\$ 63,037	\$ 85,000		\$ 85,000			
Boost Station on Elm			\$ 25,000	\$ 21,836			\$ -			
Transfer to Replacement Fund	\$ 54,267	\$ 63,188	\$ 22,140	\$ 37,267	\$ 37,140		\$ 37,140			
6630 New City Hall Remodel	\$ 8,861						\$ 103,593	\$ 103,593		
6611 Fiber Ring & Configuration							\$ 58,000	\$ 58,000		
City Hall Roof Repair							\$ 6,500	\$ 6,500		
Utility Rate Study							\$ 5,000	\$ 5,000		
6255 Water Towers							\$ 29,000	\$ 29,000		
6301 New Website Design							\$ 5,000	\$ 5,000		
6611 Dump Truck							\$ 50,000	\$ 50,000		
6611 New Building Design Only							\$ 22,500	\$ 22,500		
6611 Utility Truck							\$ 35,000	\$ 35,000		
6611 Mini Excavator							\$ 30,000	\$ 30,000		Less Trade. cost shared with Water.
6611 Skid Steer Attachment							\$ 2,500	\$ 2,500		Allocated Street, Parks, Water, WWTP
6611 Replace Bucket Truck							\$ 12,500	\$ 12,500		\$30,000 Street, \$5,000 Tree City, \$12,500 each Water & WWTP.
6626 Admin Truck							\$ 6,000	\$ 6,000		Allocated to G&A, Street, Water, Wastewater
6611 Utility Truck							\$ 37,500	\$ 37,500		
Subtotal	\$ 182,285	\$ 127,683	\$ 122,140	\$ 124,308	\$ 122,140	\$ 403,093	\$ 525,233	\$ 400,925	322.5%	
TOTAL EXPENDITURES	\$ 850,060	\$ 827,556	\$ 871,291	\$ 871,607	\$ 945,998	\$ 403,093	\$ 1,349,091	\$ 477,484	54.8%	

RESERVE REPLACEMENT FUND										
	<i>Actual 2018</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>2021 vs. 2020</i>	<i>2021 vs. 2020</i>	<i>Comments</i>
Cash Balance as of December 31st	\$ 220,384	\$ 283,572	\$ 313,524	\$ 320,839	\$ 357,979		\$ 357,979			
Replacement Schedule: Transfer Out										
<i>Included in the above budget</i>										
Replacement/repair of meters	\$ 37,753									
Fire hydrant/equipment replacement	\$ 7,564									
Soft-starts replacement/repair										
Generator maintenance										
Pump station repair/maintenance			\$ 25,000	\$ 21,836						
Replacement Schedule Projects	\$ 49,271	\$ 52,812	\$ 75,000	\$ 63,037	\$ 85,000	\$ -	\$ 85,000			
Subtotal	\$ 94,587	\$ 52,812	\$ 100,000	\$ 84,873	\$ 85,000	\$ -	\$ 85,000	\$ 127	0.1%	
Annual Replacement Schedule	\$ 179,000	\$ 116,000	\$ 122,140	\$ 122,140	\$ 122,140		\$ 122,140			
Net Transfer In	\$ 84,413	\$ 63,188	\$ 22,140	\$ 37,267	\$ 37,140	\$ -	\$ 37,140	\$ (127)	-0.3%	

Adopted
12/10/2020

Water

Line Item	Line Item Description	Request Detail	2020 Budget	2021 Budget
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, fire, streets and other services.	\$ 52,875	\$ 54,130
4170	Sale Surplus Property	Surplus property that has been sold. The Water department is the only department that uses 4170, all other departments and funds use 4200, Sale of Assets.		
4200	Sale of Assets	Records the sale of any assets and surplus property		
4230	Interest	Interest earned from the cash balance in the General Operating account and the Water Meter Deposit account.	\$ 15,000	\$ 8,000
4380	Misc. Revenues	2% of Sales Tax for timely collections, 2% of Primacy Fee retained for collection, scrap metal, insurance claims, refunds, and purchasing card rebates.		
4410	Emp Ins Reimb	Employee insurance reimbursement, last used in 2012.		
4500	Water Use Exempt	Water use collections on tax exempt entities, such as churches and schools.	\$ 46,500	\$ 46,500
4505	Water Use Resident	Water use collections on residential meters.	\$ 580,000	\$ 607,500
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. Based on the Finance Committee's recommendations, the Webster Electric Capital Credits is budgeted for 2020 based on an average of the last two years.	\$ 6,239	\$ 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. Based on the Finance Committee's recommendations, the Anthem Health Insurance Rebate is budgeted for 2020 based on the average of the last two years.	\$ 4,778	
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.		
4580	Damaged Prop. Collection			
		Total Revenues	\$ 929,392	\$ 946,369
6010	Wages F/T		\$ 186,843	\$ 204,668
	Wages - Admin		\$ 103,456	\$ 99,841
6011	Payroll Taxes		\$ 14,293	\$ 15,657
	Payroll Taxes - Admin		\$ 7,914	\$ 7,638
6012	Group Insurance		\$ 57,312	\$ 67,473
	Group Ins. - Admin		\$ 24,472	\$ 33,122
6013	LAGERS		\$ 27,466	\$ 32,133
	LAGERS - Admin		\$ 15,208	\$ 15,675
6014	Worker's Compensation		\$ 10,467	\$ 9,975
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 30,000 miles, W2- 2015 Chevrolet utility truck 42,334 miles, W6-2007 Ford pickup 99,400 miles, a 2007 international Dump truck 50,000 miles, and W4-1997 Ford Ranger 91,298 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.	\$ 12,000	\$ 11,000
6022	Equip. Maintenance	Funds for the maintenance of current large equipment. Currently in our equipment fleet we have a 2009 Volvo Backhoe 2400 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..	\$ 3,000	\$ 3,500
6023	Computer Maintenance	Funds to maintain and repair, and replace department computers including percentages of cost for maintenance and repair of computers at city hall, server and backup system.	\$ 3,500	\$ 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 3/4", 1", 1 1/4", 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 routine maintenance of the water building.	\$ 600	\$ 600
6029	SCADA	Funds are set up for the program updating, equipment maintenance, repair 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 (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 remote transmitting units (RTU) with associated electrical controls, relays, transducers, electrical cabinets and a computer hard drive with monitors, technology to monitor and control the Scada system, and respond to alarms. We are updating the SCADA system as part of our water system improvements, but there are still many variables that play in to the long term maintenance of this system. If we work out an agreement with Sho-Me to go to a ring for our fiber, then that will potentially allow us to look at lowering the cost to maintain the RTU's for the switches would all be replaces at that point. Until then, we will have to continue to monitor this line item to get to a consistent amount moving forward. We are still running into unexpected expenditures dealing with the improvements outside of the contract for the improvements.	\$ 7,500	\$ 7,500
6030	Legal	Funds pay for our city attorney as may be needed for legal matters such as buying of 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 a hydraulic model. Some of these fees may be pass through fee's that may be passes along to a developer or contractor	\$ -	\$ 5,000
6032	Insurance	Funds set aside for insurance coverage for Buildings, Vehicles, Equipment and Liability.	\$ 14,757	\$ 19,150
6033	Postage	Funds used for sending out water/sewer bills, informational letters, and packages.	\$ 7,500	\$ 7,500
6034	Custodian Fee	Fees that were set aside for the cleaning of the water building.	\$ -	\$ 1,440

6038	Postage Mach lease	Funds the water department share of a monthly lease.	\$ 400	\$ 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, weed 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.	\$ 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. There is an increase this year due to the addition of a tablet and additional data plans that are necessary for the GIS unit.	\$ 5,450	\$ 6,700
6052	Power	Funds used to pay for electric at the water facility, boost station, 3 well sites, and 3 tower sites. There is a large increase to this line this year. It is reflected in the budget amendment for 2020. Webster Electric found that for many years they had the wrong multiplier on the meter going to one of the wells. They came and presented to the BOA and informed us that we they would allow us to pay the large balance over the next 3 years if we wanted to break it up that way. This additional amount over the 3 year period came to \$437.33 per month. They also fixed the Multiplier for the meter reading which resulted in a significant increase to operate that well which is reflected in the 2021 amount. The average monthly usage is \$5,200 per month. $\$5,200 + 437.33 = \$5,637.37$. Year End Estimate $\$5,637.37 \times 12 \text{ months} = \$67,648.44$	\$ 50,000	\$ 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 meetings internally and externally. This would include meeting set up, travel and meal expenses and reimbursements.	\$ -	\$ 500
6071	Dues and Subscriptions	Funds to pay for dues to professional organizations such as MO WEF, MWWA, MRWA, SREP, ICMA, AWWA memberships.	\$ 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	\$ 2,500	\$ 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. We have a couple of newer employees that need to go through the proper courses to get certified as a drinking water operator.	\$ 3,500	\$ 4,500
6076	Unemployment			
6079	Misc.		\$ 500	
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	\$ 1,000	\$ 1,200
6231	Software Support	Funds allocated for Harmony (Master Meter), Summit and Dude Solutions (mobile 311) and GIS. There is a significant increase to this line due to the cost of the AMI meter reading system that allows the meters to be read from City Hall in real time rather than employees having to be in the field reading meters.	\$ 7,031	\$ 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 increase in this line is due to replacing existing meter pits and lids to match the new Master Meter AMI system, some of our current pits are metal and concrete or plastic with metal lids with that the new meters do not have an antenna that sticks out the lid it is built in to them which will drastically reduce the number of them that get damaged and particularly from lawn mowers however they need to have a plastic lid or some cases plastic lid and pit to allow the radio frequency to reach the base station or a repeater. The meter replacement projects has been significantly delayed. COVID-19 has delayed the software company to come and set everything up, along with the new water tower not being completed like it was anticipated and laid out in the contractors timeline. There is a repeater that has to be installed on the new tower once it is completed. We have started the meter change out, but we are at a point where we are holding off so that we do not have to manually read more meters than what it necessary. We will be able to re-evaluate this line item throughout the 2021 fiscal year.	\$ 25,000	\$ 25,000
6252	Wells	Funds used for upkeep and maintenance of water wells, including chemical pumps and components, pressure gages, soft starts, and yearly inspections of the wells that are conducted by a 3rd party.	\$ 18,000	\$ 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. We are required to take ?? Routine monthly samples. All samples are tested by a certified lab.	\$ 3,000	\$ 3,000
6254	Disinfection	Funds for the purchase of chemicals to improve the quality of drinking water. 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. After the completion of the SRF project we will be adding other chemicals besides chlorine to improve the water quality	\$ 8,000	\$ 8,000
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. The increase 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	\$ 600	\$ 600
6301	Professional Services	Allocation of Economic Development cost share		
6302	Accounting	Funds the water department portion of accounting costs	\$ 2,930	\$ 3,000
6323	WC Injury City Paid			
6502	Propane	Heating the offices and equipment bays in the Water Department	\$ 1,500	\$ 1,500
	Capital Expenditure Purchase	New City Hall remodel allocation		

		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. In 2021 we are looking at replacing water mains with our city crews along W. Bedford, Dill Street, Massey, S. Vine. We are anticipating that we will run into some rock and we may have to rent some equipment. We also need to replace several meter lids to move from the metal meter lids to plastic lids to ensure that meters will read for the new AMI system. We have several meter lids in low lying areas that were identified in the propagation study for the new meters and we need to get the lids changed out.		
6256	Replacement Schedule		\$ 75,000	\$ 85,000
6256		Boost Station on Elm St.	\$ 25,000	
	Replacement Schedule	Transfer to Replacement Fund	\$ 22,140	\$ 37,140
971	Criminal Records Check			
		Transfer PILOT to General	\$ 52,875	\$ 54,130
		Subtotal	\$ 871,289	\$ 945,997

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
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 \$32,500 allocated to G&A, Cemetery, Parks, Water and WWTP.		\$ 6,500
		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
6301	Professional Services	New Website design, cost shared with WWTP, Water, General and Parks.		\$ 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 speed 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 Design Only allocated 75% Water and 25% WWTP, this building 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
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 \$7777 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.		\$ 30,000
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
6611	Capital Expenditure Purchase	Admin Truck \$30,000. Allocated to G&A, Street, Water and Wastewater.		\$ 6,000
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
		Total Expenditures	\$ 871,289	\$ 1,349,090
		Net	\$ 58,103	\$ (402,721)

Water Capacity Fees 21-91

								<i>Difference</i>		
	<i>Actual 2018</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>2021 vs. 2020</i>	<i>2021 vs. 2020</i>	<i>Comments</i>
Cash Balance as of December 31st	\$ 25,525	\$ 33,160	\$ 40,160	\$ 43,004	\$ 50,004		\$ 50,004			

<i>REVENUES</i>		<i>Actual 2018</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>2021 vs. 2020</i>	<i>2021 vs. 2020</i>	<i>Comments</i>
4570	Capacity Fees	\$ 11,986	\$ 7,635	\$ 7,000	\$ 9,843	\$ 7,000		\$ 7,000	\$ (2,843)	-28.9%	
Subtotal		\$ 11,986	\$ 7,635	\$ 7,000	\$ 9,843	\$ 7,000	\$ -	\$ 7,000	\$ (2,843)	-28.9%	

Surplus (Deficit to Balance)		\$ 11,986	\$ 7,635	\$ 7,000	\$ 9,843	\$ 7,000	\$ -	\$ 7,000			
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<i>EXPENDITURES</i>		<i>Actual 2018</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>2021 vs. 2020</i>	<i>2021 vs. 2020</i>	<i>Comments</i>
6029	SCADA										
6030	Legal										
6031	Engineering										
6062	Capital Exp. Maint.										
6251	Meters										
6611	Capital Expenditure										
6626	Equipment Lease										
TOTAL		\$ -	\$ -	\$ -							

Adopted
12/10/2020

