



2019 BUDGET

CITY OF MARSHFIELD
798 SOUTH MARSHALL
MARSHFIELD, MO 65706

December 20, 2018



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

December 5, 2018

Board of Aldermen
Appointed Officials
Citizens of Marshfield

Subject: City of Marshfield FY2019 Budget

On behalf of the Finance Committee (includes the Mayor, one alderman, and six citizens), and staff of the City of Marshfield, I am proud to present the City of Marshfield's FY2019 Budget. The budget reflects the priorities communicated by Marshfield residents through the 2018 Vision casting effort, and the goals established by city leadership.

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

- ❖ Accommodating a 4.9 percent increase in the city's health insurance premiums;
- ❖ Increasing the city's reserve funds to help ensure the city will have a strong financial base to meet future anticipated and unanticipated financial needs.
- ❖ Ensuring that quality staff is retained by providing a cost of living increase for city employees;
- ❖ Creating a replacement fund account from unallocated cash balances in the Waste Water operational budget for future unanticipated waste water maintenance and improvement projects.
- ❖ Improving community safety through the:
 - Hiring of an additional full time Traffic Officer in the Police Department;
 - Lease purchase of two new Police Department vehicles;
 - Replacement of the existing outdated weather siren located on the north side of the downtown square;

- ❖ Improving the quality of the city's streets, water, and waste water systems:
 - Continuing to repair and repave city roads
 - Improvements to the city's existing wells;
 - Improvements to two of the city's water towers;
 - Construction of a new water tower near Hubble Drive and Elm Street;
 - Improvements to the city's water distribution system;
 - Construction of a bypass elimination improvements at the City's Waste Water Treatment Plant;
 - Conversion from the existing chlorine disinfection system to a safer and more cost-effective UV disinfection system; and
 - Final design for expansion of the City's Water and Waste Water systems to accommodate future anticipated growth near the planned second interchange on I-44.

- ❖ Beginning implementation of the City's Park & Recreation Master Plan and improving the community's recreation system:
 - Staffing and operation of the new outdoor aquatic center;
 - Hiring of a Parks and Recreation Director; and
 - Installation of additional recycled rubber playground surface at Rotary Park, Hartley Park, and Massey Park.

- ❖ Strengthening the community's economic development efforts:
 - Hiring of an Economic Development Professional in partnership with GRO Marshfield and the Marshfield Development League;

In conclusion, the City of Marshfield's FY2019 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.


Robert Williams
Mayor of Marshfield


John F. Benson, AICP, MPA
City Administrator

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, fire 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. The Parks Fund has been divided into two special revenue funds. The Parks fund is for the upkeep and maintenance of the City's parks and utilizes the Parks property tax revenue and subsidized by the General Fund. The Restricted Parks Fund uses the Local Parks sales tax to fund the new aquatic center and park activities.

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 with 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 60% of the total general fund revenue of the City in FY 2019. 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 detail 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

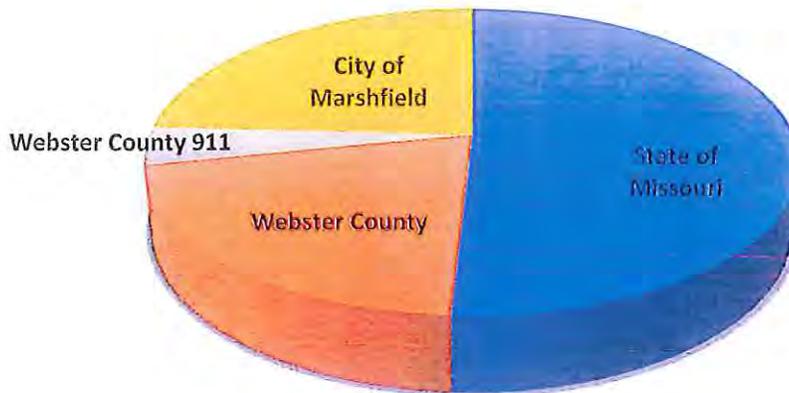
State of Missouri (Total Rate 4.225%)

| 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, 2018 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, 2019). 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, 2018 was \$0.1108 per \$100 assessed valuation and \$0.131 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, 2019).

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 (2018 Levy – collected in 2019)

| Rate | Use | Estimated Revenue |
|-----------|--------------|-------------------|
| .3700/100 | Debt Service | \$ 333,142 |
| .1102/100 | Parks | \$ 99,713 |
| .1303/100 | Cemetery | \$ 117,850 |

City of Marshfield (2017 Levy – collected in 2018)

| Rate | Use | Estimated Revenue |
|-----------|--------------|-------------------|
| .3700/100 | Debt Service | \$ 345,516 |
| .1146/100 | Parks | \$ 103,351 |
| .1356/100 | Cemetery | \$ 121,406 |

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.

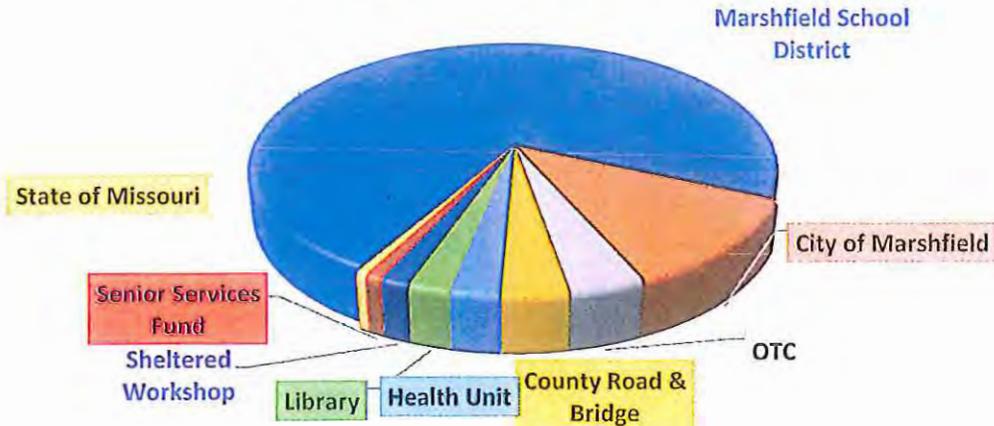
Residential

| | | |
|----------------------------|---------------|-----------------|
| 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 | 0.2023 | \$38.44 |
| Marshfield School District | 3.8400 | \$729.60 |
| City of Marshfield | 0.6118 | \$116.24 |
| Total | 5.2329 | \$994.25 |

Commercial

| | | |
|----------------------------|---------------|-------------------|
| State of Missouri | 0.0300 | \$9.60 |
| Commercial Surcharge | 0.3700 | \$118.40 |
| County Road and 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 | 0.2023 | \$64.74 |
| Marshfield School District | 3.8400 | \$1,228.80 |
| City of Marshfield | 0.6118 | \$195.78 |
| Total | 5.6029 | \$1,792.93 |

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



Franchise Tax

Franchise taxes are assessed on gross receipts for gas service (5%), telephone service (5%), electric service (3%) and cable service, per contract. Budgeted franchise taxes represent 14.7% of the total general fund revenue of the City in FY 2019.

Payment in Lieu of Tax

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 2019 represent 4% 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 5% of the total general fund revenue for FY 2019.

User Fees/Charges

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

State Motor Fuel Tax and Vehicle Sales Tax

The Missouri Department of Revenue distributes a portion of these taxes to cities and counties, on a monthly basis, based on county mileage and land valuation figures. These distributions represent 11% of the total general fund revenue for FY 2019.

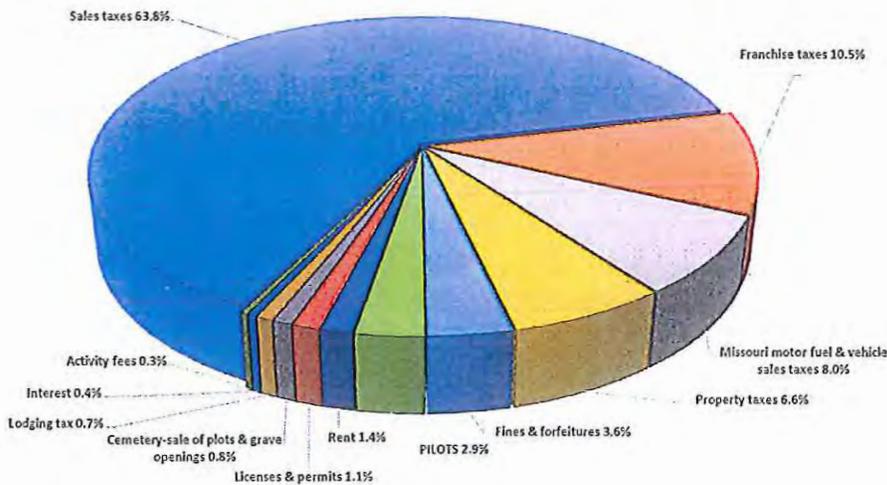
Rent

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.

2019 Budget Operating Revenues

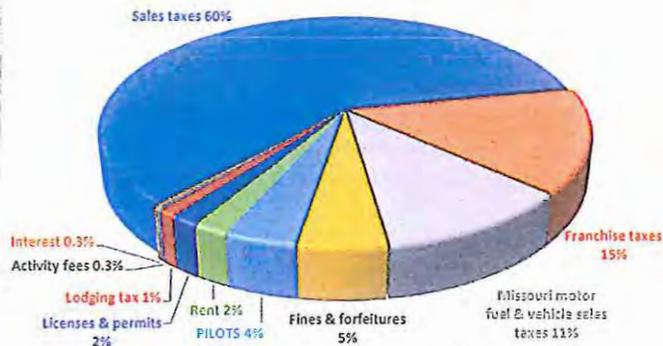
| REVENUES | Transportation | | | | Total |
|---|------------------------|----------------------|----------------------|----------------------|------------------------|
| | General Fund | Sales Tax Fund | Parks Fund * | Cemetery Fund | |
| Taxes: | | | | | |
| Property taxes | | | \$ 99,713.00 | \$ 117,850.00 | \$ 217,563.00 |
| Franchise taxes | \$ 350,000.00 | | | | \$ 350,000.00 |
| Sales taxes | \$ 1,429,378.69 | \$ 685,708.22 | | | \$ 2,115,086.91 |
| Lodging tax | \$ 23,800.00 | | | | \$ 23,800.00 |
| Intergovernmental: | | | | | \$ - |
| Missouri motor fuel & vehicle sales taxes | \$ 264,481.98 | | | | \$ 264,481.98 |
| User charges: | | | | | \$ - |
| Activity fees | \$ 7,000.00 | | \$ 3,500.00 | | \$ 10,500.00 |
| Cemetery-sale of plots & grave openings | | | | \$ 28,000.00 | \$ 28,000.00 |
| Licenses & permits | \$ 37,400.00 | | | | \$ 37,400.00 |
| Fines & forfeitures | \$ 117,820.00 | | | | \$ 117,820.00 |
| Interest | \$ 6,585.00 | \$ 3,500.00 | | \$ 3,000.00 | \$ 13,085.00 |
| Grants | | | | | \$ - |
| Rent | \$ 45,175.99 | | | | \$ 45,175.99 |
| PILOTS | \$ 94,800.00 | | | | \$ 94,800.00 |
| Total Revenues | \$ 2,376,441.66 | \$ 689,208.22 | \$ 103,213.00 | \$ 148,850.00 | \$ 3,317,712.88 |

City of Marshfield 2019 Budget Operating Revenues:
General Fund, Cemetery Fund, Transportation Sales Tax Fund, Parks Fund



* Parks Fund includes only the Parks maintenance department, not the Restricted Parks Fund.

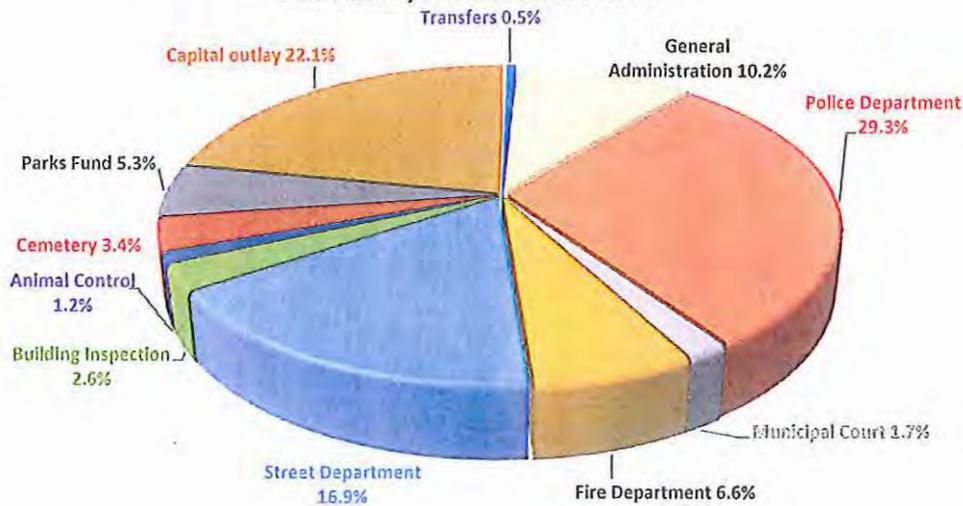
2019 BUDGET GENERAL FUND OPERATING REVENUES



2019 Budget Operating Expenditures

| EXPENDITURES | Transportation | | | | Total |
|------------------------|------------------------|----------------------|----------------------|----------------------|------------------------|
| | General Fund | Sales Tax Fund | Park Fund | Cemetery Fund | |
| General government | \$ 376,352.59 | | | | \$ 376,352.59 |
| Law and public safety: | | | | | \$ - |
| Police | \$ 1,077,284.64 | | | | \$ 1,077,284.64 |
| Municipal court | \$ 63,397.99 | | | | \$ 63,397.99 |
| Fire | \$ 242,839.67 | | | | \$ 242,839.67 |
| Street | \$ 602,695.92 | \$ 18,513.51 | | | \$ 621,209.43 |
| Transit | | | | | \$ - |
| Building inspection | \$ 95,019.52 | | | | \$ 95,019.52 |
| Animal control | \$ - | | | | \$ - |
| Cemetery | | | | \$ 125,729.10 | \$ 125,729.10 |
| Park | | | \$ 195,087.63 | | \$ 195,087.63 |
| Economic Development | | | | | \$ - |
| Capital outlay | \$ 82,500.00 | \$ 686,900.00 | | \$ 42,500.00 | \$ 811,900.00 |
| Transfers | \$ 20,175.99 | | | | \$ 20,175.99 |
| | \$ 2,560,266.31 | \$ 705,413.51 | \$ 195,087.63 | \$ 168,229.10 | \$ 3,628,996.55 |

CITY OF MARSHFIELD 2019 BUDGET EXPENDITURES GENERAL FUND, CEMETERY FUND, TRANSPORTATION SALES TAX FUND, AND PARKS FUND



2019 Budget General Fund Department's Personnel Expense

| | Total Expenditures | Personnel Expenses * | Percent of Total Department |
|------------------------|------------------------|------------------------|-----------------------------|
| General Administration | \$ 376,352.59 | \$ 197,277.22 | 52.4% |
| Police | \$ 1,077,284.64 | \$ 910,648.53 | 84.5% |
| Municipal Court | \$ 63,397.99 | \$ 23,941.36 | 37.8% |
| Fire | \$ 242,839.67 | \$ 129,661.08 | 53.4% |
| Street | \$ 602,695.92 | \$ 230,948.11 | 38.3% |
| Building Inspection | \$ 95,019.52 | \$ 5,715.93 | 6.0% |
| Animal Control | \$ 43,502.65 | \$ 24,062.77 | 55.3% |
| Cemetery | \$ 125,729.10 | \$ 84,338.34 | 67.1% |
| Park | \$ 195,087.63 | \$ 60,962.76 | 31.2% |
| | \$ 2,821,909.70 | \$ 1,667,556.09 | 59.1% |

*Personnel expenses include wages, payroll taxes, health insurance, work comp insurance and retirement benefits.

CITY OF MARSHFIELD
2019 Priority 1 Budget

| | General | WWTP | Water and WWTP CIP | Water | Restricted Parks | Transportation | 2018 G.O. Bonds | Cemetery Fund | |
|--|----------------------|----------------------|-------------------------------|-----------------------|-------------------------|-----------------------|------------------------|----------------------|------------------|
| Operating Cash Balance | \$ 214,865.59 | \$ 179,515.21 | | \$ 143,389.47 | \$ 879,117.71 | \$ 480,393.47 | \$ 9,772,870.49 | \$ 1,401.32 | |
| Money Market Account Cash Balance | 384,832.00 | 378,920.11 | | 495,172.13 | | | | 391,931.94 | |
| Beginning Operating Cash Balance | \$ 599,697.59 | \$ 558,435.32 | | \$ 638,561.60 | \$ 879,117.71 | \$ 480,393.47 | \$ 9,772,870.49 | \$ 393,333.26 | |
| Operating Revenues | 1,866,254.68 | 910,500.00 | | 917,800.00 | 885,824.43 | 689,208.22 | 17,000.00 | 148,850.00 | |
| Operating Expenditures | 371,559.94 | 920,570.39 | | 894,406.42 | 886,698.12 | 705,413.51 | 9,762,303.00 | 124,657.60 | |
| GF Transfers Out | 1,602,058.67 | | | | | | | | |
| Ending Operating Cash Balance | \$ 492,333.66 | \$ 548,364.93 | | \$ 661,955.18 | \$ 878,244.02 | \$ 464,188.18 | \$ 27,567.49 | \$ 417,525.66 | |
| Rent Revenue Money Account (New City Hall Remodeling) | 71,498.08 | | | | | | | | |
| Reserve Fund Money Market Account | 461,326.60 | | | | | | | | |
| Replacement Reserve Fund Cash Balance | | \$ 85,705.00 | N/A | 231,238.18 | \$ - | N/A | N/A | | |
| Tennis Courts Fund | | | | | | 30,000.00 | | | |
| CIP Cash Balance | | | \$ 420,144.55 | | | | | | |
| CIP Money Market Cash Balance | | | 566,885.84 | | | | | | |
| Beginning CIP Cash Balance | | | \$ 987,030.39 | | | | | | |
| CIP Revenue | | | 728,750.00 | | | | | | |
| CIP Expenditures | | | 625,704.00 | | | | | | |
| Ending CIP Cash Balance | | | \$ 1,090,076.39 | | | | | | |
| 2019 Budget Priority 2's and 3's | | | | | | | | | |
| Proposed Expenditures | Projected Total | General | WWTP | Water and WWTP CIP | Water | Restricted Parks | Transportation | 2018 G.O. Bonds | Cemetery Fund |
| 1) Weather Siren Replacement | 30,000.00 | 30,000.00 | | | | | | | |
| 2) Traffic Officer | 64,343.74 | 64,343.74 | | | | | | | |
| 3) Traffic Officer Police Vehicle | 16,358.00 | 16,358.00 | | | | | | | |
| 4) Animal Control Training & Certification | 6,300.00 | 6,300.00 | | | | | | | |
| 5) Sidewalks | 10,000.00 | 10,000.00 | | | | | | | |
| 6) Skid Steer Attachment: Street, Parks, Water, WWTP | 10,000.00 | 5,000.00 | 2,500.00 | | 2,500.00 | | | | |
| 7) Electrical upgrade on Parks | 10,000.00 | | | | | 10,000.00 | | | |
| 8) Boost Station on Elm (Water Replacement Reserve Fund) | 25,000.00 | | | | 25,000.00 | | | | |
| 9) Salary Increase | 14,125.27 | 9,967.75 | 1,551.69 | | 1,551.69 | | | | 1,054.14 |
| 10) Parks Director | 77,918.88 | | | | | 77,918.88 | | | |
| 11) (1) Police Vehicle Lease Payment, Equipment & Insurance | 16,358.00 | 16,358.00 | | | | | | | |
| 12) Dump Truck \$150,000; allocated to Water, WWTP and Street. | 150,000.00 | 50,000.00 | 50,000.00 | | 50,000.00 | | | | 25,000.00 |
| 13) Cemetery Fund contributing \$25,000 towards the Dump Truck | | (25,000.00) | | | | | | | |
| 14) Planning Advisory Services | 30,000.00 | 30,000.00 | | | | | | | |
| 15) Cemetery Fund Tractor & Bucket | | | | | | | | | 17,500.00 |
| 16) Misc. to Balance to Budget Sheet (Formula changes) | | (1,402.49) | 26.74 | | 24.14 | (172.44) | | | 17.37 |
| Total Proposed Expenditures | 460,403.89 | 211,925.00 | 54,078.43 | - | 79,075.83 | 87,746.44 | - | - | 43,571.51 |
| Ending Cash Balances after Proposed Expenditures | | | | | | | | | |
| | General | WWTP | Water and WWTP CIP | Water | Restricted Parks | Transportation | 2018 G.O. Bonds | | |
| Operating Cash Balance | 280,408.66 | 544,286.50 | - | 607,879.35 | 790,497.58 | 464,188.18 | 27,567.49 | 373,954.15 | |
| Rent Revenue Money Account (New City Hall Remodeling) | 71,498.08 | | | | | | | | |
| Reserve Fund Money Market Account | 461,326.60 | | | | | | | | |
| Replacement Fund Cash Balance | | 35,705.00 | | 206,238.18 | | | | | |
| Tennis Courts Fund | | | | | | 30,000.00 | | | |
| Total Cash Balances after Proposed Expenditures | \$ 813,233.34 | \$ 579,991.50 | \$ 1,090,076.39 | \$ 814,117.53 | \$ 820,497.58 | \$ 464,188.18 | \$ 27,567.49 | \$ 373,954.15 | |

City of Marshfield Summary

| General Fund | | | | | | | |
|--|------------------------|------------------------|------------------------|------------------------|-------------------------|------------------------|--|
| <i>Revenues</i> | <u>Actual 2016</u> | <u>Budget 2017</u> | <u>Actual 2017</u> | <u>Budget 2018</u> | <u>Est. Actual 2018</u> | <u>Budget 2019</u> | |
| General & Administrative | \$ 1,874,685.62 | \$ 1,841,204.71 | \$ 1,985,720.50 | \$ 1,863,927.24 | \$ 1,885,139.83 | \$ 1,866,254.68 | |
| Street | \$ 279,215.11 | \$ 258,792.47 | \$ 279,882.69 | \$ 260,956.39 | \$ 287,449.59 | \$ 264,481.98 | |
| Fire | \$ 11,955.82 | \$ 9,000.00 | \$ 167,362.39 | \$ 7,000.00 | \$ 10,360.24 | \$ 7,000.00 | |
| Police | \$ 10,833.66 | \$ 1,100.00 | \$ 15,810.95 | \$ 1,400.00 | \$ 16,561.54 | \$ 3,000.00 | |
| Court | \$ 49,868.87 | \$ 46,500.00 | \$ 76,831.74 | \$ 65,000.00 | \$ 113,574.99 | \$ 113,320.00 | |
| Building | \$ 29,171.69 | \$ 17,500.00 | \$ 29,023.65 | \$ 22,300.00 | \$ 36,746.54 | \$ 25,200.00 | |
| Parks | \$ 106,007.86 | \$ 94,431.25 | \$ 100,672.31 | \$ 100,856.45 | \$ 108,697.88 | \$ 103,213.00 | |
| Animal Control | \$ 1,201.57 | \$ 1,000.00 | \$ 2,303.85 | \$ 1,232.50 | \$ 4,767.77 | \$ 2,300.00 | |
| Total General Fund Revenues | \$ 2,362,940.20 | \$ 2,269,528.43 | \$ 2,657,608.08 | \$ 2,322,672.58 | \$ 2,463,298.38 | \$ 2,384,769.66 | |
| Expenditures | | | | | | | |
| General | | | | | | | |
| General & Administrative | \$ 284,879.49 | \$ 504,288.19 | \$ 533,655.21 | \$ 439,203.06 | \$ 388,002.32 | \$ 376,352.59 | |
| Street | \$ 367,202.93 | \$ 402,431.97 | \$ 368,815.57 | \$ 593,690.02 | \$ 511,886.77 | \$ 655,195.92 | |
| Fire | \$ 225,908.43 | \$ 242,629.04 | \$ 380,027.14 | \$ 241,755.79 | \$ 230,386.18 | \$ 272,839.67 | |
| Police | \$ 796,230.44 | \$ 833,869.96 | \$ 809,830.24 | \$ 980,922.59 | \$ 942,614.30 | \$ 1,077,284.64 | |
| Court | \$ 44,143.07 | \$ 60,613.35 | \$ 59,622.09 | \$ 56,682.48 | \$ 52,675.55 | \$ 63,397.99 | |
| Building | \$ 64,235.28 | \$ 67,411.84 | \$ 62,891.15 | \$ 91,673.16 | \$ 71,167.82 | \$ 95,019.52 | |
| Parks | \$ 139,085.31 | \$ 167,689.73 | \$ 156,069.11 | \$ 210,249.28 | \$ 207,988.67 | \$ 195,087.63 | |
| Animal Control | \$ 26,697.97 | \$ 31,960.27 | \$ 28,850.75 | \$ 32,936.32 | \$ 32,028.54 | \$ 43,502.65 | |
| Total General Fund Expenditures | \$ 1,948,382.92 | \$ 2,310,894.34 | \$ 2,399,761.26 | \$ 2,647,112.70 | \$ 2,436,750.15 | \$ 2,778,680.60 | |
| General Fund Transfers & Encumbrances | \$ 118,083.87 | \$ 291,134.03 | \$ 383,682.55 | \$ (47,337.48) | \$ 3,494.96 | \$ (49,624.01) | |
| General Fund Revenue (Deficit) | \$ 296,473.41 | \$ (332,499.94) | \$ (125,835.73) | \$ (277,102.64) | \$ 23,053.27 | \$ (344,286.92) | |
| Operating Cash Balance | \$ 731,787.35 | \$ 399,287.40 | \$ 661,934.18 | \$ 384,831.53 | \$ 343,000.44 | \$ 128,713.50 | |
| Money Market Cash Balance | \$ - | \$ - | \$ - | \$ - | \$ 384,832.00 | \$ 279,832.00 | |
| Encumbered Rent Revenues | \$ - | \$ - | \$ - | \$ - | \$ 26,322.09 | \$ 71,498.08 | |
| Reserve Fund Cash Balance | \$ 90,180.92 | \$ 285,180.92 | \$ 401,870.29 | \$ 401,870.29 | \$ 461,326.60 | \$ 461,326.60 | |
| Total Cash Balance | \$ 821,968.27 | \$ 684,468.32 | \$ 1,063,804.47 | \$ 786,701.82 | \$ 1,215,481.13 | \$ 941,370.18 | |

| Restricted Parks Fund | | | | | | |
|---|----------------------|------------------------|------------------------|------------------------|-------------------------|------------------------|
| | <u>Actual 2016</u> | <u>Budget 2017</u> | <u>Actual 2017</u> | <u>Budget 2018</u> | <u>Est. Actual 2018</u> | <u>Budget 2019</u> |
| <i>Revenues</i> | \$ 717,167.35 | \$ 696,650.00 | \$ 745,110.87 | \$ 785,522.35 | \$ 726,914.67 | \$ 885,824.43 |
| <i>Expenditures</i> | \$ 333,548.35 | \$ 929,762.40 | \$ 318,623.85 | \$ 1,202,366.10 | \$ 655,480.74 | \$ 974,444.56 |
| Restricted Parks Revenue (Deficit) | \$ 383,619.00 | \$ (233,112.40) | \$ 426,487.02 | \$ (416,843.76) | \$ 71,433.93 | \$ (88,620.13) |
| Cash Balance | \$ 677,775.78 | \$ 444,663.38 | \$ 1,105,481.80 | \$ 688,638.04 | \$ 1,176,915.73 | \$ 1,088,295.60 |
| Tennis Courts Fund | \$ - | \$ 10,000.00 | \$ - | \$ 20,000.00 | \$ 20,000.00 | \$ 30,000.00 |
| Equipment Replacement Reserve Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Restricted Parks Fund Cash Balance | \$ 677,775.78 | \$ 454,663.38 | \$ 1,105,481.80 | \$ 708,638.04 | \$ 1,196,915.73 | \$ 1,118,295.60 |

| Cemetery Fund | | | | | | |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|
| | <u>Actual 2016</u> | <u>Budget 2017</u> | <u>Actual 2017</u> | <u>Budget 2018</u> | <u>Est. Actual 2018</u> | <u>Budget 2019</u> |
| <i>Revenues</i> | \$ 162,910.79 | \$ 133,006.63 | \$ 161,521.57 | \$ 144,673.36 | \$ 165,823.35 | \$ 148,850.00 |
| <i>Expenditures</i> | \$ 88,824.33 | \$ 110,135.16 | \$ 88,760.66 | \$ 107,790.21 | \$ 108,103.24 | \$ 125,729.10 |
| Cemetery Revenue (Deficit) | \$ 74,086.46 | \$ 22,871.47 | \$ 72,760.91 | \$ 36,883.15 | \$ 57,720.11 | \$ 23,120.90 |
| Cash Balance | \$ 248,489.39 | \$ 238,360.86 | \$ 295,002.37 | \$ 305,000.87 | \$ 2,702.00 | \$ 3,322.90 |
| Money Market Cash Balance | \$ 62,757.29 | \$ 62,757.29 | \$ 68,257.97 | \$ 68,257.97 | \$ 391,931.94 | \$ 371,931.94 |
| Total Cash Balance | \$ 311,246.68 | \$ 301,118.15 | \$ 363,260.34 | \$ 373,258.84 | \$ 394,633.94 | \$ 375,254.84 |

| Transportation Fund | | | | | | |
|--|----------------------|------------------------|-----------------------|----------------------|-------------------------|-----------------------|
| | <u>Actual 2016</u> | <u>Budget 2017</u> | <u>Actual 2017</u> | <u>Budget 2018</u> | <u>Est. Actual 2018</u> | <u>Budget 2019</u> |
| <i>Revenues</i> | \$ 929,528.71 | \$ 693,599.74 | \$ 731,904.08 | \$ 684,722.25 | \$ 686,603.24 | \$ 689,208.22 |
| <i>Expenditures</i> | \$ 572,156.76 | \$ 1,094,236.64 | \$ 766,624.61 | \$ 648,929.62 | \$ 372,383.39 | \$ 705,413.51 |
| Transportation Fund Revenue (Deficit) | \$ 357,371.95 | \$ (400,636.90) | \$ (34,720.53) | \$ 35,792.63 | \$ 314,219.85 | \$ (16,205.29) |
| Total Cash Balance | \$ 407,085.76 | \$ 6,448.86 | \$ 464,426.62 | \$ 420,001.00 | \$ 778,646.47 | \$ 762,441.18 |

Adopted
12/20/2018

| WWTP Fund | | | | | | |
|-------------------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|----------------------|
| <i>Revenues</i> | <u>Actual 2016</u> | <u>Budget 2017</u> | <u>Actual 2017</u> | <u>Budget 2018</u> | <u>Est. Actual 2018</u> | <u>Budget 2019</u> |
| WWTP | \$ 820,808.20 | \$ 837,665.61 | \$ 922,627.13 | \$ 888,000.00 | \$ 919,535.90 | \$ 910,500.00 |
| WWTP CIP | \$ 296,432.13 | \$ 723,085.30 | \$ 302,380.01 | \$ 806,100.00 | \$ 813,508.82 | \$ - |
| WWTP Capacity Fees | \$ 10,937.42 | \$ 6,000.00 | \$ 10,725.98 | \$ 10,000.00 | \$ 19,971.03 | \$ 10,000.00 |
| Total WWTP Revenues | \$ 1,128,177.75 | \$ 1,566,750.91 | \$ 1,235,733.12 | \$ 1,704,100.00 | \$ 1,753,015.75 | \$ 920,500.00 |
| <i>Expenditures</i> | | | | | | |
| WWTP | \$ 669,944.75 | \$ 828,730.65 | \$ 741,067.18 | \$ 887,040.01 | \$ 788,039.85 | \$ 922,148.82 |
| WWTP CIP | \$ - | \$ 528,192.77 | \$ 113,656.06 | \$ 800,969.17 | \$ 384,686.42 | \$ - |
| WWTP Caacity Fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total WWTP Expenditures | \$ 669,944.75 | \$ 1,356,923.42 | \$ 854,723.24 | \$ 1,688,009.18 | \$ 1,172,726.27 | \$ 922,148.82 |
| WWTP Fund Revenue (Deficit) | \$ 458,233.00 | \$ 209,827.49 | \$ 381,009.88 | \$ 16,090.82 | \$ 580,289.48 | \$ (1,648.82) |
| Cash Balance | \$ 337,619.66 | \$ 273,034.71 | \$ 443,782.53 | \$ 430,925.48 | \$ 182,769.37 | \$ 168,620.55 |
| Money Market Cash Balance | \$ - | \$ - | \$ - | \$ - | \$ 378,920.11 | \$ 378,920.11 |
| Replacment Reserve Cash Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Operating Cash Balance | \$ 337,619.66 | \$ 273,034.71 | \$ 443,782.53 | \$ 430,925.48 | \$ 561,689.48 | \$ 547,540.66 |
| WWTP CIP Cash Balance | \$ 355,370.10 | \$ 550,262.63 | \$ 544,094.05 | \$ 549,224.88 | \$ 406,030.61 | \$ - |
| WWTP CIP Money Market Cash Balance | \$ - | \$ - | \$ - | \$ - | \$ 566,885.84 | \$ - |
| Total WWTP CIP Cash Balance | \$ 355,370.10 | \$ 550,262.63 | \$ 544,094.05 | \$ 549,224.88 | \$ 972,916.45 | \$ - |

| Water Fund | | | | | | |
|---------------------------------------|----------------------|------------------------|------------------------|------------------------|-------------------------|-----------------------|
| <i>Revenues</i> | <u>Actual 2016</u> | <u>Budget 2017</u> | <u>Actual 2017</u> | <u>Budget 2018</u> | <u>Est. Actual 2018</u> | <u>Budget 2019</u> |
| Water Fund | \$ 603,647.87 | \$ 870,520.06 | \$ 916,042.58 | \$ 891,929.50 | \$ 944,550.69 | \$ 917,800.00 |
| Water CIP | \$ 178,947.42 | \$ 241,296.00 | \$ 182,898.88 | \$ 181,500.00 | \$ 170,535.07 | \$ - |
| Water Capacity Fees | \$ 7,690.57 | \$ 6,000.00 | \$ 5,848.43 | \$ 6,000.00 | \$ 11,986.45 | \$ 7,000.00 |
| Total Water Revenues | \$ 790,285.86 | \$ 1,117,816.06 | \$ 1,104,789.89 | \$ 1,079,429.50 | \$ 1,127,072.21 | \$ 924,800.00 |
| <i>Expenditures</i> | | | | | | |
| Water Fund | \$ 547,356.48 | \$ 953,310.12 | \$ 827,310.94 | \$ 946,197.32 | \$ 845,635.15 | \$ 948,482.25 |
| Water CIP | \$ 19,159.20 | \$ 297,910.00 | \$ 211,369.33 | \$ 510,397.90 | \$ 292,710.66 | \$ - |
| Water Capacity Fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Water Expenditures | \$ 566,515.68 | \$ 1,251,220.12 | \$ 1,038,680.27 | \$ 1,456,595.22 | \$ 1,138,345.81 | \$ 948,482.25 |
| Water Fund Revenue (Deficit) | \$ 223,770.18 | \$ (133,404.06) | \$ 66,109.62 | \$ (377,165.73) | \$ (11,273.60) | \$ (23,682.25) |
| Cash Balance | \$ 500,415.17 | \$ 417,625.11 | \$ 589,881.67 | \$ 535,613.84 | \$ 193,625.08 | \$ 162,942.83 |
| Money Market Cash Balance | \$ - | \$ - | \$ - | \$ - | \$ 495,172.13 | \$ 495,172.13 |
| Replacement Reserve Fund Cash Balance | \$ - | \$ - | \$ 135,971.18 | \$ 190,238.18 | \$ 190,238.18 | \$ 206,238.18 |
| Total Cash Balance | \$ 500,415.17 | \$ 417,625.11 | \$ 725,852.85 | \$ 725,852.02 | \$ 879,035.39 | \$ 864,353.14 |
| Cash Balance | \$ 500,415.17 | \$ 417,625.11 | \$ 589,881.67 | \$ 535,613.84 | \$ 193,625.08 | \$ 162,942.83 |
| Money Market Cash Balance | \$ - | \$ - | \$ - | \$ - | \$ 495,172.13 | \$ 495,172.13 |
| Replacment Reserve Cash Balance | \$ - | \$ - | \$ 135,971.18 | \$ 190,238.18 | \$ 190,238.18 | \$ 206,238.18 |
| Total Operating Cash Balance | \$ 500,415.17 | \$ 417,625.11 | \$ 725,852.85 | \$ 725,852.02 | \$ 879,035.39 | \$ 864,353.14 |
| Water CIP Cash Balance | \$ 362,985.90 | \$ 306,371.90 | \$ 349,091.70 | \$ 20,193.80 | \$ 226,916.11 | \$ - |
| Water CIP Money Market Cash Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Water CIP Cash Balance | \$ 362,985.90 | \$ 306,371.90 | \$ 349,091.70 | \$ 20,193.80 | \$ 226,916.11 | \$ - |

City of Marshfield Budget - 2019

| <i>REVENUES</i> | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> |
|-----------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|------------------------|
| General/Administrative | \$ 1,874,685.62 | \$ 1,841,204.71 | \$ 1,985,720.50 | \$ 1,863,927.24 | \$ 1,885,139.83 | \$ 1,866,254.68 |
| WWTP | \$ 820,808.20 | \$ 837,665.61 | \$ 922,627.13 | \$ 888,000.00 | \$ 919,535.90 | \$ 910,500.00 |
| WWTP CIP | \$ 296,432.13 | \$ 723,085.30 | \$ 302,380.01 | \$ 806,100.00 | \$ 813,508.82 | \$ - |
| WWTP Capacity Fees | \$ 10,937.42 | \$ 6,000.00 | \$ 10,725.98 | \$ 10,000.00 | \$ 19,971.03 | \$ 10,000.00 |
| Water & Waste Water Rev 99 | \$ 17,551.03 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Water & Waste Water Rev 03B | \$ 269,055.61 | \$ 264,260.00 | \$ 274,254.37 | \$ 272,100.00 | \$ 281,615.56 | \$ 272,100.00 |
| Water G.O. Bond 2003C | \$ 310,295.90 | \$ 300,409.00 | \$ 309,839.11 | \$ 329,008.95 | \$ 348,519.06 | \$ 336,041.74 |
| Combined Water & WWTP CIP | | | | | | \$ 728,750.00 |
| Water | \$ 603,647.87 | \$ 870,520.06 | \$ 916,042.58 | \$ 891,929.50 | \$ 944,550.69 | \$ 917,800.00 |
| Water CIP | \$ 178,947.42 | \$ 241,296.00 | \$ 182,898.88 | \$ 181,500.00 | \$ 170,535.07 | \$ - |
| Water Capacity Fees | \$ 7,690.57 | \$ 6,000.00 | \$ 5,848.43 | \$ 6,000.00 | \$ 11,986.45 | \$ 7,000.00 |
| Street | \$ 279,215.11 | \$ 258,792.47 | \$ 279,882.69 | \$ 260,956.39 | \$ 287,449.59 | \$ 264,481.98 |
| Bus | | | | | | |
| Cemetery | \$ 162,910.79 | \$ 133,006.63 | \$ 161,521.57 | \$ 144,673.36 | \$ 165,823.35 | \$ 148,850.00 |
| Parks | \$ 106,007.86 | \$ 94,431.25 | \$ 100,672.31 | \$ 100,856.45 | \$ 108,697.88 | \$ 103,213.00 |
| Restricted Parks | \$ 717,167.35 | \$ 696,650.00 | \$ 745,110.87 | \$ 785,522.35 | \$ 726,914.67 | \$ 885,824.43 |
| Fire | \$ 11,955.82 | \$ 9,000.00 | \$ 167,362.39 | \$ 7,000.00 | \$ 10,360.24 | \$ 7,000.00 |
| Police | \$ 10,833.66 | \$ 1,100.00 | \$ 15,810.95 | \$ 1,400.00 | \$ 16,561.54 | \$ 3,000.00 |
| Animal Control | \$ 1,201.57 | \$ 1,000.00 | \$ 2,303.85 | \$ 1,232.50 | \$ 4,767.77 | \$ 2,300.00 |
| Transportation Fund | \$ 929,528.71 | \$ 693,599.74 | \$ 731,904.08 | \$ 684,722.25 | \$ 686,603.24 | \$ 689,208.22 |
| Municipal Court | \$ 49,868.87 | \$ 46,500.00 | \$ 76,831.74 | \$ 65,000.00 | \$ 113,574.99 | \$ 113,320.00 |
| Building | \$ 29,171.69 | \$ 17,500.00 | \$ 29,023.65 | \$ 22,300.00 | \$ 36,746.54 | \$ 25,200.00 |
| Industrial Park | \$ 165.10 | | \$ 99.31 | \$ 50.00 | \$ 84.29 | \$ 85.00 |
| CDBG | \$ 6,401.25 | \$ 228,862.75 | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ 6,694,479.55 | \$ 7,270,883.51 | \$ 7,220,860.40 | \$ 7,322,278.98 | \$ 7,552,946.51 | \$ 7,290,929.05 |

| <i>EXPENDITURES</i> | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> |
|-----------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|------------------------|
| General/Administrative | \$ 284,879.49 | \$ 504,288.19 | \$ 533,655.21 | \$ 439,203.06 | \$ 388,002.32 | \$ 376,352.59 |
| WWTP | \$ 669,944.75 | \$ 828,730.65 | \$ 741,067.18 | \$ 887,040.01 | \$ 788,039.85 | \$ 922,148.82 |
| WWTP CIP | \$ - | \$ 528,192.77 | \$ 113,656.06 | \$ 800,969.17 | \$ 384,686.42 | \$ - |
| WWTP Capacity Fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Water & Waste Water Rev 99 | \$ - | \$ 484,614.30 | \$ - | \$ - | \$ - | \$ - |
| Water & Waste Water Rev 03B | \$ 250,889.84 | \$ 250,438.27 | \$ 250,361.66 | \$ 249,324.09 | \$ 248,995.80 | \$ 247,167.44 |
| Water G.O. Bond 2003C | \$ 867,226.34 | \$ 183,488.10 | \$ 161,450.20 | \$ 362,823.94 | \$ 339,705.43 | \$ 523,990.00 |
| Combined Water & WWTP CIP | | | | | | \$ 735,704.00 |
| Water | \$ 547,356.48 | \$ 953,310.12 | \$ 827,310.94 | \$ 946,197.32 | \$ 845,635.15 | \$ 948,482.25 |
| Water CIP | \$ 19,159.20 | \$ 297,910.00 | \$ 211,369.33 | \$ 510,397.90 | \$ 292,710.66 | \$ - |
| Water Capacity Fees | | \$ - | | \$ - | | \$ - |
| Street | \$ 359,282.93 | \$ 402,431.97 | \$ 368,815.57 | \$ 592,950.02 | \$ 511,446.78 | \$ 602,695.92 |
| Cemetery | \$ 88,824.33 | \$ 110,135.16 | \$ 88,760.66 | \$ 107,790.21 | \$ 108,103.24 | \$ 125,729.10 |
| Parks | \$ 133,805.31 | \$ 164,689.73 | \$ 153,071.61 | \$ 179,879.28 | \$ 175,284.03 | \$ 192,587.63 |
| Restricted Parks | \$ 333,548.35 | \$ 929,762.40 | \$ 318,623.85 | \$ 1,202,366.10 | \$ 655,480.74 | \$ 974,444.56 |
| Fire | \$ 191,698.61 | \$ 234,629.04 | \$ 206,778.74 | \$ 241,015.79 | \$ 229,946.19 | \$ 242,839.67 |
| Police | \$ 796,230.44 | \$ 833,869.96 | \$ 809,830.24 | \$ 980,922.59 | \$ 942,614.30 | \$ 1,077,284.64 |
| Animal Control | \$ 26,697.97 | \$ 31,960.27 | \$ 28,850.75 | \$ 32,936.32 | \$ 32,028.54 | \$ 43,502.65 |
| Transportation Fund | \$ 572,156.76 | \$ 1,094,236.64 | \$ 766,624.61 | \$ 648,929.62 | \$ 372,383.39 | \$ 705,413.51 |
| Municipal Court | \$ 44,143.07 | \$ 60,613.35 | \$ 59,622.09 | \$ 56,682.48 | \$ 52,675.55 | \$ 63,397.99 |
| Building Inspector | \$ 64,235.28 | \$ 67,411.84 | \$ 62,891.15 | \$ 90,933.16 | \$ 70,727.84 | \$ 95,019.52 |
| Enhancement Grants | \$ 20,000.00 | \$ 94,157.43 | \$ 94,157.43 | \$ - | \$ - | \$ - |
| Industrial Park | \$ 52,848.08 | \$ 4,900.00 | \$ 5,969.23 | \$ 1,500.00 | \$ - | \$ - |
| CDBG | \$ 6,401.25 | \$ 228,862.75 | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ 5,329,328.48 | \$ 8,288,632.93 | \$ 5,802,866.51 | \$ 8,331,861.06 | \$ 6,438,466.23 | \$ 7,876,760.28 |

Adopted

12/20/2018

GENERAL & ADMINISTRATIVE

General and Administrative 11-50

| | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|---------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------|----------------------|----------------|
| Operating Cash Balance | \$ 731,787.35 | \$ 399,287.40 | \$ 661,934.18 | \$ 384,831.53 | \$ 343,000.44 | \$ 128,713.50 | |
| Money Market Account | | | | | \$ 384,832.00 | \$ 279,832.00 | |
| Rent Revenue Money Market Acct. | | | | | \$ 26,322.09 | \$ 71,498.08 | |
| Reserve Fund Cash Balance | \$ 90,180.92 | \$ 285,180.92 | \$ 401,870.29 | \$ 401,870.29 | \$ 461,326.60 | \$ 461,326.60 | |
| Total Cash Balance December 31 | \$ 821,968.27 | \$ 684,468.32 | \$ 1,063,804.47 | \$ 786,701.82 | \$ 1,215,481.13 | \$ 941,370.18 | -66.55% |

| <i>REVENUES</i> | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|-------------------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|------------------------|--------------|
| 10 Financial Institution Tax | \$ 687.48 | \$ - | \$ 569.13 | | \$ 3.18 | | |
| 30 Sales tax | \$ 1,410,394.94 | \$ 1,396,862.71 | \$ 1,415,226.43 | \$ 1,420,972.90 | \$ 1,438,686.79 | \$ 1,429,378.69 | 0.59% |
| 50 Lodging Tax | \$ 26,428.80 | \$ 20,000.00 | \$ 25,404.98 | \$ 20,000.00 | \$ 24,169.04 | \$ 23,800.00 | 19.00% |
| 70 Webster Electric Franchise | \$ 154,329.70 | \$ 155,000.00 | \$ 152,831.91 | \$ 155,000.00 | \$ 168,751.27 | \$ 170,000.00 | 9.68% |
| 80 Telephone Franchise | \$ 127,473.73 | \$ 140,000.00 | \$ 121,466.01 | \$ 120,000.00 | \$ 102,425.02 | \$ 105,000.00 | -12.50% |
| 90 Natural Gas Franchise | \$ 47,220.36 | \$ 65,000.00 | \$ 42,045.48 | \$ 50,000.00 | \$ 57,575.16 | \$ 50,000.00 | 0.00% |
| 100 Merchant License | \$ 4,729.00 | \$ 5,500.00 | \$ 5,106.50 | \$ 5,500.00 | \$ 4,741.00 | \$ 5,200.00 | -5.45% |
| 110 Cable Franchise | \$ 25,699.46 | \$ 23,000.00 | \$ 25,755.67 | \$ 25,000.00 | \$ 24,309.79 | \$ 25,000.00 | 0.00% |
| 140 Liquor License | \$ 6,025.00 | \$ 6,200.00 | \$ 6,007.50 | \$ 6,200.00 | \$ 6,840.10 | \$ 6,200.00 | 0.00% |
| 180 Copies Made Sunshine | | | \$ 1.60 | | \$ 185.10 | | |
| 200 Sale of Assets | | | \$ 149,625.00 | | | | |
| 230 Interest | \$ 2,925.24 | \$ 1,600.00 | \$ 5,918.41 | \$ 5,000.00 | \$ 6,885.18 | \$ 6,500.00 | 30.00% |
| 270 Sur Tax | \$ 172.24 | | \$ 141.70 | | \$ 249.45 | | |
| 380 Misc. revenues | \$ 12,138.73 | | \$ 3,079.25 | | \$ 3,499.51 | | |
| 385 Misc. Reimbursement | \$ 16,782.33 | | | | | | |
| 390 Insurance Claim Pmt. | | | | | \$ 773.44 | | |
| 410 Emp. Insurance Reimb. | \$ 8,025.33 | \$ 11,242.00 | \$ 7,037.81 | \$ 10,761.84 | | | -100.00% |
| 540 Webster Capital Credit | \$ 606.85 | | \$ 573.67 | | \$ 1,254.45 | | |
| 541 Anthem Ins Rebate | \$ 1,095.65 | | \$ 1,934.46 | | \$ 2,210.46 | | |
| 542 Insurance Claims | \$ 2,571.79 | | \$ 1,346.65 | | | | |
| 561 Tower Rent | \$ 8,083.87 | \$ 16,800.00 | \$ 16,961.68 | \$ 17,278.80 | \$ 17,300.91 | \$ 17,617.87 | 1.96% |
| 620 Rent | | | \$ 4,686.66 | \$ 28,213.70 | \$ 25,279.98 | \$ 27,558.12 | -2.32% |
| Released Paid in Protest Funds | \$ 19,295.12 | | | | | | |
| Transfer from Restricted Parks Fund | | | | | | | |
| Subtotal | \$ 1,874,685.62 | \$ 1,841,204.71 | \$ 1,985,720.50 | \$ 1,863,927.24 | \$ 1,885,139.83 | \$ 1,866,254.68 | 0.12% |

| | | | | | | | |
|------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|--------------|
| Surplus (Deficit to Balance) | \$ 296,473.40 | \$ (332,499.95) | \$ (125,835.74) | \$ (277,102.65) | \$ 65,898.26 | \$ (319,286.93) | 15.22% |
| TOTAL | \$ 1,874,685.62 | \$ 2,173,704.66 | \$ 2,111,556.24 | \$ 2,141,029.89 | \$ 1,885,139.83 | \$ 2,185,541.62 | 2.08% |

| <i>OPERATING EXPENDITURES</i> | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|--------------------|----------|
| 9 Misc. Benefit | \$ 1,750.62 | | | | | | |
| 10 Wages | \$ 83,729.80 | \$ 101,622.61 | \$ 103,837.24 | \$ 112,416.15 | \$ 110,386.14 | \$ 118,769.67 | 5.65% |
| 11 Payroll Taxes | \$ 7,517.65 | \$ 8,539.13 | \$ 8,688.58 | \$ 9,638.32 | \$ 9,585.59 | \$ 10,233.38 | 6.17% |
| 12 Group Insurance | \$ 21,524.55 | \$ 22,891.38 | \$ 22,962.89 | \$ 27,100.41 | \$ 27,161.82 | \$ 28,396.76 | 4.78% |
| 13 LAGERS | \$ 9,780.46 | \$ 11,889.85 | \$ 12,286.75 | \$ 14,276.85 | \$ 14,636.63 | \$ 16,271.44 | 13.97% |
| 14 Worker's Compensation | \$ 2,281.25 | \$ 914.92 | \$ 490.70 | \$ 1,545.87 | \$ 1,232.03 | \$ 1,429.10 | -7.55% |
| 16 Board Fees | \$ 9,300.00 | \$ 10,000.00 | \$ 9,129.69 | \$ 13,575.00 | \$ 13,575.00 | \$ 15,000.00 | 10.50% |
| 19 Florist | \$ 158.97 | \$ 200.00 | \$ 73.98 | \$ 200.00 | \$ 247.49 | \$ 250.00 | 25.00% |
| 20 Auto Expense | \$ - | | \$ 1,010.85 | \$ 400.00 | \$ 166.78 | \$ 400.00 | 0.00% |
| 21 Gas and Oil | \$ 185.71 | \$ 600.00 | \$ 548.90 | \$ 1,300.00 | \$ 1,288.88 | \$ 1,500.00 | 15.38% |
| 22 Equipment Maintenance | | | | | | | |
| 23 Computer Maintenance | \$ 6,000.66 | \$ 6,000.00 | \$ 2,461.64 | \$ 6,500.00 | \$ 4,827.85 | \$ 7,000.00 | 7.69% |
| 25 Maintenance | \$ 21.78 | \$ 2,000.00 | | \$ 1,000.00 | \$ 824.00 | \$ 1,000.00 | 0.00% |
| 27 Radio Expense | | | | | | | |
| 28 Building Maintenance | \$ 1,710.27 | \$ 4,000.00 | \$ 2,017.94 | \$ 2,000.00 | \$ 2,289.83 | \$ 2,000.00 | 0.00% |
| 30 Legal | \$ 11,836.54 | \$ 20,000.00 | \$ 15,060.80 | \$ 20,000.00 | \$ 9,678.24 | \$ 20,000.00 | 0.00% |
| 31 Engineering | | | | | | | |
| 32 Insurance | \$ 7,171.51 | \$ 6,927.29 | \$ 10,309.29 | \$ 11,130.75 | \$ 11,180.75 | \$ 10,211.16 | -8.26% |
| 33 Postage | \$ 686.74 | \$ 5,800.00 | \$ 725.24 | \$ 400.00 | \$ 986.68 | \$ 1,200.00 | 200.00% |
| 34 Custodian Fee | \$ - | | | \$ 5,000.00 | | \$ 5,000.00 | 0.00% |
| 38 Postage Machine | \$ 426.42 | \$ 500.00 | \$ 329.74 | \$ 600.00 | \$ 542.35 | \$ 720.00 | 20.00% |
| 40 Office Supplies | \$ 4,827.18 | \$ 6,000.00 | \$ 4,531.57 | \$ 5,500.00 | \$ 4,275.99 | \$ 5,000.00 | -9.09% |
| 45 General Supplies | \$ 3,516.44 | \$ 4,500.00 | \$ 5,261.96 | \$ 4,500.00 | \$ 4,895.10 | \$ 4,500.00 | 0.00% |
| 50 Utilities - City Hall | \$ 4,856.33 | \$ 7,000.00 | \$ 4,371.31 | \$ 6,000.00 | \$ 5,519.60 | \$ 6,000.00 | 0.00% |
| 51 Telephone | \$ 6,402.76 | \$ 6,500.00 | \$ 6,577.27 | \$ 6,500.00 | \$ 8,237.92 | \$ 8,450.00 | 30.00% |
| 56 Chamber of Commerce | | | | | | | |
| 57 Mapping | \$ 59.40 | | | | | | |
| 60 Grounds Maintenance | \$ 599.27 | \$ 1,864.47 | \$ 1,846.05 | \$ 2,000.00 | \$ 1,859.50 | \$ 2,400.00 | 20.00% |
| 62 Capital Exp. Maint. | | | | | | | |
| 68 Landscaping | | | \$ 64,576.86 | | \$ 33.36 | | |
| 70 Meetings & Lodging | \$ 3,183.84 | \$ 4,000.00 | \$ 7,239.03 | \$ 7,500.00 | \$ 5,800.50 | \$ 7,500.00 | 0.00% |

| | | | | | | | | |
|-----|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| 71 | Dues | \$ 9,688.30 | \$ 11,000.00 | \$ 11,945.24 | \$ 12,250.00 | \$ 9,392.12 | \$ 12,000.00 | -2.04% |
| 72 | Trash | \$ 129.20 | \$ 300.00 | \$ 792.30 | \$ 400.00 | \$ 344.00 | \$ 400.00 | 0.00% |
| 73 | Publications | \$ 1,314.13 | \$ 2,000.00 | \$ 1,726.14 | \$ 2,000.00 | \$ 1,305.42 | \$ 2,000.00 | 0.00% |
| 75 | Training and Safety | \$ 2,265.87 | \$ 3,000.00 | \$ 2,489.37 | \$ 3,500.00 | \$ 1,976.88 | \$ 4,600.00 | 31.43% |
| 76 | Unemployment | \$ - | \$ - | \$ - | \$ - | \$ 64.56 | | #DIV/0! |
| 79 | Miscellaneous | \$ 2,009.65 | \$ 100.00 | \$ 146.11 | \$ 100.00 | \$ 565.88 | \$ 100.00 | 0.00% |
| 86 | Election Expense | \$ 2,487.61 | \$ 4,000.00 | \$ 1,718.08 | \$ 3,000.00 | \$ 1,051.27 | \$ 2,500.00 | -16.67% |
| 94 | Beautification-City Clean-up | \$ 4,462.48 | \$ 5,000.00 | \$ 3,910.48 | \$ 4,000.00 | \$ 5,831.30 | \$ 6,000.00 | 50.00% |
| 111 | Payroll Tax Penalty | | \$ - | | | | | |
| 124 | COBRA Insurance Pmt. | \$ 8,025.17 | \$ 11,242.00 | \$ 8,071.02 | \$ 10,761.84 | \$ - | | -100.00% |
| 231 | Software Support | \$ 2,917.61 | \$ 3,000.00 | \$ 3,268.60 | \$ 3,300.00 | \$ 3,462.99 | \$ 3,860.88 | 17.00% |
| 301 | Professional Services | \$ 6,960.88 | \$ - | \$ - | \$ 16,500.00 | \$ 14,203.29 | \$ 16,666.67 | 1.01% |
| 302 | Accounting | \$ 2,775.00 | \$ 3,000.00 | \$ 2,914.52 | \$ 4,221.00 | \$ 3,360.00 | \$ 4,281.00 | 1.42% |
| 303 | Lodging Tax Remit | \$ 26,428.80 | \$ 20,000.00 | \$ 25,404.98 | \$ 20,000.00 | \$ 24,169.04 | \$ 23,800.00 | 19.00% |
| 501 | Building Security Fee | \$ 642.00 | \$ 520.00 | \$ 516.00 | \$ 600.00 | \$ 516.00 | \$ 600.00 | 0.00% |
| 502 | Propane | \$ 1,144.81 | \$ 1,200.00 | \$ 3,429.93 | \$ 2,000.00 | \$ 2,400.58 | \$ 3,500.00 | 75.00% |
| 511 | Security | | | \$ 262.00 | \$ 616.58 | \$ 616.58 | | -100.00% |
| 611 | Capital Expenditure | | | | | \$ 366.00 | | |
| 620 | Capital Lease Payments | | | | | | | |
| 621 | Capital Exp. Purchase | | | | | | | |
| 626 | Equipment Lease Purchase | | | | | | | |
| 628 | Closing and Appraisal Fees | | | | | | | |
| 629 | Safe Room Maintenance | \$ 3,785.31 | \$ 3,000.00 | \$ 3,080.19 | \$ 3,500.00 | \$ 3,383.55 | \$ 3,250.00 | -7.14% |
| 630 | New City Hall Remodel | | | \$ 2,950.00 | | | | |
| 803 | Marketing | \$ 108.40 | | | | | | |
| 805 | Planning | | \$ 20,000.00 | \$ 3,182.52 | \$ 50,141.96 | \$ 39,910.98 | | -100.00% |
| 939 | Tree City | \$ 6,299.88 | \$ 13,266.00 | \$ 6,757.82 | \$ 13,266.00 | \$ 6,688.21 | \$ 13,266.00 | 0.00% |
| 940 | Fire District Payment | \$ 4,527.41 | \$ 4,500.00 | \$ 3,222.83 | \$ 1,589.47 | \$ 1,589.47 | \$ - | -100.00% |
| | Subtotal | \$ 273,500.66 | \$ 336,877.65 | \$ 370,126.41 | \$ 410,830.21 | \$ 360,430.15 | \$ 370,056.07 | -9.92% |

| | Actual 2016 | Budget 2017 | Actual 2017 | Budget 2018 | Est. Actual 2018 | Budget 2019 | % |
|-----------------------------|--------------------------|---------------------|----------------------|----------------------|---------------------|---------------------|--------------------|
| CAPITAL EXPENDITURES | | | | | | | |
| 611 | Heating & cooling system | \$ 11,378.83 | | | \$ - | | |
| 611 | Purchase New City Hall | | \$ 160,616.54 | \$ 155,616.54 | \$ - | | |
| 611 | Network Server | | | \$ 2,220.00 | \$ 1,319.96 | | |
| 620 | Capital Lease Payment | | \$ 3,714.58 | | | | |
| 626 | Lease/purchase vehicle | \$ 6,794.00 | \$ 4,197.68 | \$ 6,296.52 | \$ 6,296.52 | \$ 6,296.52 | |
| 630 | New City Hall Remodel | | | \$ 19,856.33 | \$ 19,955.69 | | |
| | Subtotal | \$ 11,378.83 | \$ 167,410.54 | \$ 163,528.80 | \$ 28,372.85 | \$ 27,572.17 | \$ 6,296.52 |

| | | | | | | | |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------|
| TOTAL EXPENDITURES | \$ 284,879.49 | \$ 504,288.19 | \$ 533,655.21 | \$ 439,203.06 | \$ 388,002.32 | \$ 376,352.59 | -12.91% |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------|

| Transfers (In) / Out | | | | | | | | |
|-----------------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|--------------|
| | Transfer to Animal Control | \$ 25,496.40 | \$ 30,960.27 | \$ 26,546.90 | \$ 31,703.82 | \$ 27,260.77 | \$ 41,202.65 | 2.40% |
| | Transfer to (From) Court | \$ (5,725.80) | \$ 14,113.35 | \$ (17,209.65) | \$ (8,317.52) | \$ (60,899.44) | \$ (49,922.01) | -158.93% |
| | Transfer to Fire | \$ 213,952.61 | \$ 233,629.04 | \$ 212,664.75 | \$ 234,755.79 | \$ 220,025.94 | \$ 265,839.67 | 0.48% |
| | Transfer to Street | \$ 87,987.82 | \$ 143,639.50 | \$ 88,932.88 | \$ 332,733.63 | \$ 224,437.18 | \$ 390,713.94 | 131.64% |
| | Transfer to Inspector | \$ 35,063.59 | \$ 49,911.84 | \$ 33,867.50 | \$ 69,373.16 | \$ 34,421.28 | \$ 69,819.52 | 38.99% |
| | Transfer to Park Fund | \$ 33,077.45 | \$ 73,258.48 | \$ 55,396.80 | \$ 109,392.83 | \$ 99,290.79 | \$ 91,874.63 | 49.32% |
| | Transfer to Police | \$ 785,396.78 | \$ 832,769.96 | \$ 794,019.29 | \$ 979,522.59 | \$ 926,052.76 | \$ 1,074,284.64 | 17.62% |
| | Transfer for Enh. Grant I | \$ 20,000.00 | \$ 94,157.43 | \$ 94,157.43 | \$ - | | | |
| | Transfer for Enh. Grant II | | \$ 67,624.78 | \$ 67,624.78 | \$ - | | | |
| | Encumbered Tower Rent Reve | \$ 8,083.87 | \$ 16,800.00 | | \$ 17,278.80 | \$ 17,300.91 | \$ 17,617.87 | 2.85% |
| | Encumbered New City Hall Space Rent | | | | \$ 28,213.70 | \$ 25,279.98 | \$ 27,558.12 | |
| | Transfer to Reserve Fund | \$ 90,000.00 | \$ 195,000.00 | \$ 309,819.08 | | \$ 57,842.00 | | -100.00% |
| | Transfer from Water PILOT | | \$ (47,708.57) | \$ (49,531.62) | \$ (52,329.98) | \$ (55,177.93) | \$ (53,300.00) | 9.69% |
| | Transfer from WWTP PILOT | | \$ (34,739.61) | \$ (38,387.12) | \$ (40,500.00) | \$ (41,750.00) | \$ (41,500.00) | 16.58% |
| | Transfer in from Cemetery Fund for Dump Truck Allocation | | | | | | \$ (25,000.00) | |
| | Transfer in from 1999A Bonds Reserves General Fund CD | | | | | \$ (42,845.00) | | |
| | Total Transfers from GF | \$ 1,293,332.73 | \$ 1,669,416.47 | \$ 1,577,901.03 | \$ 1,701,826.84 | \$ 1,431,239.25 | \$ 1,809,189.03 | 1.94% |

| | | | | | | | |
|--------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---------------|
| TOTAL | \$ 1,578,212.22 | \$ 2,173,704.66 | \$ 2,111,556.24 | \$ 2,141,029.89 | \$ 1,819,241.57 | \$ 2,185,541.62 | -1.50% |
|--------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---------------|

Adopted
12/20/2018

General & Administrative

| Line Item | Line Item Description | Priority | Request Detail | 2019 Proposed Budget Amount |
|-----------|----------------------------|----------|---|-----------------------------|
| 10 | Financial Institution Tax | | Tax levied on banks, trust companies, credit institutions, savings & loans. | |
| 30 | Sales tax | | 1% sales tax received monthly from the State. Budgeted a 1% increase of 2017 Actuals | \$ 1,429,379 |
| 50 | Lodging Tax | | A pass through tax, once tax is received it is then remitted to the Chamber of Commerce. | \$ 23,800 |
| 70 | Webster Electric Franchise | | 3% of aggregate sum received. | \$ 170,000 |
| 80 | Telephone Franchise | | 5% of gross receipts. | \$ 105,000 |
| 90 | Natural Gas Franchise | | 5% of gross receipts remitted quarterly. | \$ 50,000 |
| 100 | Merchant License | | \$18.00 per business annually. | \$ 5,200 |
| 110 | Cable Franchise | | 5% of gross receipts, remitted quarterly. | \$ 25,000 |
| 140 | Liquor License | | Based on categories and subcategories of liquor sales. Annual renewal that expires on June 30th. | \$ 6,200 |
| 200 | Sale of Assets | | The sale of any assets and surplus property | |
| 230 | Interest | | Interest earned on cash balance in bank account for general, paid in protest, street debit card, CD accounts, and Money Market account. | \$ 6,500 |
| 270 | Sur Tax | | Sur tax is allocated the same as property taxes. However, the interest portion that is remitted is allocated t to this account. | |
| 380 | Misc. revenues | | Reimbursements, refunds, etc. | |
| 385 | Misc. Reimbursement | | | |
| 390 | Insurance Claim Pymt | | Revenue collected due to an insurance claim, less deductible. | |
| 410 | EMP Insurance Reimb | | Employees' reimbursement for COBRA payments. | |
| 540 | 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. | |
| 541 | 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. | |
| 542 | Insurance Claims | | Revenue collected due to an insurance claim, less deductible. | |
| 561 | Tower Rent | | Includes 2% annual increase | \$ 17,624 |
| | Rent | | Rent revenue from Seymour Bank in New City Hall. | \$ 27,558 |
| | | | Total Revenues | \$ 1,866,261 |
| 10 | Wages | 1 | | \$ 114,894 |
| | Wages | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 3,950 |
| 11 | Payroll Taxes | 1 | | \$ 9,937 |
| | Payroll Taxes | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 302 |
| 12 | Group Insurance | 1 | | \$ 28,864 |
| 13 | LAGERS | 1 | | \$ 15,740 |
| | LAGERS | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 541 |
| 14 | Worker's Compensation | 1 | | \$ 1,344 |
| | Worker's Compensation | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 97 |
| 16 | Board Fees | 1 | Fees paid to the Mayor and the Board of Aldermen on a quarterly basis. The amount includes the Mayor and 2 Aldermen for the full year at the increased rate and 2 aldermen at the old rate for 1 quarter and 3 quarters at the new rate. | \$ 15,000 |
| 19 | Florist | 1 | Used to send sympathy flowers for city employees, Board of Alderman,, or Mayor when applicable. | \$ 250 |
| 20 | Auto Expense | 1 | General & administrative vehicle expense. | \$ 400 |
| 21 | Gas and Oil | 1 | For general & administrative vehicles | \$ 1,500 |
| 22 | Equipment Maintenance | 1 | | |
| 23 | Computer Maintenance | 1 | 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. | \$ 7,000 |
| 25 | Maintenance | 1 | Miscellaneous maintenance, tools, hardware. | \$ 1,000 |
| 28 | Building Maintenance | 1 | Pest control, office keys, paint, repairs, upgrades, and HVAC repairs. | \$ 2,000 |
| 30 | Legal | 1 | City Attorney fees for council and variety of issues from personnel, State statutes, City ordinances, and attending Board meetings. | \$ 20,000 |
| 31 | Engineering | | | |
| 32 | Insurance | | Property and liability insurance. This number includes a 10% from last year's actuals until the amount is known. | \$ 12,244 |
| 32 | Insurance | 2 | New vehicle insurance allocation | \$ 168 |
| 33 | Postage | 1 | A portion of the postage permit and postage. | \$ 1,200 |
| 34 | Custodian Fee | 2 | To pay for custodial services in City Hall. | \$ 5,000 |
| 38 | Postage Machine | 1 | The lease amount for the postage machine, split with Water and WWTP. | \$ 720 |
| 40 | Office Supplies | 1 | Copy paper, pens, paper, toner, envelopes, address labels, printer ink, binders, staples, etc. | \$ 5,000 |

| | | | | |
|-----|------------------------------|---|--|---------------------|
| 45 | General Supplies | 1 | 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. | \$ 4,500 |
| 50 | Utilities - City Hall | 1 | Electricity to run and operate City Hall | \$ 8,200 |
| 51 | Telephone | 1 | Includes City Hall's land lines, and allocations of cell phone and internet. Also includes phone rental & PBX. | \$ 8,450 |
| 57 | Mapping | | | |
| 60 | Grounds Maintenance | 1 | Contract mowing of City properties, moved mowing of N. Marshall mowing from Blighted Properties in Building to General. | \$ 2,400 |
| 70 | Meetings & Lodging | 1 | Funds for training for employees and BOA members, and for Missouri City Clerks and Financial Officers Meetings, along with MML meetings | \$ 7,500 |
| 71 | Dues | 1 | Springfield Regional Economic Partnership(SREP), added \$1,250 for additional track, Missouri Municipal League(MML), Marshfield Chamber of Commerce, membership, SMCOG, Rotary, GFOA, ICMA membership and dues. | \$ 12,000 |
| 72 | Trash | 1 | Trash pick up and shredding services | \$ 400 |
| 73 | Publications | 1 | Publish public hearings, financial statements, employment advertisements, election notices, and bids in the newspaper. | \$ 2,000 |
| 75 | Safety and Training | 1 | Annual inspection of fire extinguishers and training meetings. | \$ 3,000 |
| 76 | Unemployment | 1 | Used to pay unemployment on past employees | |
| 79 | Miscellaneous | | | \$ 100 |
| 86 | Election Expense | 1 | City's portion of election expenses | \$ 2,500 |
| 94 | Beautification-City Clean-up | 1 | Spring Clean Up for the removal of Trash | \$ 6,000 |
| 111 | Payroll Tax Penalty | 1 | When payroll tax is not submitted in a timely manner or correctly, a fee is assessed | |
| 124 | COBRA Insure Pymt | 1 | 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 | |
| 231 | Software Support | 1 | Software license and support expenses. Domain name renewal increased from \$125.00 to \$400.00, includes Office 365 allocations. | \$ 4,724 |
| 231 | Software Support | 2 | Dude Solutions for permits and licenses. | \$ 1,968 |
| 301 | Professional Services | 1 | Cost share Economic Development position to be allocated to General, Water, WWTP, Transportation. | \$ 16,667 |
| 301 | Professional Services | 2 | Compensation study for all employees. Based on the current number of employees and their allocation. Also includes WWTP Super and Building Inspector, part-time court clerk. | \$ 855 |
| 302 | Accounting | 1 | Annual Independent Auditor's fee and CAFR submission fee. | \$ 4,281 |
| 303 | Lodging Tax Remit | 1 | Used when submitting lodging tax to Chamber of Commerce. This tax is a pass through, we collect it and then we remit it to the Chamber of Commerce | \$ 23,800 |
| 501 | Building Security Fee | 1 | Annual City Hall security monitoring fee. | \$ 600 |
| 502 | Propane | 1 | Propane for City Hall | \$ 3,500 |
| 511 | Security | 1 | Repairs needed for security system | |
| 611 | Capital Expenditure | 1 | New City Hall remodel, allocated to the departments & funds. | |
| 620 | Capital Lease Payments | 1 | | |
| 621 | Capital Exp. Purchase | | | |
| 626 | Equipment Lease | 1 | Lease to purchase vehicle for City Administrator | \$ 6,297 |
| 626 | Equipment Lease Purchase | 2 | Street truck allocated across departments. | \$ 1,989 |
| 629 | Safe Room Maintenance | 1 | Funds the maintenance and electric, generator services, backflow inspections and all other expenditures needed for the safe room. | \$ 3,250 |
| 805 | Planning | | | |
| 939 | Tree City | 1 | 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 |
| 940 | Fire District Payment | 1 | When we annexed in property for new I-44 Interchange, Rsmo. 321.322.1 requires the City to pay the Fire District an amount of revenue that would have been generated during previous calendar years. The payment will continue for 5 years descending in amount. | |
| 971 | Criminal Records Check | | | |
| | | | Total Expenditures | \$ 385,397 |
| | Transfers (In) / Out | | | |
| | Transfer to Animal Control | | | \$ 41,203 |
| | Transfer to Court | | | \$ (49,922) |
| | Transfer to Fire | | | \$ 265,840 |
| | Transfer to Street | | | \$ 390,714 |
| | Transfer to Inspector | | | \$ 69,820 |
| | Transfer to Park Fund | | | \$ 91,875 |
| | Transfer to Police | | | \$ 1,074,285 |
| | Encumbered Rent Revenues | | | \$ 45,176 |
| | Transfer in from Water PILOT | | | \$ (53,300) |
| | Transfer in from WWTP PILOT | | | \$ (41,500) |
| | Transfer to Reserve Fund | | | |
| | | | Total Transfers from General Fund | \$ 1,834,189 |
| | | | Total Expenditures and Transfers | \$ 2,219,586 |
| | | | Net | \$ (353,325) |

MUNICIPAL COURT

Municipal Court 11-71

| REVENUES | | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|------------------|-------------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|--------------------|----------|
| 210 | Court Fines / Clerk Fee | \$ 49,464.92 | \$ 46,500.00 | \$ 76,203.48 | \$ 65,000.00 | \$ 112,663.53 | \$ 113,320.00 | 74.34% |
| 380 | Misc. Revenues | | | | | | | |
| 390 | Insurance Claim Payment | | | | | \$ 257.81 | | |
| 410 | Emp Insurance Reimb | | | | | | | |
| 540 | Webster Elec Credit | | | | | | | |
| 541 | Anthem Ins Rebate | \$ 403.95 | | \$ 628.26 | | \$ 653.65 | | |
| Sub-Total | | \$ 49,868.87 | \$ 46,500.00 | \$ 76,831.74 | \$ 65,000.00 | \$ 113,574.99 | \$ 113,320.00 | 74.34% |

| | | | | | | | |
|------------------------------|--------------|----------------|--------------|--------------|---------------|---------------|---------|
| Surplus (Deficit) to balance | \$ 5,725.80 | \$ (14,113.35) | \$ 17,209.65 | \$ 8,317.52 | \$ 60,899.44 | \$ 49,922.01 | 500.20% |
| TOTAL | \$ 49,868.87 | \$ 60,613.35 | \$ 76,831.74 | \$ 65,000.00 | \$ 113,574.99 | \$ 113,320.00 | 74.34% |

| EXPENDITURES | | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|---------------------|------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|--------------------|----------|
| 10 | Wages F/T | \$ 18,307.26 | \$ 17,736.58 | | \$ - | | | |
| | Wages - Admin | | \$ 544.12 | \$ 18,385.26 | \$ 493.70 | \$ 493.79 | \$ 561.00 | 13.63% |
| 18 | Wages P/T | \$ - | \$ 14,000.58 | \$ - | \$ 19,887.77 | \$ 9,444.33 | \$ 21,351.96 | 7.36% |
| 11 | Payroll Taxes | \$ 1,368.02 | \$ 2,427.89 | | \$ 1,521.41 | | \$ 1,633.42 | 7.36% |
| | Payroll Taxes - Admin | | \$ 41.63 | \$ 1,344.32 | \$ 37.77 | \$ 758.70 | \$ 42.92 | 13.63% |
| 12 | Group Insurance | \$ 7,396.34 | \$ 7,247.04 | | \$ 0.60 | | \$ 0.60 | 0.00% |
| | Group Ins. - Admin | | \$ 144.93 | \$ 7,473.09 | \$ 162.95 | \$ 164.05 | \$ 170.79 | 4.81% |
| 13 | LAGERS | \$ 1,988.88 | \$ 2,075.18 | | \$ - | | \$ - | |
| | LAGERS - Admin | | \$ 63.66 | \$ 2,138.26 | \$ 62.70 | \$ 62.66 | \$ 76.86 | 22.58% |
| 14 | Worker's Compensation | \$ 131.44 | \$ 86.29 | | \$ 69.18 | | \$ 102.64 | 48.37% |
| | Work Comp - Admin | | \$ 81.09 | \$ 31.16 | \$ 1.24 | \$ 14.69 | \$ 1.17 | -5.57% |
| 23 | Computer Maintenance | \$ 366.42 | \$ 660.00 | \$ 2,381.92 | \$ 660.00 | \$ 3,044.42 | \$ 3,000.00 | 354.55% |
| 25 | Maintenance | | | \$ 25.00 | | | | |
| 28 | Building Maintenance | \$ 968.00 | | \$ 22.57 | | \$ 462.89 | | |
| 30 | Legal | \$ 6,607.00 | \$ 7,992.00 | \$ 22,019.49 | \$ 25,000.00 | \$ 28,797.05 | \$ 28,000.00 | 12.00% |
| 32 | Insurance | \$ 1,452.59 | \$ 1,309.36 | \$ 1,309.36 | \$ 1,460.94 | \$ 1,460.94 | \$ 1,379.89 | -5.55% |
| 33 | Postage | \$ 436.26 | \$ 264.00 | \$ 153.42 | \$ 264.00 | \$ 327.28 | \$ 400.00 | 51.52% |
| 34 | Custodian | | | | | | | |
| 40 | Office Supplies | \$ 131.48 | \$ 442.00 | \$ 469.97 | \$ 442.00 | \$ 836.38 | \$ 600.00 | 35.75% |
| 45 | General Supplies | \$ 1,002.28 | \$ 660.00 | \$ 796.88 | \$ 660.00 | \$ 1,589.86 | \$ 1,500.00 | 127.27% |
| 50 | Utilities | \$ 1,376.11 | \$ 2,004.00 | \$ 1,324.78 | \$ 2,004.00 | \$ 2,133.77 | \$ 2,004.00 | 0.00% |
| 51 | Telephone | \$ 681.59 | \$ 708.00 | \$ 684.22 | \$ 708.00 | \$ 703.32 | \$ 708.00 | 0.00% |
| 62 | Capital Expenditures Maint. | | | | | | | |
| 70 | Meetings and Lodging | \$ 145.00 | \$ 600.00 | | \$ 600.00 | \$ 632.00 | \$ 650.00 | 8.33% |
| 71 | Dues and Sub. | | \$ 50.00 | \$ 60.00 | \$ 60.00 | \$ 60.00 | \$ 60.00 | 0.00% |
| 72 | Trash | | | \$ 12.00 | | | | |
| 73 | Publications | \$ 728.52 | \$ 125.00 | \$ 195.14 | \$ 250.00 | \$ 278.10 | \$ 250.00 | 0.00% |
| 75 | Training and Safety | \$ 963.38 | \$ 1,250.00 | \$ 698.10 | \$ 1,250.00 | \$ 287.80 | \$ 700.00 | -44.00% |
| 76 | Unemployment | | | | | | | |
| 79 | Misc. | | | | | | | |
| 231 | Software Support | | | | | | \$ 62.04 | |
| 232 | Software Purchase | | | | | | | |
| 302 | Accounting | \$ 92.50 | \$ 100.00 | \$ 97.15 | \$ 140.70 | \$ 112.00 | \$ 142.70 | 1.42% |
| 511 | Security | | | | \$ 205.53 | \$ 205.53 | | -100.00% |
| 611 | Capital Expenditure Purchase | | | | \$ 740.00 | \$ 805.99 | | -100.00% |
| TOTAL | | \$ 44,143.07 | \$ 60,613.35 | \$ 59,622.09 | \$ 56,682.48 | \$ 52,675.55 | \$ 63,397.99 | 11.85% |

Adopted
12/20/2018

| Court | | | | |
|--------------|-------------------------|----------|---|-----------------------------|
| Line Item | Line Item Description | Priority | Request Detail | 2019 Proposed Budget Amount |
| 210 | Court Fines / Clerk Fee | 1 | Court fines | \$ 113,320 |
| | CVC | | | |
| 380 | Misc. Revenues | | | |
| 410 | Emp Insurance Reimb | | Employee insurance reimbursement, last used in 2012. | |
| 540 | Webster Elec 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. | |
| 541 | Anthem Ins Rebate | | A result of the medical loss ratio (MLR), which is part of the Affordable Care Act (ACA). MLR is that a certain percentage of premium dollars must be used for medical claims and programs that improve the quality of health care and not for administrative expenses. | |
| | | | Total Revenues | \$ 113,320 |
| 10 | Wages F/T | | | |
| | Wages - Admin | 1 | | \$ 504 |
| 10 | Wages - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 57 |
| 18 | Wages P/T | 1 | | \$ 21,352 |
| 11 | Payroll Taxes | 1 | | \$ 1,633 |
| | Payroll Taxes - Admin | 1 | | \$ 39 |
| 11 | Payroll Taxes - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 4 |
| 12 | Group Insurance | | | \$ 1 |
| | Group Ins. - Admin | 1 | | \$ 173 |
| 13 | LAGERS | | | \$ - |
| | LAGERS - Admin | 1 | | \$ 69 |
| | LAGERS - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 8 |
| 14 | Worker's Compensation | | | \$ 103 |
| | Work Comp - Admin | 1 | | \$ 1 |
| | Work Comp - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 0 |
| 23 | Computer Maintenance | 1 | This expense covers replacing a printer and network services. Other computer items that may need to be replaced and/or repair such as computer towers, keyboards, computer mouse, printers, and monitors. | \$ 3,000 |
| 25 | Maintenance | | | |
| 30 | Legal | 1 | This expense covers the cost of the judge and city attorney for municipal court, this includes actual court time, preparation for court trials. | \$ 28,000 |
| 32 | Insurance | | | \$ 1,607 |
| 33 | Postage | 1 | 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. | \$ 400 |
| 34 | Custodian | | | |

| | | | | |
|-----|------------------------------|---|--|------------------|
| 40 | Office Supplies | 1 | 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. | \$ 600 |
| 45 | General Supplies | 1 | 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 |
| 50 | Utilities | 1 | This expense covers the municipal court share of the lighting, heating and air conditioning of the building, trash service. | \$ 2,004 |
| 51 | Telephone | 1 | This expense covers the municipal court phone line and a portion of the fax line. | \$ 708 |
| 62 | Capital Expenditures Maint. | | | |
| 70 | Meetings and Lodging | 1 | This expense covers the cost of lodging and per diem of municipal court clerk training. | \$ 650 |
| 71 | Dues and Sub. | 1 | This expense covers the cost of the municipal court MACA membership dues. | \$ 60 |
| 73 | Publications | 1 | | \$ 250 |
| 75 | Training and Safety | 1 | The expense covers the cost the State of Missouri court clerk regional updates and training. | \$ 700 |
| 76 | Unemployment | | | |
| 79 | Misc | | | |
| 231 | Software Support | 1 | Office 365 allocation. | \$ 148 |
| 232 | Software Purchase | | | |
| 301 | Professional Services | 2 | Compensation study for all employees. Based on the current number of employees and their allocation. Also includes WWTP Super and Building Inspector, part-time court clerk. | \$ 439 |
| 302 | Accounting | | | \$ 143 |
| 511 | Security | | | |
| 611 | Capital Expenditure Purchase | | | |
| 631 | Tier I Risk ASMT | | | |
| | | | Total Expenditures | \$ 64,152 |
| | | | Net | \$ 49,168 |

POLICE DEPARTMENT

Police Department 11-70

| REVENUES | | Actual 2016 | Budget 2017 | Actual 2017 | Budget 2018 | Est. Actual 2018 | Budget 2019 | % |
|----------|-----------------------------|--------------|-------------|--------------|-------------|------------------|-------------|---------|
| 150 | Post - LET | \$ 1,458.00 | \$ 1,100.00 | \$ 2,300.61 | \$ 1,400.00 | \$ 3,129.23 | \$ 3,000.00 | 114.29% |
| 180 | Copies of PD Reports | \$ 302.00 | | \$ 400.00 | | \$ 260.00 | | |
| 200 | Sale of Assets | | | | | | | |
| 380 | Misc. Revenues | \$ 2,500.00 | | \$ 3,000.00 | | \$ 2,500.00 | | |
| 390 | Insurance Claim Pmts. | | | | | \$ 515.63 | | |
| 410 | Emp Insurance Reimb | | | | | | | |
| 540 | Webster Elec Capital Credit | | | | | | | |
| 541 | Anthem Ins rebate | \$ 6,573.66 | | \$ 10,110.34 | | \$ 10,156.68 | | |
| 545 | Damaged Prop Collected | | | | | | | |
| | Sub Total | \$ 10,833.66 | \$ 1,100.00 | \$ 15,810.95 | \$ 1,400.00 | \$ 16,561.54 | \$ 3,000.00 | 114.29% |

| | | | | | | | |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|--------------|
| Surplus (Deficit) to balance | \$ (785,396.78) | \$ (832,769.96) | \$ (794,019.29) | \$ (979,522.59) | \$ (926,052.76) | \$ (1,074,284.64) | 9.67% |
| TOTAL | \$ 796,230.44 | \$ 833,869.96 | \$ 809,830.24 | \$ 980,922.59 | \$ 942,614.30 | \$ 1,077,284.64 | 9.82% |

| OPERATING EXPENDITURES | | Actual 2016 | Budget 2017 | Actual 2017 | Budget 2018 | Est. Actual 2018 | Budget 2019 | % |
|------------------------|------------------------------|---------------|---------------|---------------|---------------|------------------|-----------------|---------|
| 10 | Wages | \$ 434,090.34 | \$ 415,662.03 | | \$ 475,041.45 | | \$ 519,668.96 | 9.39% |
| | Wages - Admin | | \$ 20,457.19 | \$ 443,320.34 | \$ 38,641.76 | \$ 508,203.32 | \$ 39,699.62 | 2.74% |
| 18 | Wages P/T | | \$ 4,000.58 | \$ - | \$ - | | | |
| 11 | Payroll Taxes | \$ 33,612.60 | \$ 32,104.19 | | \$ 36,340.67 | | \$ 39,754.68 | 9.39% |
| | Payroll Taxes - Admin | | \$ 1,564.97 | \$ 33,162.72 | \$ 2,956.09 | \$ 38,118.81 | \$ 3,037.02 | 2.74% |
| 12 | Group Insurance | \$ 119,043.16 | \$ 118,402.68 | | \$ 159,313.39 | | \$ 173,618.33 | 8.98% |
| | Group Ins. - Admin | | \$ 7,882.64 | \$ 116,613.18 | \$ 16,922.98 | \$ 151,020.68 | \$ 17,746.29 | 4.87% |
| 13 | LAGERS | \$ 62,616.18 | \$ 64,427.61 | | \$ 78,381.84 | | \$ 90,942.07 | 16.02% |
| | LAGERS - Admin | | \$ 2,393.49 | \$ 62,528.07 | \$ 4,907.50 | \$ 76,118.44 | \$ 5,438.85 | 10.83% |
| 14 | Work Comp | \$ 19,280.75 | \$ 22,125.56 | | \$ 21,928.14 | | \$ 20,659.85 | -5.78% |
| | Work Comp - Admin | | \$ 90.74 | \$ 14,745.25 | \$ 96.77 | \$ 14,790.62 | \$ 82.86 | -14.37% |
| 20 | Auto Expense | \$ 10,260.50 | \$ 12,000.00 | \$ 12,459.98 | \$ 12,000.00 | \$ 10,760.65 | \$ 12,000.00 | 0.00% |
| 21 | Gas and Oil | \$ 16,499.17 | \$ 31,980.00 | \$ 19,969.02 | \$ 22,500.00 | \$ 25,243.76 | \$ 22,500.00 | 0.00% |
| 23 | Computer Maintenance | \$ 732.90 | \$ 1,008.00 | \$ 3,239.58 | \$ 1,008.00 | \$ 4,411.05 | \$ 2,300.00 | 128.17% |
| 25 | Maintenance | | | | | | | |
| 26 | Radar Maintenance | \$ 499.00 | \$ 626.00 | \$ 225.00 | \$ 700.00 | \$ 1,424.04 | \$ 700.00 | 0.00% |
| 27 | Radio Expense | \$ 917.20 | \$ 825.00 | | \$ 825.00 | \$ 1,344.24 | \$ 825.00 | 0.00% |
| 28 | Building Maintenance | \$ 1,243.21 | \$ 192.00 | \$ 283.29 | \$ 300.00 | \$ 1,185.64 | \$ 300.00 | 0.00% |
| 30 | Legal | \$ - | \$ 1,008.00 | \$ 350.00 | \$ 1,008.00 | \$ 752.50 | \$ 1,008.00 | 0.00% |
| 32 | Insurance | \$ 21,873.49 | \$ 21,176.26 | \$ 21,611.26 | \$ 23,839.77 | \$ 22,757.77 | \$ 27,319.50 | 14.60% |
| 33 | Postage | \$ 253.70 | \$ 396.00 | \$ 161.55 | \$ 396.00 | \$ 262.92 | \$ 396.00 | 0.00% |
| 34 | Custodian Fee | \$ - | | | | | | |
| 40 | Office Supplies | \$ 692.24 | \$ 1,956.00 | \$ 2,189.36 | \$ 1,956.00 | \$ 1,990.97 | \$ 1,956.00 | 0.00% |
| 44 | Firearms and Training | \$ 8,068.18 | \$ 7,000.00 | \$ 8,629.28 | \$ 7,700.00 | \$ 7,550.88 | \$ 8,000.00 | 3.90% |
| 45 | Supplies | \$ 3,508.44 | \$ 3,000.00 | \$ 3,698.04 | \$ 3,000.00 | \$ 4,044.66 | \$ 3,000.00 | 0.00% |
| 46 | Uniforms | \$ 4,609.59 | \$ 5,009.00 | \$ 4,837.61 | \$ 6,009.00 | \$ 11,224.14 | \$ 6,009.00 | 0.00% |
| 50 | Utilities | \$ 1,859.29 | \$ 1,908.00 | \$ 2,151.53 | \$ 1,908.00 | \$ 1,879.47 | \$ 1,908.00 | 0.00% |
| 51 | Telephone | \$ 4,664.37 | \$ 5,256.00 | \$ 5,186.54 | \$ 5,256.00 | \$ 5,443.98 | \$ 5,256.00 | 0.00% |
| 62 | Capital Exp. Maint. | | | | | | | |
| 70 | Meeting and Lodging | \$ 92.56 | \$ 150.00 | \$ 25.85 | \$ 150.00 | \$ 24.04 | \$ 150.00 | 0.00% |
| 71 | Dues and Subscriptions | \$ 184.60 | \$ 75.00 | \$ 253.60 | \$ 250.00 | \$ 192.93 | \$ 250.00 | 0.00% |
| 72 | Trash | \$ 254.98 | \$ 528.00 | \$ 318.02 | \$ 528.00 | \$ 277.50 | \$ 528.00 | 0.00% |
| 73 | Publications | \$ 1,017.21 | \$ 400.00 | \$ 359.14 | \$ 1,000.00 | \$ 384.07 | \$ 1,000.00 | 0.00% |
| 75 | Training and Safety | \$ 6,184.96 | \$ 8,840.00 | \$ 15,105.11 | \$ 9,680.00 | \$ 11,676.46 | \$ 9,680.00 | 0.00% |
| 76 | Unemployment | \$ - | | | | | | |
| 79 | Miscellaneous | \$ 2,500.00 | | \$ 2,543.98 | | \$ 2,500.00 | | |
| 85 | MOCIC | \$ 100.00 | \$ 150.00 | \$ 100.00 | \$ 150.00 | \$ 100.00 | \$ 150.00 | 0.00% |
| 231 | Software Support | \$ 5,076.00 | \$ 4,860.00 | \$ 5,220.00 | \$ 5,220.00 | \$ 5,397.00 | \$ 5,554.20 | 6.40% |
| | Law Enforcement Software | | | | | | | |
| 261 | Car Camera Maintenance | | \$ 900.00 | \$ 65.00 | \$ 900.00 | | \$ 900.00 | 0.00% |
| 302 | Accounting | \$ 185.00 | \$ 200.00 | \$ 194.30 | \$ 281.40 | \$ 224.00 | \$ 285.40 | 1.42% |
| 323 | WC Injury City Paid | | | | | \$ 156.00 | | |
| 441 | Investigations | | | | | | | |
| 502 | Propane | \$ 1,376.10 | \$ 2,110.00 | \$ 1,765.37 | \$ 2,110.00 | \$ 2,133.76 | \$ 2,110.00 | 0.00% |
| 511 | Security | \$ 378.00 | \$ 504.00 | \$ 378.00 | \$ 2,764.81 | | \$ 504.00 | -81.77% |
| 611 | Capital Expenditure Purchase | | | | | \$ 366.00 | | #DIV/0! |
| 621 | Capital Exp Equip Purchase | | | | | | | #DIV/0! |
| 626 | Equipment Lease | | | | | | | #DIV/0! |
| 714 | Crime Lab Pledge | | \$ 1,222.00 | \$ 1,222.00 | \$ 1,222.00 | \$ 1,222.00 | \$ 1,222.00 | 0.00% |
| | 911 Warrant Processing | | | | | | | |
| 971 | Criminal Records Check | | | | | | | |
| | Subtotal | \$ 761,673.72 | \$ 802,390.96 | \$ 782,911.97 | \$ 947,192.59 | \$ 913,182.30 | \$ 1,026,459.64 | 8.37% |

| CAPITAL EXPENDITURES | | | | | | | |
|-----------------------------|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------------|
| | (10) Bullet proof vests | \$ 8,595.00 | | | | | |
| | Purchase radio system | \$ 15,494.60 | | | | | |
| 611 | Network Server | | | \$ 1,480.00 | \$ 879.97 | | |
| 621 | Car equipment & installation | \$ 16,620.00 | \$ 16,620.00 | \$ 7,500.00 | \$ 7,295.00 | \$ 15,000.00 | |
| 626 | Lease/purchase payments 2017 | \$ 12,240.00 | \$ 10,298.27 | \$ 11,500.00 | \$ 11,495.28 | \$ 11,500.00 | |
| 626 | Remaining lease payment | \$ 10,467.12 | \$ 2,619.00 | | | | |
| 626 | Lease /purchase vehicle 2018 | | | \$ 5,750.00 | \$ 3,750.25 | \$ 6,429.00 | |
| 626 | Lease/purchase payments 2019 | | | | | | |
| 626 | Lease /purchase (2) vehicles 2019 | | | | | \$ 15,196.00 | |
| 621 | Radar equipment | | | \$ 3,600.00 | \$ 3,533.50 | | |
| 621 | Tasers | | | \$ 3,900.00 | \$ 2,478.00 | \$ 2,700.00 | |
| | Subtotal | \$ 34,556.72 | \$ 31,479.00 | \$ 26,918.27 | \$ 33,730.00 | \$ 29,432.00 | \$ 50,825.00 50.68% |
| TOTAL EXPENDITURES | | \$ 796,230.44 | \$ 833,869.96 | \$ 809,830.24 | \$ 980,922.59 | \$ 942,614.30 | \$ 1,077,284.64 9.82% |

Adopted
12/20/2018

| Police | | | | 2019 Proposed Budget |
|-----------|-----------------------------|----------|---|----------------------|
| Line Item | Line Item Description | Priority | Request Detail | |
| 150 | Post - LET | | | \$ 1,400 |
| | Crime Victims Comp. CVC | | | |
| 180 | Copies of PD Reports | | | |
| 200 | Sale of Assets | | | |
| 220 | D.A.R.E. Program | | | |
| 380 | Misc. Revenues | | | |
| 390 | Insurance Claim Pymts | | | |
| 400 | Ins Claim Checks | | | |
| 410 | Emp Insurance Reimb | | | |
| 540 | Webster Elec Capital Credit | | | |
| 541 | Anthem Ins rebate | | | |
| 545 | Damaged Prop Collected | | | |
| | | | Total Revenues | \$ 1,400 |
| 10 | Wages | 1 | | \$ 484,347 |
| 10 | Wages | 2 | The police department is asking to add a traffic officer to our department. Currently a patrol officer is responsible for working traffic in-between calls for service, writing police reports, logging in evidence, following up on crimes which in return greatly reduces the amount of traffic enforcement each officer is capable of doing during his shift. As our calls for service increase, the amount of traffic enforcement decreases. The way that we would pay for this position (assuming the court is able to collect all fines owed) is that there are five common ordinance violations that are currently written during traffic enforcement. Those ordinance violations are speeding 11 mph-15 mph over (\$110.00), fail to register (\$85.00), no insurance (\$85.00), vision reducing material (\$85.00) and no seat belt (\$10.00). A seat belt violation is not a primarily law and usually issued in addition to one of the other four citations. For the purpose of this example, I am using an \$85.00 fine to show potentially what a traffic officer could generate in fines per year. 6 citations per shift= \$510, 30 citations per week= \$2,550, 1,560 citations per year= \$132,600. If the officer were to write 8 citations per shift= \$680, 40 citations per week = \$3,400, 2,080 citations per year = \$176,600. | \$ 35,321 |
| | Wages - Admin | 1 | | \$ 39,413 |
| | Wages - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 286 |
| 18 | Wages P/T | | | |
| 11 | Payroll Taxes | 1 | | \$ 37,053 |
| | Payroll Taxes | 2 | | \$ 2,702 |
| | Payroll Taxes - Admin | 1 | | \$ 3,015 |
| | Payroll Taxes - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 22 |
| 12 | Group Insurance | 1 | | \$ 163,506 |
| | Group Insurance | 2 | | \$ 17,995 |
| | Group Ins. - Admin | 1 | | \$ 17,316 |
| 13 | LAGERS | 1 | | \$ 84,761 |
| | LAGERS | 2 | | \$ 6,181 |
| | LAGERS - Admin | 1 | | \$ 5,400 |
| | LAGERS - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 39 |
| 14 | Work Comp | 1 | | \$ 19,346 |
| | Work Comp | 2 | | \$ 1,381 |
| | Work Comp - Admin | 1 | | \$ 83 |
| | Work Comp - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ (9) |
| 20 | Auto Expense | 1 | 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. | \$ 12,000 |
| 21 | Gas and Oil | 1 | Marshfield PD has a vehicle fleet of seven patrol cars. This expense covers all Police Department fuel and all oil changes | \$ 22,500 |
| 23 | Computer Maintenance | 1 | 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. We would like to replace the Detective's computer which is approximately nine years old. Due to how this computer was originally configured it was not properly backing up to the server. While correcting this issue this computer has greatly diminished in its performance along with having hard drive issues. | \$ 2,300 |
| 25 | Maintenance | 1 | | |
| 26 | Radar Maintenance | 1 | 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 |
| 27 | Radio Expense | 1 | Marshfield Police department has eleven portable radios and seven 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 |
| 28 | Building Maintenance | 1 | 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 | \$ 300 |
| 30 | Legal | 1 | This Expense covers the services rendered for the police department from the city attorney. | \$ 1,008 |
| 32 | Insurance | 1 | | \$ 24,964 |
| 32 | Insurance | 2 | New vehicle insurance | \$ 1,260 |
| 32 | Insurance | 3 | New vehicle insurance | \$ 1,260 |
| 33 | Postage | 1 | 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 | \$ 396 |

| | | | | |
|-----|------------------------------|-------|---|-----------------------|
| 34 | Custodian Fee | | | |
| 40 | Office Supplies | 1 | 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. | \$ 1,956 |
| 40 | Office Supplies | 2 | The extra increase in the line item would be if we received the traffic officer position. | \$ 594 |
| 44 | Firearms and Training | 1 | This expense covers all 40 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 11 officers that need to qualify each year instead of 10. | \$ 8,000 |
| 45 | Supplies | 1 | This purchases all paper/plastic evidence bags, evidence tape, sharps containers of various sizes, drug testing kits such as methamphetamine, cocaine, heroin, marijuana. This also purchases all firearm evidence boxes, fingerprint lift cards, finger print lift tape, fingerprint powders, rubber gloves, batteries, police tape, evidence cones, | \$ 3,000 |
| 46 | Uniforms | 1 | This expense covers all police department uniforms for 11 officers 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. | \$ 6,009 |
| 46 | Uniforms | 2 | We are requesting a \$500 increase if we are able to hire an 12 officer. | \$ 500 |
| 50 | Utilities | 1 | This expense covers the lighting and cooling of the police department. | \$ 1,908 |
| 51 | Telephone | 1 | This expense covers the Maintenance/replacement of seven telephones, monthly telephone bill for two police department phone lines and one fax line, the monthly cost of call forwarding to the 911 dispatch center after business hours. | \$ 5,256 |
| 62 | Capital Exp. Maint. | 1 | | |
| 70 | Meeting and Lodging | 1 | This expense covers lodging for the annual Missouri Police Chiefs Conference | \$ 150 |
| 71 | Dues and Subscriptions | 1 | This expense covers the Missouri Police Chiefs annual dues. | \$ 250 |
| 72 | Trash | 1 | This expense covers the emptying of the departments trash dumpster. | \$ 528 |
| 73 | Publications | 1 | This expense covers the cost of advertising in news papers. | \$ 1,000 |
| 75 | Training and Safety | 1 | This expense covers the cost the POST required training hours. Each officer is mandated by Missouri State Statute to have a minimum of 24 per year training hours in various fields. 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. | \$ 9,680 |
| | Training-POST and LET | | | |
| | Crime Victims Comp. CVC | | | |
| 76 | Unemployment | | | |
| 79 | Miscellaneous | 2 | 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 |
| 85 | MOCIC | 1 | This expense covers the annual cost of partnership with MOCIC, which assists police departments with the gathering of intelligence, documenting patterns of certain crimes | \$ 150 |
| 98 | DARE | | | |
| 231 | Software Support | 1 | 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. Office 365. | \$ 10,401 |
| | Law Enforcement Software | | | |
| 261 | Car Camera Maintenance | 1 | This expense covers the repair/replacement of camera body microphones, body microphone batteries, car camera scan disks, car camera software, in car video cameras. | \$ 900 |
| 301 | Professional Services | 2 | Compensation study for all employees. Based on the current number of employees and their allocation. Also includes WWTP Super and Building Inspector, part-time court clerk. | \$ 5,232 |
| 302 | Accounting | | | \$ 285 |
| 323 | WC Injury City Paid | | | |
| 441 | Investigations | | | |
| 502 | Propane | 1 | This expense covers the cost of heating the police department. | \$ 2,110 |
| 511 | Security | 1 | This expense covers the monthly cost of an alarm system from Federal Protection. | \$ 504 |
| 611 | Capital Expenditure Purchase | | | |
| 621 | Capital Exp Equip Purchase | 1 | | |
| 621 | Capital Exp Equip Purchase | 1 & 2 | This expense will cover the lease/purchase of the required police equipment, removal of the old police equipment and the installation of all of the equipment in the 2 new police vehicle that we are requesting. | \$ 15,000 |
| 621 | Capital Exp Equip Purchase | 1 | We are requesting 2 Tasers. 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. | \$ 2,700 |
| 626 | Equipment Lease | 1 | This expense cover the cost of 3 lease to own police vehicles that were purchased in 2017 and in 2018 | \$ 17,929 |
| 626 | Equipment Lease | 1 | This expense covers the cost of leasing to own police department vehicle. The vehicle we wish to replace is a 2010 Chevy Tahoe with approximately 150,000 miles. This vehicle has had transmission repair, engine repairs, drivers side door hinges failed causing the hinges to be re-welded to the body to prevent the door from falling off (temporary fix), coolant leaks, front end issues, wiring issues in the drivers side door panel. This vehicle could be given to city hall to be driven for city errands. This price is based on 5 year lease. | \$ 7,598 |
| 626 | Equipment Lease | 2 | This expense covers the of a lease to own a police department vehicle. We are requesting to replace a 2012 Chevy Tahoe with over 100,000 miles. This vehicle has recently had significant motor repair to keep it on patrol. | \$ 7,598 |
| 631 | Tier 1 Risk ASMT | | | |
| 714 | Crime Lab Pledge | 1 | 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 |
| 911 | Warrant Processing | | | |
| 971 | Criminal Records Check | | | |
| | | | Total Expenditures | \$ 1,096,732 |
| | | | Net | \$ (1,095,332) |

FIRE DEPARTMENT

Fire Department 11-80

| REVENUES | Actual 2016 | Budget 2017 | Actual 2017 | Budget 2018 | Est. Actual 2018 | Budget 2019 | % |
|----------------------------------|--------------|-------------|---------------|-------------|------------------|-------------|---------|
| Sale of Assets | | | | | | | |
| 341 AFG Grant | \$ 8,453.00 | | \$ 165,000.00 | | \$ 3,381.00 | | |
| 380 Misc. Revenues | \$ 2,597.58 | \$ 1,000.00 | \$ 985.00 | | \$ 100.00 | | #DIV/0! |
| 387 EMT Training Class | \$ - | \$ 7,000.00 | \$ - | \$ 7,000.00 | \$ 5,270.00 | \$ 7,000.00 | 0.00% |
| 385 Misc. Reimbursements | \$ - | \$ 1,000.00 | | | \$ 257.81 | | #DIV/0! |
| 410 Emp Insurance Reimb | | | | | | | |
| 540 Webster Elec. Capital Credit | \$ 34.12 | | \$ 31.56 | | \$ 56.77 | | |
| 541 Anthem Insurance Reimb | \$ 871.12 | | \$ 1,345.83 | | \$ 1,294.66 | | |
| Sub Total | \$ 11,955.82 | \$ 9,000.00 | \$ 167,362.39 | \$ 7,000.00 | \$ 10,360.24 | \$ 7,000.00 | 0.00% |

| | | | | | | | |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| Surplus (Deficit) to balance | \$ (213,952.61) | \$ (233,629.04) | \$ (212,664.75) | \$ (234,755.79) | \$ (220,025.94) | \$ (265,839.67) | 13.24% |
| TOTAL | \$ 225,908.43 | \$ 242,629.04 | \$ 380,027.14 | \$ 241,755.79 | \$ 230,386.18 | \$ 272,839.67 | 12.86% |

| OPERATING EXPENDITURES | Actual 2016 | Budget 2017 | Actual 2017 | Budget 2018 | Est. Actual 2018 | Budget 2019 | % |
|----------------------------------|---------------|---------------|---------------|---------------|------------------|---------------|----------|
| 10 Wages | \$ 50,627.34 | \$ 50,982.05 | | \$ 52,000.42 | | \$ 53,040.00 | 2.00% |
| Wages - Admin | | \$ 544.12 | \$ 51,833.00 | \$ 493.70 | \$ 52,493.81 | \$ 561.00 | 13.63% |
| 11 Payroll Taxes | \$ 3,794.55 | \$ 3,900.13 | | \$ 3,978.03 | | \$ 4,057.56 | 2.00% |
| Payroll Taxes - Admin | | \$ 41.63 | \$ 3,714.36 | \$ 37.77 | \$ 5,843.75 | \$ 42.92 | 13.63% |
| 12 Group Insurance | \$ 16,002.68 | \$ 14,558.88 | | \$ 16,360.73 | | \$ 17,144.83 | 4.79% |
| Group Ins. - Admin | | \$ 144.93 | \$ 14,858.89 | \$ 162.95 | \$ 16,579.18 | \$ 170.79 | 4.81% |
| 13 LAGERS | \$ 5,818.29 | \$ 6,168.83 | | \$ 6,292.05 | | \$ 6,205.68 | -1.37% |
| LAGERS - Admin | | \$ 63.66 | \$ 6,232.48 | \$ 62.70 | \$ 6,354.66 | \$ 76.86 | 22.58% |
| 14 Worker's Compensation | \$ 11,108.03 | \$ 5,627.06 | | \$ 4,421.73 | | \$ 3,426.55 | -22.51% |
| Work Comp - Admin | | \$ 15.33 | | \$ 1.24 | | \$ 1.17 | -5.57% |
| Work Comp - Volunteers | | \$ 11,478.83 | \$ 10,619.65 | \$ 10,258.34 | \$ 9,812.79 | \$ 7,793.72 | -24.03% |
| 17 Fees To Volunteers | \$ 31,590.50 | \$ 33,000.00 | \$ 28,725.00 | \$ 33,000.00 | \$ 29,410.50 | \$ 37,140.00 | 12.55% |
| 20 Truck Expense | \$ 10,023.89 | \$ 10,200.00 | \$ 8,771.63 | \$ 10,200.00 | \$ 11,487.49 | \$ 11,000.00 | 7.84% |
| 21 Gas and Oil | \$ 2,803.61 | \$ 5,000.00 | \$ 2,802.68 | \$ 5,000.00 | \$ 3,527.00 | \$ 5,000.00 | 0.00% |
| 22 Maintenance Equipment | \$ 8,711.68 | \$ 7,500.00 | \$ 5,832.87 | \$ 7,500.00 | \$ 7,058.00 | \$ 7,500.00 | 0.00% |
| 23 Computer Maintenance | \$ 688.17 | \$ 2,130.00 | \$ 2,727.15 | \$ 2,130.00 | \$ 2,584.79 | \$ 2,100.00 | -1.41% |
| 25 Maintenance Building | \$ 4,502.31 | \$ 4,500.00 | \$ 3,502.87 | \$ 7,512.00 | \$ 6,917.20 | \$ 5,852.00 | -22.10% |
| 27 Radio Expense | \$ 1,273.52 | \$ 2,520.00 | \$ 1,863.51 | \$ 2,520.00 | \$ 2,977.13 | \$ 2,520.00 | 0.00% |
| 30 Legal | \$ 361.10 | \$ 420.00 | \$ 200.00 | \$ 420.00 | \$ 658.00 | \$ 420.00 | 0.00% |
| 32 Insurance | \$ 10,384.45 | \$ 11,088.27 | \$ 10,643.57 | \$ 10,532.62 | \$ 10,185.12 | \$ 10,054.55 | -4.54% |
| 33 Postage | \$ 151.00 | \$ 204.00 | \$ 86.16 | \$ 204.00 | \$ 169.28 | \$ 204.00 | 0.00% |
| 34 Custodian Fee | | \$ - | | | \$ - | | |
| 40 Office Supplies | \$ 1,272.96 | \$ 5,500.00 | \$ 5,043.17 | \$ 5,500.00 | \$ 4,337.22 | \$ 5,000.00 | -9.09% |
| 45 Supplies | \$ 4,944.22 | \$ 15,000.00 | \$ 13,026.23 | \$ 15,000.00 | \$ 14,167.68 | \$ 15,000.00 | 0.00% |
| 50 Utilities | \$ 7,010.65 | \$ 9,000.00 | \$ 9,931.85 | \$ 9,000.00 | \$ 7,832.06 | \$ 9,000.00 | 0.00% |
| 51 Telephone | \$ 1,805.39 | \$ 2,850.00 | \$ 3,326.60 | \$ 3,504.00 | \$ 3,330.77 | \$ 3,504.00 | 0.00% |
| 60 Grounds Maintenance | \$ 599.27 | \$ 589.34 | \$ 584.36 | \$ 600.00 | \$ 597.12 | \$ 600.00 | 0.00% |
| 62 Capital Exp. Maint. | | \$ - | | | \$ 3,353.33 | | |
| 69 Uniform | \$ 1,731.37 | \$ 1,500.00 | \$ 1,620.05 | \$ 1,500.00 | \$ 724.70 | \$ 1,500.00 | 0.00% |
| 70 Meeting and Lodging | | \$ - | \$ 1.85 | | \$ - | | |
| 71 Dues & Subscriptions | \$ 849.80 | \$ 660.00 | \$ 546.21 | \$ 660.00 | \$ 755.54 | \$ 660.00 | 0.00% |
| 72 Trash | \$ 406.67 | \$ 504.00 | \$ 599.92 | \$ 540.00 | \$ 551.97 | \$ 560.00 | 3.70% |
| 73 Publications | \$ 198.40 | \$ 270.00 | \$ 164.63 | \$ 270.00 | \$ 195.00 | \$ 270.00 | 0.00% |
| 75 Training and Safety | \$ 1,351.15 | \$ 1,000.00 | \$ 1,108.37 | \$ 1,000.00 | \$ - | \$ 1,000.00 | 0.00% |
| 76 Unemployment | \$ - | \$ - | | | | | |
| 77 Emergency Management | \$ 5,113.48 | \$ 7,020.00 | \$ 8,692.45 | \$ 9,000.00 | \$ 6,086.68 | \$ 9,000.00 | 0.00% |
| 79 Misc. | | \$ - | \$ 600.00 | | \$ - | | |
| 95 Code Enforcement | | \$ 108.00 | | \$ 108.00 | | \$ 108.00 | 0.00% |
| 96 Public Relations | \$ 1,082.08 | \$ 1,000.00 | \$ 914.41 | \$ 1,500.00 | \$ 1,826.41 | \$ 1,500.00 | 0.00% |
| 231 Software Support | \$ 948.00 | \$ 1,000.00 | \$ 882.00 | \$ 1,000.00 | \$ 908.50 | \$ 1,206.04 | 20.60% |
| 323 WC Injury City Paid | | \$ - | \$ 143.00 | | \$ - | | |
| 401 Supplies Medical | \$ 2,459.88 | \$ 2,016.00 | \$ 1,389.50 | \$ 2,016.00 | \$ 1,784.60 | \$ 3,616.00 | 79.37% |
| 511 Security | | | | \$ 205.53 | \$ 205.53 | | -100.00% |
| 611 Capital Expenditure Purchase | | | | | \$ 4,975.95 | | |
| 621 Capital Exp Equip Purch | | | | | \$ 3,800.00 | | |
| 645 EMT Training Class | \$ - | \$ 7,000.00 | \$ - | \$ 7,000.00 | \$ 5,054.71 | \$ 7,000.00 | 0.00% |
| 726 Equipment Lease | | | | | \$ - | | |
| 749 Training - Fire | \$ 2,023.35 | \$ 6,000.00 | \$ 3,573.49 | \$ 6,000.00 | \$ 2,784.99 | \$ 6,000.00 | 0.00% |
| 751 Training - Medical | \$ 1,282.82 | \$ 2,520.00 | \$ 2,030.83 | \$ 2,520.00 | \$ 48.00 | \$ 2,000.00 | -20.63% |
| 752 Recert/Fire Marshall | \$ 300.00 | \$ 650.00 | | \$ 650.00 | \$ 334.73 | \$ 650.00 | 0.00% |
| 971 Criminal Record Check | \$ 478.00 | \$ 354.00 | \$ 186.00 | \$ 354.00 | \$ 232.00 | \$ 354.00 | 0.00% |
| Subtotal | \$ 191,698.61 | \$ 234,629.04 | \$ 206,778.74 | \$ 241,015.79 | \$ 229,946.19 | \$ 242,839.67 | 0.76% |

| CAPITAL EXPENDITURES | | | | | | | | | | | | | |
|-----------------------------|---------------------------------|----|------------------|----------|-----------------|------------|-------------------|-----------|---------------|----|---------------|----|------------------|
| 45 | Extractor Washer (AFG) | \$ | 7,294.00 | | | | | | | | | | |
| 45 | Turnout Gear (AFG) | \$ | 4,141.05 | | | | | | | | | | |
| 45 | Fiber Install | \$ | 5,161.00 | | | | | | | | | | |
| 611 | Network Server | | | \$ | 740.00 | \$ | 439.99 | | | | | | |
| 621 | Life Pak 15 AED/Monitor | | | | | | | | | | | | |
| 621 | Storm Shelter | | | | | | | | | | | | |
| 621 | Radio upgrade | \$ | 15,000.00 | | | | | | | | | | |
| 621 | Electronic reporting system | \$ | 2,613.77 | | | | | | | | | | |
| 621 | 5% Match for SCBA grant | | \$ | 8,000.00 | \$ | 173,248.40 | | | | | | | |
| 621 | Weather Siren Replacement | | | | | | \$ | 30,000.00 | | | | | |
| 621 | Fire Station | | | | | | | | | | | | |
| 621 | Breathing Air Compressor (2) | | | | | | | | | | | | |
| 621 | Turnout Gear Dryer (2) | | | | | | | | | | | | |
| 621 | Fire Apparatus Reserve Fund (3) | | | | | | | | | | | | |
| Subtotal | | \$ | 34,209.82 | \$ | 8,000.00 | \$ | 173,248.40 | \$ | 740.00 | \$ | 439.99 | \$ | 30,000.00 |

| | | | | | | | | | | | | | |
|---------------------------|----|-------------------|----|-------------------|----|-------------------|----|-------------------|----|-------------------|----|-------------------|---------------|
| TOTAL EXPENDITURES | \$ | 225,908.43 | \$ | 242,629.04 | \$ | 380,027.14 | \$ | 241,755.79 | \$ | 230,386.18 | \$ | 272,839.67 | 12.86% |
|---------------------------|----|-------------------|----|-------------------|----|-------------------|----|-------------------|----|-------------------|----|-------------------|---------------|

Adopted
12/20/2018

| Fire Department | | | | |
|-----------------|-----------------------|----------|--|-----------------------------|
| Line Item | Line Item Description | Priority | Request Detail | 2019 Budget Amount (Annual) |
| 10 | Wages | | | |
| | Wages - Admin | | | |
| | Part Time Employee | 1 | <p>Wages - This line item amount is determined by the city administration in the budgeting process. I am requesting the addition of a part-time employee. I am asking for a Fire Prevention and Education Officer (24 hours per week). Since the resignation of John Cooper (former Fire Marshal) we no longer have a daytime Fire Marshal. As Fire Chief, I have been fulfilling the daytime Fire Marshal role to the best of my ability. However, due to my other administrative duties and calls for emergency service, my time is limited. I need to be spending more time with my administrative duties and calls for service. This is especially true now that growth in the community has increased and is expected to increase further with the new Interstate 44 overpass and interchange. As Fire Chief, I am the only paid member of the Marshfield Fire Department. In addition to the fire prevention and investigation role, the person filling this proposed new position would be responsible for training our firefighting staff; handling public education, handling public relations events, and handling emergency calls for service. One issue we currently have is some of our volunteers work evenings and nights. Therefore, they cannot attend our Tuesday evening training sessions. Having a Fire Prevention and Education Officer (training officer) during the daytime hours would allow these firefighters to receive the same level of training as other firefighters on our department. Approximately 56% (\$27 out of 931 calls for service) of our annual call volume occurs during the daytime hours of between 8:00 AM and 5:00 PM. This is the time when we are most vulnerable because most of our volunteers are at their daytime jobs. This becomes more of a problem when I, the Fire Chief, am gone on vacation, at meetings, etc. It is at those times when we have to rely totally on volunteer and Marshfield Fire Protection District staff (if available) to cover emergency calls. For these reasons, I am proposing that we hire as a person for this part-time position with a starting wage of \$13.13 per hour. The wage is equal to that of a starting police officer in Marshfield. He/She would work 24 hours per week, resulting in a line item increase of \$17,686.24. This item should be considered Priority (1)</p> | \$70,000 |
| 17 | Fees To Volunteers | 1 | <p>Fees to Volunteers – This item refers to monies paid to volunteers as a partial reimbursement of expenses they incur throughout the year. These are primarily transportation-related expenses which they incur while answering emergency calls, attending training/general meetings, attending public relations events, and other fire department events. This represents expense reimbursements for our 2018 staffing level of 30 volunteer firefighters, 10 cadet firefighters and 8 reserve firefighters. The proposed budgeted amount represents a total equal to that of the 2018 budget plus an additional \$1,500 for the projected call volume increase that we see on an annual basis. Also, it represents an additional \$2,640.00 for the payroll taxes now required by the IRS for our volunteers (which will likely lead to this line item exceeding expectations in 2018) for a total line item of \$37,140.00. This will maintain the current per-call stipend of \$10.00 per event, the Data Entry Clerk's pay of \$150.00 per month, and the administrative assistant's pay of \$75.00 per month. This line item is critical to be able to continue to pay the current stipend to our firefighters in 2019. Currently our volunteers answer fire, EMS, and rescue calls 24 hours per day, 7 days per week, 365 days per year. The calls totaled 931 calls for service within the City of Marshfield in 2018. The same firefighters answered an additional 693 calls for service for the Marshfield Fire Protection District. Historically, responders are paid the same stipend amount by the District as they are by the City. It is anticipated that this will continue in fiscal year 2019. Marshfield Firefighters also train three Tuesdays per month from 6:30-10:00 and the Officers' meeting is held on the last Tuesday of every month. Over and above these regular meetings and trainings, responders attend special trainings which occur throughout the year. Marshfield Firefighters are also required to sign up for at least 2 nights (4 if EMS trained) per month to be on-call between the hours of 10 PM and 6 AM. This is necessary to ensure the covering of over-night calls. They are only compensated if they run the calls. This line item also includes the fees paid to our data entry clerk. The person holding this position is responsible for auditing the fire department's records of calls for service, training events, etc., as well as, other events for which firefighters receive compensation. These calls for service and other activities are entered into the department's data program (Fire Programs). The clerk is also responsible for the filing and maintaining of the hard copies of these records. The clerk is paid \$1,800.00 per year by the City. The Marshfield Fire Protection District pays the clerk an equivalent amount for work done for the district. I consider this portion of the line item as priority (1).</p> | \$37,140 |
| 20 | Truck Expense | 1 | <p>Truck Expenses – This item refers to the portion of the budget that allows for the funding of the maintenance and repair of our vehicle fleet – items such as routine maintenance (oil changes, tire replacement, brakes, etc.) and necessary repairs required throughout the year. As you will note below, with a few exceptions, our vehicle fleet is getting older. As a result, their service age increases the maintenance expense required to keep them in service. This increasing age also elevates the possibility of major repairs such as apparatus pumps or engine rebuilds. This line item and its contents are of a critical priority in order to keep the fleet properly maintained and in safe operating order. In 2018 this line item is projected to exceed expectations due to some expensive repairs that were needed. For this reason, I am asking for an \$800.00 increase for this line item in the 2019 budget. I consider this line item priority (1)</p> <p>The Marshfield Fire Department fleet consists of:</p> <ul style="list-style-type: none"> • 2009 Ferrara 75' Ladder Truck/Quint • 2000 KME/International Fire Engine • 1992 Sutphen Fire Engine • 1998 International Heavy Rescue Truck • 1995 Chevy Rescue Truck (Shared with the District) | \$11,000 |
| 21 | Gas and Oil | 1 | <p>Gas and Oil - This item refers to the portion of the budget that allows for the purchase of fuel and fluids needed to operate the fleet and equipment during the year. This dollar amount is determined based on historical data and fuel price projections. This line item's priority should be considered as (1) critical</p> | \$5,000 |
| 22 | Maintenance Equipment | 1 | <p>Equipment Maintenance - This item refers to the portion of the budget that provides the necessary funding needed to maintain our equipment such as self-contained breathing apparatus (SCBAs), power tools, valves and appliances, pumps, sirens, emergency lighting, vehicle extrication equipment, SCBA batteries, and other equipment used for firefighting and department operations. This line item also provides funding to perform required fire hose and fire truck pump testing. This is required to ensure that the pumps are performing per specifications and our fire hoses are safe for use. This testing is also required to maintain our current Insurance Service Office (ISO) rating. This line item remains unchanged in the 2019 budget. In regards to priority, this line item should be considered as critical (1) in order to ensure that our firefighting equipment is maintained and safe for our firefighters to use.</p> | \$7,500 |

| | | | | |
|----|----------------------|-----|---|----------|
| 23 | Computer Maintenance | 1 | <p>Computer Maintenance – This line item refers to the portion of the budget that provides the funding necessary for the maintenance, repair, replacement and technical support for the computers and computer equipment utilized within the department. The department maintains six computers: Chiefs Office, EMS/Training Division (laptop shared with the District), Data Entry/Investigations, the Toughbook in the Chiefs vehicle, and Maintenance/Officers. These computers are essential to our efficient operation. The Chief's computer is used by the Chief for daily operations, administrative functions and data entry processing. The Training/EMS laptop is used by the training officers and EMS Officer for training records entry, EMS records entry, curriculum development and classroom presentations. The Data Entry/Investigations computer is used by the Data Entry Clerk to review all fire/EMS calls entered into the National Fire Incident Reporting system/Fire Programs. Our Fire Programs software is used to track all of our incident responses and training. Via this software, we are able to report incidents to the state for statistical purposes. This reporting is required to be eligible for federal grants. The Fire Programs software also tracks individual firefighter responses for the purpose of stipend payments. This computer is also used by our fire investigators for the purpose of creating and maintaining fire investigation reports. The maintenance/officers' computer is used to track and record the maintenance of all equipment, apparatus and inventories. It is also used by the officers of the department to manage the departmental functions for which they are responsible. Currently I.T. (information technology) services cost approximately \$125.00/hour. This line item remains unchanged in the 2019 budget. In regards to priority, this line item should be considered critical (1) in order for our department to efficiently manage the data and records of the department.</p> | \$2,100 |
| 25 | Maintenance Building | 1/2 | <p>Building Maintenance - This line item refers to the portion of the budget that allows for the funding necessary for maintaining our fire stations and pays for expenses such as light bulbs, overhead door repairs, painting, cleaning supplies, trash bags, flags, HVAC maintenance, etc. In 2019, I am requesting funds for a couple of projects at Fire Station #3 on South Prairie Lane. First, I am requesting additional funds to replace the existing outside halogen wall pack lights on station #3 to LED wall pack lights. The current lights have been on the building since it was built in 2001 and are a constant maintenance issue between the bulbs and the dusk to dawn switches. These lights currently need maintenance. However, I am planning to hold off on repairs until you have had a chance to consider this upgrade. Replacing these lights would also provide brighter lighting outside the fire station which will help with evening training/clean-up activities and provide for enhanced security. The LED lighting would also have a lower operational cost as compared to the current lights. In regards to priority, I would consider this line item as priority one (1) as these funds are necessary to keep our facility safe and maintained. Second, I am requesting funds for an entry control system which would do away with the need for issuing keys to our personnel. Keys are easily forgotten or lost, and when a volunteer resigns or is terminated, it is sometimes difficult to get keys back. Further, it is never known if unauthorized copies of keys have been made. With a controlled entry system, all personnel would be issued an entry code eliminating the need for keys and eliminating the issue of getting keys back, etc. When a member resigns or is terminated, their entry code would be removed from the system. In 2018, this project was partially funded and in 2019 I am requesting funds to complete the needed work. This portion of this line item should be considered priority (2)</p> | \$9,135 |
| 27 | Radio Expense | 1 | <p>Radio Expense - This line item refers to the portion of the budget that allows for the funding needed for the purchase, repair, and replacement of our department's radio equipment. Currently we have on our roster 30 volunteer firefighters, 10 cadet firefighters, and 8 reserve firefighters. Each firefighter is assigned a portable radio and a radio pager in order for them to receive notice that we have been dispatched to an emergency call for service. The City and District jointly own these radios and pagers. This joint ownership is also true of our radio repeater tower that broadcasts our calls and allows us to properly communicate with each other and the 911 dispatch center. Due to the nature of our business, it is not unusual for radios to need repair or replacement as a result of age or damage. Good communication is essential for firefighters to serve the public and for firefighter safety. This item remains unchanged in 2019 and should be considered critical (1) as it is a life safety item.</p> | \$2,520 |
| 30 | Legal | 1 | <p>Legal - This line item refers to the portion of the budget that allows funding for legal matters and questions of our city attorney involving policy or procedure. This line items remains unchanged in 2019. Please consider this line item a (1) priority.</p> | \$420 |
| 32 | Insurance | 1 | <p>Insurance – This line item is determined by the City Administration's budgeting process. However, this line item also includes our Volunteer Firefighters Insurance Services (VFIS) insurance. VFIS provides accident insurance for our volunteers to help fill the gap between what workers compensation pays an injured member and what he/she normally earns at his/her regular employment. This insurance pay-out compensates the member for lost wages while off work. This coverage applies if a member is injured while working for the fire department. VFIS coverage is very important because workers compensation only pays an average of \$40.00/week to an injured volunteer. This line item remains unchanged in 2019. However, the quote for 2019 is not available at the time this document is being written. This is a priority (1) item.</p> | \$11,424 |
| 33 | Postage | 1 | <p>Postage - This line item refers to the portion of the budget that allows funding of expenses incurred for mail service such as normal departmental correspondence, sending of equipment for repair, mailing payments for invoices by the accounting department to vendors, etc. This line item remains unchanged and is a high (1) priority item. It is necessary for administrative/daily operations.</p> | \$204 |
| 34 | Custodian Fee | 2 | <p>Custodial Services – This line item was discontinued in 2014 in the budget review process as a cost savings measure and the work has been performed by paid/volunteer staff for the last three years. As has been described in past budgets and other line items in this budget, the work load for our volunteers is very high. Our volunteers and myself, as the paid Fire Chief, answered 931 calls for emergency service last year in the City and an additional 693 calls for service for the Marshfield Fire Protection District. The same volunteers and Chief also participated in approximately 243 hours of training, along with a long list of other meetings and events throughout the year. In my opinion, anything we can do to lower the time expectations on our volunteers will help. We need to slow down the inevitable burn out that often occurs with volunteers as they face time pressures created by family, work, and volunteer firefighter responsibilities. I see reinstating the funding for custodial services as an area we can help with this. In 2019, I am requesting \$1,200.00 to provide funds to employ the services of a bi-weekly custodian or custodial service to clean station #3. Please consider this line item as priority (2)</p> | \$1,200 |
| 40 | Office Supplies | 1 | <p>Office Supplies - This line item refers to the portion of the budget that allows funding for items such as copier paper, toner, writing utensils, telephones, file folders, staples, paper clips, binders, printing costs, file cabinets, office furniture, and related items. I consider this line item as priority (1) as these are necessary items run the office.</p> | \$5,000 |

| | | | | |
|----|---------------------|-----|---|----------|
| | | | Supplies – This line item refers to the portion of the budget that allows funding of essential supplies including, but not limited to, turn-out gear, helmets, gloves, boots, nozzles, hose, etc. I consider this line items as priority (1) FIRE: GENERAL SUPPLIES Shirts/FT Uniforms Uniform Budget Gloves \$ 650.00 Helmets \$ 600.00 Nomex Hoods \$ 200.00 SCBA – Maintenance Maint. Budget Badges/Brass/Decals \$ 400.00 Light Bulbs: Flood/Flashlights \$ 200.00 Safety Tape \$ 50.00 Flashlights – Three \$ 400.00 SCBA Cleaner \$ 100.00 Helmet Shields \$ 400.00 Reflective Vests \$ 100.00 SCBA Hydro Testing Maint. Budget Hose \$ 950.00 Foam and Gear Cleaner \$ 550.00 Air Quality Tests Maint. Budget Bunker Gear \$ 5000.00 Rehab Supplies \$ 500.00 AED \$ 0.00 ISO Hose Testing Equip. Maint Budget Fire Boots \$ 950.00 Fire ground tools \$ 3,500.00 Misc. Supplies \$ 450.00 TOTAL \$ 15,000.00 | |
| 45 | Supplies | | | \$15,000 |
| 50 | Utilities | I | Utilities – This item refers to the portion of the budget that allows funding of our expense for electricity and propane gas service to our fire stations. Station #3 has propane heat in the offices and truck bays as well as a propane powered back-up generator. Station # 1 has propane heat in the truck bays. This is a critical item to our operations and should be considered priority (1). | \$9,000 |
| 51 | Telephone | I | Telephone- This item refers to the portion of the budget that allows funding for CenturyLink telephone service at fire station # 3. This is an essential expense in order to conduct day-to-day business such as phone use and facsimile. This line item also funds our Mediacom internet service, basic cable television service, mobile data and station security monitoring. Our Internet service is needed in order to conduct day-to-day business such as emails and data entry. Basic cable is used primarily for weather and news and is necessary because fire station #3 is also the city's emergency operations center (EOC) for the city's emergency management department. This is a critical item to our operations and should be considered priority (1) | \$3,504 |
| 51 | Mobile Data | I | | |
| 51 | Security Monitoring | I | | |
| 62 | Capital Exp. Maint. | N/A | Capital Expenditure Maintenance – This line item is not budgeted in 2019. | \$0 |
| 69 | Uniform | I | Uniform – This line item refers to the portion of the budget that allows funding for the uniform service used by the City to maintain the clothing worn by the Fire Chief while on-duty. This line item also funds the uniform shirts worn by our volunteer firefighters and the Class A uniforms worn by fire officers. This line item remains unchanged in 2019. I consider this line item priority (1). | \$1,500 |
| 70 | Meeting and Lodging | N/A | Meetings and lodging- Not budgeted in 2019. | \$0 |
| 71 | Dues &Subscriptions | I | Dues and Subscriptions – This line item refers to the portion of the budget that allows for funding to maintain our current standing with professional organizations such as the National Fire Protection Association, Missouri Firefighters Association, and other organizations that support the fire service in areas of training, safety, and professional development. This line item also pays for our Active 911 subscription our firefighters currently use. This service allows firefighters to receive details from the Webster County 911 Center computer-aided dispatch system (CAD) on their cellular phones and via the Internet. This expense is split with the District. This request remains unchanged in 2019 and is considered priority (1) | \$660 |
| 72 | Trash | I | Trash- This line item refers to the portion of the budget that allows funding for trash service at station #3. We have one dumpster located at fire station #3. Currently, trash from station #1 is hauled to this dumpster at fire station #3. My estimated actual spending for this line item for 2018 indicates that this line item will exceed budget for 2018. I am requesting a \$20,00 increase in this line item in 2019. This item is priority (1) | \$560 |
| 73 | Publications | I | Publications- This line item refers to the portion of the budget that pays for code updates and reference materials used for code enforcement and needed technical data. This line item also pays for a portion of the mandated financial reports published annually by the City of Marshfield. This line item remains unchanged in 2019 and is considered priority (1). It is essential for the maintenance of our code references. | \$270 |
| 75 | Training and Safety | I | Training and Safety – This line item refers to the portion of the budget that allows funding of continuing education programs for our training and safety staff. We currently have 13 fire service instructors certified by the Missouri Division of Fire Safety. These instructors are utilized as we provide in-house fire and EMS training. These instructors must accrue 24 hours of continuing education every 3 years in order to maintain their certification. Therefore, each of them must attend at least one continuing education conference every 3 years. This is critical to our ability to keep our firefighters well trained. This line item remains unchanged in 2019 and is a high priority (1). | \$1,000 |
| 76 | Unemployment | N/A | Budgeted by Administration | |

| | | | | |
|-----|---------------------------|-------|---|-----------|
| 77 | Emergency Management | 1 | Emergency Management – This line item refers to the portion of the budget that allows funding for a cooperative agreement/contract that exists among the cities within Webster County (including Marshfield) and Webster County itself. This cooperative agreement called for each city to pay a portion of the County's Emergency Management Director's salary each year. The funding of this cooperative agreement helps to secure that the City of Marshfield will receive emergency management assistance from the Webster County Emergency Management Office. This assistance comes in the form of the emergency management office maintaining the emergency operations plan; assistance in the completion of state and federal paperwork; operational assistance in the event of emergencies; access to county, state, and federal resources, etc. This line item is essential to maintain this cooperative agreement and to ensure that the city's emergency management staff stays current in their training. Therefore, this item is considered high (1) priority. This line item remains unchanged in 2019. | \$9,000 |
| 79 | Misc | N/A | Misc. – This line item is not budgeted in 2019. | \$0 |
| 95 | Code Enforcement | 1 | Code Enforcement - This item refers to the portion of the budget that allows funding for fire code enforcement related expenses such as printed materials (permits, citations, etc.). This line item remains unchanged and is a priority (1). | \$108 |
| 96 | Public Relations | 1 | Public Relations - This line item refers to the portion of the budget that allows for the funding of purchasing materials and other costs related to both fire department public relations activities and fire safety education for the public. With these funds, we purchase the public education materials for our events during Fire Safety Week in October each year. During Fire Safety Week, volunteer fire personnel visit our elementary schools and hand out fire safety materials to the children of our community. They are given coloring books, pencils, fire safety publications, fire safety stickers, etc. Our firefighters conduct an all-school assembly at the elementary schools where children are taught basic fire safety including "stop, drop, and roll", smoke detector maintenance, what to do in case of a fire, etc. During this week, we also have an open house at fire station # 3 that kids and their parents from across our community are invited to attend. At our open house, publications and hand-outs are available for the kids and their parents. This line item also funds the purchase of needed volunteer firefighter recruitment materials and events throughout the year. In my opinion, the school program is a very important activity that we perform, and recruitment is essential to a volunteer fire department's survival. This line item also supports our smoke detector program that allows funding for smoke detectors and/or batteries to be given to residents that cannot afford to purchase smoke detectors or replace the batteries in existing detectors. This line item remains unchanged in 2019. I consider this item as a high (1) priority. | \$1,500 |
| 231 | Software Support | 1/2 | Software Support - This item refers to the portion of the budget that allows for the funding required for the annual support fees (split with the Fire Protection District) for our Fire Programs computer software. "Fire Programs" is software that is used to track and generate reports on all calls for service and then reports them to the National Fire Incident Reporting System (required to be eligible for federal grants). The software also tracks our personnel records, training records, equipment maintenance records, and department asset inventories. This software is essential to our records management and therefore is considered a high (1) priority. In 2019 I am requesting to upgrade our reporting system by adding records management, this will create an interface between the Webster County 911 computer aided dispatch system and our Fire Programs incident reporting and department management software. This will allow for more efficient, and most importantly more accurate reporting of emergency incidents responded to by Marshfield Fire Department and Marshfield Fire Protections District. With that being said, I intend to present this to the Fire Protection District during their budget process as well, which if approved, would result in the cost being split amongst the two agencies. The total cost is \$7000.00 and with the cost being split results in a \$4,500.00 line item increase in 2019. This service also has a annual support fee of \$625.00, which upon approval of both organizations would also be split resulting in a \$312.50 annual on-going expense. This portion of this request would be considered priority (2) | \$5,813 |
| 301 | Professional Services | 2 | Compensation study for all employees. Based on the current number of employees and their allocation. Also includes WWTP Super and Building Inspector, part-time court clerk. | \$439 |
| 401 | Supplies Medical | 1 | Medical Supplies - This line item refers to the portion of the budget that provides funds to purchase EMS (emergency medical services) supplies. Our department provides emergency medical first response to citizens (patients) in our community. We provide both basic life support and advanced life support services. These services are provided by licensed/certified EMS personnel. Marshfield Fire Department is one of the few communities that are licensed by the Missouri Department of Health as an Emergency Medical Response Agency. Currently we have 4 paramedics, 8 EMT's, and 17 First Responders on the department. EMS calls account for approximately 74% of our overall call volume. We have an agreement with Cox Health EMS Ambulance of Webster County to supply Marshfield Fire Department and it personnel with the perishable/disposable supplies (except gloves) that it needs to provide EMS services. However, other necessary medical equipment such as medical-grade oxygen tanks and regulators, blood pressure cuffs, stethoscopes, equipment bags, monitors/AEDs are not provided by Cox Health. Our fire department is responsible for the purchase and maintenance of these items. During our annual biomedical service performed by CoxHealth, we were advised that one of our Cardiac Science automatic external defibrillators (AED) is no longer supported. The reason for this is that it no longer meets the current American Heart Association (AHA) guidelines and it is also at the end of its service life. For this reason, I am requesting an additional \$1,600.00 to replace this antiquated lifesaving equipment in the 2019 budget. This line item is considered a high (1) priority item and is critical to our operation. The funding of this line item is essential (critical) for us to keep our apparatus and personnel stocked with the equipment necessary to perform this function. | \$3,616 |
| 621 | Capital Exp Equip Purch | Multi | Capital Expenditure Purchases - This line item refers to the portion of the budget that provides for the funding of items expected to be used beyond the current budget year. That is to say, the items have a useful life of greater than one year. In 2019, I am requesting the following capital projects to be funded (see items below): | \$424,400 |
| | Weather Siren Replacement | 1 | Weather Siren Replacement - The weather siren located north of the square is quite old, and major parts and components are no longer available for repairs. It is my understanding that this siren was acquired in the 1950's during the "civil defense days" and is one of the two original city weather sirens. The other original siren was located on the Spur in the Webster Electric yard and was replaced several years ago. Currently, the city has 4 weather sirens and all but this siren have been replaced with modern sirens that have battery back-up capability. This siren does not have a battery backup capability. During a power outage, it will not sound. This year we have had occasions where the current siren failed to receive the signal to activate during testing. This is a serious life safety concern. It's failure to operate appears to be an intermittent problem, and the cause is difficult to determine. Recently the siren stopped turning. Blue Valley Public Safety came out and repaired that issue; however, it was unclear if other problems may exist. It should be known that this problem (failure to sound the siren) could occur during an actual emergency. Since the sale of the property the siren sits on to the County, the City Administrator and myself have discussed this issue and received coverage data on placing this new siren at the west end of Maple Street on City property. This would be a logical time to replace this antiquated piece of equipment. Please consider this item priority (1). | \$31,600 |

| | | | | |
|-----|--------------------------|-----|---|-----------|
| | Fire House Construction | 1 | <p>Firehouse Construction – Historically, reserve funds had been set aside on a yearly basis to help with the funding of new fire stations and fire apparatus. Following the budget issues of 2012, those reserve funds were eliminated. In 2018 the firehouse located on Marshall Street (formerly Station #1) was sold to the county, prior to this, the city was allowed to house one fire engine in the District's station #2 located on McVay Street. However, after the sale of Station #1, the Marshfield Fire Protection District did not have enough space to house its own fire apparatus needed in the City. The District was forced to use the space that the City engine occupied in Fire Station #2. This resulted in the city's engine being moved to the water maintenance building also on McVay Street. Currently we do not have a city fire station to cover the North and East areas of Marshfield which leaves many homes, businesses, and churches without a nearby fire station. These geographic areas also include some critical infrastructure such as the Marshfield Schools. Currently the City of Marshfield has one city firehouse located at 521 S. Prairie Lane in the Industrial Park.</p> <p>For these reasons I am requesting \$350,000 to construct a new city fire station to replace station #1. This budget amount is based on a 3 bay fire station built on a similar plan to District Fire Station # 6 located at 6979 State Highway A. This would provide increased coverage to the areas described above. It is my understanding that the city has acquired some property in the Northeast area of town for a pool and activity center. If enough room exists on this property, this would be an ideal location for a new fire station. Please consider this item as a (1) priority.</p> | \$350,000 |
| | Fire Truck Reserve | 3 | <p>Fire Apparatus Reserve Fund – Historically, funds have been set aside on an annual basis to help with funding fire apparatus. Following the budget issues of 2012, those funds no longer exist. I am requesting \$10,000 be set aside for future apparatus purchases. Fire apparatus are considered to have a 20-year life. With this in mind, we see the potential of having to replace one fire engine and the need to “remount” our city’s heavy rescue truck within the next 5-10 years. To “remount our rescue truck” means that we would need to remove the cab and chassis of the existing truck and replace it. The box portion of the truck that sits on the chassis would not need to be replaced for some years after that. We also learned in the ISO inspections that occurred in 2018, that we are in need of a third City fire engine to adequately cover the City per ISO standards. Currently, it would cost approximately \$360,000 to purchase a new fire engine. Please consider this item as a priority (3).</p> | \$10,000 |
| | Breathing Air Compressor | 2 | <p>Breathing Air Compressor - In 2017, the Marshfield Fire Department received funding to replace our Self-Contained Breathing Apparatus (SCBAs) and to upgrade the air storage tanks for our SCBA fill station. The new SCBAs we received operate at a higher pressure than our previous ones did. For this reason, we need to replace the compressor portion of our fill station. Currently we are limited in how many tanks we can fill before we must refill the storage tanks which, in many cases, slows our “return to service” time significantly. This could potentially cause us to not have enough air for our SCBAs in the event of a large fire or in the case of multiple fires in a short time frame. This situation also exists in a similar manner on our mobile air system that is aboard Rescue One, in that, the air tanks still need to be replaced as was done with the fill station. I plan to address this in the 2020 budget. Please consider this item priority (2).</p> | \$25,300 |
| | Turnout Gear Dryer | 2 | <p>Firefighting Turnout Gear Dryer - In 2016, Marshfield Fire Department received a grant to purchase an extraction washing machine to properly wash our firefighting turn-out gear. This was a huge step in being able to properly care for our expensive turn-out gear. According to manufacturer’s specifications, the gear must be cleaned frequently to maintain its protective properties and to help protect our firefighters from the carcinogens that are deposited on the gear during firefighting operations. This leaves our department in need of the second piece of equipment to properly care for our turn-out gear. Currently, our firefighters must air dry their turnout gear after it is washed. This process of gear drying requires turning the gear “inside out” and hanging it up. This process takes the gear and, in turn, the firefighter out of service while the gear is air drying. This is necessary because it damages the gear to repeatedly dry the gear in a traditional dryer. This potential damage is due to the level of heat generated in a traditional clothes dryer and the tumbling action that breaks down the composition of the gear. A turn-out gear dryer is designed to dry the gear at the recommended temperatures by the use of air movement inside an enclosed cabinet. This dryer can also be used to dry fire hose so as to return it to service quicker, as well. Please consider this item as priority (2).</p> | \$7,500 |
| | Capital Exp Equip Purch | N/A | Capital Exp Equip Purchase - Not budgeted in 2019 | \$0 |
| 626 | Fire Truck Lease | N/A | Fire Truck Lease – Not budgeted in 2019 | \$0 |
| 633 | Training; Cntr Wsl Grant | N/A | Training; Center Grant (Walmart) – Not budgeted in 2019 | |
| 645 | EMT Training; Class | 1 | <p>EMT Training Class - This line item refers to monies received from students who attend our annual Emergency Medical Technician class that we teach. Marshfield Fire Department is one of the few fire departments in the area that are accredited by the Missouri Department of Health to teach EMT classes and other emergency medical services courses. You will note that in the revenue section of this budget, a revenue line item also titled EMT training class is present. These line items provide an avenue for monies from students to come into and be distributed out of the budget for the purposes of purchasing books, paying instructors, etc. This line item is budget neutral and should be considered priority 1.</p> | \$7,000 |
| 726 | Equipment Lease | N/A | Equipment Lease – Not budgeted in 2019 | \$0 |
| 749 | Training - Fire | 1 | <p>Fire Training - This line item refers to the portion of the budget that funds the training programs and equipment for the firefighters and officers. This would include in-house fire training programs; state certified firefighter 1&2 programs, basic firefighter certification programs, hazardous materials training, apparatus driver training programs, along with University of Missouri and Missouri Division of Fire Safety programs and more. Be it known that this line item deals with the training and safety of our personnel. I consider it to be a life safety issue and therefore a high priority (1). I am not requesting any change in this line item in 2019.</p> | \$6,000 |
| 751 | Training - Medical | 1 | <p>Medical Training - This item refers to the portion of the budget that provides for funding of EMS (Emergency Medical Services) training programs such as Emergency Medical First Responder courses and continuing education for our EMS providers. Currently we have 4 paramedics, 8 EMT’s, and 17 First Responders. EMS calls for service equal approximately 74% of our overall call volume. This line item should be considered priority (1). I am not requesting any change in this line item in 2019.</p> | \$2,000 |
| 752 | Recert/Fire Marshall | 1 | <p>Fire Marshal/Fire Investigators Expense - This item refers to the portion of the budget that allows for the funding of continuing education and re-certification of our fire investigators. To remain current in their certifications, our investigators must attend at least one conference every two years. These trainings are put on by the Missouri Division of Fire Safety and occur annually. This line item also funds the cost for our investigators to maintain their memberships in the International Association of Arson Investigators. This item should be considered a high (1) priority. I am not requesting any change in this line item in 2019.</p> | \$650 |
| 971 | Criminal Record Check | 1 | <p>Criminal Record Check – This item refers to the portion of the budget that allows for the funding for criminal record checks and driving history investigations regarding volunteer firefighter applicants. This line item is very important to help ensure that the volunteers we approve are of good character and without serious criminal history. We are actively recruiting and we expect this to continue through much of 2019. This item remains unchanged in 2019 and should be considered a high (1) priority.</p> | \$354 |

BUILDING INSPECTIONS AND CODE ENFORCEMENT

Building Regulations Department 11-20

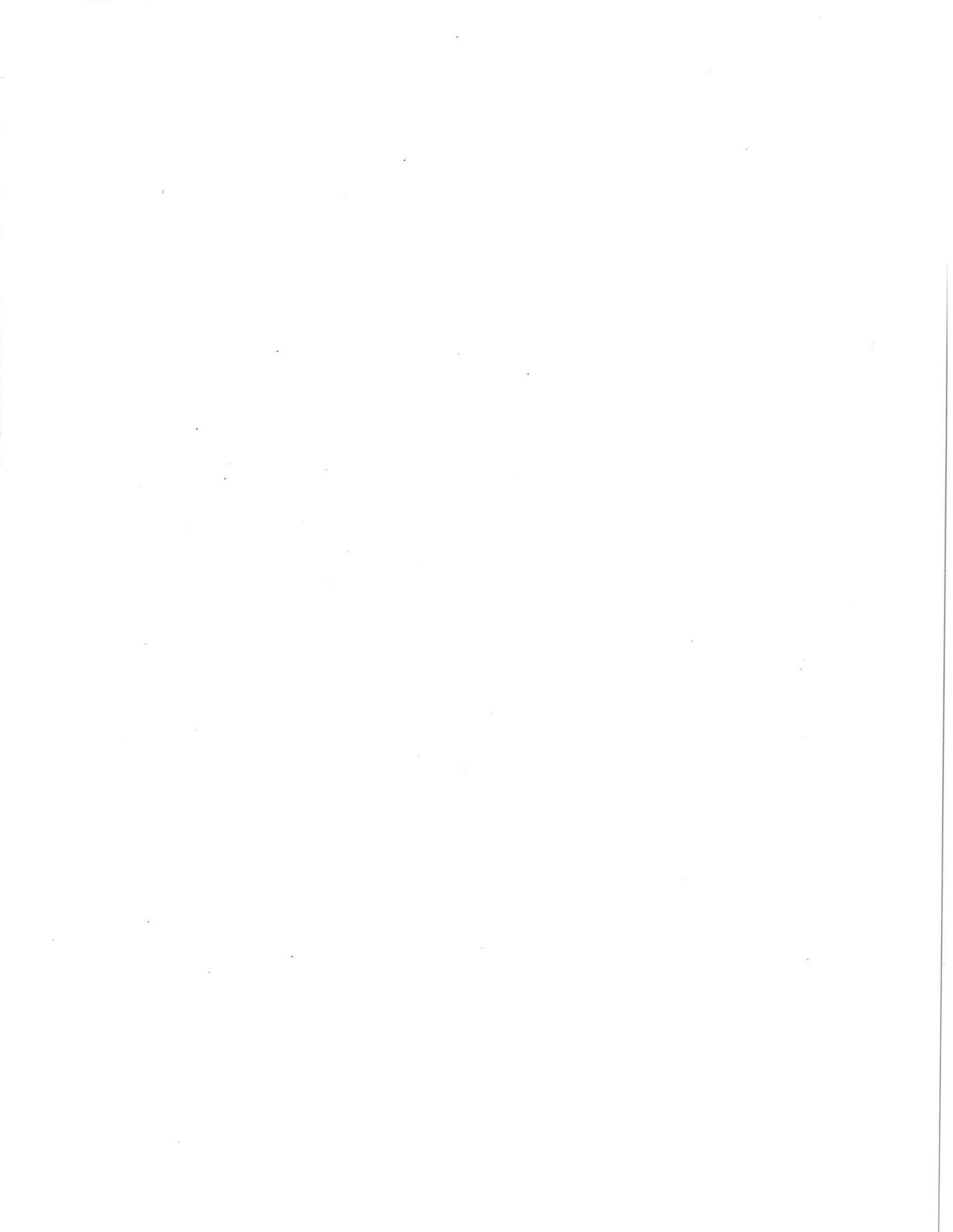
| REVENUES | | Actual 2016 | Budget 2017 | Actual 2017 | Budget 2018 | Est. Actual 2018 | Budget 2019 | % |
|------------------------------|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| 120 | Building Permits | \$ 28,712.36 | \$ 17,000.00 | \$ 25,872.17 | \$ 20,000.00 | \$ 35,808.67 | \$ 25,000.00 | 25.00% |
| 125 | Blighted Properties | \$ 443.50 | \$ 500.00 | \$ 2,666.00 | \$ 2,300.00 | \$ 387.50 | \$ 200.00 | -91.30% |
| 380 | Misc | | | | | | | |
| 390 | Insurance Claim Payments | | | | | \$ 257.81 | | |
| 541 | Anthem Insurance Rebate | \$ 15.83 | | \$ 485.48 | | \$ 292.56 | | |
| Subtotal | | \$ 29,171.69 | \$ 17,500.00 | \$ 29,023.65 | \$ 22,300.00 | \$ 36,746.54 | \$ 25,200.00 | 13.00% |
| Surplus (Deficit) to balance | | \$ (35,063.59) | \$ (49,911.84) | \$ (33,867.50) | \$ (69,373.16) | \$ (34,421.28) | \$ (69,819.52) | 0.64% |
| TOTAL | | \$ 64,235.28 | \$ 67,411.84 | \$ 62,891.15 | \$ 91,673.16 | \$ 71,167.82 | \$ 95,019.52 | 3.65% |

| OPERATING EXPENDITURES | | Actual 2016 | Budget 2017 | Actual 2017 | Budget 2018 | Est. Actual 2018 | Budget 2019 | % |
|------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| 10 | Wages | \$ 35,920.11 | \$ 40,657.57 | | \$ 43,197.01 | | \$ - | -100.00% |
| | Wages - Admin | | \$ 2,161.43 | \$ 26,934.15 | \$ 2,230.25 | \$ 2,252.72 | \$ 2,378.15 | 6.63% |
| 11 | Payroll Taxes | \$ 2,715.08 | \$ 3,110.30 | | \$ 3,304.57 | | \$ - | -100.00% |
| | Payroll Taxes - Admin | | \$ 165.35 | \$ 2,063.33 | \$ 170.61 | \$ 166.40 | \$ 181.93 | 6.63% |
| 12 | Group Insurance | \$ 4,826.60 | \$ 1.20 | | \$ 16,294.73 | | \$ - | -100.00% |
| | Group Ins. - Admin | | \$ 869.57 | \$ 874.40 | \$ 978.88 | \$ 976.28 | \$ 1,025.93 | 4.81% |
| 13 | LAGERS | \$ 213.94 | \$ - | | \$ 5,486.02 | | \$ - | -100.00% |
| | LAGERS - Admin | | \$ 252.89 | \$ 241.59 | \$ 283.24 | \$ 271.80 | \$ 325.81 | 15.03% |
| 14 | Worker's Compensation | \$ 2,504.09 | \$ 4,131.38 | | \$ 2,050.48 | | \$ 1,799.15 | -12.26% |
| | Work Comp - Admin | | \$ 3.85 | \$ (817.83) | \$ 5.59 | \$ 1,235.90 | \$ 4.96 | -11.21% |
| 20 | Auto & Truck Expense | \$ 43.88 | \$ 600.00 | \$ 78.75 | \$ 600.00 | | \$ 600.00 | 0.00% |
| 21 | Gas and Oil | \$ 334.94 | \$ 500.00 | \$ 100.54 | \$ 300.00 | \$ 212.34 | \$ 300.00 | 0.00% |
| 23 | Computer Maintenance | \$ 439.34 | \$ 720.00 | \$ 2,531.58 | \$ 900.00 | \$ 1,906.98 | \$ 1,000.00 | 11.11% |
| 30 | Legal | \$ 1,372.00 | \$ 2,100.00 | \$ 1,303.50 | \$ 2,100.00 | \$ 988.00 | \$ 1,500.00 | -28.57% |
| 31 | Engineering | \$ 1,065.00 | | \$ 3,174.45 | | \$ 5,358.95 | | |
| 32 | Insurance | \$ 1,452.20 | \$ 1,251.30 | \$ 1,251.30 | \$ 1,364.24 | \$ 1,364.24 | \$ 1,339.56 | -1.81% |
| 33 | Postage | \$ 1,166.41 | \$ 735.00 | \$ 289.07 | \$ 900.00 | \$ 438.96 | \$ 900.00 | 0.00% |
| 40 | Office Supplies | \$ 142.90 | \$ 250.00 | \$ 55.85 | \$ 250.00 | \$ 103.72 | \$ 1,000.00 | 300.00% |
| 45 | General Supplies | \$ 1,090.84 | \$ 2,493.00 | \$ 887.90 | \$ 2,250.00 | \$ 1,153.33 | \$ 1,000.00 | -55.56% |
| 51 | Telephone | \$ 619.33 | \$ 624.00 | \$ 626.22 | \$ 627.00 | \$ 765.18 | \$ 1,100.00 | 75.44% |
| 62 | Capital Expenditures | | | | | | | |
| 71 | Dues/Subscriptions | \$ 135.00 | \$ 135.00 | \$ 148.64 | \$ 135.00 | \$ 148.64 | \$ 135.00 | 0.00% |
| 72 | Trash | | | \$ 12.00 | | | | |
| 73 | Publications | \$ 471.91 | \$ 600.00 | \$ 1,152.76 | \$ 1,500.00 | \$ 479.90 | \$ 1,500.00 | 0.00% |
| 75 | Training and safety | | \$ 400.00 | \$ 228.36 | \$ 400.00 | \$ 505.10 | \$ 400.00 | 0.00% |
| 76 | Unemployment | | | | | | | |
| 79 | Misc. | \$ 191.65 | \$ 500.00 | \$ 502.69 | \$ 500.00 | \$ 335.00 | \$ 500.00 | 0.00% |
| 125 | Blighted Properties Expense | \$ 9,260.06 | \$ 2,750.00 | \$ 19,204.50 | \$ 2,500.00 | \$ 2,151.94 | \$ 1,000.00 | -60.00% |
| 231 | Software Support | \$ 270.00 | \$ 2,400.00 | \$ 2,047.40 | \$ 2,400.00 | \$ 2,178.00 | \$ 5,029.04 | 109.54% |
| 232 | Software Purchase | | | | | | | |
| 301 | Professional Services | | | | | \$ 47,002.46 | \$ 72,000.00 | |
| 323 | WC Injury City Paid | | | | | | | |
| 511 | Security | | | | \$ 205.53 | \$ 366.00 | | |
| 611 | Capital Expenditure Purchase | | | | | \$ 366.00 | | |
| 626 | Equipment Lease | | | | | | | |
| Subtotal | | \$ 64,235.28 | \$ 67,411.84 | \$ 62,891.15 | \$ 90,933.16 | \$ 70,727.84 | \$ 95,019.52 | 4.49% |

| CAPITAL EXPENDITURES | | | | | | | | |
|----------------------|------------------|-------------|-------------|-------------|------------------|------------------|-------------|-----------------|
| | Vehicle Purchase | | | | | | | |
| 611 | Network Server | | | | \$ 740.00 | \$ 439.98 | | |
| Subtotal | | \$ - | \$ - | \$ - | \$ 740.00 | \$ 439.98 | \$ - | -100.00% |

| | | | | | | | | |
|---------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| TOTAL EXPENDITURES | | \$ 64,235.28 | \$ 67,411.84 | \$ 62,891.15 | \$ 91,673.16 | \$ 71,167.82 | \$ 95,019.52 | 3.65% |
|---------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|

Adopted
12/20/2018



Building Regulations

| Line Item | Line Item Description | Priority | Request Detail | 2019 Proposed Budget Amount |
|-----------|------------------------------|----------|--|-----------------------------|
| 120 | Building Permits | | Revenue from building permits. | \$ 25,000 |
| 125 | Blighted Properties | | Revenue for reimbursement of mowing blighted properties either directly or as a property tax lien. | \$ 200 |
| 410 | Emp Insurance Reimb | | Employee insurance reimbursement, last used in 2012. | |
| 430 | Misc. Revenues | | | |
| 541 | Anthem Insurance Rebate | | A result of the medical loss ratio (MLR), which is part of the Affordable Care Act (ACA). MLR is that a certain percentage of premium dollars must be used for medical claims and programs that improve the quality of health care and not for administrative expenses. | |
| | | | Total Revenues | \$ 25,200 |
| 10 | Wages | 2 | Full-time building inspector | \$ 55,000 |
| | Wages - Admin | 1 | | \$ 2,321 |
| | Wages - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 57 |
| 11 | Payroll Taxes | 2 | Full-time building inspector | \$ 4,208 |
| | Payroll Taxes - Admin | 1 | | \$ 178 |
| | Payroll Taxes - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 4 |
| 12 | Group Insurance | 2 | Full-time building inspector | \$ 17,316 |
| | Group Ins. - Admin | | | \$ 1,040 |
| 13 | LAGERS | 2 | Full-time building inspector | \$ 7,535 |
| | LAGERS - Admin | 1 | | \$ 318 |
| | LAGERS - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 8 |
| 14 | Work Comp | 1 | Work comp on contract employee | \$ 1,808 |
| 14 | Work Comp | 2 | Full-time building inspector | \$ 2,362 |
| | Work Comp - Admin | 1 | | \$ 5 |
| | Work Comp - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ (1) |
| 20 | Auto Expense | 1 | Funds paid to maintain a vehicle for the Inspection staff to include routine maintenance, tires, oil changes, lubes, flat repairs, batteries, light bulbs, hoses and alignments. Current vehicle is having a few mechanical problems that will need to be repaired soon. | \$ 600 |
| 21 | Gas and Oil | 1 | Fuel for vehicle. | \$ 300 |
| 23 | Computer Maintenance | 1 | Funding to maintain and repair department computers including the percentages of costs for maintenance and repair of server for Network. | \$ 1,000 |
| 30 | Legal | 1 | Funding for attorney to write and review proposed ordinances, public notices, and advice. | \$ 1,500 |
| 31 | Engineering | | Reviews for new construction. | |
| 32 | Insurance | | Until quote comes in, budget with 10% increase | \$ 1,501 |
| 32 | Insurance | 2 | Insurance for new vehicle | \$ 840 |
| 33 | Postage | 1 | Funding for allocation of funds for the postage machine and Notice of Violation certified letters. | \$ 900 |
| 40 | Office Supplies | 1 | Funds for chairs, desks, paper, pens, binders, copy paper, paper clips, post it notes, forms, staplers, ink cartridges. An additional \$750 is budgeted for a 4 drawer lateral file cabinet. | \$ 1,000 |
| 45 | General Supplies | 1 | Funding for NOV forms, permit forms, maps, receipt books, purchase order books, signs, and to pay for share of copier office expense. | \$ 1,000 |
| 45 | General Supplies | 2 | Three (3) sets of building code books at \$1,500.00 each. | \$ 4,500 |
| 51 | Telephone | 1 | Funds for cell phone and allocation of phone rental and PBX. | \$ 1,100 |
| 62 | Capital Expenditures | 2 | | |
| 71 | Dues/Subscriptions | 1 | Funds ICC membership dues | \$ 135 |
| 73 | Publications | 1 | Funding for allocation of funds for the Municipal Code Book | \$ 1,500 |
| 75 | Training and safety | 1 | Funds for PPE gear, training classes for certifications. | \$ 400 |
| 76 | Unemployment | | | |
| 79 | Misc. | 1 | Funds to cover refunds on permits | \$ 500 |
| 125 | Blighted Properties | | Contract for mowing blighted properties. | \$ 2,500 |
| 231 | Software Support | | Web-based system management and Office 365. | \$ 5,172 |
| 231 | Software Support | 2 | Dude Solutions for permits and licenses. | \$ 3,783 |
| 301 | Professional Services | 1 | Contract out for a building Inspector position. | \$ 42,000 |
| 301 | Professional Services | 2 | Compensation study for all employees. Based on the current number of employees and their allocation. Also includes WWTP Super and Building Inspector, part-time court clerk. | \$ 460 |
| 301 | Professional Services | 2 | Planning & Zoning Commission Consultant Advisory Services | \$ 30,000 |
| 323 | WC Injury City Paid | | | |
| 626 | Equipment Lease Purchase | 2 | Purchase vehicle for City Inspector: new vehicle, surplus vehicle or transfer Police Department's vehicle that is being replaced. | \$ 9,945 |
| 611 | Capital Expenditure Purchase | | New City Hall remodel allocation | |
| | | | Total Expenditures | \$ 202,795 |
| | | | Net | \$ (177,595) |

ANIMAL CONTROL

Animal Control 11-72

| REVENUES | | Actual 2016 | Budget 2017 | Actual 2017 | Budget 2018 | Est. Actual 2018 | Budget 2019 | % |
|----------|---------------------|-------------|-------------|-------------|-------------|------------------|-------------|--------|
| 190 | Release of Animals | \$ 1,033.00 | \$ 1,000.00 | \$ 1,232.50 | \$ 1,232.50 | \$ 2,604.83 | \$ 1,300.00 | 5.48% |
| 195 | Dog licenses | | | \$ 810.00 | | \$ 1,852.00 | \$ 1,000.00 | |
| 410 | Emp Insurance Reimb | | | | | | | |
| 541 | Anthem Ins Rebate | \$ 168.57 | | \$ 261.35 | | \$ 310.94 | | |
| Subtotal | | \$ 1,201.57 | \$ 1,000.00 | \$ 2,303.85 | \$ 1,232.50 | \$ 4,767.77 | \$ 2,300.00 | 86.61% |

| | | | | | | | |
|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Surplus (Deficit) to balance | \$ (25,496.40) | \$ (30,960.27) | \$ (26,546.90) | \$ (31,703.82) | \$ (27,260.77) | \$ (41,202.65) | 29.96% |
| TOTAL | \$ 26,697.97 | \$ 31,960.27 | \$ 28,850.75 | \$ 32,936.32 | \$ 32,028.54 | \$ 43,502.65 | 32.08% |

| EXPENDITURES | | Actual 2016 | Budget 2017 | Actual 2017 | Budget 2018 | Est. Actual 2018 | Budget 2019 | % |
|--------------|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| 10 | Wages F/T | \$ 13,995.90 | \$ 14,783.47 | \$ 14,127.50 | \$ 15,190.23 | \$ 14,451.37 | \$ 15,644.46 | 2.99% |
| 11 | Payroll Taxes | \$ 1,022.80 | \$ 1,130.94 | \$ 1,013.53 | \$ 1,162.05 | \$ 1,042.38 | \$ 1,196.80 | 2.99% |
| 12 | Group Insurance | \$ 3,137.50 | \$ 3,609.41 | \$ 3,638.88 | \$ 4,048.57 | \$ 4,050.20 | \$ 4,238.77 | 4.70% |
| 13 | LAGERS | \$ 1,509.98 | \$ 1,729.67 | \$ 1,642.65 | \$ 1,929.16 | \$ 1,835.42 | \$ 2,143.29 | 11.10% |
| 14 | Worker's Compensation | \$ 1,227.26 | \$ 1,681.60 | \$ 1,022.59 | \$ 961.74 | \$ 355.88 | \$ 839.44 | -12.72% |
| 20 | Auto/Truck Expense | \$ 23.63 | \$ 1,000.00 | \$ - | \$ 1,000.00 | \$ 322.49 | \$ 1,000.00 | 0.00% |
| 21 | Gas and Oil | \$ 43.59 | \$ 500.00 | \$ 40.81 | \$ 500.00 | \$ 281.50 | \$ 500.00 | 0.00% |
| 22 | Equipment Maintenance | | | | | \$ 302.54 | | |
| 23 | Comp Maint | | | | | \$ 12.75 | \$ 1,000.00 | |
| 30 | Legal | \$ 988.00 | \$ 500.00 | \$ 1,130.00 | \$ 1,000.00 | \$ 620.00 | \$ 1,000.00 | 0.00% |
| 32 | Insurance | \$ 1,343.14 | \$ 1,135.18 | \$ 1,135.18 | \$ 1,254.56 | \$ 1,254.56 | \$ 1,223.44 | -2.48% |
| 33 | Postage | \$ 77.31 | \$ 30.00 | \$ 713.30 | \$ 30.00 | \$ 37.45 | \$ 100.00 | 233.33% |
| 35 | Boarding/Supplies | \$ 1,603.71 | \$ 3,000.00 | \$ 2,674.00 | \$ 3,000.00 | \$ 4,236.33 | \$ 3,000.00 | 0.00% |
| 45 | General Supplies | \$ 537.77 | \$ 500.00 | \$ 697.35 | \$ 500.00 | \$ 1,165.05 | \$ 1,000.00 | 100.00% |
| 51 | Telephone | \$ 223.68 | \$ 400.00 | \$ 223.16 | \$ 400.00 | \$ 359.53 | \$ 850.00 | 112.50% |
| 62 | Capital Exp. Main. | | | | | | | |
| 69 | Uniforms | \$ 677.69 | \$ 660.00 | \$ 461.25 | \$ 660.00 | \$ 160.00 | \$ 600.00 | -9.09% |
| 71 | Dues and Subscriptions | | \$ 200.00 | \$ - | \$ 200.00 | \$ - | \$ 250.00 | 25.00% |
| 73 | Publications | \$ 146.01 | \$ 200.00 | \$ 306.40 | \$ 200.00 | \$ 193.04 | \$ 200.00 | 0.00% |
| 75 | Training and Safety | | \$ 750.00 | | \$ 750.00 | \$ 792.30 | \$ 7,050.00 | 840.00% |
| 76 | Unemployment | | | | | | | |
| 79 | Misc. | \$ 140.00 | \$ 100.00 | \$ - | \$ 100.00 | \$ 138.00 | \$ 100.00 | 0.00% |
| 97 | Drug Testing | | \$ 50.00 | \$ 24.15 | \$ 50.00 | \$ - | \$ 50.00 | 0.00% |
| 231 | Software Support | | | | | | \$ 1,516.44 | |
| 232 | Software Purchase | | | | | | | |
| 323 | WC Injury City paid | | | | | \$ 51.75 | | |
| 611 | Capital Expenditure Purchase | | | | | \$ 366.00 | | |
| 621 | Capital Exp Equip Purch | | | | | | | |
| 971 | Criminal Records Check | | | | | | | |
| TOTAL | | \$ 26,697.97 | \$ 31,960.27 | \$ 28,850.75 | \$ 32,936.32 | \$ 32,028.54 | \$ 43,502.65 | 32.08% |

Adopted
12/20/2018

| Animal Control | | | | 2019 Proposed Budget Amount |
|-----------------------|------------------------------|----------|---|-----------------------------|
| Line Item | Line Item Description | Priority | Request Detail | |
| 190 | Release of Animals | | Revenue for Animals that of have been boarded through the City and then picked and claimed from the citizens. | \$ 1,300 |
| 195 | Dog licenses | | Revenue for presumptively dangerous dog licenses. | \$ 1,000 |
| 410 | Emp Insurance Reimb | | Employee Insurance reimbursement, last used in 2012. | |
| 541 | Anthem Ins Rebate | | A result of the medical loss ratio (MLR), which is part of the Affordable Care Act (ACA). MLR is that a certain percentage of premium dollars must be used for medical claims and programs that improve the quality of health care and not for administrative expenses. | |
| | | | Total Revenues | \$ 2,300 |
| 10 | Wages F/T | 1 | Wages for allocation of employee that works within other departments and administrative allocations. | \$ 15,587 |
| 10 | Wages F/T | 2 | Salary Increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 57 |
| | Wages P/T | 3 | This would be a part time employee that would respond to animal control issues so that current city crews could concentrate on other priorities and cut down on comp time due to calls after normal business hours. | |
| 11 | Payroll Taxes | 1 | Payroll taxes based on the above allocations. | \$ 1,192 |
| 11 | Payroll Taxes | 2 | Salary Increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 4 |
| 12 | Group Insurance | 1 | Health Insurance expense for employees based on above allocations. | \$ 4,265 |
| 13 | LAGERS | 1 | Retirement contributions for employees based on above allocations. | \$ 2,135 |
| 13 | LAGERS | 2 | Salary Increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 8 |
| 14 | Worker's Compensation | 1 | Based on above allocations. | \$ 843 |
| 14 | Worker's Compensation | 2 | Salary Increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary | \$ (0) |
| 20 | Auto/Truck Expense | 1 | Maintenance and repair Animal Control truck. | \$ 1,000 |
| 21 | Gas and Oil | 1 | Includes fuel, oil and lubricants to operate and maintain all mobile equipment in the department. | \$ 500 |
| 23 | Comp Maint | | Provides funds to maintain and repair computers used for Animal Control purposes. | \$ 1,000 |
| 30 | Legal | 1 | Funds to pay for our City Attorney as may be needed for legal matters and enforcing the City codes. | \$ 1,000 |
| 32 | Insurance | | Property and liability coverage on buildings, equipment and vehicles. | \$ 1,380 |
| 33 | Postage | 1 | Funds for mailing Violations letters to the citizens and any packages. | \$ 100 |
| 35 | Boarding/Supplies | 1 | 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. (This account was lowered from previous years based upon the fact that we are only picking up animals now that are of a aggressive nature.) | \$ 3,000 |
| 45 | General Supplies | 1 | Priority 1 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 |
| 45 B | General Supplies | 2 | Priority 2 Significant increase due to the need to purchase new catch poles to help ensure safety for our employees, and for new traps and cages. | \$ 2,000 |
| 51 | Telephone | 1 | Phones used to answer work calls during the day and after hours and the allocation of rental and PBX. | \$ 850 |
| 62 | Capital Exp. Main. | | Provides funds for approved larger purchases in the Animal Control Department. | |
| 69 | Uniforms | 1 | Provides uniforms for the department personnel along with grease rags and mats for the offices | \$ 600 |
| 71 | Dues and Subscriptions | 1 | Pays for dues to professional organizations such as MACA and NACA | \$ 250 |
| 73 | Publications | 1 | 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. | \$ 200 |
| 75 | Training and Safety | 1 | 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. (This account was lowered as the 2014 year had excess money left over from non-usage). | \$ 750 |
| 75 | Taining and Safety | 2 | Missouri Animal Control Association (MACA) training and certification for 3 employees \$6,300 | \$ 6,300 |
| 76 | Unemployment | | | \$ - |
| 79 | Misc. | 1 | Funds small unexpected purchases that are not easily allotted to other line items | \$ 100 |
| 97 | Drug Testing | 1 | Funds the random drug testing of employees which is mandatory for Commercial Driver License. | \$ 50 |
| 231 | Software Support | 1 | Funds allocated for Summit and Duda Solutions (mobile 311). | \$ 1,500 |
| 231 | Software Support | 1 | Office 365 allocation | \$ 104 |
| 231 | Software Support | 2 | Duda Solutions permits and licenses | \$ 1,950 |
| 301 | Professional Services | 2 | Compensation study for all employees. Based on the current number of employees and their allocation. Also includes WWTP Super and Building Inspector, part-time court clerk. | \$ 200 |
| 323 | WC Injury City paid | | Worker's compensation claims paid by the City. | |
| 611 | Capital Expenditure Purchase | | New City Hall remodel allocation. | |
| 621 | Capital Exp Equip Purch | | | |
| 971 | Criminal Records Check | | | |
| | | | Total Expenditures | \$ 47,925 |
| | | | Net | \$ (45,625) |

INDUSTRIAL PARK

Industrial Park 15-15

| | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|--------------------|
| Cash Balance as of December 31st | \$ 16,457.89 | \$ 11,557.89 | \$ 10,587.97 | \$ 9,137.97 | \$ 10,672.26 | \$ 10,757.26 |

| REVENUES | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> |
|-----------------|--------------------|--------------------|--------------------|--------------------|-------------------------|--------------------|
| 4230 Interest | \$ 165.10 | | \$ 99.31 | \$ 50.00 | \$ 84.29 | \$ 85.00 |
| Subtotal | \$ 165.10 | \$ - | \$ 99.31 | \$ 50.00 | \$ 84.29 | \$ 85.00 |

| | | | | | | |
|------------------------------|----------------|---------------|---------------|---------------|----------|----------|
| Surplus (Deficit) to Balance | \$ (52,682.98) | \$ (4,900.00) | \$ (5,869.92) | \$ (1,450.00) | \$ 84.29 | \$ 85.00 |
| TOTAL | \$ 52,848.08 | \$ 4,900.00 | \$ 5,969.23 | \$ 1,500.00 | \$ 84.29 | \$ 85.00 |

| EXPENDITURES | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|--------------------|
| 6030 Legal | \$ 120.00 | | | | | |
| 6071 Dues & Sub | | | | | | |
| 6230 City Website | | | | | | |
| 6231 Software Support | | | | | | |
| 6611 Capital Expenditure | | | | | | |
| 6760 Economic Development Grant | \$ 50,000.00 | | | | | |
| 6801 Vision Casting | \$ 445.00 | | | | | |
| 6802 Branding | \$ 2,283.08 | | | | | |
| 6803 Marketing | | | \$ 1,239.23 | \$ 1,500.00 | | |
| TAP Landscape Plan | | \$ 4,900.00 | \$ 4,730.00 | | | |
| TOTAL | \$ 52,848.08 | \$ 4,900.00 | \$ 5,969.23 | \$ 1,500.00 | \$ - | \$ - |

Adopted
12/20/2018

STREET DEPARTMENT

Street Department 11-60

| REVENUES | Actual 2016 | Budget 2017 | Actual 2017 | Budget 2018 | Est. Actual 2018 | Budget 2019 | % |
|---------------------------------|---------------|---------------|---------------|---------------|------------------|---------------|-------|
| 4040 Vehicle Sales Tax | \$ 87,301.63 | \$ 85,792.47 | \$ 88,596.02 | \$ 87,956.39 | \$ 89,822.93 | \$ 89,481.98 | 1.73% |
| 4200 Sale of Assets | | | | | | | |
| 4280 Fuel Tax | \$ 177,447.06 | \$ 173,000.00 | \$ 179,027.03 | \$ 173,000.00 | \$ 178,126.07 | \$ 175,000.00 | 1.16% |
| 4380 Misc. Revenue | \$ 8,801.65 | | \$ 6,343.50 | | \$ 11,581.05 | | |
| 4410 Emp Insurance Reimb | | | | | \$ 257.81 | | |
| 4540 Webster Capital Credits | \$ 2,646.13 | | \$ 2,178.21 | | \$ 4,324.63 | | |
| 4541 Anthem Ins Rebate | \$ 2,555.16 | | \$ 3,737.93 | | \$ 3,337.10 | | |
| 4705 Damaged Property Collected | \$ 463.48 | | | | | | |
| Subtotal | \$ 279,215.11 | \$ 258,792.47 | \$ 279,882.69 | \$ 260,956.39 | \$ 287,449.59 | \$ 264,481.98 | 1.35% |

| | | | | | | | |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| Surplus (Deficit) to balance | \$ (87,987.82) | \$ (143,639.50) | \$ (88,932.88) | \$ (332,733.63) | \$ (224,437.18) | \$ (390,713.94) | 17.43% |
| TOTAL | \$ 367,202.93 | \$ 402,431.97 | \$ 368,815.57 | \$ 593,690.02 | \$ 511,886.77 | \$ 655,195.92 | 10.36% |

| OPERATING EXPENDITURES | Actual 2016 | Budget 2017 | Actual 2017 | Budget 2018 | Est. Actual 2018 | Budget 2019 | % |
|----------------------------|---------------|---------------|---------------|---------------|------------------|---------------|----------|
| 10 Wages | | \$ 108,382.51 | | \$ 124,265.43 | | \$ 113,043.81 | -9.03% |
| Wages - Admin | \$ 155,682.06 | \$ 45,493.00 | \$ 161,521.99 | \$ 30,049.66 | \$ 151,094.70 | \$ 33,048.81 | 9.98% |
| 11 Payroll Taxes | | \$ 8,291.26 | | \$ 9,506.31 | | \$ 8,647.85 | -9.03% |
| Payroll Taxes - Admin | \$ 11,793.31 | \$ 3,480.21 | \$ 11,887.82 | \$ 2,298.80 | \$ 10,887.20 | \$ 2,528.23 | 9.98% |
| 12 Group Insurance | | \$ 38,505.57 | | \$ 33,328.89 | | \$ 39,819.76 | 19.48% |
| Group Ins. - Admin | \$ 44,585.35 | \$ 10,103.42 | \$ 38,534.62 | \$ 6,233.64 | \$ 40,403.23 | \$ 6,531.59 | 4.78% |
| 13 LAGERS | | \$ 12,680.75 | | \$ 15,781.71 | | \$ 15,487.00 | -1.87% |
| LAGERS - Admin | \$ 16,213.93 | \$ 5,322.68 | \$ 18,253.53 | \$ 3,816.31 | \$ 16,806.96 | \$ 4,527.69 | 18.64% |
| 14 Worker's Compensation | | \$ 16,241.49 | | \$ 12,403.59 | | \$ 7,295.53 | -41.18% |
| Work Comp - Admin | \$ 11,989.00 | \$ 40.01 | \$ 6,617.92 | \$ 20.17 | \$ 9,550.75 | \$ 17.84 | -11.54% |
| 20 Truck Expense | \$ 10,103.01 | \$ 12,000.00 | \$ 10,482.64 | \$ 12,000.00 | \$ 11,299.61 | \$ 12,000.00 | 0.00% |
| 21 Gas and Oil | \$ 5,514.37 | \$ 13,000.00 | \$ 7,926.75 | \$ 10,000.00 | \$ 13,622.72 | \$ 12,000.00 | 20.00% |
| 22 Equip Maintenance | \$ 2,401.44 | \$ 7,500.00 | \$ 9,509.15 | \$ 8,000.00 | \$ 4,952.28 | \$ 8,000.00 | 0.00% |
| 23 Computer Maintenance | \$ 631.32 | \$ 2,000.00 | \$ 1,333.71 | \$ 2,500.00 | \$ 1,678.69 | \$ 2,500.00 | 0.00% |
| 25 Maintenance | \$ 23,474.01 | \$ 30,000.00 | \$ 26,068.21 | \$ 30,000.00 | \$ 18,742.94 | \$ 32,500.00 | 8.33% |
| 27 Radio Expense | \$ - | \$ 2,000.00 | \$ - | \$ 1,000.00 | \$ - | \$ 1,000.00 | 0.00% |
| 30 Legal | \$ 57.00 | \$ 250.00 | \$ - | \$ 250.00 | \$ 572.50 | \$ 250.00 | 0.00% |
| 31 Engineering | \$ - | | | | | | |
| 32 Insurance | \$ 8,610.38 | \$ 8,505.55 | \$ 8,496.55 | \$ 9,211.57 | \$ 10,619.90 | \$ 8,096.63 | -12.10% |
| 33 Postage | \$ 89.17 | \$ 350.00 | \$ 59.45 | \$ 150.00 | \$ 123.05 | \$ 150.00 | 0.00% |
| 43 Sign and Paint | \$ 2,437.55 | \$ 6,000.00 | \$ 5,823.60 | \$ 6,500.00 | \$ 10,212.70 | \$ 7,000.00 | 7.69% |
| 45 General Supplies | \$ 1,592.46 | \$ 1,600.00 | \$ 2,032.28 | \$ 2,000.00 | \$ 1,847.65 | \$ 2,000.00 | 0.00% |
| 47 Gravel | \$ 2,381.28 | \$ 4,000.00 | \$ 3,357.35 | \$ 4,000.00 | \$ 1,416.73 | \$ 4,500.00 | 12.50% |
| 50 Utilities | | | | | | | |
| 51 Telephone | \$ 2,412.20 | \$ 2,500.00 | \$ 2,090.12 | \$ 2,500.00 | \$ 3,897.23 | \$ 3,450.00 | 38.00% |
| 52 Power | \$ 1,876.52 | \$ 2,200.00 | \$ 2,066.41 | \$ 2,200.00 | \$ 2,445.24 | \$ 2,200.00 | 0.00% |
| 62 Capital Exp. Maint. | \$ 167.28 | | | | | | |
| 63 Paving | \$ - | | | \$ 200,000.00 | \$ 145,019.27 | \$ 201,000.00 | 0.50% |
| 67 Sidewalk | \$ 6,196.14 | \$ 5,000.00 | \$ 4,911.16 | \$ 5,000.00 | \$ 2,441.08 | \$ 15,000.00 | 200.00% |
| 69 Uniforms | \$ 2,514.77 | \$ 4,000.00 | \$ 2,581.05 | \$ 4,000.00 | \$ 3,687.97 | \$ 4,000.00 | 0.00% |
| 70 Meeting and Lodging | \$ 23.49 | \$ 750.00 | \$ 83.79 | \$ 750.00 | \$ 395.85 | \$ 750.00 | 0.00% |
| 71 Dues and Subscriptions | \$ 84.60 | \$ 100.00 | \$ 103.60 | \$ 100.00 | \$ 117.93 | \$ 100.00 | 0.00% |
| 72 Trash | \$ 254.98 | \$ 500.00 | \$ 318.02 | \$ 500.00 | \$ 391.48 | \$ 500.00 | 0.00% |
| 73 Publications | \$ 279.52 | \$ 600.00 | \$ 239.51 | \$ 600.00 | \$ 570.21 | \$ 600.00 | 0.00% |
| 75 Training and Safety | \$ 3,769.29 | \$ 3,500.00 | \$ 2,156.40 | \$ 3,500.00 | \$ 3,181.10 | \$ 3,500.00 | 0.00% |
| 76 Unemployment | \$ - | | | | | | |
| 79 Miscellaneous | \$ 7.09 | \$ 500.00 | \$ 787.64 | \$ 500.00 | \$ 69.50 | \$ 500.00 | 0.00% |
| 86 Election Expense | \$ 3,023.65 | | | | | | |
| 97 Drug Testing | \$ 184.54 | \$ 250.00 | \$ 205.66 | \$ 250.00 | \$ 237.16 | \$ 250.00 | 0.00% |
| 100 Inmate Program | \$ 5,953.41 | \$ 4,945.50 | \$ 3,710.09 | \$ 4,500.00 | \$ 4,124.65 | \$ 5,000.00 | 11.11% |
| 231 Software Support | \$ - | \$ 2,940.00 | \$ 2,047.40 | \$ 4,940.00 | \$ 2,327.97 | \$ 5,116.88 | 3.58% |
| 302 Accounting | \$ 832.50 | \$ 900.00 | \$ 874.36 | \$ 1,266.30 | \$ 1,008.00 | \$ 1,284.30 | 1.42% |
| 323 WC Injury City Paid | \$ 112.00 | | \$ 105.00 | | | | |
| 484 Salt | \$ 5,170.11 | \$ 5,000.00 | \$ 5,396.36 | \$ 5,000.00 | \$ 5,766.27 | \$ 5,500.00 | 10.00% |
| 502 Propane | \$ 1,671.80 | \$ 3,000.00 | \$ 1,889.11 | \$ 3,000.00 | \$ 2,417.14 | \$ 3,000.00 | 0.00% |
| 511 Security | | | | \$ 1,027.64 | \$ 1,027.64 | | -100.00% |
| 521 Street Lights | \$ 27,193.40 | \$ 30,000.00 | \$ 27,344.32 | \$ 30,000.00 | \$ 28,123.48 | \$ 30,000.00 | 0.00% |
| 522 Install Street Lights | | | | | | | |
| 611 Capital Expenditure | | | | | \$ 366.00 | | |
| 621 Capital Equip Purchase | | | | | | | |
| 626 Equipment Lease | | | | | | | |
| Subtotal | \$ 359,282.93 | \$ 402,431.97 | \$ 368,815.57 | \$ 592,950.02 | \$ 511,446.78 | \$ 602,695.92 | 1.64% |

| <i>CAPITAL EXPENDITURES</i> | | | | | | | | |
|-----------------------------|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| 63 | Transfer in for Paving | | | | | | | |
| 611 | Passenger van purchase | \$ 7,920.00 | | | | | | |
| 611 | Network Server | | | \$ 740.00 | \$ 439.99 | | | |
| 611 | Dump Truck | | | | | \$ 50,000.00 | | |
| 621 | Skid Steer attachment | | | | | \$ 2,500.00 | | |
| 626 | Truck \$45,000, lease 5 years @ 4.0% | | | | | | | |
| | Subtotal | \$ 7,920.00 | \$ - | \$ - | \$ 740.00 | \$ 439.99 | \$ 52,500.00 | |
| TOTAL EXPENDITURES | | \$ 367,202.93 | \$ 402,431.97 | \$ 368,815.57 | \$ 593,690.02 | \$ 511,886.77 | \$ 655,195.92 | 10.36% |

Adopted
12/20/2018

| Street | | | | |
|-----------|----------------------------|----------|---|-----------------------------|
| Line Item | Line Item Description | Priority | Request Detail | 2019 Proposed Budget Amount |
| 4200 | Sale of Assets | | The sale of any assets and surplus property | |
| 4040 | Vehicle Sales Tax | | 50% of all proceeds from the 3% state sales tax on motor vehicles, trailers, motorcycles, mopeds, and motor-tricycles is dedicated to highway and transportation use and is apportioned between cities, counties and the state. 15% is for cities with allocation based on population from the last federal decennial census. | \$ 89,482 |
| 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. | \$ 175,000 |
| 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. | |
| 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. | |
| 4705 | Damaged Property Collected | | Never been used. | |
| | | | Total Revenues | \$ 264,482 |
| 10 | Wages | 1 | Wages paid to four (4) employees including percentages of salaries for Administration staff, and 40% of our Animal Control Officer who works with the street department duties when not dealing with animal issues. | \$ 113,044 |
| | Wages - Admin | 1 | | \$ 30,695 |
| | Wages - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 2,487 |
| 11 | Payroll Taxes | 1 | Taxes paid on four (4) employees wages including percentages paid on wages for Administration staff and Animal Control Officer. | \$ 8,648 |
| | Payroll Taxes - Admin | 1 | | \$ 2,348 |
| | Payroll Taxes - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 190 |
| 12 | Group Insurance | 1 | Insurance costs for four (4) employees including percentage paid for Administration staff and Animal Control Officer. | \$ 40,508 |
| | Group Ins. - Admin | 1 | | \$ 6,655 |
| 13 | LAGERS | 1 | Retirement contributions for four (4) employees including percentage paid for Administration staff and Animal Control Officer. | \$ 15,487 |
| | LAGERS - Admin | 1 | | \$ 4,205 |
| | LAGERS - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 341 |
| 14 | Worker's Compensation | 1 | Worker's Compensation Insurance paid on four (4) employees including percentage paid for Administration staff and Animal Control Officer. | \$ 7,179 |
| | Work Comp - Admin | 1 | | \$ 17 |
| | Work Comp - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 157 |
| 20 | Truck Expense | 1 | 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 256,529 miles • Street 2 2007 F150 Pick-up 34,975 miles • Street 3 1996 Chevy Dump Truck 81,244 miles • Street 4 2006 Chevy Pick-up 46,453 miles • Street 5 1994 Ford Dump Truck 79,771 miles • Street Sweeper 21,337 miles | \$ 12,000 |
| 21 | Gas and Oil | 1 | Includes fuel, oil and lubricants to operate and maintain all mobile equipment in the department. | \$ 12,000 |
| 22 | Equip Maintenance | 1 | Provides funds to maintain and operate the street department equipment: backhoe, skid steer, tractors, brush hogs, patching equipment, roller, trailers, mowers, | \$ 8,000 |
| 23 | Computer Maintenance | 1 | Provides funds to purchase, maintain and repair computers used for Street Department purposes. | \$ 2,500 |
| 25 | Maintenance | 1 | 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. * Increased for tool purchases for trucks | \$ 32,500 |
| 27 | Radio Expense | 1 | This is for the maintenance of our portable and mobile radio's along with the repeater located in the Warren Street Water Tower | \$ 1,000 |
| 30 | Legal | 1 | 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 |
| 31 | 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. | |
| 32 | Insurance | 1 | Purchase coverage on buildings, equipment, vehicles and liability | \$ 10,133 |
| 32 | Insurance | 2 | New vehicles' insurance | \$ 975 |
| 33 | Postage | 1 | Allocation of funds for the mailing of bills for damaged property, letters and packages | \$ 150 |
| 43 | Sign and Paint | 1 | 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. | \$ 7,000 |
| 43 B | Sign and Paint | 2 | Funds that would allow contracting out street markings on more of a routine basis | \$ 5,000 |

| | | | | |
|------|--------------------------|---|--|-----------------------|
| 45 | General Supplies | 1 | 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. | \$ 2,000 |
| 47 | Gravel | 1 | Funds used for to purchase gravel/rock for road repair, tinhorn replacement, and pipe bedding, sub-grade repairs, washouts, and storm water retentions | \$ 4,500 |
| 51 | Telephone | 1 | Pays phone bills within the department, phone rental and PBX. | \$ 3,450 |
| 52 | Power | 1 | Funds to pay the Electric used within the Street Building. | \$ 2,200 |
| 60 | Grounds Maintenance | 2 | Grounds and R-O-W maintenance | \$ 6,500 |
| 62 | Capital Exp. Maint. | | | |
| 63 | Paving | 1 | Priority 1- \$80,000 for fixing sub-grade and patching of S. Prairie Lane, \$23,000 for overlaying Julian, \$32,000 for milling and overlaying N. Buffalo, and \$34,000 for sub-grade and patching for Truman Road, \$32,000 for sub-grade and patching for N. Marshall, estimates may vary depending on how much patching city crews will be able to complete in 2018, The BOA approved \$200,000 for paving late in 2018, and depending on the weather, asphalt plant operational hours, findings from Great River Engineering testing for Prairie Lane, and current work load, it is anticipated that the full \$200,000 will not be spent in 2018. = \$201,000 | \$ 201,000 |
| 63 | Paving | 2 | Priority 2: \$120,000 to mill and overlay S. Prairie Lane \$30,000 for hot rubber asphalt crack filling material, and additional \$100,000 for other improvements after further evaluation = \$250,000 | \$ 250,000 |
| 67 | Sidewalk | 1 | Funds used to construct, fix, repair and/or replace sidewalks on public Right-Of-Ways, | \$ 5,000 |
| 67 B | Sidewalk | 2 | Funds to contract out replacement of sidewalks | \$ 10,000 |
| 69 | Uniforms | 1 | Provides uniforms for the department personnel along with grease rags and mats for the offices | \$ 4,000 |
| 70 | Meeting and Lodging | 1 | | \$ 750 |
| 71 | Dues and Subscriptions | 1 | Pays for dues to OPIS for fuel information | \$ 100 |
| 72 | Trash | 1 | Trash service for the Street Department and the Police Department. | \$ 500 |
| 73 | Publications | 1 | Pays for Public Notices, Financial Statements, Help Wanted ads that might apply to Street dept. or is allocated from City Hall | \$ 600 |
| 75 | Training and Safety | 1 | 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. | \$ 3,500 |
| 76 | Unemployment | 1 | | |
| 79 | Miscellaneous | 1 | Funds small unexpected purchases that are not easily allotted to other line items | \$ 500 |
| 97 | Drug Testing | 1 | Funds the random drug testing of employees which is mandatory for Commercial Driver License. | \$ 250 |
| 100 | Inmate Program | 1 | Funds that allow for the contractual services with OCC (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. | \$ 5,000 |
| 231 | Software Support | 1 | Funds allocated for Summit and Dude Solutions (mobile 311) and Office 365. | \$ 5,809 |
| 301 | Professional Services | 2 | Compensation study for all employees. Based on the current number of employees and their allocation. Also includes WWTP Super and Building Inspector, part-time court clerk. | \$ 1,485 |
| 302 | Accounting | 1 | Funds the Street Department portion of accounting costs | \$ 1,284 |
| 323 | WC Injury City Paid | | | \$ - |
| 484 | Salt | 1 | Funds for purchasing salt, and any materials used for ice control | \$ 5,500 |
| 502 | Propane | 1 | Pays for the cost of propane for heating the building at the Street Building | \$ 3,000 |
| 521 | Street Lights | 1 | 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 |
| 611 | Capital Expenditure | | New City Hall remodel allocation | |
| 611 | Capital Expenditure | 2 | Drainage Ditch on W. Washington estimated between \$60,000 and \$100,000 | \$ 80,000 |
| 611 | Capital Expenditure | 3 | Skid steer attachment \$10,000 to be split between WWTP, Water, Street and Parks. | \$ 2,500 |
| 611 | Capital Expenditure | 3 | Salt Building | \$ 100,000 |
| 611 | Capital Expenditure | 3 | Drainage Ditch on N. Marshall estimated at \$50,000 | \$ 50,000 |
| 611 | Capital Expenditure | 3 | Replace Old Budget Truck (Street 1) with another good used one \$75,000 | \$ 75,000 |
| 611 | Capital Expenditure | 3 | New Utility Truck | \$ 50,000 |
| 611 | Capital Expenditure | 3 | Trade In Backhoe | \$ 75,000 |
| 611 | Capital Expenditure | 3 | New Street Sweeper | \$ 225,000 |
| 611 | Capital Expenditure | 3 | Air compressor replacement \$20,000 allocated to Water/WWTP/Street. | \$ 6,666 |
| 611 | Capital Expenditure | | <i>*We are currently working on a spreadsheet to clearly represent items and implement them in the 10 year CIP</i> | |
| 626 | Equipment Lease Purchase | 2 | Dump Truck \$150,000, including snow plow equipment. Less \$25,000 transferred in from Cemetery Fund for "internal purchase" of 2004 Ford Dump truck; financed over 5 years at 4%. Allocated to Street, Water and WWTP. | \$ 9,208 |
| 626 | Equipment Lease Purchase | 2 | New Truck \$45,000, lease 5 years @ 4% We currently have 1 extended cab pick up that we can use to move the inmates from job to job while hauling tools and materials. We do have the van that we purchased which works out excellent, however we break the inmates up into different work groups when we get them back to town and they are very rarely all together, but often times we have to take multiple trucks so that they can take the tools and fuel with and not trash the van. This purchase would move an extended cab into the work fleet so that they can haul multiple people for more efficient mobility. New vehicle would be used by Deputy City Administrator and could be allocated out over multiple Departments. | \$ 3,481 |
| 626 | Equipment Lease Purchase | 3 | Dump truck \$150,000 5 years, 4%. | \$ 33,150 |
| | | | Total Expenditures | \$ 1,580,402 |
| | | | Net | \$ (1,315,920) |

PARKS AND RECREATION

Parks and Recreation 32-30

| | <i>REVENUES</i> | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|-----|-------------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|--------------------|----------|
| 200 | Sale of Assets | | | | | | | |
| 230 | Interest | \$ 50.96 | | \$ 68.82 | | \$ 91.80 | | |
| 380 | Miscellaneous | \$ 1,394.79 | | \$ 106.49 | | | | |
| 390 | Insurance Claim Pmt | \$ 2,637.11 | | | | \$ 128.91 | | |
| 540 | Webster Capital Credits | \$ 815.30 | | \$ 623.50 | | \$ 1,379.72 | | |
| 541 | Anthem Insurance rebate | \$ 375.18 | | \$ 360.68 | | \$ 739.79 | | |
| 610 | Property Taxes | \$ 97,308.40 | \$ 91,731.25 | \$ 94,771.32 | \$ 97,356.45 | \$ 103,351.41 | \$ 99,713.00 | 2.42% |
| 620 | Rent | \$ 3,426.12 | \$ 2,700.00 | \$ 4,741.50 | \$ 3,500.00 | \$ 3,006.25 | \$ 3,500.00 | 0.00% |
| 655 | Concession | | | | | | | |
| | Sub Total | \$ 106,007.86 | \$ 94,431.25 | \$ 100,672.31 | \$ 100,856.45 | \$ 108,697.88 | \$ 103,213.00 | 2.34% |

| | | | | | | | |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| Surplus (Deficit) to balance | \$ (33,077.45) | \$ (73,258.48) | \$ (55,396.80) | \$ (109,392.83) | \$ (99,290.79) | \$ (91,874.63) | -16.01% |
| <i>SUB-TOTAL</i> | \$ 139,085.31 | \$ 167,689.73 | \$ 156,069.11 | \$ 210,249.28 | \$ 207,988.67 | \$ 195,087.63 | -7.21% |

| | <i>OPERATING EXPENDITURES</i> | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|-----|-------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|--------------------|----------|
| 10 | Wages | \$ 35,536.35 | \$ 21,891.20 | | \$ 23,645.28 | | \$ 22,427.29 | -5.15% |
| | Wages - Admin | | \$ 21,504.97 | \$ 38,851.19 | \$ 16,773.40 | \$ 36,085.40 | \$ 18,622.15 | 11.02% |
| 18 | Wages PT | \$ 279.29 | | | | | | |
| 11 | Payroll Taxes | \$ 2,795.61 | \$ 1,674.68 | | \$ 1,808.86 | | \$ 1,715.69 | -5.15% |
| | Payroll Taxes - Admin | | \$ 1,645.13 | \$ 2,841.73 | \$ 1,283.16 | \$ 2,659.33 | \$ 1,424.59 | 11.02% |
| 12 | Group Insurance | \$ 4,144.12 | \$ 4,163.46 | | \$ 4,670.70 | | \$ 4,813.60 | 3.06% |
| | Group Ins - Admin | | \$ 5,072.51 | \$ 8,590.48 | \$ 3,821.94 | \$ 8,123.44 | \$ 4,004.88 | 4.79% |
| 13 | LAGERS | \$ 3,428.31 | \$ 2,561.27 | | \$ 3,002.95 | | \$ 3,072.54 | 2.32% |
| | LAGERS - Admin | | \$ 2,516.08 | \$ 4,517.08 | \$ 2,130.22 | \$ 4,423.92 | \$ 2,551.23 | 19.76% |
| 14 | Worker's Compensation | \$ 1,220.14 | \$ 448.93 | | \$ 3,071.10 | | \$ 2,321.12 | -24.42% |
| | Work Comp - Admin | | \$ 17.81 | \$ 3,614.92 | \$ 10.53 | \$ 323.18 | \$ 9.65 | -8.38% |
| 20 | Truck Expense | \$ 235.27 | \$ 1,000.00 | \$ 1,829.42 | \$ 2,000.00 | \$ 2,704.00 | \$ 2,000.00 | 0.00% |
| 21 | Gas and Oil | \$ 903.99 | \$ 2,700.00 | \$ 1,643.80 | \$ 2,000.00 | \$ 2,091.08 | \$ 2,000.00 | 0.00% |
| 22 | Equipment Maintenance | \$ 812.24 | \$ 3,500.00 | \$ 1,607.21 | \$ 3,500.00 | \$ 2,496.05 | \$ 3,500.00 | 0.00% |
| 23 | Computer Maintenance | \$ 192.07 | | \$ 277.80 | \$ 230.00 | \$ 812.96 | \$ 250.00 | 8.70% |
| 25 | Maintenance | \$ 3,171.81 | \$ 5,000.00 | \$ 5,065.08 | \$ 6,000.00 | \$ 4,662.76 | \$ 6,000.00 | 0.00% |
| 27 | Radio Expense | | | | | | | |
| 30 | Legal | \$ 882.58 | | \$ 310.00 | \$ 400.00 | \$ 100.00 | \$ 400.00 | 0.00% |
| 31 | Engineering | | | | | | | |
| 32 | Insurance | \$ 12,984.71 | \$ 14,583.44 | \$ 13,804.09 | \$ 14,765.44 | \$ 14,729.69 | \$ 12,292.30 | -16.75% |
| 33 | Postage | \$ 166.35 | \$ 180.00 | \$ 82.05 | \$ 100.00 | \$ 115.37 | \$ 150.00 | 50.00% |
| 40 | Office Supplies | \$ 97.26 | \$ 200.00 | \$ 409.23 | \$ 300.00 | \$ 639.96 | \$ 400.00 | 33.33% |
| 41 | Ump and Ref | | | | | | | |
| 45 | General Supplies | \$ 1,688.13 | \$ 3,000.00 | \$ 2,857.01 | \$ 3,000.00 | \$ 4,134.64 | \$ 3,250.00 | 8.33% |
| 50 | Utilities | \$ 7,007.61 | \$ - | | | | | |
| 51 | Telephone | \$ 1,567.99 | \$ 1,000.00 | \$ 1,729.32 | \$ 2,250.00 | \$ 1,715.83 | \$ 2,700.00 | 20.00% |
| 52 | Power | | \$ 7,500.00 | \$ 6,892.91 | \$ 7,500.00 | \$ 7,289.55 | \$ 7,500.00 | 0.00% |
| 54 | Fairground Maintenance | \$ 1,825.52 | \$ 2,000.00 | \$ 1,334.04 | \$ 7,500.00 | \$ 2,673.38 | \$ 7,500.00 | 0.00% |
| 58 | Soccer | | | | | | | |
| 59 | Concession | \$ 580.00 | | | | | | |
| 60 | Grounds Maintenance | \$ 46,068.81 | \$ 43,695.24 | \$ 45,462.46 | \$ 45,000.00 | \$ 44,854.60 | \$ 45,000.00 | 0.00% |
| 61 | Pour-N-Place Maintenance | | | | \$ 5,000.00 | \$ 2,724.00 | | -100.00% |
| 62 | Capital Exp. Maint. | | | | \$ 2,500.00 | \$ 1,832.71 | \$ 3,000.00 | 20.00% |
| 69 | Uniform | \$ 362.44 | \$ 800.00 | | \$ 800.00 | \$ 244.00 | \$ 800.00 | 0.00% |
| 70 | Meetings & Lodging | | | | | \$ 536.95 | | |
| 71 | Dues and Subscriptions | \$ 84.60 | | \$ 89.96 | \$ 100.00 | \$ 104.29 | \$ 325.00 | 225.00% |
| 72 | Trash | \$ 1,860.96 | \$ 2,520.00 | \$ 2,331.76 | \$ 2,500.00 | \$ 2,526.92 | \$ 2,500.00 | 0.00% |
| 73 | Publications | \$ 158.22 | \$ 200.00 | \$ 338.14 | \$ 350.00 | \$ 236.91 | \$ 350.00 | 0.00% |
| 74 | Ballfield Expense | \$ 220.00 | \$ 1,500.00 | \$ 201.21 | \$ 1,500.00 | \$ 474.80 | \$ 1,500.00 | 0.00% |
| 75 | Training and Safety | \$ 208.07 | \$ 750.00 | \$ 363.80 | \$ 750.00 | \$ 927.90 | \$ 750.00 | 0.00% |
| 76 | Unemployment | \$ - | \$ - | | | | | |
| 79 | Misc. | \$ - | \$ 940.00 | \$ 1,070.00 | \$ 100.00 | \$ 1,115.97 | \$ 100.00 | 0.00% |
| 97 | Drug Testing | \$ 15.38 | \$ 50.00 | \$ 64.63 | \$ 50.00 | \$ 13.34 | \$ 50.00 | 0.00% |
| 100 | Inmate Program | | \$ 4,500.00 | \$ 3,324.56 | \$ 4,500.00 | \$ 4,124.62 | \$ 4,500.00 | 0.00% |
| 231 | Software Support | \$ 361.94 | \$ 2,575.00 | \$ 2,420.20 | \$ 3,575.00 | \$ 2,565.71 | \$ 3,648.20 | 2.05% |
| 301 | Professional Services | | | | | \$ 14,166.67 | \$ 16,666.67 | |
| 302 | Accounting | \$ 92.50 | \$ 100.00 | \$ 97.15 | \$ 140.70 | \$ 112.00 | \$ 142.70 | 1.42% |
| 323 | WC Injury city paid | | | | | \$ 51.75 | | |
| 502 | Propane | \$ 1,307.43 | \$ 1,250.00 | \$ 516.38 | \$ 1,250.00 | \$ 1,412.92 | \$ 1,800.00 | 44.00% |
| 511 | Security | \$ 521.18 | \$ 1,650.00 | \$ 534.00 | | \$ 534.00 | \$ 550.00 | |
| 941 | Vandalism | \$ 3,024.43 | \$ 2,000.00 | \$ - | \$ 2,000.00 | \$ 943.43 | \$ 2,000.00 | 0.00% |
| | Subtotal | \$ 133,805.31 | \$ 164,689.73 | \$ 153,071.61 | \$ 179,879.28 | \$ 175,284.03 | \$ 192,587.63 | 7.06% |

| <i>CAPITAL EXPENDITURES</i> | | | | | | | | |
|-----------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| 621 | Mower | \$ 5,280.00 | | | | | | |
| 621 | Passenger van purchase | | | | | | | |
| | Skid Steer purchase | | \$ 3,000.00 | \$ 2,997.50 | | | | |
| 621 | Skid Steer Attachment | | | | | | \$ 2,500.00 | |
| 6054 | Bleachers | | | | \$ 30,000.00 | \$ 32,118.65 | | |
| 6611 | Network Server | | | | \$ 370.00 | \$ 219.99 | | |
| 6611 | Postage machine | | | | | \$ 366.00 | | |
| | Subtotal | \$ 5,280.00 | \$ 3,000.00 | \$ 2,997.50 | \$ 30,370.00 | \$ 32,704.64 | \$ 2,500.00 | |
| TOTAL EXPENDITURES | | \$ 139,085.31 | \$ 167,689.73 | \$ 156,069.11 | \$ 210,249.28 | \$ 207,988.67 | \$ 195,087.63 | -7.21% |

Adopted
12/20/2018

| Parks and Recreation | | | | |
|-----------------------------|-------------------------|----------|--|----------------------|
| Line Item | Line Item Description | Priority | Request Detail | 2019 Proposed Budget |
| 200 | Sale of Assets | | Records the sale of any assets and surplus property | |
| 380 | Miscellaneous | | | |
| 390 | Insurance Claim Pmt. | | | |
| 540 | 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. | |
| 541 | 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. | |
| 610 | Taxes (real property) | | Real estate & personal property taxes | \$ 99,713 |
| 620 | Rent | | Revenue from park and fairground rentals. | \$ 3,500 |
| 625 | Softball/Baseball | | Moved to Restricted Parks. | \$ - |
| 630 | Soccer | | Moved to Restricted Parks. | \$ - |
| 655 | Concession | | No longer providing concessions. | \$ - |
| 675 | Rotary Park Grant | | Grant received in 2013. | \$ - |
| | | | Total Revenues | \$ 103,213 |
| 10 | Wages | 1 | | \$ 22,427 |
| | Wages - Admin | 1 | | \$ 17,154 |
| | Wages - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 1,544 |
| 18 | Wages PT | | | |
| 11 | Payroll Taxes | 1 | | \$ 1,716 |
| | Payroll Taxes - Admin | 1 | | \$ 1,312 |
| | Payroll Taxes - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 118 |
| 12 | Group Insurance | 1 | | \$ 4,814 |
| | Group Ins - Admin | 1 | | \$ 4,005 |
| 13 | LAGERS | 1 | | \$ 3,073 |
| | LAGERS - Admin | 1 | | \$ 2,350 |
| | LAGERS - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 211 |
| 14 | Worker's Compensation | 1 | | \$ 2,239 |
| | Work Comp - Admin | 1 | | \$ 9 |
| | Work Comp - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 91 |
| 20 | Truck Expense | 1 | Funds to maintain and repair the Park truck. The Parks Department currently owns a 2001 Chevy 2500 Utility Truck with 186,818 miles. | \$ 2,000 |
| 21 | Gas and Oil | 1 | Includes fuel and oil to operate and maintain all trucks, mowers and weed trimmers in the Parks department | \$ 2,000 |
| 22 | Equipment Maintenance | 1 | Maintains the mowers, weed eaters, blower, and any other equipment owned and used by the Parks department | \$ 3,500 |
| 23 | Computer Maintenance | 0 | | \$ 250 |
| 25 | Maintenance | 1 | Funds used to maintain/repair items in all of the City Parks. | \$ 6,000 |
| 27 | Radio Expense | 0 | | \$ - |
| 30 | Legal | | | \$ 400 |
| 31 | Engineering | | | \$ - |
| 32 | Insurance | 1 | Property and liability insurance of property, buildings, vehicles and equipment. | \$ 15,504 |
| 32 | Insurance | 2 | New vehicle Insurance | \$ 168 |
| 33 | Postage | 1 | Funds for mailing the Parks payroll stubs for Part-time workers, mailing payment for invoices via accountant, letters to the citizens and any packages being received. | \$ 150 |
| 40 | Office Supplies | 1 | Pays for chairs, tables, printer, desks, bathroom supplies, paper, ink, copier, folders, pens, pencils, paper clips post it notes, coffee, coffee cups, forms, staples and stapler, purchase order books, work order books, cleaning supplies, keys, light bulbs, cleaners, soaps, mops and other misc. items used. | \$ 400 |
| 41 | Ump and Ref | 0 | | |
| 45 | General Supplies | 1 | Funds to purchase, repair, maintain or replace maintenance tools such as, hand tools, chain saws, chargers, power tools, hammers and air compressor currently the parks department is having to go and use the water departments air compressor to air up low or flat tires., light bulbs, wrenches, electrical supplies, lumber, purchase shop supplies such as, cleaners, paints and lubricants. | \$ 3,250 |
| 50 | Utilities | 1 | Funds for electricity for Ball fields, Concessions Stands, Fairgrounds, Tennis courts, Restrooms and Pavilions | \$ - |

| | | | | |
|------|------------------------------|---|---|--------------|
| 51 | Telephone | 1 | Pays for land lines and cell phones used to answer work calls during the day and after hours. Phone rental & PBX allocation. | \$ 2,700 |
| 52 | Power | 1 | Funds for electricity for Ball fields, Concessions Stands, Fairgrounds, Tennis courts, Restrooms and Pavilions. | \$ 7,500 |
| 54 | Fairground Maintenance | 0 | Funds used for maintaining the fairgrounds, such as gravel, ag lime for the barns, service road repair, water leaks/improvements etc.. | \$ 7,500 |
| 54 | Fairground Maintenance | 2 | Electrical upgrades | \$ 10,000 |
| 55 | Youthball | 0 | | \$ - |
| 58 | Soccer | 0 | | \$ - |
| 59 | Concession | 0 | | \$ - |
| 60 | Grounds Maintenance | 1 | Contracted mowing of the Parks, Contract is for mowing only, no trimming, and is based off of 25 mowing, depending on the year, it may be more or less than 25 causing a cost increase or decrease. | \$ 45,000 |
| 61 | Pour-in-Place Maintenance | 1 | Funds to seal and maintain the pour-in-place materials currently installed at Rotary Park. | \$ - |
| 62 | Capital Exp. Maint. | 1 | Rotary pavilion roof replacement | \$ 3,000 |
| 62 | Capital Exp. Maint. | 2 | Seal the trails in the parks. | \$ 14,628 |
| 69 | Uniform | 1 | Provides uniforms for one Full-Time employee along with grease rags, floor mats and soap. | \$ 800 |
| 71 | Dues and Subscriptions | | Pays for dues to professional organizations such as MO-Parks and any classes that are needed. | \$ 325 |
| 72 | Trash | 1 | Trash service for all 7 Parks. | \$ 2,500 |
| 73 | Publications | | | \$ 350 |
| 74 | Ballfield Expense | 1 | Funds used to maintain the ball fields including the purchase of "infield mix dirt" that we have hauled in from Jefferson City. | \$ 1,500 |
| 74 B | Ballfield Expense | 2 | Additional Funds for maintenance of ballfields | |
| 75 | Training and Safety | 1 | 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. | \$ 750 |
| 76 | Unemployment | | | \$ - |
| 79 | Misc | 1 | Funds small items that is not easily allotted to other line items such as rope, weed eater string, band aids, wasp spray etc. | \$ 100 |
| 97 | Drug Testing | 1 | Funds the random drug testing of employees. | \$ 50 |
| 100 | Inmate Program | 1 | Funds for the use of the Inmates from OCC in Fordland. Inmates weed eat, trim trees, paint ect. | \$ 4,500 |
| 231 | Software Support | 1 | Funds the Parks department's portion of software upgrades to Summit (accounting and billing), includes web-based data management system implementation. Office 365 allocation. | \$ 3,648 |
| 301 | Professional Services | 1 | Economic Development allocated to Parks, Restricted Parks, Genera & Admin., Water, WWTP and Cemetery. | \$ 16,667 |
| 301 | Professional Services | 2 | Compensation study for all employees. Based on the current number of employees and their allocation. Also includes WWTP Super and Building Inspector, part-time court clerk. | \$ 413 |
| 302 | Accounting | 1 | Funds the Parks Department portion of accounting costs. | \$ 143 |
| 323 | WC Injury city paid | 1 | Workers Comp insurance claims for the City's portions. | \$ - |
| 502 | Propane | 1 | Funds used to heat building. | \$ 1,800 |
| 511 | Security | 1 | Security for the Calloway Cabin. | \$ 550 |
| 511 | Security | 2 | Funds for added security, such as lighting around parks and parking lots, possible cameras placed among parks and/or fencing around the parks | \$ - |
| 632 | Del Massey Park Rental | | | |
| 621 | Capital Exp. Equip. Purchase | 3 | Lawn mower to possibly be split with water department | |
| 621 | Capital Exp. Equip. Purchase | 3 | Walk behind/stand mower | |
| 611 | Capital Expenditure Purchase | 2 | Sandblast and paint front fence and bridge fence at Rotary Park | \$ 6,000 |
| 611 | Capital Expenditure Purchase | 3 | New utility truck, could be out of a different department if there was one purchased | \$ 50,000 |
| 611 | Capital Expenditure Purchase | 3 | Skid steer attachment | \$ 2,500 |
| 621 | Capital Exp. Equip. Purchase | 2 | Skid steer attachment | |
| 626 | Equipment Lease Purchase | 2 | Truck \$45,000, 5 yrs, 4% allocated, annual payment \$9,944.92 | \$ 1,989 |
| 630 | New City Hall | | New City Hall remodel allocation. | |
| 941 | Vandalism | 1 | | \$ 2,000 |
| | | | Total Expenditures | \$ 281,597 |
| | | | Net | \$ (178,384) |

RESTRICTED PARKS FUND

Restricted Parks Fund 33-33

| | Actual 2016 | Budget 2017 | Actual 2017 | Budget 2018 | Est. Actual 2018 | Budget 2019 | % |
|------------------------------------|----------------------|----------------------|------------------------|----------------------|------------------------|------------------------|--------|
| Cash Balance as of December 31st | \$ 677,775.78 | \$ 444,663.38 | \$ 1,105,481.80 | \$ 688,638.04 | \$ 1,176,915.73 | \$ 1,088,295.60 | 58.04% |
| Tennis Courts Fund | | \$ 10,000.00 | | \$ 20,000.00 | \$ 20,000.00 | \$ 30,000.00 | |
| Equipment Replacement Reserve Fund | | | | | | | |
| Total Cash Balance | \$ 677,775.78 | \$ 454,663.38 | \$ 1,105,481.80 | \$ 708,638.04 | \$ 1,196,915.73 | \$ 1,118,295.60 | |

| REVENUES | | Actual 2016 | Budget 2017 | Actual 2017 | Budget 2018 | Est. Actual 2018 | Budget 2019 | % |
|----------|-------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| 4030 | Sales tax | \$ 675,090.17 | \$ 668,000.00 | \$ 688,390.52 | \$ 680,153.35 | \$ 682,293.78 | \$ 695,274.43 | 2.22% |
| 4230 | Interest | \$ 2,112.58 | \$ 1,650.00 | \$ 7,290.14 | \$ 4,500.00 | \$ 8,841.52 | \$ 8,500.00 | 88.89% |
| 4380 | Misc. Revenues | | | \$ 1.71 | | | | |
| 4390 | Insurance Claim Payment | | | | | \$ 128.91 | | |
| 4541 | Anthem Ins. Rebate | \$ 370.60 | | \$ 677.50 | | \$ 743.46 | | |
| 4625 | Softball/Baseball | \$ 12,934.00 | \$ 12,000.00 | \$ 12,285.00 | \$ 11,000.00 | \$ 15,967.00 | \$ 12,000.00 | 9.09% |
| 4626 | Adult Ball | | | | | | \$ 1,500.00 | |
| 4630 | Soccer | \$ 16,560.00 | \$ 15,000.00 | \$ 18,436.00 | \$ 16,000.00 | \$ 18,830.00 | \$ 17,000.00 | 6.25% |
| 4800 | Grant Funds | \$ 10,100.00 | | \$ 18,030.00 | \$ 73,869.00 | | \$ 112,530.00 | 52.34% |
| 4634 | Season Passes | | | | | \$ 110.00 | \$ 9,750.00 | |
| 4635 | Daily Passes | | | | | | \$ 8,550.00 | |
| 4645 | Swim Lessons | | | | | | \$ 3,000.00 | |
| 4640 | Swim Team | | | | | | \$ 1,600.00 | |
| 4620 | Pool Rentals | | | | | | \$ 6,395.00 | |
| | Water Fitness | | | | | | \$ 725.00 | |
| 4655 | Concessions | | | | | | \$ 9,000.00 | |
| | Subtotal | \$ 717,167.35 | \$ 696,650.00 | \$ 745,110.87 | \$ 785,522.35 | \$ 726,914.67 | \$ 885,824.43 | 12.77% |

| | | | | | | | |
|------------------------------|----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------|
| Surplus (Deficit) to Balance | \$ 383,619.00 | \$ (233,112.40) | \$ 426,487.02 | \$ (416,843.76) | \$ 71,433.93 | \$ (88,620.13) | -78.74% |
| TOTAL | \$ 717,167.35 | \$ 929,762.40 | \$ 745,110.87 | \$ 1,202,366.10 | \$ 726,914.67 | \$ 974,444.56 | -18.96% |

| OPERATING EXPENDITURES | | Actual 2016 | Budget 2017 | Actual 2017 | Budget 2018 | Est. Actual 2018 | Budget 2019 | % |
|------------------------|------------------------|--------------|---------------|---------------|---------------|------------------|--------------|----------|
| 9 | Misc. Benefit | \$ 589.56 | | | | | | |
| 10 | Wages | \$ 31,593.43 | \$ 27,038.80 | | \$ 26,791.56 | | \$ 77,326.21 | 188.62% |
| | Wages - Admin | | \$ 11,167.87 | \$ 37,110.17 | \$ 11,504.33 | \$ 36,954.89 | \$ 11,734.15 | 2.00% |
| 18 | Wages PT | \$ 9,704.60 | | | | | \$ 75,324.00 | |
| 11 | Payroll Taxes | \$ 3,616.10 | \$ 2,527.47 | | \$ 2,508.55 | | \$ 11,677.74 | 365.52% |
| | Payroll Taxes - Admin | | \$ 854.34 | \$ 3,119.69 | \$ 880.08 | \$ 3,197.47 | \$ 897.66 | 2.00% |
| 12 | Group Insurance | \$ 7,892.13 | \$ 6,830.51 | | \$ 7,673.62 | | \$ 25,118.34 | 227.33% |
| | Group Ins - Admin | | \$ 1,644.45 | \$ 8,554.93 | \$ 1,848.72 | \$ 9,543.81 | \$ 1,937.58 | 4.81% |
| 13 | LAGERS | \$ 3,452.80 | \$ 3,163.54 | | \$ 3,402.53 | | \$ 10,593.69 | 211.35% |
| | LAGERS - Admin | | \$ 1,306.64 | \$ 4,316.30 | \$ 1,461.05 | \$ 4,693.26 | \$ 1,607.58 | 10.03% |
| 14 | Worker's Compensation | \$ 2,278.31 | \$ 1,333.44 | | \$ 1,522.96 | | \$ 4,211.49 | 176.53% |
| | Work Comp - Admin | | \$ 49.54 | \$ 3,317.13 | \$ 28.81 | \$ 1,248.43 | \$ 24.49 | -14.99% |
| 20 | Truck Expense | | \$ - | | | | | |
| 21 | Gas and Oil | | \$ - | | | | | |
| 22 | Equipment Maintenance | | \$ - | | | | | |
| 23 | Computer Maintenance | \$ 1,251.67 | \$ 1,872.80 | \$ 1,737.47 | \$ 1,600.00 | \$ 908.77 | \$ 1,600.00 | 0.00% |
| 25 | Maintenance | \$ - | \$ - | \$ 61.98 | | | \$ 1,000.00 | |
| 30 | Legal | \$ 14,158.00 | \$ 20,252.00 | \$ 510.00 | \$ 20,000.00 | \$ 2,203.00 | \$ 2,000.00 | -90.00% |
| 31 | Engineering | \$ 3,448.75 | \$ 300,392.00 | \$ 215,697.56 | \$ 194,464.00 | \$ 150,192.80 | | -100.00% |
| 32 | Insurance | \$ 9.00 | | | \$ 181.04 | \$ 181.04 | \$ 5,656.02 | 3024.18% |
| 33 | Postage | \$ 18.76 | \$ 84.00 | \$ 4.16 | \$ 75.00 | \$ 70.93 | \$ 100.00 | 33.33% |
| 40 | Office Supplies | \$ 23.93 | \$ 75.00 | \$ 23.96 | \$ 75.00 | \$ 79.16 | \$ 75.00 | 0.00% |
| 41 | Ump and Ref | \$ 4,493.38 | \$ 6,000.00 | \$ 4,896.76 | \$ 6,000.00 | \$ 5,858.74 | \$ 6,000.00 | 0.00% |
| 45 | General Supplies | \$ 292.50 | | \$ 501.26 | | \$ 2,317.26 | \$ 750.00 | |
| 48 | Swim Team | | | | | | \$ 1,000.00 | |
| 49 | Adult Ball | | | | | | \$ 1,000.00 | |
| 50 | Utilities | | | | | \$ 14,355.00 | | |
| 51 | Telephone | \$ 508.42 | \$ 696.00 | \$ 549.21 | \$ 696.00 | \$ 667.64 | \$ 2,146.00 | 208.33% |
| 52 | Power Purchased | | | | | | \$ 10,000.00 | |
| 53 | Swim Lessons | | | | | | \$ 200.00 | |
| 54 | Fairground Maintenance | | | | | | | |
| 55 | Youth ball | \$ 5,088.44 | \$ 5,000.00 | \$ 4,945.64 | \$ 5,000.00 | \$ 5,771.61 | \$ 5,000.00 | 0.00% |
| 58 | Soccer | \$ 1,484.48 | \$ 5,510.00 | \$ 3,308.52 | \$ 5,500.00 | \$ 2,922.26 | \$ 5,500.00 | 0.00% |
| 59 | Concession | | | | | | \$ 4,500.00 | |
| 60 | Grounds Maintenance | | | \$ 225.00 | | | \$ 6,000.00 | |
| 62 | Capital Exp. Maint. | | | | | | | |
| 69 | Uniform | | | | | | \$ 1,800.00 | |
| 70 | Meetings & Lodging | \$ 48.44 | | \$ 13.70 | | \$ 314.01 | \$ 2,000.00 | |
| 71 | Dues and Subscriptions | | \$ 100.00 | | \$ 100.00 | | \$ 475.00 | 375.00% |
| 72 | Trash | | | | | | \$ 260.00 | |
| 73 | Publications | \$ 270.02 | \$ 680.00 | \$ 60.26 | \$ 650.00 | \$ 891.31 | \$ 2,000.00 | 207.69% |
| 74 | Ballfield Expense | \$ 4,835.52 | | | \$ 9,800.00 | \$ 4,718.75 | \$ 9,000.00 | -8.16% |
| 75 | Training and Safety | \$ 77.64 | | | | | \$ 5,725.00 | |
| 76 | Unemployment | \$ - | \$ 252.00 | | \$ 252.00 | | | -100.00% |

| | | | | | | | | |
|-----|--------------------------|--------------|---------------|---------------|---------------|---------------|---------------|----------|
| 79 | Misc. | \$ 8.71 | | \$ 9.63 | \$ - | \$ 80.45 | | |
| 83 | Chemicals | | | | | | \$ 12,000.00 | |
| 97 | Drug Testing | | | | | | | |
| 231 | Software Support | \$ 361.94 | \$ 180.00 | \$ 372.80 | \$ 180.00 | \$ 387.71 | \$ 451.48 | 150.82% |
| 301 | Professional Services | \$ 2,311.81 | | \$ - | \$ - | \$ 16,315.85 | \$ 16,666.67 | |
| 302 | Accounting | \$ 92.50 | \$ 252.00 | \$ 97.15 | \$ 140.70 | \$ 112.00 | \$ 142.70 | 1.42% |
| 323 | WC Injury city paid | | | | | | | |
| 511 | Security | | | | \$ 205.53 | \$ 205.53 | \$ 540.00 | 162.74% |
| 611 | Capital Expenditure | | | | | \$ 366.00 | | #DIV/0! |
| 664 | Score Boards | | \$ 3,000.00 | \$ - | | | | |
| 941 | Vandalism | | | | | | | |
| 805 | Planning | | \$ 20,000.00 | \$ 3,182.50 | \$ 62,108.33 | \$ 52,202.93 | | -100.00% |
| | Transfer to General Fund | \$ - | | | | | | |
| | Subtotal | \$ 97,910.84 | \$ 420,262.40 | \$ 292,615.78 | \$ 364,649.81 | \$ 316,760.61 | \$ 324,040.80 | -11.14% |

| | | | | | | | | |
|-----------------------------|--------------------------------------|---------------|---------------|--------------|---------------|---------------|---------------|----------|
| CAPITAL EXPENDITURES | | | | | | | | |
| 6090 | Bond Principal | | | | | | \$ 260,000.00 | |
| 6091 | Bond Interest | | | | \$ 37,548.54 | \$ 37,548.54 | \$ 143,343.76 | |
| 6651 | Sewer Expansion to Activity Center | | \$ 117,000.00 | | \$ 187,818.17 | \$ 107,283.74 | | -100.00% |
| 6652 | Water Expansion to Activity Center | | \$ 72,500.00 | | \$ 141,008.30 | \$ 83,804.00 | | -100.00% |
| 6653 | Street Expansion for Activity Center | | \$ 300,000.00 | \$ 15,750.00 | \$ 214,672.26 | \$ 84,427.55 | | -100.00% |
| 6062 | Electrical Upgrades | | | | | | \$ 10,000.00 | |
| 6611 | Pour 'n Place | 1 | \$ 37,926.66 | | \$ 225,060.00 | | \$ 225,060.00 | 0.00% |
| 6611 | Land Purchase | | \$ 197,710.85 | | | | | |
| 6611 | 10 Spin | | | | \$ 10,000.00 | \$ 4,191.08 | | -100.00% |
| 6611 | Electronic Cash Registers | | | | | | \$ 2,000.00 | |
| 6611 | New City Hall Purchase | | \$ 10,000.00 | \$ 10,258.07 | | | | |
| 6611 | Network Server | | | | \$ 370.00 | \$ 219.99 | | |
| 6630 | New City Hall Remodel | | | | \$ 1,239.02 | \$ 1,245.23 | | |
| 6661 | Tennis Courts | | \$ 10,000.00 | | \$ 20,000.00 | \$ 20,000.00 | \$ 10,000.00 | |
| | Subtotal | \$ 235,637.51 | \$ 509,500.00 | \$ 26,008.07 | \$ 837,716.29 | \$ 338,720.13 | \$ 650,403.76 | |

| | | | | | | | |
|---------------------------|---------------|---------------|---------------|-----------------|---------------|---------------|---------|
| TOTAL EXPENDITURES | \$ 333,548.35 | \$ 929,762.40 | \$ 318,623.85 | \$ 1,202,366.10 | \$ 655,480.74 | \$ 974,444.56 | -18.96% |
|---------------------------|---------------|---------------|---------------|-----------------|---------------|---------------|---------|

| | | | | | | | | |
|--|---------------------|---|--|--|------------|--|--|--|
| Capital Expenditures Priority 2's & 3's | | | | | | | | |
| | Disc Golf | 2 | | | \$ 10,000 | | | |
| | Amphitheater | 3 | | | \$ 100,000 | | | |
| | Omni Spinner | 3 | | | \$ 8,000 | | | |
| | Concession Stand | 2 | | | \$ 5,000 | | | |
| | Generation Swing x2 | 3 | | | \$ 1,600 | | | |

Adopted
12/20/2018

| Restricted Parks Fund | | | | |
|-----------------------|-----------------------|----------|--|----------------------|
| Line Item | Line Item Description | Priority | Request Detail | 2019 Proposed Budget |
| 4030 | Sales tax | | 1/2% sales tax | \$ 695,274 |
| 4230 | Interest | | | \$ 8,500 |
| 4625 | Sofiball/Baseball | | Youth ball and adult ball registration fees. | \$ 12,000 |
| 4626 | Adult Ball | | | \$ 1,500 |
| 4630 | Soccer | | Spring & Fall Soccer Registrations | \$ 17,000 |
| 4800 | Grant Funds | | Pour-n-Place Grant and match | \$ 112,530 |
| | Season Passes | | | \$ 9,750 |
| 4635 | Daily Passes | | | \$ 8,550 |
| 4645 | Swim Lessons | | | \$ 3,000 |
| 4640 | Swim Team | | | \$ 1,600 |
| 4620 | Pool Rentals | | | \$ 1,500 |
| | Water Fitness | | | |
| 4655 | Concessions | | | \$ 9,000 |
| | | | Total Revenues | \$ 880,204 |
| 6010 | Wages | | | \$ 27,326 |
| | Wages | 2 | Parks Director | \$ 60,000 |
| | Wages - Admin | | | \$ 11,734 |
| 6018 | Wages PT | | | \$ 75,324 |
| 6011 | Payroll Taxes | | | \$ 7,853 |
| | Payroll Taxes | 2 | Parks Director | \$ 4,590 |
| | Payroll Taxes - Admin | | | \$ 898 |
| 6012 | Group Insurance | | | \$ 8,040 |
| | Group Insurance | 2 | Parks Director | \$ 16,295 |
| | Group Ins - Admin | | | \$ 1,938 |
| 6013 | LAGERS | | | \$ 3,744 |
| | LAGERS | 2 | Parks Director | \$ 8,220 |
| | LAGERS - Admin | | | \$ 1,608 |
| 6014 | Worker's Compensation | | | \$ 4,219 |
| | Worker's Compensation | 2 | Parks Director | \$ 2,327 |
| | Work Comp - Admin | | | \$ 25 |
| 6020 | Truck Expense | X | | |
| 6021 | Gas and Oil | X | | |
| 6022 | Equipment Maintenance | | | |
| 6023 | Computer Maintenance | 1 | Provides funds to maintain and repair Parks Department computer and laptop. These items are used on a daily basis including but not limited to payroll, sports programs, emails, Summit and Debit Cards and the City's Facebook and Twitter account to help notify the public. | \$ 1,600 |
| 6025 | Maintenance | 1 | Funds for maintenance and repair. | \$ 1,000 |
| 6030 | Legal | 1 | Line 30 Legal: Funds to pay for our City Attorney as may be needed for legal matters and enforcing the City codes. | \$ 2,000 |
| 6031 | Engineering | 1 | Funds used for services for the Activity Complex. | |
| 6032 | Insurance | | Property and liability insurance of property, buildings, vehicles and equipment. | \$ 5,500 |
| 6033 | Postage | 1 | Funds for mailing the Parks payroll stubs for Part-time workers, mailing payment for invoices via accountant, letters to the citizens and any packages being received. | \$ 100 |
| 6040 | Office Supplies | 1 | Pays for chairs, tables, printer, desks, bathroom supplies, paper, ink, copier, folders, pens, pencils, paper clips post it notes, coffee, coffee cups, forms, staples and stapler, purchase order books, work order books, cleaning supplies, keys, light bulbs, cleaners, soaps, mops and other misc. items used to maintain and run an office. | \$ 75 |
| 6041 | Ump and Ref | 1 | Part time employees who are paid as Umpires or Referees for the City's recreational activities. Currently we hire 9-10 refs for the Spring and Fall season of soccer. This is allowing 2 refs per field with extras on an as needed base. We hire 5-6 Umpires a summer for the Youth ball and Adult ball season as this puts 2 umpires to a field with extras on an as needed bases. | \$ 6,000 |
| 6045 | General Supplies | 1 | Copier allocation. | \$ 750 |
| 6048 | Swim Team | 1 | Supplies for hosting the swim team. | \$ 1,000 |
| 6049 | Adult Ball | 1 | Adult ball expenses | \$ 1,000 |
| 6051 | Telephone | 1 | Pays for land line office phone bill during business hours and two smart phones used to answer work calls during the day and after hours as well as business calls. (This account was split between Parks and Activity complex). Phone rental and PBX allocation. | \$ 2,146 |
| 6052 | Power Purchased | 1 | Power to run the pool. | \$ 10,000 |
| 6053 | Swim Lessons | 1 | Supplies for swim lessons. | \$ 200 |

| | | | | |
|------|--|---|---|---------------------|
| 6055 | Youthball | 1 | Funds for City's Youth ball and Adult Ball Leagues, such as T-Shirts, Hats, Visors, Medals, Trophy's, Umpires shirts, whistle, timecards, stop watches, ball counters ,paper for filers to schools, lime and salt to mark fields, field's line markers, base balls, softballs, field drags and catching gear. | \$ 5,000 |
| 6058 | Soccer | 1 | Funds for City's Youth Soccer league, such as T-Shirts, Medals, Referee shirts, whistles, stop watches, timecards, red and yellow cards, lime and salt to mark fields, fields line markers, paper for filers to schools, flags, soccer balls and goal nets. | \$ 5,500 |
| 6059 | Concession | 1 | Food and supplies for concesslons. | \$ 4,500 |
| 6060 | Grounds Maintenance | 1 | Mowing of Elm St. and Pool area. | \$ 6,000 |
| 6062 | Capital Exp. Maint. | X | | |
| 6069 | Uniform | 1 | Swimsuits, trunks and t-shirts. | \$ 1,800 |
| 6070 | Meetings & Lodging | 1 | Parks and Rec food, supplies, conference to the NRPA. | \$ 2,000 |
| 6071 | Dues and Subscriptions | 1 | Pays for dues to professional organizations such as NRPA and any classes that are needed. | \$ 475 |
| 6072 | Trash | 1 | Trash service for 4 months. | \$ 260 |
| 6073 | Publications | 1 | Pays for Public Notices, Financial Statements, Help Wanted ads that might apply to Parks dept. or is allocated from City Hall. Advertising for pool and/or activities. | \$ 2,000 |
| 6074 | Ballfield Expense | 1 | Funds for the Parks and Recreation Baseball fields to purchase extra dirt for fill in spots per three fields. With completion of Lundh and volleyball sand. | \$ 9,000 |
| 6075 | Training and Safety | 1 | Lifeguard certification and an AED. | \$ 5,725 |
| 6076 | Unemployment | | Funds the Parks Department portion of Unemployment costs | |
| 6079 | Misc. | | | |
| 6083 | Chemicals | 1 | Required chemicals for the pool. | \$ 12,000 |
| 6097 | Drug Testing | | | |
| 6231 | Software Support | 1 | Funds the Parks department's portion of software upgrades to Summit (accounting and billing). | \$ 451 |
| 6231 | Software Support | 2 | Dude Solutions permits and licenses | \$ 2,444 |
| 6301 | Professional Services | 1 | Economic Development allocated to Restricted Parks, Parks, General & Admin, Water, WWTP and Cemetery. | \$ 16,667 |
| 6301 | Professional Services | 2 | Compensation study for all employees. Based on the current number of employees and their allocation. Also includes WWTP Super and Building Inspector, part-time court clerk. | \$ 356 |
| 6302 | Accounting | 1 | Funds the Parks Department portion of accounting costs | \$ 143 |
| 6323 | WC Injury city paid | X | | |
| 6511 | Security | | Monthly fee times 9 months. | \$ 540 |
| 6611 | Capital Expenditure Purchase | | Pour-in-Place material Grant. | \$ 225,060 |
| 6611 | Capital Expenditure Purchase | 1 | (3) electronic cash registers. | \$ 2,000 |
| 6632 | Del Massey Park Rental | X | | |
| 6621 | Capital Exp. Equip. Purchase | X | | |
| 6661 | New Tennis Courts | 3 | | |
| 6805 | Planning | | | |
| 9641 | Vandalism | X | | |
| 6653 | Elm Street expansion to Activity Center | | | |
| 6651 | Sewer Expansion to Activity Center | | The total cost is to be split with the respective funds: Transportation, Sewer, Water. | |
| 6652 | Water Expansion to Activity Center | | | |
| | | | Total Operating Expenditures | \$ 567,430 |
| | | | | |
| | Debt Service Payments | | Principal & Interest for debt service payments. | \$ 403,344 |
| | Pour-n-Place Material | 1 | | |
| | Disc Golf | 2 | | |
| | Amphitheater | 3 | | |
| 6661 | Tennis Courts | 1 | | \$ 10,000 |
| | 10 Spin (replacement for Merry go round) | 1 | | |
| | Concession Stand | 2 | | |
| | Generation Swing x2 | 3 | | |
| | | | Total Capital Expenditures | \$ 413,344 |
| | | | Total Expenditures | \$ 980,774 |
| | | | Net | \$ (100,569) |

CEMETERY FUND

Cemetery Fund 31-40

| | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|--------------|
| Cash Balance as of December 31st | \$ 248,489.39 | \$ 238,360.86 | \$ 295,002.37 | \$ 305,000.87 | \$ 2,702.00 | \$ 3,322.90 | -98.91% |
| Money Market Cash Balance as of 12/31 | \$ 62,757.29 | \$ 62,757.29 | \$ 68,257.97 | \$ 68,257.97 | \$ 391,931.94 | \$ 371,931.94 | 444.89% |
| Total Cash Balance | \$ 311,246.68 | \$ 301,118.15 | \$ 363,260.34 | \$ 373,258.84 | \$ 394,633.94 | \$ 375,254.84 | 0.53% |

| <i>REVENUES</i> | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|--------------|
| 230 Interest | \$ 1,576.03 | \$ 1,500.00 | \$ 2,897.91 | \$ 2,600.00 | \$ 3,487.90 | \$ 3,000.00 | 15.38% |
| 380 Misc. | \$ 1,000.00 | | | | | | |
| 420 Grave Opening | \$ 24,750.00 | \$ 17,000.00 | \$ 19,550.00 | \$ 17,000.00 | \$ 25,200.00 | \$ 18,000.00 | 5.88% |
| 540 Webster Capital Credit | \$ 22.84 | | \$ 22.20 | | \$ 40.52 | | |
| 541 Health Insurance Rebate | \$ 885.82 | | \$ 1,381.62 | | \$ 1,469.22 | | |
| 600 Sale of Lots | \$ 14,300.00 | \$ 6,000.00 | \$ 15,700.00 | \$ 10,000.00 | \$ 12,200.00 | \$ 10,000.00 | 0.00% |
| 605 Maintenance Revenue | \$ - | | | | | | |
| 610 Taxes | \$ 114,776.10 | \$ 108,506.63 | \$ 121,769.84 | \$ 115,073.36 | \$ 121,405.71 | \$ 117,850.00 | 2.41% |
| 615 Donations | \$ 4,000.00 | | | | \$ 20.00 | | |
| 620 Rent | \$ 1,600.00 | | \$ 200.00 | | \$ 2,000.00 | | #DIV/0! |
| Sub Total | \$ 162,910.79 | \$ 133,006.63 | \$ 161,521.57 | \$ 144,673.36 | \$ 165,823.35 | \$ 148,850.00 | 2.89% |

| | | | | | | | |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| Surplus (Deficit) to Balance | \$ (43,046.49) | \$ (10,128.53) | \$ 62,409.68 | \$ 9,998.50 | \$ 30,832.36 | \$ (19,379.10) | ##### |
| TOTAL | \$ 205,957.28 | \$ 143,135.16 | \$ 161,521.57 | \$ 144,673.36 | \$ 165,823.35 | \$ 168,229.10 | 16.28% |

| <i>OPERATING EXPENDITURES</i> | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|---------------------------------|---------------------|----------------------|---------------------|----------------------|-------------------------|----------------------|---------------|
| 10 Wages | \$ 41,855.38 | \$ 36,318.20 | | \$ 36,109.63 | | \$ 36,830.98 | 2.00% |
| Wages - Admin | | \$ 9,358.57 | \$ 45,174.83 | \$ 8,629.05 | \$ 44,391.91 | \$ 9,670.95 | 12.07% |
| 18 Wages P/T | \$ 2,651.51 | \$ 11,450.00 | \$ 1,641.76 | \$ 8,000.00 | | \$ 5,000.00 | -37.50% |
| 11 Payroll Taxes | \$ 3,563.69 | \$ 3,654.27 | | \$ 3,374.39 | | \$ 3,200.07 | -5.17% |
| Payroll Taxes - Admin | | \$ 715.93 | \$ 3,484.82 | \$ 660.12 | \$ 3,304.08 | \$ 739.83 | 12.07% |
| 12 Group Insurance | \$ 16,293.90 | \$ 14,500.08 | | \$ 16,301.93 | | \$ 17,086.03 | 4.81% |
| Group Ins. Admin | | \$ 2,271.51 | \$ 16,867.41 | \$ 2,287.21 | \$ 18,718.42 | \$ 2,396.98 | 4.80% |
| 13 LAGERS | \$ 4,757.43 | \$ 4,249.23 | | \$ 4,585.92 | | \$ 5,045.84 | 10.03% |
| LAGERS - Admin | | \$ 1,094.95 | \$ 5,253.99 | \$ 1,095.89 | \$ 5,637.97 | \$ 1,324.92 | 20.90% |
| 14 Worker's Compensation | \$ 3,862.96 | \$ 4,497.38 | | \$ 3,836.47 | | \$ 3,029.86 | -21.02% |
| Work Comp - Admin | | \$ 27.72 | \$ 2,526.32 | \$ 13.74 | \$ 1,312.53 | \$ 12.88 | -6.26% |
| 20 Auto & Truck Expense | \$ 165.34 | \$ 400.00 | \$ - | \$ 500.00 | \$ 692.70 | \$ 500.00 | 0.00% |
| 21 Gas and Oil | \$ 1,550.75 | \$ 2,500.00 | \$ 1,943.49 | \$ 2,250.00 | \$ 2,618.61 | \$ 2,750.00 | 22.22% |
| 22 Equipment Maintenance | \$ 1,914.31 | \$ 2,500.00 | \$ 1,250.15 | \$ 2,500.00 | \$ 2,063.74 | \$ 3,500.00 | 40.00% |
| 23 Computer Maintenance | \$ 8.86 | \$ 1,000.00 | | \$ 250.00 | \$ 37.71 | \$ 250.00 | 0.00% |
| 25 Maintenance | \$ 2,121.27 | \$ 3,000.00 | \$ 1,580.48 | \$ 3,000.00 | \$ 2,290.12 | \$ 3,000.00 | 0.00% |
| 28 Building Maintenance | \$ 217.98 | | | | \$ 100.00 | \$ - | |
| 30 Legal | \$ 689.00 | \$ 1,400.00 | | \$ 250.00 | | \$ 250.00 | 0.00% |
| 32 Insurance | \$ 2,619.13 | \$ 2,597.31 | \$ 2,598.96 | \$ 2,949.62 | \$ 2,913.87 | \$ 2,674.75 | -9.32% |
| 33 Postage | \$ 86.46 | \$ 50.00 | \$ 50.24 | \$ 50.00 | \$ 51.61 | \$ 50.00 | 0.00% |
| 40 Office Supplies | | | | | \$ 15.12 | | |
| 45 Supplies | \$ 587.77 | \$ 1,000.00 | \$ 872.44 | \$ 1,000.00 | \$ 682.34 | \$ 1,000.00 | 0.00% |
| 51 Telephone | \$ 726.49 | \$ 800.00 | \$ 627.95 | \$ 800.00 | \$ 901.01 | \$ 1,250.00 | 56.25% |
| 52 Power | \$ 894.24 | \$ 1,000.00 | \$ 837.71 | \$ 1,000.00 | \$ 923.39 | \$ 1,000.00 | 0.00% |
| 62 Capital Exp. Maint. | \$ 362.70 | | | \$ - | | | |
| 69 Uniforms | \$ 761.36 | \$ 750.00 | \$ 671.26 | \$ 750.00 | \$ 828.12 | \$ 750.00 | 0.00% |
| 70 Meetings & Lodging | | | \$ 1.85 | | \$ 35.20 | \$ 50.00 | |
| 72 Trash | \$ 726.67 | \$ 750.00 | \$ 659.88 | \$ 850.00 | \$ 554.90 | \$ 850.00 | 0.00% |
| 73 Publications | \$ 277.70 | \$ 600.00 | \$ 377.81 | \$ 500.00 | \$ 182.41 | \$ 500.00 | 0.00% |
| 75 Training and Safety | \$ 537.77 | \$ 850.00 | \$ 561.78 | \$ 850.00 | \$ 883.29 | \$ 850.00 | 0.00% |
| 76 Unemployment | \$ - | | | | | | |
| 79 Miscellaneous | \$ 303.74 | \$ 100.00 | | \$ 100.00 | \$ 600.00 | \$ 100.00 | 0.00% |
| 97 Drug Testing | | | \$ 26.68 | \$ 50.00 | \$ 13.34 | \$ 50.00 | 0.00% |
| 100 Inmate Program | | | | \$ 1,500.00 | \$ 1,365.67 | \$ 1,650.00 | 10.00% |
| 231 Software Support | \$ 361.94 | \$ 400.00 | \$ 372.80 | \$ 1,400.00 | \$ 387.71 | \$ 1,556.64 | 11.19% |
| 301 Professional Services | | | | | \$ 14,166.67 | \$ 16,666.67 | |
| 302 Accounting | \$ 92.50 | \$ 100.00 | \$ 97.15 | \$ 140.70 | \$ 112.00 | \$ 142.70 | 1.42% |
| 323 WC Injury City Paid | | | | | \$ 51.75 | | |
| 502 Propane | \$ 833.48 | \$ 2,200.00 | \$ 1,280.90 | \$ 2,000.00 | \$ 1,901.05 | \$ 2,000.00 | 0.00% |
| 511 Security | | | | \$ 205.53 | \$ 366.00 | | ##### |
| 611 Capital Expenditure | | | | | | | |
| 621 Capital Exp Equipment Purch | | | | | | | |
| Transfer to Restricted Fund | | | | | | | |
| Subtotal | \$ 88,824.33 | \$ 110,135.16 | \$ 88,760.66 | \$ 107,790.21 | \$ 108,103.24 | \$ 125,729.10 | 16.64% |

| <i>CAPITAL EXPENDITURES</i> | | | | | | | | |
|-----------------------------|----------------------------------|----------------------|----------------------|---------------------|----------------------|----------------------|----------------------|--------------|
| 62 | Chip and Seal roads | \$ 32,941.25 | | | | | | |
| 62 | Mausoleum Repair | | \$ 25,000.00 | \$ 2,224.69 | \$ 26,265.14 | \$ 26,265.14 | | |
| 611 | Land Purchase | \$ 84,191.70 | | | | | | |
| 611 | Skid Steer | | \$ 3,000.00 | \$ 2,997.50 | | | | |
| 611 | New City Hall Remodel Allocation | | | | | | | |
| 611 | Tractor & Bucket | | | | | \$ 17,500.00 | | |
| 611 | Dump Truck Allocation | | | | | \$ 25,000.00 | | |
| 611 | Purchase New City Hall | | \$ 5,000.00 | \$ 5,129.04 | | | | |
| 630 | New City Hall Remodel | | | | \$ 619.51 | \$ 622.61 | | |
| | Subtotal | \$ 117,132.95 | \$ 33,000.00 | \$ 10,351.23 | \$ 26,884.65 | \$ 26,887.75 | \$ 42,500.00 | |
| TOTAL EXPENDITURES | | \$ 205,957.28 | \$ 143,135.16 | \$ 99,111.89 | \$ 134,674.86 | \$ 134,990.99 | \$ 168,229.10 | 24.9% |

Adopted
12/20/2018

Cemetery

| Line Item | Line Item Description | Priority | Request Detail | 2019 Proposed Budget Amount |
|-----------|-------------------------|----------|---|-----------------------------|
| 230 | Interest | | Interest earned on cash in general operating and restricted accounts. | \$ 3,000 |
| 380 | Misc. | | To record revenue that does not fit into another category, last used 2010. | |
| 420 | Grave Opening | | \$350 fee charged per grave opening. | \$ 18,000 |
| 540 | 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. | |
| 541 | 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. | |
| 600 | Sale of Lots | | Residents of city pay \$200 per lot and nonresident pays \$350 per lot. | \$ 10,000 |
| 605 | Maintenance Revenue | | | |
| 610 | Taxes | | Real estate & personal property taxes. | \$ 117,850 |
| 615 | Donations | | | |
| 620 | Rent | | | |
| | | | Total Revenues | \$ 148,850 |
| 10 | Wages | 1 | | \$ 36,831 |
| | Wages - Admin | 1 | | \$ 8,802 |
| | Wages - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 887 |
| 18 | Wages P/T | 1 | | \$ 5,000 |
| 11 | Payroll Taxes | 1 | | \$ 3,200 |
| | Payroll Taxes - Admin | 1 | | \$ 673 |
| | Payroll Taxes - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 68 |
| 12 | Group Insurance | 1 | | \$ 17,086 |
| | Group Ins. Admin | 1 | | \$ 2,397 |
| 13 | LAGERS | 1 | | \$ 5,046 |
| | LAGERS - Admin | 1 | | \$ 1,206 |
| | LAGERS - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 122 |
| 14 | Worker's Compensation | 1 | | \$ 3,023 |
| | Work Comp - Admin | 1 | | \$ 12 |
| | Work Comp - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 23 |
| 20 | Auto & Truck Expense | 1 | Costs to maintain and repair our Vehicles within the Department including dump truck | \$ 500 |
| 21 | Gas and Oil | 1 | Includes fuel, oil and lubes to operate and maintain all mobile equipment in the department. | \$ 2,750 |
| 22 | Equipment Maintenance | 1 | Provides funds to maintain and operate the cemetery equipment,. | \$ 3,500 |
| 23 | Computer Maintenance | 1 | New Laptop for record keeping, currently doing everything on paper and index cards. | \$ 250 |
| 25 | Maintenance | 1 | Provides funds for maintenance of the grounds of the cemetery, such as grass seed, straw, shovels, rakes, water hoses, plywood, repairs to any equipment not covered under line 22, materials to repair/rehab headstones | \$ 3,000 |

| | | | | |
|-----|--------------------------|---|---|---------------------|
| 30 | Legal | 1 | 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 |
| 32 | Insurance | 1 | Purchase coverage on buildings, equipment, vehicles and liability | \$ 3,245 |
| 32 | Insurance | 2 | New Truck insurance allocation | \$ 42 |
| 33 | Postage | 1 | Allocation of funds for the mailing of bills for damaged property, letters and packages | \$ 50 |
| 45 | Supplies | 1 | Funds to pay for shop supplies, restroom supplies, record keeping supplies | \$ 1,000 |
| 51 | Telephone | 1 | Pays phone bills within the department and phone rental and PBX allocation. | \$ 1,250 |
| 52 | Power | 1 | Funds to pay the Electric used within the Cemetery Property. | \$ 1,000 |
| 62 | Capital Exp. Maint. | 1 | | |
| 69 | Uniforms | 1 | Provides uniforms for the department personnel along with grease rags and mats for the offices | \$ 750 |
| 70 | Meetings & Lodging | | | \$ 50 |
| 72 | Trash | 1 | Trash service for the Cemetery. | \$ 850 |
| 73 | Publications | 1 | Pays for Public Notices, Financial Statements, Help Wanted ads that might apply to the Cemetery or that is allocated from Administration | \$ 500 |
| 75 | Training and Safety | 1 | 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 |
| 76 | Unemployment | | | \$ - |
| 79 | Miscellaneous | 1 | Funds small items that are not easily allotted to other line items | \$ 100 |
| 97 | Drug Testing | 1 | Funds the random drug testing of employees which is mandatory for Commercial Driver License. | \$ 50 |
| 100 | Inmate Program | 1 | Funds to use inmate labor from Ozarks Correction Center in Fordland (OCC) | \$ 1,650 |
| 231 | Software Support | 1 | Funds allocated for Summit and Dude Solutions (mobile 311). | \$ 1,500 |
| 231 | Software Support | 1 | Office 365 allocation | \$ 221 |
| 301 | Professional Services | 2 | Compensation study for all employees. Based on the current number of employees and their allocation. Also includes WWTP Super and Building Inspector, part-time court clerk. | \$ 504 |
| 301 | Professional Services | 1 | Economic Development salary and office operations | \$ 16,667 |
| 302 | Accounting | 1 | Funds the Cemetery portion of accounting costs | \$ 143 |
| 502 | Propane | 1 | Pays for the cost of propane for heating the building | \$ 2,000 |
| 611 | Capital Expenditure | 1 | New City Hall Remodel Allocation | |
| 611 | Capital Expenditure | 2 | Transfer to Street Department for Dump Truck | \$ 25,000 |
| 611 | Capital Expenditure | 2 | Tractor and bucket | \$ 17,500 |
| 611 | Capital Expenditure | 3 | Track Machine for Digging graves | \$ 60,000 |
| 611 | Capital Expenditure | 3 | Trade-in Backhoe | \$ 60,000 |
| 626 | Equipment Lease Purchase | 2 | Truck \$45,000, 5 yrs., 4% allocated, annual payment \$9,944.92 | \$ 497 |
| | Transfer to Reserve Fund | | | |
| | | | Total Expenditures | \$ 290,043 |
| | | | Net | \$ (141,193) |

TRANSPORTATION SALES TAX FUND

Transportation Fund 55-93 Revenue and 55-95 Expense

| | Actual 2016 | Budget 2017 | Actual 2017 | Budget 2018 | Est. Actual 2018 | Budget 2019 |
|----------------------------------|---------------|-------------|---------------|---------------|------------------|---------------|
| Cash Balance as of December 31st | \$ 407,085.76 | \$ 6,448.86 | \$ 464,426.62 | \$ 420,001.00 | \$ 778,646.47 | \$ 762,441.18 |

| REVENUES | Actual 2016 | Budget 2017 | Actual 2017 | Budget 2018 | Est. Actual 2018 | Budget 2019 |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 30 Sales Tax | \$ 676,952.72 | \$ 668,331.74 | \$ 678,919.03 | \$ 683,722.25 | \$ 682,985.33 | \$ 685,708.22 |
| 230 Interest | \$ 1,697.21 | \$ 1,200.00 | \$ 4,669.89 | \$ 1,000.00 | \$ 3,617.91 | \$ 3,500.00 |
| 325 TAP Project Reimbursement | \$ 250,878.78 | \$ 24,068.00 | \$ 48,315.16 | | | |
| Transfer in from Debt Service Fund | | | | | | |
| Elm St. Reimbursement | | | | | | |
| TOTAL | \$ 929,528.71 | \$ 693,599.74 | \$ 731,904.08 | \$ 684,722.25 | \$ 686,603.24 | \$ 689,208.22 |

| | | | | | | |
|------------------------------|----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|
| Surplus (Deficit) to Balance | \$ 357,371.95 | \$ (400,636.90) | \$ (34,720.53) | \$ 35,792.63 | \$ 314,219.85 | \$ (16,205.29) |
| TOTAL | \$ 929,528.71 | \$ 1,094,236.64 | \$ 766,624.61 | \$ 684,722.25 | \$ 686,603.24 | \$ 705,413.51 |

| EXPENDITURES | Actual 2016 | Budget 2017 | Actual 2017 | Budget 2018 | Est. Actual 2018 | Budget 2019 |
|---|----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|
| 25 Maintenance | \$ 4,483.00 | | | | | |
| 30 Legal | \$ 364.00 | | \$ 860.00 | \$ 1,000.00 | \$ 265.00 | \$ 1,000.00 |
| 31 Engineering | \$ 8,305.35 | \$ 696,469.60 | \$ 646,389.12 | \$ 232,841.69 | \$ 243,242.92 | |
| 32 Insurance | | | \$ 9.90 | \$ 90.52 | \$ 162.02 | \$ 78.01 |
| 33 Postage | \$ 30.23 | | \$ 13.42 | \$ 20.00 | \$ 7.79 | \$ 20.00 |
| 45 General Supplies | | | | | \$ 314.01 | |
| 62 Capital Exp. Maint. | \$ 12,720.00 | | \$ 700.00 | | | |
| 63 Paving | \$ 13,246.25 | | | | | |
| 67 Sidewalks | | \$ 15,000.00 | | \$ 15,000.00 | | \$ 15,000.00 |
| 70 Meetings & Lodging | | | \$ 100.27 | | \$ 26.16 | \$ 25.00 |
| 73 Publications | \$ 127.58 | | \$ 77.60 | \$ 200.00 | \$ 474.66 | \$ 250.00 |
| 86 Election Expense | \$ 3,023.65 | | | | | |
| 90 Principal | | | | | | |
| 91 Interest | | | | | | |
| 92 Agent fees | \$ 532.20 | | | | | |
| 301 Professional Services | | | | \$ 4,500.00 | \$ 9.97 | |
| 302 Accounting | \$ 1,387.50 | \$ 1,500.00 | \$ 1,457.26 | \$ 2,110.50 | \$ 1,680.00 | \$ 2,140.50 |
| 611 Capital Expenditure Purchase | \$ 130,944.90 | \$ 68,114.04 | \$ 68,114.04 | | | |
| 630 New City Hall Remodel | | | | \$ 619.51 | \$ 622.61 | |
| 780 TAP Project | \$ 311,061.44 | \$ 33,153.00 | \$ 33,153.00 | \$ - | \$ 2,400.00 | \$ 35,000.00 |
| 653 Elm Street Expansion | | \$ 215,000.00 | \$ 15,750.00 | \$ 214,672.26 | \$ 84,426.92 | |
| Hartwell Building Demolition | | \$ 45,000.00 | | | | |
| 805 Planning | | \$ 20,000.00 | | \$ 46,966.96 | \$ 38,751.33 | |
| Roundabout Engineering | | | | \$ 130,908.18 | | |
| Roundabout Cost Share Payment - Balance Paid out of the Transportation Capital Project Fund | | | | | | \$ 651,900.00 |
| Pay off I-44 Study | \$ 15,678.08 | | | | | |
| Allocated portion of Activity Compl | \$ 70,252.58 | | | | | |
| Debt Service Payments | | | | | | |
| TOTAL | \$ 572,156.76 | \$ 1,094,236.64 | \$ 766,624.61 | \$ 648,929.62 | \$ 372,383.39 | \$ 705,413.51 |

| Capital Expenditures | | | | | | |
|--------------------------------|------|---------------|---------------|-----------------|------|------|
| 31 I-44 Interchange | | \$ 608,489.00 | \$ 608,489.00 | \$ 1,200,000.00 | | |
| 31 CC & Banning Improvements | | \$ 87,980.04 | | \$ 763,892.00 | | |
| 611 Skid Steer purchase | | \$ 18,000.00 | \$ 17,985.00 | | | |
| 611 Hartwell Building Asbestos | | \$ 45,000.00 | \$ 45,000.00 | | | |
| 611 Purchase New City Hall | | \$ 5,000.00 | \$ 5,129.04 | | | |
| | \$ - | \$ 764,469.04 | \$ 676,603.04 | \$ 1,963,892.00 | \$ - | \$ - |

Adopted
12/20/2018

Transportation Capital Project Fund 55-97

| | <i>2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> |
|----------------------------------|-------------------------|-------------------------|---------------------|
| Cash Balance as of December 31st | \$ 1,391,334.35 | \$ 189,237.81 | \$ 56,201.59 |
| CD Investment | \$ 9,522,037.00 | \$ 9,612,266.78 | - |
| Total Cash | \$ 10,913,371.35 | \$ 9,801,504.59 | \$ 56,201.59 |

| <i>REVENUES</i> | | <i>2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> |
|-----------------|-------------|-------------|-------------------------|---------------------|
| 230 | Interest | | \$ 18,026.00 | \$ 17,000.00 |
| | CD Interest | | \$ 90,229.78 | |
| TOTAL | | \$ - | \$ 108,255.78 | \$ 17,000.00 |

| | | | |
|------------------------------|-------------|------------------------|------------------------|
| Surplus (Deficit) to Balance | \$ - | \$ (1,111,866.76) | \$ (9,745,303.00) |
| TOTAL | \$ - | \$ 1,220,122.54 | \$ 9,762,303.00 |

| <i>EXPENDITURES</i> | | <i>2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> |
|---------------------|---|-------------|-------------------------|------------------------|
| 30 | Legal | | \$ 116,000.00 | |
| 31 | Engineering: I-44 Interchange | | \$ 714,072.54 | \$ 1,500,000.00 |
| 62 | Agent Fees | | \$ 300.00 | |
| 611 | Capital Expenditure Purchase | | \$ 389,750.00 | |
| | I-44 Cost Share Agreement | | | \$ 7,010,625.00 |
| | I-44 Soil Improvement for Structural Capacity | | | \$ 100,000.00 |
| | I-44 Contingency | | | \$ 573,669.00 |
| | I-44 Alternate Roadway & Aesthetic Enhancements | | | \$ 306,515.00 |
| | I-44 Historic Route 66 Roadside Park Design | | | \$ 21,494.00 |
| | I-44 Historic Route 66 Roadside Park Construction | | | |
| | Roundabout Cost Share Agreement | | | \$ 250,000.00 |
| TOTAL | | \$ - | \$ 1,220,122.54 | \$ 9,762,303.00 |

Adopted
12/20/2018

BONDS' DEBT SERVICE

G. O. Bond Debt Service Fund

| | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|--------------------|
| Cash Balance as of December 31st | \$ 102,167.98 | \$ 219,088.88 | \$ 250,556.89 | \$ 216,741.90 | \$ 259,370.52 | \$ 71,422.26 |

| <i>REVENUES</i> | | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> |
|-----------------|--------------|----------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|
| 230 | Interest | \$ 2,621.24 | \$ 1,000.00 | \$ 2,124.44 | \$ 2,200.00 | \$ 3,003.24 | \$ 3,000.00 |
| 610 | Property Tax | \$ 307,674.66 | \$ 299,409.00 | \$ 307,714.67 | \$ 326,808.95 | \$ 345,515.82 | \$ 333,041.74 |
| Subtotal | | \$ 310,295.90 | \$ 300,409.00 | \$ 309,839.11 | \$ 329,008.95 | \$ 348,519.06 | \$ 336,041.74 |

| | | | | | | |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Surplus (Deficit) to balance | \$ (556,930.44) | \$ 116,920.90 | \$ 148,388.91 | \$ (33,814.99) | \$ 8,813.63 | \$ (187,948.26) |
| TOTAL | \$ 867,226.34 | \$ 300,409.00 | \$ 309,839.11 | \$ 362,823.94 | \$ 348,519.06 | \$ 523,990.00 |

| <i>EXPENDITURES</i> | | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> |
|---------------------|-------------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|
| 73 | Publications | \$ 39.38 | | \$ 23.07 | \$ 40.00 | \$ 31.90 | \$ 40.00 |
| 93-6090 | 2003 GO Bond Principal | \$ 819,999.96 | \$ 147,500.00 | \$ 147,499.98 | \$ 152,500.00 | \$ 152,500.02 | \$ 77,500.00 |
| 93-6091 | 2003 GO Bond Interest | \$ 40,233.23 | \$ 29,810.17 | \$ 10,848.06 | \$ 25,562.33 | \$ 6,121.06 | \$ 3,000.00 |
| 93-6092 | 2003 GO Bond Agent Fees | \$ 6,953.77 | \$ 6,177.93 | \$ 3,079.09 | \$ 5,364.66 | \$ 1,695.50 | \$ 900.00 |
| 95-6090 | 2018 GO Bond Principal | | | | | | |
| 95-6091 | 2018 GO Bond Interest | | | | \$ 179,356.95 | \$ 179,356.95 | \$ 442,250.00 |
| 95-6092 | 2018 GO Bond Agent Fees | | | | | | \$ 300.00 |
| 302 | Accounting | | | | | | |
| TOTAL | | \$ 867,226.34 | \$ 183,488.10 | \$ 161,450.20 | \$ 362,823.94 | \$ 339,705.43 | \$ 523,990.00 |

| | | | | | |
|-----------------------------|---------------|--|---------------|--|------|
| 2003 G.O. Bonds Outstanding | \$ 305,000.00 | | \$ 155,000.00 | | \$ - |
|-----------------------------|---------------|--|---------------|--|------|

Adopted
12/20/2018

Combined Water and Sewer Revenue Bond 2003B 52-91 and 52-92

| | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|--------------------|
| Cash Balance as of December 31st | \$ 141,005.44 | \$ 154,827.17 | \$ 164,898.15 | \$ 187,674.06 | \$ 197,517.91 | \$ 222,450.47 |

| <i>REVENUES</i> | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> |
|-------------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|
| 4230 Interest | \$ 767.57 | \$ 760.00 | \$ 1,169.63 | \$ 1,100.00 | \$ 1,379.91 | \$ 1,100.00 |
| 4500 Water Use Exempt | \$ 19,003.79 | \$ 18,500.00 | \$ 17,059.39 | \$ 16,000.00 | \$ 19,173.80 | \$ 16,000.00 |
| 4505 Water Use Resident | \$ 188,763.68 | \$ 185,000.00 | \$ 199,212.84 | \$ 195,000.00 | \$ 202,991.90 | \$ 195,000.00 |
| 4510 Water Use Business | \$ 60,520.57 | \$ 60,000.00 | \$ 56,812.51 | \$ 60,000.00 | \$ 58,069.95 | \$ 60,000.00 |
| Subtotal | \$ 269,055.61 | \$ 264,260.00 | \$ 274,254.37 | \$ 272,100.00 | \$ 281,615.56 | \$ 272,100.00 |

| | | | | | | |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Surplus (Deficit) to balance | \$ 18,165.77 | \$ 13,821.73 | \$ 23,892.71 | \$ 22,775.91 | \$ 32,619.76 | \$ 24,932.56 |
| TOTAL | \$ 269,055.61 | \$ 264,260.00 | \$ 274,254.37 | \$ 272,100.00 | \$ 281,615.56 | \$ 272,100.00 |

| <i>EXPENDITURES</i> | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> |
|----------------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|
| 6090 Bond Principal | \$ 197,500.02 | \$ 202,500.00 | \$ 202,499.88 | \$ 207,500.00 | \$ 207,499.98 | \$ 212,500.00 |
| 6091 Bond Interest payment | \$ 43,584.60 | \$ 39,628.43 | \$ 39,551.94 | \$ 34,584.37 | \$ 33,804.10 | \$ 28,566.56 |
| 6092 Agent Fees | \$ 9,805.22 | \$ 8,309.84 | \$ 8,309.84 | \$ 7,239.72 | \$ 7,691.72 | \$ 6,100.88 |
| TOTAL | \$ 250,889.84 | \$ 250,438.27 | \$ 250,361.66 | \$ 249,324.09 | \$ 248,995.80 | \$ 247,167.44 |

| | | | | | |
|--------------------------------|-----------------|--|-----------------|--|---------------|
| 2003 Revenue Bonds Outstanding | \$ 1,325,000.00 | | \$ 1,120,000.00 | | \$ 910,000.00 |
|--------------------------------|-----------------|--|-----------------|--|---------------|

Adopted
12/20/2018

WATER FUND

Water Department 21-91

| | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|----------|
| Operating Cash Balance | \$ 500,415.17 | \$ 417,625.11 | \$ 589,881.67 | \$ 535,613.84 | \$ 193,625.08 | \$ 162,942.83 | 22.87% |
| Money Market Cash Balance | | | | | \$ 495,172.13 | \$ 495,172.13 | |
| Replacement Reserve Fund | | | \$ 135,971.18 | \$ 190,238.18 | \$ 190,238.18 | \$ 206,238.18 | |
| Total Cash Balance December 31 | \$ 500,415.17 | \$ 417,625.11 | \$ 725,852.85 | \$ 725,852.02 | \$ 879,035.39 | \$ 864,353.14 | |

| <i>REVENUES</i> | | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|-----------------|--------------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|--------------|
| 91 | Water PILOT | | \$ 47,708.57 | \$ 49,531.62 | \$ 52,329.98 | \$ 55,177.93 | \$ 53,300.00 | 1.85% |
| 4200 | Sale of Assets | | | | | | | |
| 4230 | Interest | \$ 2,291.10 | \$ 1,500.00 | \$ 5,995.94 | \$ 5,000.00 | \$ 7,686.76 | \$ 7,500.00 | 50.00% |
| 4380 | Misc. Revenues | \$ 3,411.14 | | \$ 3,562.99 | | \$ 878.76 | | |
| 4500 | Water Use Exempt | \$ 36,611.69 | \$ 50,599.52 | \$ 48,919.21 | \$ 50,599.52 | \$ 49,193.77 | \$ 50,000.00 | -1.18% |
| 4505 | Water Use Resident | \$ 360,848.77 | \$ 555,914.89 | \$ 571,359.91 | \$ 560,000.00 | \$ 584,826.98 | \$ 580,000.00 | 3.57% |
| 4510 | Water Use Business | \$ 116,595.50 | \$ 169,797.08 | \$ 162,919.86 | \$ 165,000.00 | \$ 167,254.40 | \$ 165,000.00 | 0.00% |
| 4520 | Water Use Tapin | \$ 30,900.00 | \$ 10,000.00 | \$ 19,075.00 | \$ 17,000.00 | \$ 29,256.00 | \$ 17,000.00 | 0.00% |
| 4540 | Webster Capital Credits | \$ 5,323.08 | | \$ 3,883.01 | | \$ 3,935.47 | | |
| 4541 | Anthem Ins. Rebate | \$ 2,941.47 | | \$ 4,360.29 | | | | |
| 4542 | Insurance Claims | \$ 2,571.79 | | | | | | |
| 4555 | Water Use Late Charge | \$ 40,384.35 | \$ 35,000.00 | \$ 47,068.13 | \$ 42,000.00 | \$ 46,340.62 | \$ 45,000.00 | 7.14% |
| 4560 | Water Use Adjustment | \$ 1,768.98 | | \$ (633.38) | | | | |
| 4570 | Capacity Fee | | | | | | | |
| 4580 | Damaged Prop. Collection | | | | | | | |
| Subtotal | | \$ 603,647.87 | \$ 870,520.06 | \$ 916,042.58 | \$ 891,929.50 | \$ 944,550.69 | \$ 917,800.00 | 2.46% |

| | | | | | | | |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|
| Surplus (Deficit) to Balance | \$ 56,291.39 | \$ (82,790.06) | \$ 88,731.64 | \$ (54,267.83) | \$ 98,915.54 | \$ (30,682.25) | -43.46% |
| Total | \$ 603,647.87 | \$ 953,310.12 | \$ 916,042.58 | \$ 946,197.32 | \$ 944,550.69 | \$ 948,482.25 | 0.24% |

| <i>OPERATING EXPENDITURES</i> | | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|-------------------------------|-----------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|--------------------|----------|
| 9 | Misc. Benefit | \$ 1,747.61 | | | | | | |
| 10 | Wages | \$ 175,157.25 | \$ 187,318.57 | | \$ 180,742.03 | | \$ 202,142.87 | 11.84% |
| | Wages - Admin | | \$ 79,707.99 | \$ 217,248.82 | \$ 85,106.22 | \$ 233,419.73 | \$ 88,313.67 | 3.77% |
| 11 | Payroll Taxes | \$ 12,945.65 | \$ 14,329.87 | | \$ 13,826.77 | | \$ 15,463.93 | 11.84% |
| | Payroll Taxes - Admin | | \$ 6,097.66 | \$ 16,058.18 | \$ 6,510.63 | \$ 17,467.35 | \$ 6,756.00 | 3.77% |
| 12 | Group Insurance | \$ 51,410.58 | \$ 59,002.27 | | \$ 66,300.70 | | \$ 69,472.70 | 4.78% |
| | Group Ins. - Admin | | \$ 17,265.38 | \$ 62,249.37 | \$ 19,687.32 | \$ 70,152.15 | \$ 20,630.82 | 4.79% |
| 13 | LAGERS | \$ 17,025.78 | \$ 21,916.27 | | \$ 22,954.24 | | \$ 27,693.57 | 20.65% |
| | LAGERS - Admin | | \$ 9,325.83 | \$ 24,227.89 | \$ 10,808.49 | \$ 27,821.56 | \$ 12,098.97 | 11.94% |
| 14 | Worker's Compensation | \$ 8,631.04 | \$ 12,394.10 | | \$ 12,167.26 | | \$ 11,410.17 | -6.22% |
| | Work Comp - Admin | | \$ 325.49 | \$ 5,691.97 | \$ 190.21 | \$ 6,043.40 | \$ 163.61 | -13.99% |
| 20 | Truck Expense | \$ 540.99 | \$ 1,000.00 | \$ 717.97 | \$ 3,000.00 | \$ 6,328.86 | \$ 4,000.00 | 33.33% |
| 21 | Gas and Oil | \$ 5,917.79 | \$ 12,000.00 | \$ 7,075.40 | \$ 10,000.00 | \$ 11,445.18 | \$ 10,000.00 | 0.00% |
| 22 | Equip. Maintenance | \$ 891.64 | \$ 1,980.00 | \$ 858.82 | \$ 1,980.00 | \$ 6,868.51 | \$ 3,500.00 | 76.77% |
| 23 | Computer Maintenance | \$ 3,037.05 | \$ 3,500.00 | \$ 4,888.40 | \$ 3,500.00 | \$ 8,327.49 | \$ 3,500.00 | 0.00% |
| 25 | Maintenance | \$ 42,248.29 | \$ 48,000.00 | \$ 47,880.05 | \$ 48,000.00 | \$ 40,539.16 | \$ 48,000.00 | 0.00% |
| 27 | Radio Expense | | \$ 360.00 | \$ - | \$ 360.00 | | \$ 360.00 | 0.00% |
| 28 | Building Maintenance | | | \$ 897.95 | \$ 800.00 | \$ 746.25 | \$ 800.00 | 0.00% |
| 29 | SCADA | \$ 4,815.32 | \$ 7,500.00 | \$ 300.63 | \$ 7,500.00 | \$ 5,241.71 | \$ 7,500.00 | 0.00% |
| 30 | Legal | \$ 866.20 | | \$ 100.00 | \$ 500.00 | \$ 179.00 | \$ 500.00 | 0.00% |
| 31 | Engineering | \$ 610.00 | | | | | | |
| 32 | Insurance | \$ 12,891.75 | \$ 12,606.19 | \$ 12,616.09 | \$ 15,221.31 | \$ 15,245.14 | \$ 13,791.60 | -9.39% |
| 33 | Postage | \$ 5,991.71 | \$ 7,500.00 | \$ 5,815.27 | \$ 7,500.00 | \$ 5,267.43 | \$ 7,500.00 | 0.00% |
| 34 | Custodian Fee | | | | | | | |
| 38 | Postage Mach lease | \$ 426.29 | \$ 1,000.00 | \$ 329.64 | \$ 1,000.00 | \$ 542.20 | \$ 1,000.00 | 0.00% |
| 40 | Office Supplies | \$ 658.59 | \$ 900.00 | \$ 556.68 | \$ 900.00 | \$ 545.58 | \$ 900.00 | 0.00% |
| 45 | General Supplies | \$ 3,403.46 | \$ 2,520.00 | \$ 3,340.75 | \$ 2,750.00 | \$ 2,517.96 | \$ 2,750.00 | 0.00% |
| 47 | Gravel | \$ 2,591.85 | \$ 2,000.00 | \$ 3,228.01 | \$ 3,000.00 | \$ 1,267.96 | \$ 3,000.00 | 0.00% |
| 51 | Telephone | \$ 3,083.38 | \$ 2,880.00 | \$ 4,385.59 | \$ 4,500.00 | \$ 5,511.72 | \$ 5,450.00 | 21.11% |
| 52 | Power | \$ 47,461.84 | \$ 62,000.00 | \$ 49,247.53 | \$ 50,000.00 | \$ 53,627.30 | \$ 50,000.00 | 0.00% |
| 60 | Grounds Maintenance | \$ 1,198.42 | \$ 1,625.01 | \$ 1,651.22 | \$ 1,625.00 | \$ 1,582.56 | \$ 1,625.00 | 0.00% |

| | | | | | | | | | |
|-----|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|--|
| 62 | Capital Exp. Maint. | \$ - | | | | | | | |
| 69 | Uniforms | \$ 2,967.48 | \$ 4,500.00 | \$ 3,011.11 | \$ 4,500.00 | \$ 3,588.06 | \$ 4,500.00 | 0.00% | |
| 70 | Meeting & lodging | \$ 23.56 | | \$ 6.66 | | \$ 605.23 | | | |
| 71 | Dues and Subscriptions | \$ 895.50 | \$ 1,200.00 | \$ 810.20 | \$ 1,200.00 | \$ 192.05 | \$ 1,200.00 | 0.00% | |
| 72 | Trash | \$ 631.61 | \$ 900.00 | \$ 774.57 | \$ 900.00 | \$ 1,787.02 | \$ 900.00 | 0.00% | |
| 73 | Publications | \$ 2,074.43 | \$ 2,220.00 | \$ 2,002.47 | \$ 2,220.00 | \$ 779.36 | \$ 2,220.00 | 0.00% | |
| 75 | Training and Safety | \$ 2,171.57 | \$ 3,500.00 | \$ 2,885.64 | \$ 3,500.00 | \$ 3,317.21 | \$ 3,500.00 | 0.00% | |
| 76 | Unemployment | \$ - | | | | | | | |
| 79 | Miscellaneous | \$ 834.85 | \$ 500.00 | \$ 84.00 | \$ 500.00 | \$ 445.91 | \$ 500.00 | 0.00% | |
| 97 | Drug Testing | \$ 260.65 | \$ 450.00 | \$ 106.66 | \$ 450.00 | \$ 53.33 | \$ 450.00 | 0.00% | |
| 101 | Locates | \$ 561.60 | \$ 500.00 | \$ 882.09 | \$ 1,000.00 | \$ 1,003.43 | \$ 1,000.00 | 0.00% | |
| 231 | Software Support | \$ 4,976.72 | \$ 4,500.00 | \$ 5,577.39 | \$ 4,500.00 | \$ 5,832.52 | \$ 6,489.08 | 44.20% | |
| 251 | Meters | \$ 23,351.92 | \$ 60,000.00 | \$ 40,028.82 | \$ 60,000.00 | \$ 37,752.64 | \$ 30,000.00 | -50.00% | |
| 252 | Wells | \$ 2,323.79 | \$ 31,097.00 | \$ 16,501.34 | \$ 18,000.00 | \$ 1,915.50 | \$ 18,000.00 | 0.00% | |
| 253 | Water Samples | \$ 1,731.30 | \$ 3,000.00 | \$ 1,452.73 | \$ 3,000.00 | \$ 1,947.70 | \$ 3,000.00 | 0.00% | |
| 254 | Disinfection | \$ 2,494.65 | \$ 3,000.00 | \$ 3,586.46 | \$ 4,800.00 | \$ 7,563.91 | \$ 6,000.00 | 25.00% | |
| 255 | Water Towers | | | | | \$ 199.11 | | | |
| 256 | Water Line Replacement | | | | | | | | |
| 301 | Professional Services | \$ 6,935.48 | | | \$ 4,500.00 | \$ 14,176.66 | \$ 16,666.67 | 270.37% | |
| 302 | Accounting | \$ 1,850.00 | \$ 2,000.00 | \$ 1,943.01 | \$ 2,814.00 | \$ 2,240.00 | \$ 2,854.00 | 1.42% | |
| 323 | WC Injury City Paid | | | | | | | | |
| 502 | Propane | \$ 713.31 | \$ 4,500.00 | \$ 674.23 | \$ 4,500.00 | \$ 2,691.02 | \$ 1,500.00 | -66.67% | |
| 511 | Security | | | | \$ 1,027.64 | \$ 1,027.64 | | -100.00% | |
| 611 | Capital Expenditure Purch | | | | | \$ 366.00 | | | |
| 621 | Capital Exp. Equip. Purchase | | | | | | | | |
| 626 | Leased Vehicles | | | | | | | | |
| 971 | Criminal Records Check | | | | | | | | |
| | Transfer PILOT to GF | | \$ 47,708.57 | \$ 49,531.62 | \$ 52,329.98 | \$ 55,177.93 | \$ 53,300.00 | 1.85% | |
| | Replacement Schedule | | | \$ - | | | | | |
| | Subtotal | \$ 458,350.90 | \$ 744,630.21 | \$ 599,225.23 | \$ 750,171.78 | \$ 663,350.43 | \$ 770,402.65 | 2.70% | |

| | | | | | | | | | |
|-----------------------------|------------------------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|--|
| CAPITAL EXPENDITURES | | | | | | | | | |
| 611 | Online Bill Pay software | \$ 1,725.08 | | | | | | | |
| 252 | Well Repair # 3 | \$ 43,077.00 | | | | | | | |
| 252 | Well Repair # 5 | \$ 16,321.00 | | | | | | | |
| 255 | Water towers repair | \$ 27,882.50 | | | | | | | |
| 231 | GIS Based Work Management Software | | \$ 2,400.00 | | \$ 2,000.00 | \$ 2,178.00 | | | |
| 611 | New City Hall Purchase | | \$ 71,119.91 | \$ 72,955.33 | | | | | |
| 611 | Land Purchase: Water Tower | | | | \$ 46,348.50 | \$ 46,348.50 | | | |
| 611 | Network Server | | | | \$ 3,700.00 | \$ 2,199.94 | | | |
| 611 | Utility Work Truck | | | | | | | | |
| 611 | Dump Truck | | | | | | | \$ 50,000.00 | |
| 621 | Skid Steer Attachment | | | | | | | \$ 2,500.00 | |
| 626 | Leased Vehicles | | \$ 19,160.00 | \$ 19,159.20 | \$ 19,160.00 | \$ 19,159.20 | \$ 9,579.60 | | |
| 626 | (2) New leased Truck | | | | | | | | |
| 630 | New City Hall Remodel | | | | \$ 8,817.04 | \$ 8,861.16 | | | |
| | Transfer to Replacement Fund | | \$ 116,000.00 | \$ 135,971.18 | \$ 54,267.00 | \$ 54,267.00 | \$ 16,000.00 | | |
| 256 | Water line Replacement | | | | \$ 56,000.00 | \$ 49,270.92 | \$ 75,000.00 | | |
| | Boost Station on Elm | | | | | | \$ 25,000.00 | | |
| | | | | | \$ 5,733.00 | | | | |
| | Subtotal | \$ 89,005.58 | \$ 208,679.91 | \$ 228,085.71 | \$ 196,025.54 | \$ 182,284.72 | \$ 178,079.60 | | |

| | | | | | | | | | |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|--|--|
| TOTAL EXPENDITURES | \$ 547,356.48 | \$ 953,310.12 | \$ 827,310.94 | \$ 946,197.32 | \$ 845,635.15 | \$ 948,482.25 | 0.24% | | |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|--|--|

Adopted
12/20/2018

Water Capacity Fees 21-91

| | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|--------------------|----------|
| Cash Balance as of December 31st | \$ 7,690.57 | \$ 13,690.57 | \$ 13,539.00 | \$ 19,539.00 | \$ 25,525.45 | \$ 32,525.45 | 66.46% |

| REVENUES | | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|-----------------|---------------|--------------------|--------------------|--------------------|--------------------|-------------------------|--------------------|----------|
| 4570 | Capacity Fees | \$ 7,690.57 | \$ 6,000.00 | \$ 5,848.43 | \$ 6,000.00 | \$ 11,986.45 | \$ 7,000.00 | 16.67% |
| | Subtotal | \$ 7,690.57 | \$ 6,000.00 | \$ 5,848.43 | \$ 6,000.00 | \$ 11,986.45 | \$ 7,000.00 | 16.67% |

| | | | | | | | |
|------------------------------|-------------|-------------|-------------|-------------|--------------|-------------|--|
| Surplus (Deficit to Balance) | \$ 7,690.57 | \$ 6,000.00 | \$ 5,848.43 | \$ 6,000.00 | \$ 11,986.45 | \$ 7,000.00 | |
| TOTAL | \$ 7,690.57 | \$ 6,000.00 | \$ 5,848.43 | \$ 6,000.00 | \$ 11,986.45 | \$ 7,000.00 | |

| EXPENDITURES | | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> |
|---------------------|---------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|--------------------|
| 6029 | SCADA | | | | | | |
| 6030 | Legal | | | | | | |
| 6031 | Engineering | | | | | | |
| 6062 | Capital Exp. Maint. | | | | | | |
| 6251 | Meters | | | | | | |
| 6611 | Capital Expenditure | | | | | | |
| 6626 | Equipment Lease | | | | | | |
| | TOTAL | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Adopted 12/20/2018

| Water | | | | |
|--------------|--------------------------|----------|---|-----------------------------|
| Line Item | Line Item Description | Priority | Request Detail | 2019 Proposed Budget Amount |
| | | | PILOT | \$ 53,300 |
| 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. | \$ 7,500 |
| 4380 | Misc. Revenues | | 2% of Sales Tax for timely collections, 2% of Primacy Fee retained for collection, scrap metal, insurance claims, and refunds. | |
| 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. | \$ 50,000 |
| 4505 | Water Use Resident | | Water use collections on residential meters. | \$ 580,000 |
| 4510 | Water Use Business | | Water use collections on business meters. | \$ 165,000 |
| 4520 | Water Use Tapin | | Revenue collected to pay for new meters. | \$ 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. | |
| 4541 | Anthem Ins. Rebate | | A result of the medical loss ratio (MLR), which is part of the Affordable Care Act (ACA). MLR is that a certain percentage of premium dollars must be used for medical claims and programs that improve the quality of health care and not for administrative expenses. | |
| 4555 | Water Use Late Charge | | Fees and penalties collected on late payments. | \$ 45,000 |
| 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. | |
| | Water Tower Rent | | | |
| 4570 | Capacity Fee | | Revenue from fees collected on new water accounts. Fees are based on type and size of building. | |
| 4580 | Damaged Prop. Collection | | | |
| | | | Total Revenues | \$ 917,800 |
| 10 | Wages F/T | 1 | Includes one additional employee, due to increased maintenance on our infrastructure from chlorination, water quality improvements, and expansion of the water system, we are requesting an additional employee as a priority 1 budget item. | \$ 202,143 |
| | Wages - Admin | 1 | | \$ 87,035 |
| | Wages - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 1,316 |
| 11 | Payroll Taxes | 1 | | \$ 15,464 |
| | Payroll Taxes - Admin | 1 | | \$ 6,658 |
| | | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 101 |
| 12 | Group Insurance | 1 | | \$ 69,473 |
| | Group Ins. - Admin | 1 | | \$ 20,631 |
| 13 | LAGERS | 1 | | \$ 27,694 |
| | LAGERS - Admin | 1 | | \$ 11,924 |
| | LAGERS - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 180 |
| 14 | Worker's Compensation | 1 | | \$ 11,421 |
| | Work Comp - Admin | 1 | | \$ 163 |
| | Work Comp - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 42 |
| 20 | Truck Expense | 1 | Cost for tires, brakes, batteries, starters, and any other maintenance. | \$ 4,000 |
| 21 | Gas and Oil | 1 | Includes fuel, oil and lubricants to operate and maintain all mobile equipment in the depa | \$ 10,000 |
| 22 | Equip. Maintenance | 1 | Cost for tires, brakes, batteries, starters, spark plugs, and any other maintenance required. Currently in our equipment fleet we have a Volvo Backhoe, pull behind air compressor, Mole, an Army generator, 1 old trash pump, cut-off saw, drill press, air compressor, cordless drill, cordless impact, cordless saw-saw, 3- 12 volt pumps. | \$ 3,500 |
| 23 | Computer Maintenance | 1 | Funds to maintain and repair department computers including percentages of cost for maintenance and repair of computers at city hall, server and backup system. | \$ 3,500 |

| | | | | |
|----|------------------------|---|--|-----------|
| 25 | Maintenance | 1 | Funds are for the emergency situations to repair our water distribution system when pipes fail, contractor errors, or something breaks. Our water system includes line sizes of ½", 1", 1 ½", 2", 4", 6", 8", 10", 12", and 16". We must keep enough pipe, couplings, and fittings for those emergency situations. These funds also keep our meter pits, shut-off valves, fire hydrant parts, tool replacement, steel parts, PVC parts, and Brass parts in stock. Our PVC parts are subject to oil prices since they are a petroleum product. | \$ 48,000 |
| 27 | Radio Expense | 1 | Funds are to maintain the FM radios assigned to the water department including 5 portable radios and 1 mobile radio. | \$ 360 |
| 28 | Building Maintenance | 1 | Funds are for any maintenance of the building | \$ 800 |
| 29 | SCADA | 1 | Funds are set up for the program updating, equipment maintenance, repair, and replacement of a computerized system for the Supervisory Control and Data Acquisition system that provides monitoring, alarm call outs and data recording for most all of the processes and/ or equipment at the WWTF, 12 remote lift stations, 3 well and tower sites, and water boost station. The equipment consists of fiber optic cables, 20 remote transmitting units with associated electrical controls, power and cabinets and a computer hard drive with monitors. | \$ 7,500 |
| 30 | Legal | 1 | 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 |
| 31 | Engineering | 3 | 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, etc.. | \$ - |
| 32 | Insurance | 1 | Funds set aside for insurance coverage for Buildings, Vehicles, Equipment and Liability. | \$ 16,743 |
| 32 | Insurance | 2 | New vehicles' insurance | \$ 1,269 |
| 33 | Postage | 1 | Funds used for sending out water/sewer bills, informational letters, and packages. | \$ 7,500 |
| 34 | Custodian Fee | | Fees that were set aside for the cleaning of the water building. | \$ - |
| 38 | Postage Mach lease | 1 | Funds the water department share of a monthly lease. | \$ 1,000 |
| 40 | Office Supplies | 1 | 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, and supplies needed to host DNR classes. | \$ 900 |
| 45 | General Supplies | 1 | Funds used for repairs or replacement of tools on the trucks and in the shop, like grinders, hand tools, welders, weed eaters, chargers, power tools, hammers, wrenches, and electrical supplies, lumber, nails, screws, bolts and nuts, major tool repairs, or replacement. | \$ 2,750 |
| 47 | Gravel | 1 | 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. | \$ 3,000 |
| 50 | Utilities | | | |
| 51 | Telephone | 1 | Funds used to pay for land line office phone bill during business hours and cell phones used to monitor alarms and answer calls after hours and one wireless tablet used for monitoring the department through SCADA and turning equipment off/on from remote locations after hours. Included allocation for phone rentals and PBX. | \$ 5,450 |
| 52 | Power | 1 | Funds used to pay for electric at the water facility, boost station, 3 well sites, and 3 tower sites. | \$ 50,000 |
| 60 | Grounds Maintenance | 1 | Contract mowing of City properties. | \$ 1,625 |
| 62 | Capital Exp. Maint. | | | |
| 69 | Uniforms | 1 | Funds provide uniforms for 4 department personnel along with grease rags, hooded sweat shirts, and jackets | \$ 4,500 |
| 70 | Meeting & lodging | 3 | Funds that would be used for training classes and travel expenses. | \$ - |
| 71 | Dues and Subscriptions | 1 | Funds to pay for dues to professional organizations such as MO WEF, MWWA, MRWA, SREP, ICMA membership. | \$ 1,200 |
| 72 | Trash | 1 | Funds used to pay for trash service at the water facility. | \$ 900 |
| 73 | Publications | 1 | Funds to pay for public notices, financial statements, help wanted ads that might apply to water department, or is allocated by Administration | \$ 2,220 |
| 75 | Training and Safety | 1 | Funds to pay for the employee safety equipment including safety toe boots, rubber boots, gloves, hats, vest, safety glasses, ear protection, signs, safety cones, and formal safety training for the Water Department personnel, and pays for the required state water license and commercial driving license. | \$ 3,500 |
| 76 | Unemployment | | | |

| | | | | |
|------|------------------------------|-----|--|-------------------|
| 79 | Miscellaneous | 1 | Funds small unexpected purchases that are not easily allotted to other line items | \$ 500 |
| 90 | Bond Principle | | | |
| 91 | Bond Interest | | | |
| 97 | Drug Testing | 1 | Funds the random drug testing of employees which is mandatory for Commercial Driver License. | \$ 450 |
| 101 | Locates | | Funds for our annual fee with Mo One Call and marking paint used to do the locates | \$ 1,000 |
| 231 | Software Support | 1 | Funds allocated for Sensus, Summit and Dude Solutions (mobile 311) and Office 365. | \$ 7,876 |
| 231 | Software Support | 2 | Dude Solutions license and permits. | \$ 3,178 |
| 251 | Meters | 1 | Funds use to pay for water meters, meter pits, and all brass fittings, brass meter setters, and electronic reading components involve with meter installation. | \$ 30,000 |
| 252 | Wells | 1 | Funds used for upkeep and maintenance of water wells, including pressure gages, soft starts, and yearly inspections of the wells, and water towers. | \$ 18,000 |
| 253 | Water Samples | 1 | Funds set for monthly testing of water to ensure safe drinking water, also emergency testing due to water main breaks or customer complaints. | \$ 3,000 |
| 254 | Disinfection | | | \$ 6,000 |
| 255 | Water Towers | | | |
| 301 | Professional Services | | Allocation of Economic Development cost share | \$ 16,667 |
| 301 | Professional Services | 2 | Compensation study for all employees, based on the current number of employees and their allocations. Also Includes WWTP Super, Building Inspector, part-time court clerk. | \$ 2,375 |
| 302 | Accounting | 1 | Funds the water department portion of accounting costs | \$ 2,854 |
| 323 | WC Injury City Paid | | | |
| 502 | Propane | 1 | Heating the offices and main bay in the Water Department | \$ 4,500 |
| 502 | Propane | 2 | Heating the east bays where the equipment is stored, we store several diesel pick-ups in that building, the intent is not to keep it comfortable and warm out there, but it is to help us ensure that our equipment does not gel up when it is cold. This is also where all the water parts are stored and where we work on the items when we have issues out in the system that need attention. | \$ 3,000 |
| | Capital Expenditure Purchase | 2 | Lease Purchase of a new work truck | |
| | Capital Expenditure Purchase | 1 | New City Hall remodel allocation | |
| 6256 | Replacement Schedule | 1 | Funds for water line replacement and looping of dead-end lines. | \$ 75,000 |
| | Replacement Schedule | 2 | Transfer to Replacement Fund | \$ 41,000 |
| | Leased Vehicles | | We are currently paying on 2 lease purchase vehicles | \$ 9,580 |
| 971 | Criminal Records Check | | | |
| | | | Transfer PILOT to General | \$ 53,300 |
| | | | Total Expenditures | \$ 913,240 |
| | | | Net | \$ 4,560 |
| 611 | Capital Expenditure Purchase | 3 | Air compressor replacement \$20,000 allocated to Water/WWTP/Street. | \$ 6,667 |
| 611 | Capital Expenditure Purchase | 1,2 | Mini excavator purchase at \$60,000 split with WWTP or lease purchase below. | \$ 30,000 |
| 626 | Equipment Lease | 1,2 | Mini excavator split with WWTP lease purchase \$60,000, 5 years at 4%. | \$ 6,630 |
| 611 | Capital Expenditure Purchase | 2 | Generator/Light Tower | |
| 626 | Capital Expenditure Purchase | 2 | New Dump Truck purchase or lease, \$150,000 less \$25,000 from Cemetery, 5 yrs. 4% | \$ 9,208 |
| 611 | Capital Expenditure Purchase | 3 | Directional Bore machine | |
| 611 | Capital Expenditure Purchase | 3 | Replace backhoe | \$ 125,000 |
| 611 | Capital Expenditure Purchase | 2 | Fire Hydrant Flow Rings and paint | \$ 20,000 |
| 611 | Capital Expenditure Purchase | 3 | Skid steer attachment split with other Departments | \$ 2,500 |
| 611 | Capital Expenditure Purchase | 1 | | |
| 626 | Leased Vehicles | 2 | We are asking for another vehicle in the fleet in the water department so that employees can split up as needed to complete tasks more efficiently. \$50,000, 5 yrs. 4%. | \$ 11,050 |
| 626 | Leased Vehicles | 2 | Street truck allocated across departments. | \$ 994 |
| 611 | Capital Expenditure Purchase | 2 | New Building \$250,000 to be allocated 75% Water and 25% WWTP. | \$ 187,500 |
| CIP | Capital Expenditure Purchase | 1 | mapping for the entire water system distribution system. Price ranges from \$30,000-50,000 depending on which option we would want (CIP funds). | \$ 50,000 |
| CIP | Capital Exp. Purchase | 3 | | |

WATER AND WASTEWATER TREATMENT PLANT (WWTP)

CAPITAL IMPROVEMENT PROJECTS (CIP) FUND

Water and Wastewater Treatment Plant CIP

| | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|---------------------------|-------------------------|------------------------|----------|
| Cash Balance | \$ 632,946.72 | \$ 625,992.72 | |
| Money Market Cash Balance | \$ 566,885.84 | \$ 566,885.84 | |
| Total Cash Balance | \$ 1,199,832.56 | \$ 1,192,878.56 | |

| <i>REVENUES</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|-----------------------------|-------------------------|----------------------|----------|
| 4230 Interest | | \$ 5,750.00 | |
| 4512 CIP fee | | \$ 479,000.00 | |
| Reimbursement from SRF Loan | | \$ 244,000.00 | |
| Subtotal | \$ - | \$ 728,750.00 | |

| | | | |
|------------------------------|-------------|----------------------|--|
| Surplus (Deficit) to Balance | \$ - | \$ (6,954.00) | |
| TOTAL | \$ - | \$ 735,704.00 | |

| <i>EXPENDITURES</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|--|-------------------------|----------------------|----------|
| 6025 Maintenance | | | |
| 6029 SCADA | | | |
| 6030 Legal | | | |
| 6031 Engineering | | | |
| 6062 Main sewer line to treatment plant repair | | \$ 40,000.00 | |
| 6302 Accounting | | | |
| 6611 Capital Expenditure: Vector Truck | | \$ 334,008.00 | |
| 6634 Lift Station No 4 | | | |
| 6621 Capital Exp. Equipment Purchase | | | |
| 6626 Equipment Lease | | | |
| 6805 Planning | | | |
| 6651 Sewer Expansion to Activity Center | | | |
| 6652 Water Expansion to Activity Center | | | |
| GIS System - WWTP | | \$ 73,811.00 | |
| GIS System - Water | | \$ 34,885.00 | |
| N. Side Water Expansion Design | | \$ 73,000.00 | |
| N. Side Sewer Expansion Design | | \$ 100,000.00 | |
| Debt Service for WWTP Projects | | | |
| Debt Service for Water Projects SRF Interest Payment | | \$ 80,000.00 | |
| TOTAL | \$ - | \$ 735,704.00 | |

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

Adopted
12/20/2018

Water - CIP 21-25

| | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|--------------------|----------|
| Cash Balance as of December 31st | \$ 362,985.90 | \$ 306,371.90 | \$ 349,091.70 | \$ 20,193.80 | \$ 226,916.11 | | -100.00% |

| <i>REVENUES</i> | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|--------------------|-----------------|
| 4230 Interest | \$ 1,087.17 | \$ 1,050.00 | \$ 2,823.65 | \$ 2,500.00 | \$ 2,121.54 | | -100.00% |
| 4512 CIP Fee | \$ 177,860.25 | \$ 240,246.00 | \$ 180,075.23 | \$ 179,000.00 | \$ 168,413.53 | | -100.00% |
| Reimbuesement from SRF Loan | | | | | | | |
| Subtotal | \$ 178,947.42 | \$ 241,296.00 | \$ 182,898.88 | \$ 181,500.00 | \$ 170,535.07 | \$ - | -100.00% |

| | | | | | | | |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------|-----------------|
| Surplus (Deficit to Balance) | \$ 159,788.22 | \$ (56,614.00) | \$ (28,470.45) | \$ (328,897.90) | \$ (122,175.59) | \$ - | -100.00% |
| TOTAL | \$ 178,947.42 | \$ 297,910.00 | \$ 211,369.33 | \$ 510,397.90 | \$ 292,710.66 | \$ - | -100.00% |

| <i>EXPENDITURES</i> | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|--|---------------------|----------------------|----------------------|----------------------|-------------------------|--------------------|-----------------|
| 6029 SCADA | | | | \$ 15,000.00 | | | -100.00% |
| 6030 Legal | | | | \$ 750.00 | | | -100.00% |
| 6031 Engineering | | \$ 47,410.00 | \$ 189,009.34 | \$ 186,069.80 | \$ 169,995.72 | | -100.00% |
| 6062 Capital Exp. Maint. | | | | | | | |
| 6251 Meters | | | | | | | |
| 6302 Accounting | | | | | | | |
| 6609 Infrastructure Upgrade | | | | | | | |
| 6611 Capital Expenditure | | \$ 158,000.00 | \$ 19,177.50 | \$ 128,502.00 | | | -100.00% |
| 6626 Equipment Lease | \$ 19,159.20 | | | | | | |
| 6652 Expansion of Water to Activity Center | | \$ 72,500.00 | | \$ 141,008.30 | \$ 83,804.00 | | -100.00% |
| 6805 Planning | | \$ 20,000.00 | \$ 3,182.49 | \$ 39,067.80 | \$ 38,910.94 | | -100.00% |
| N. Side Water Expansion Design | | | | | | | |
| SRF Debt Service - Interest | | | | | | | |
| TOTAL | \$ 19,159.20 | \$ 297,910.00 | \$ 211,369.33 | \$ 510,397.90 | \$ 292,710.66 | \$ - | -100.00% |

| <i>Capital Expenditures</i> | | | | | | | |
|------------------------------|--|---------------|--------------|---------------|------|------|--|
| 6611 Mapping of water system | | \$ 50,000.00 | \$ 1,192.50 | \$ 45,000.00 | \$ - | | |
| 6611 Vector truck: 25% | | \$ 90,000.00 | | \$ 83,502.00 | | | |
| Skid steer purchase | | \$ 18,000.00 | \$ 17,985.00 | | | | |
| AMI Metering System | | | | | | | |
| 29 RTU Replacement | | | | \$ 15,000.00 | | | |
| | | \$ 158,000.00 | \$ 19,177.50 | \$ 143,502.00 | \$ - | \$ - | |

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

Adopted
12/20/2018

Wastewater Treatment Plant - CIP 22-26

| | Actual 2016 | Budget 2017 | Actual 2017 | Budget 2018 | Est. Actual 2018 | Budget 2019 | % |
|---------------------------|---------------|---------------|---------------|---------------|------------------|-------------|----------|
| Cash Balance | \$ 355,370.10 | \$ 550,262.63 | \$ 544,094.05 | \$ 549,224.88 | \$ 406,030.61 | | -100.00% |
| Money Market Cash Balance | | | | | \$ 566,885.84 | | |
| Total Cash Balance | | | | | \$ 972,916.45 | \$ - | |

| REVENUES | | Actual 2016 | Budget 2017 | Actual 2017 | Budget 2018 | Est. Actual 2018 | Budget 2019 | % |
|----------|----------------------------------|---------------|---------------|---------------|---------------|------------------|-------------|----------|
| 4230 | Interest | \$ 750.77 | \$ 700.00 | \$ 3,331.22 | \$ 2,500.00 | \$ 4,160.74 | | -100.00% |
| 4512 | Sewer CIP fee | \$ 295,681.36 | \$ 237,771.00 | \$ 299,048.79 | \$ 299,000.00 | \$ 301,022.46 | | -100.00% |
| 4550 | Sewer CIP Misc. Revenues | | | | | | | |
| | Transfer from 1999A Revenue Bond | | \$ 484,614.30 | | \$ 504,600.00 | \$ 508,325.62 | | |
| | Subtotal | \$ 296,432.13 | \$ 723,085.30 | \$ 302,380.01 | \$ 806,100.00 | \$ 813,508.82 | \$ - | -100.00% |

| | | | | | | | |
|------------------------------|---------------|---------------|---------------|---------------|---------------|------|---------|
| Surplus (Deficit) to Balance | \$ 296,432.13 | \$ 194,892.53 | \$ 188,723.95 | \$ 5,130.83 | \$ 428,822.40 | \$ - | -32.85% |
| TOTAL | \$ 296,432.13 | \$ 723,085.30 | \$ 302,380.01 | \$ 806,100.00 | \$ 813,508.82 | \$ - | 149.14% |

| EXPENDITURES | | Actual 2016 | Budget 2017 | Actual 2017 | Budget 2018 | Est. Actual 2018 | Budget 2019 | % |
|--------------|------------------------------------|-------------|---------------|---------------|---------------|------------------|-------------|----------|
| 6025 | Maintenance | | | | | | | |
| 6029 | SCADA | | | | \$ 30,000.00 | \$ - | | |
| 6030 | Legal | | | | | \$ 650.00 | | |
| 6031 | Engineering | | \$ 163,192.77 | \$ 67,557.57 | \$ 104,035.20 | \$ 113,100.44 | | -100.00% |
| 6062 | Capital Expenditure Maint. | | | | | | | |
| 6302 | Accounting | | | | | | | |
| 6611 | Capital Expenditure | | \$ 18,000.00 | \$ 17,985.00 | \$ 124,542.00 | \$ 124,741.34 | | -100.00% |
| 6634 | Lift Station No 4 | | | | | | | |
| 6621 | Capital Exp. Equipment Purchase | | \$ 210,000.00 | \$ 24,931.00 | \$ 315,506.00 | | | -100.00% |
| 6626 | Equipment Lease | | | | | | | |
| 6805 | Planning | | \$ 20,000.00 | \$ 3,182.49 | \$ 39,067.80 | \$ 38,910.93 | | -100.00% |
| 6651 | Sewer Expansion to Activity Center | | \$ 117,000.00 | | \$ 187,818.17 | \$ 107,283.71 | | -100.00% |
| | GIS System | | | | | | | |
| | Debt Service for WWTP Projects | | | | | | | |
| | TOTAL | \$ - | \$ 528,192.77 | \$ 113,656.06 | \$ 800,969.17 | \$ 384,686.42 | \$ - | -100.00% |

| Capital Expenditures | | Actual 2016 | Budget 2017 | Actual 2017 | Budget 2018 | Est. Actual 2018 | Budget 2019 | % |
|----------------------|---|-------------|---------------|--------------|---------------|------------------|-------------|---|
| | Skid steer purchase | | \$ 18,000.00 | \$ 17,985.00 | | | | |
| | Blower | | | \$ 30,000.00 | \$ 65,000.00 | | | |
| | RTU Replacement | | | | \$ 30,000.00 | | | |
| | Vactor truck: 75% | | \$ 210,000.00 | | \$ 250,506.00 | | | |
| 6611 | Land Purchase for Easement | | | | \$ 124,542.00 | \$ 124,741.34 | | |
| | Bypass Elimination Plan | | | | | | | |
| | Piping revisions, UV disinfection | | | | | | | |
| | Headworks revisions, storm basin improvements | | | | | | | |
| | SCADA System - complete replacement | | | | | | | |
| | Priority 1 CIPP Lining Improvements | | | | | | | |
| | TOTAL | | \$ 228,000.00 | \$ 47,985.00 | \$ 470,048.00 | \$ 124,741.34 | \$ - | |

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

Adopted
12/20/2018

WASTEWATER TREATMENT PLANT (WWTP) FUND

Wastewater Treatment Plant 22-90

| | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|--|----------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|----------|
| Operating Cash Balance | \$ 337,619.66 | \$ 273,034.71 | \$ 443,782.53 | \$ 430,925.48 | \$ 182,769.37 | \$ 168,620.55 | |
| Money Market Account | | | | | \$ 378,920.11 | \$ 378,920.11 | |
| Replacement Reserve Fund (<i>From 1999A Bond Reserves</i>) | | | | | \$ 85,705.00 | \$ 35,705.00 | |
| Total Cash Balance December 31 | \$ 337,619.66 | \$ 273,034.71 | \$ 443,782.53 | \$ 430,925.48 | \$ 647,394.48 | \$ 583,245.66 | |

| <i>REVENUES</i> | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|------------------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|--------------|
| 92 WWTP PILOT | | \$ 34,739.61 | \$ 38,387.12 | \$ 40,500.00 | \$ 41,750.00 | \$ 41,500.00 | 2.47% |
| 200 Sale of Assets | | | | | | | |
| 230 Interest | \$ 1,629.77 | \$ 1,000.00 | \$ 4,074.24 | \$ 3,000.00 | \$ 4,586.45 | \$ 4,500.00 | 50.00% |
| 370 Sludge Farm Lease 2 year | | | | | | | |
| 525 Sewer Use | \$ 771,729.92 | \$ 767,426.00 | \$ 829,319.18 | \$ 810,000.00 | \$ 835,000.00 | \$ 830,000.00 | 2.47% |
| 540 Webster Capital Credits | \$ 5,964.27 | | \$ 5,869.62 | | | | |
| 541 Anthem Ins. Rebate | \$ 3,992.69 | | \$ 5,800.78 | | | | |
| 542 Insurance Claims | \$ 2,571.79 | | | | | | |
| 545 Tap-Ins | \$ 660.00 | \$ 500.00 | \$ 720.00 | \$ 500.00 | \$ 660.00 | \$ 500.00 | 0.00% |
| 550 Misc. Revenue | \$ 630.43 | | \$ 1,885.00 | | \$ 989.50 | | |
| 555 Sewer Use Late Charges | \$ 33,629.33 | \$ 34,000.00 | \$ 36,571.19 | \$ 34,000.00 | \$ 36,549.95 | \$ 34,000.00 | 0.00% |
| 570 Capacity Fee | | | | | | | |
| Subtotal | \$ 820,808.20 | \$ 837,665.61 | \$ 922,627.13 | \$ 888,000.00 | \$ 919,535.90 | \$ 910,500.00 | 2.53% |

| | | | | | | | |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|
| Surplus (Deficit) to Balance | \$ 149,138.37 | \$ (64,584.95) | \$ 108,604.63 | \$ (12,857.05) | \$ 117,906.95 | \$ (64,148.82) | 398.94% |
| Total | \$ 820,808.20 | \$ 902,250.56 | \$ 922,627.13 | \$ 900,857.05 | \$ 919,535.90 | \$ 974,648.82 | 8.19% |

| <i>OPERATING EXPENDITURES</i> | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|--------------------|----------|
| 9 Misc. Benefit | \$ 1,747.62 | | | | | | |
| 10 Wages | \$ 292,650.92 | \$ 286,310.53 | \$ 312,658.03 | \$ 295,022.40 | \$ 321,603.93 | \$ 299,856.73 | 1.64% |
| Wages - Admin | | \$ 79,707.99 | | \$ 85,106.22 | | \$ 88,313.67 | 3.77% |
| 11 Payroll Taxes | \$ 22,077.70 | \$ 21,902.76 | \$ 23,148.29 | \$ 22,569.21 | \$ 23,871.56 | \$ 22,939.04 | 1.64% |
| Payroll Taxes - Admin | | \$ 6,097.66 | | \$ 6,510.63 | | \$ 6,756.00 | 3.77% |
| 12 Group Insurance | \$ 71,034.51 | \$ 65,934.12 | \$ 70,215.57 | \$ 74,811.12 | \$ 78,675.83 | \$ 78,386.95 | 4.78% |
| Group Ins. - Admin | | \$ 17,258.50 | | \$ 19,679.71 | | \$ 20,623.22 | 4.79% |
| 13 LAGERS | \$ 30,816.34 | \$ 33,498.33 | \$ 35,237.35 | \$ 37,467.84 | \$ 40,843.77 | \$ 41,080.37 | 9.64% |
| LAGERS - Admin | | \$ 9,325.83 | | \$ 10,808.49 | | \$ 12,098.97 | 11.94% |
| 14 Worker's Compensation | \$ 9,089.62 | \$ 12,691.70 | \$ 6,166.28 | \$ 10,942.66 | \$ 6,297.33 | \$ 9,919.78 | -9.35% |
| Work Comp - Admin | | \$ 325.49 | | \$ 190.21 | | \$ 163.61 | -13.99% |
| 20 Truck Expense | \$ 9,546.42 | \$ 8,500.00 | \$ 5,392.40 | \$ 8,500.00 | \$ 11,671.10 | \$ 8,500.00 | 0.00% |
| 21 Gas and Oil | \$ 6,325.43 | \$ 10,000.00 | \$ 8,511.29 | \$ 7,500.00 | \$ 10,487.89 | \$ 10,000.00 | 33.33% |
| 23 Computer Maintenance | \$ 3,959.85 | \$ 3,000.00 | \$ 5,252.36 | \$ 5,000.00 | \$ 8,133.94 | \$ 5,000.00 | 0.00% |
| 24 Collection System Maint. | \$ 17,341.99 | \$ 18,000.00 | \$ 35,544.00 | \$ 32,000.00 | \$ 24,925.45 | \$ 32,000.00 | 0.00% |
| 25 Plant Maintenance | \$ 23,335.81 | \$ 26,000.00 | \$ 25,983.80 | \$ 28,000.00 | \$ 22,644.95 | \$ 28,000.00 | 0.00% |
| 27 Radio Expense | | \$ 100.00 | | | | | |
| 29 SCADA | \$ 5,159.11 | \$ 9,000.00 | \$ 1,096.36 | \$ 6,500.00 | \$ 5,407.86 | \$ 6,500.00 | 0.00% |
| 30 Legal | \$ 291.02 | | \$ 140.00 | | \$ 90.00 | | |
| 31 Engineering | \$ 610.00 | | | | | | |
| 32 Insurance | \$ 28,663.05 | \$ 30,401.33 | \$ 30,409.35 | \$ 35,128.82 | \$ 35,743.86 | \$ 33,707.74 | -4.05% |
| 33 Postage | \$ 5,788.62 | \$ 5,000.00 | \$ 5,857.81 | \$ 5,800.00 | \$ 5,337.32 | \$ 5,800.00 | 0.00% |
| 38 Postage Mach. Lease | \$ 426.29 | \$ 800.00 | \$ 329.62 | \$ 600.00 | \$ 542.19 | \$ 800.00 | 33.33% |
| 40 Office Supplies | \$ 858.67 | \$ 1,500.00 | \$ 1,460.55 | \$ 1,500.00 | \$ 1,028.23 | \$ 1,500.00 | 0.00% |
| 42 Lab Supplies | \$ 10,616.55 | \$ 18,000.00 | \$ 14,117.20 | \$ 18,000.00 | \$ 12,401.81 | \$ 18,000.00 | 0.00% |
| 45 General Supplies | \$ 1,389.37 | \$ 1,500.00 | \$ 2,914.01 | \$ 1,500.00 | \$ 1,798.56 | \$ 1,500.00 | 0.00% |
| 51 Telephone | \$ 3,360.63 | \$ 3,000.00 | \$ 3,575.74 | \$ 3,500.00 | \$ 5,402.41 | \$ 5,755.00 | 64.43% |
| 52 Power | \$ 81,927.60 | \$ 90,000.00 | \$ 78,683.49 | \$ 82,500.00 | \$ 73,699.56 | \$ 82,500.00 | 0.00% |
| 60 Grounds Maintenance | \$ 6,002.29 | \$ 5,886.80 | \$ 6,322.80 | \$ 6,100.00 | \$ 6,744.12 | \$ 6,100.00 | 0.00% |
| 62 Capital Exp. Maint. | | | | | | | |
| 64 Sludge Site Maintenance | \$ 20.00 | | | \$ 3,000.00 | \$ 50.00 | \$ 3,000.00 | 0.00% |
| 66 Sludge Site Crop | \$ 57.68 | | | | | | |
| 69 Uniforms | \$ 5,413.80 | \$ 4,500.00 | \$ 5,062.53 | \$ 5,500.00 | \$ 4,240.37 | \$ 5,500.00 | 0.00% |
| 70 Meetings & Lodging | | | \$ 13.70 | | \$ 657.71 | | |
| 71 Dues and Subscriptions | \$ 722.10 | \$ 800.00 | \$ 739.96 | \$ 800.00 | \$ 946.79 | \$ 800.00 | 0.00% |
| 72 Trash | \$ 594.99 | \$ 700.00 | \$ 786.14 | \$ 700.00 | \$ 759.34 | \$ 700.00 | 0.00% |
| 73 Publications | \$ 570.80 | \$ 1,000.00 | \$ 1,324.85 | \$ 1,000.00 | \$ 498.47 | \$ 1,000.00 | 0.00% |
| 75 Training and Safety | \$ 2,891.51 | \$ 3,000.00 | \$ 1,871.53 | \$ 3,000.00 | \$ 4,704.25 | \$ 3,000.00 | 0.00% |

| | | | | | | | | | |
|-----|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|--|
| 76 | Unemployment | \$ - | | | | | | | |
| 79 | Miscellaneous | \$ 3,412.41 | | \$ 48.00 | | \$ 173.46 | | | |
| 80 | NPDES Permit | \$ 4,089.37 | \$ 4,000.00 | \$ 4,148.27 | \$ 4,000.00 | \$ 4,178.10 | \$ 4,200.00 | 5.00% | |
| 83 | Plant Chemicals | \$ 4,158.00 | \$ 7,000.00 | \$ 5,307.75 | \$ 7,000.00 | \$ 5,620.87 | \$ 7,000.00 | 0.00% | |
| 96 | Public Relations | | | | | | | | |
| 97 | Drug Testing | \$ 306.43 | \$ 800.00 | \$ 331.32 | \$ 700.00 | \$ 297.83 | \$ 700.00 | 0.00% | |
| 100 | Inmate Program | | \$ 1,050.00 | \$ 774.96 | \$ 1,050.00 | \$ 951.15 | \$ 1,050.00 | 0.00% | |
| 101 | Locates | \$ 561.60 | \$ 500.00 | \$ 684.45 | \$ 700.00 | \$ 692.32 | \$ 700.00 | 0.00% | |
| 231 | Software Support | \$ 3,359.27 | \$ 1,900.00 | \$ 3,911.41 | \$ 2,100.00 | \$ 4,116.57 | \$ 4,677.08 | 122.72% | |
| 301 | Professional Services | \$ 6,935.48 | | | \$ 4,500.00 | \$ 14,176.66 | \$ 16,666.67 | 270.37% | |
| 302 | Accounting | \$ 1,850.00 | \$ 2,000.00 | \$ 1,943.01 | \$ 2,814.00 | \$ 2,240.00 | \$ 2,854.00 | 1.42% | |
| 323 | WC Injury City Paid | | | | | | | | |
| 502 | Propane | \$ 1,981.90 | \$ 3,000.00 | \$ 2,715.88 | \$ 3,000.00 | \$ 2,829.60 | \$ 3,000.00 | 0.00% | |
| 511 | Security | | | | \$ 1,438.69 | \$ 1,438.69 | | -100.00% | |
| 611 | Capital Exp. Purchase | | | | | \$ 366.00 | | | |
| 621 | Capital Exp. Equip. Purchase | | | | | | | | |
| | Transfer PILOT to GF | | \$ 34,739.61 | \$ 38,387.12 | \$ 40,500.00 | \$ 41,750.00 | \$ 41,500.00 | 2.47% | |
| | Subtotal | \$ 669,944.75 | \$ 828,730.65 | \$ 741,067.18 | \$ 887,040.01 | \$ 788,039.85 | \$ 922,148.82 | 3.96% | |

| | | | | | | | | | |
|-----------------------------|------------------------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|--|
| CAPITAL EXPENDITURES | | | | | | | | | |
| 62 | | | | | | | | | |
| 231 | GIS Based Work Management Software | \$ 2,400.00 | | | \$ 1,300.00 | \$ 2,178.00 | | | |
| 611 | Online Bill Pay software | \$ 1,725.08 | | | | | | | |
| 611 | New City Hall Purchase | | \$ 71,119.91 | \$ 72,955.32 | | | | | |
| 611 | Network Server | | | | \$ 3,700.00 | \$ 2,199.94 | | | |
| 611 | Dump Truck | | | | | | \$ 50,000.00 | | |
| 621 | Skid Steer Attachment | | | | | | \$ 2,500.00 | | |
| 630 | New City Hall Remodel | | | | \$ 8,817.04 | \$ 9,211.16 | | | |
| | Subtotal | \$ 1,725.08 | \$ 73,519.91 | \$ 72,955.32 | \$ 13,817.04 | \$ 13,589.10 | \$ 52,500.00 | | |

| | | | | | | | | | |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|--|--|
| TOTAL EXPENDITURES | \$ 671,669.83 | \$ 902,250.56 | \$ 814,022.50 | \$ 900,857.05 | \$ 801,628.95 | \$ 974,648.82 | 8.19% | | |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|--|--|

Adopted
12/20/2018

Wastewater Treatment Plant - Capacity Fees 22-90

| | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|--------------------|----------|
| Cash Balance as of December 31st | \$ 10,937.42 | \$ 16,937.42 | \$ 21,663.40 | \$ 31,663.40 | \$ 41,634.43 | \$ 51,634.43 | 63.07% |

| <i>REVENUES</i> | | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|-----------------|---------------|--------------------|--------------------|--------------------|--------------------|-------------------------|--------------------|----------|
| 4570 | Capacity Fees | \$ 10,937.42 | \$ 6,000.00 | \$ 10,725.98 | \$ 10,000.00 | \$ 19,971.03 | \$ 10,000.00 | 0.00% |
| | Subtotal | \$ 10,937.42 | \$ 6,000.00 | \$ 10,725.98 | \$ 10,000.00 | \$ 19,971.03 | \$ 10,000.00 | 0.00% |

| | | | | | | | | |
|------------------------------|---------------------|--------------------|---------------------|---------------------|---------------------|---------------------|--|--|
| Surplus (Deficit) to Balance | \$ 10,937.42 | \$ 6,000.00 | | | | | | |
| TOTAL | \$ 10,937.42 | \$ 6,000.00 | \$ 10,725.98 | \$ 10,000.00 | \$ 19,971.03 | \$ 10,000.00 | | |

| <i>EXPENDITURES</i> | | <i>Actual 2016</i> | <i>Budget 2017</i> | <i>Actual 2017</i> | <i>Budget 2018</i> | <i>Est. Actual 2018</i> | <i>Budget 2019</i> | <i>%</i> |
|---------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|--------------------|----------|
| 6025 | Maintenance | | | | | | | |
| 6029 | SCADA | | | | | | | |
| 6030 | Legal | | | | | | | |
| 6031 | Engineering | | | | | | | |
| 6062 | Capital Expenditure Maint. | | | | | | | |
| 6375 | Amortization Expense | | | | | | | |
| 6611 | Capital Expenditure | | | | | | | |
| 6621 | Capital Exp. Equipment Purchase | | | | | | | |
| 6626 | Equipment Lease | | | | | | | |
| | TOTAL | \$ - | \$ - | |

Adopted 12/20/2018

| WWTP | | | | |
|-----------|--------------------------|----------|---|-----------------------------|
| Line Item | Line Item Description | Priority | Request Detail | 2019 Proposed Budget Amount |
| 92 | WWTP PILOT | | | |
| 200 | Sale of Assets | | Records the sale of any assets and surplus property | \$ 41,500 |
| 230 | Interest | | Interest earned from the cash balance in the General Operating account. | \$ - |
| 370 | Sludge Farm Lease 2 year | | Lease - every two years. | \$ 4,500 |
| 525 | Sewer Use | | Sewer use fees collected. Basic fixed charge of \$4.18 plus \$3.48 per 1000 gals usage Inside the City and \$17.21 fixed charge plus \$3.58 for usage outside the City for 2015. | \$ 830,000 |
| 540 | 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. | \$ - |
| 545 | Tap-Ins | | Fee charged for inspection new sewer hookups. | \$ 500 |
| 550 | Misc. Revenue | | | |
| 555 | Sewer Use Late Charges | | Fees and penalties collected on late payments. | \$ 34,000 |
| | Grants | | SCEAP Grant (80/20 grant \$62,500 being reimbursed \$50,000, total cost to City is \$12,500) | \$ 50,000 |
| | | | Total Revenues | \$ 960,500 |
| 10 | Wages | 1 | | \$ 299,857 |
| | Wages - Admin | 1 | | \$ 87,035 |
| | Wages - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 1,316 |
| 11 | Payroll Taxes | 1 | | \$ 22,939 |
| | Payroll Taxes - Admin | 1 | | \$ 6,658 |
| | Payroll Taxes - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 101 |
| 12 | Group Insurance | 1 | | \$ 78,387 |
| | Group Ins. - Admin | 1 | | \$ 20,623 |
| 13 | LAGERS | 1 | | \$ 41,080 |
| | LAGERS - Admin | 1 | | \$ 11,924 |
| | LAGERS - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 180 |
| 14 | Work Comp | 1 | | \$ 9,923 |
| | Work Comp - Admin | 1 | | \$ 163 |
| | Work Comp - Admin | 2 | Salary increase based on average accumulated comp-time for Deputy City Administrator and City Clerk, changing from hourly to salary. | \$ 42 |
| 20 | Auto Expense | 1 | Line 20 Truck Expense: Costs to maintain and repair all mobile equipment in the Department. | \$ 8,500 |
| 21 | Gas and Oil | 1 | Includes fuel, oil and lubricants to operate and maintain all mobile equipment in the department. | \$ 10,000 |
| 23 | Computer Maintenance | 1 | Line 23 Computer Maintenance: Priority II 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 |
| 24 | Collection System Maint. | 1 | Line 24 Collection System Maintenance: Budgeted funds for maintenance, repairs, replacement and spare parts inventory allotted to cover 55 miles of sewer piping which includes video, cleaning, root cutting, excavations, surface replacement, pipe repair or replacement; over 1000 manhole structures including prevention and stoppage of Inflow and Infiltration and lid/ ring replacement and 12 lift pump stations which includes maintenance, repair or replacement of motors or pumps, control circuitry, valves, piping and site maintenance. The City is required by the NPDES Sewer Discharge Permit Issued by MoDNR to have a sewer repair/replacement program in place to maintain the sewer system. | \$ 32,000 |
| 24 A | Collection System Maint. | 2 | Additional funds for routine maintenance. Over the last few years we have had several pump failures and wear and tear that gets pretty expensive, and have had to get budget amendments approved. These failures are normal when you have pumps that run 24 hours a day 7 days per week, however at a BOA meeting it was asked what we could do to prevent so many budget amendments for these type of issues, after a very detailed look at the entire budget, it was pretty clear we just need to budget more money. | \$ 10,000 |
| 24 B | Collection System Maint. | 3 | Additional lift station maintenance & pump repair. | \$ 25,000 |
| 25 | Plant Maintenance | 1 | 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 |
| 25 A | Plant Maintenance | 2 | Replacement of blower. | \$ 15,000 |
| 27 | Radio Expense | 2 | Line 27 Radio Expense: Priority II, funding to purchase and maintain the FM radios assigned to the wastewater department including 5 portable radios and 8 mobile radios. | \$ - |

| | | | | |
|-----|-----------------------------|------|--|-----------|
| 29 | SCADA | 1 | Line 29 SCADA: This line item is for the program updating, equipment maintenance, repair and replacement of a computerized system for the Supervisory Control and Data Acquisition system that provides monitoring, alarm call outs and data recording for most all of the processes and/or equipment at the WWTF, 12 remote lift station sites, 3 wells and towers and the water boost station on S. Elm St. The equipment consists of fiber optic cables, 20 remote transmitting units with associated electrical controls, power and cabinets and a computer hard drive with monitors. | \$ 6,500 |
| 30 | Legal | 1 | Line 30 Legal: Priority II 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 | |
| 31 | Engineering | 3 | Line 31 Engineering: Priority III Funding used for small engineering services such as pump or equipment sizing, bidding work or equipment replacement, addressing inquiries from Mo DNR. | \$ 5,500 |
| 32 | Insurance | 1 | Line 32 Insurance: Priority II, Purchase coverage on buildings, equipment, vehicles and liability. | \$ 38,375 |
| 32 | Insurance | 2, 3 | New vehicles' insurance | \$ 419 |
| 33 | Postage | 2 | Line 33 Postage: Priority II, Allocation of funds for the mailing of Sewer Bills, letters and packages | \$ 5,800 |
| 38 | Postage Mach. Lease | 2 | Line 38 Postage Machine Lease: Priority II, Wastewater department allocation for lease of machine | \$ 800 |
| 40 | Office Supplies | 1 | Line 40 Office Supplies: Priority I 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 |
| 42 | Lab Supplies | 1 | Line 42 Lab Supplies: Priority II funding in the amount of \$4000.00. 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 at | \$ 18,000 |
| 45 | General Supplies | 1 | Line 45 General Supplies: Priority II. 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 |
| 50 | Utilities | | | |
| 51 | Telephone | 1 | Line 51 Telephone: Priority I funding for land line office phone bill during business hours and two wireless smart phones used to monitor alarms and answer calls after hours and one wireless tablet used for monitoring the department through SCADA and turning equipment off/on from remote locations after hours. Phone rental and PBX allocations, additional devices for Mobile 311. | \$ 5,755 |
| 52 | Power | 1 | Line 52 Power: Priority I; Funds the purchase of power for the wastewater facility and 12 remote lift pump stations. | \$ 82,500 |
| 60 | Grounds Maintenance | | Contract mowing of City properties. | \$ 6,100 |
| 60 | Grounds Maintenance | 2 | Mowing and grounds maintenance at lift stations. | \$ 3,500 |
| 62 | Capital Exp. Maint. | | Line 62 Capital Exp. Maint.: Priority II; Provides funding for the maintenance of capital purchases such as updating new computer work stations at City hall. | |
| 63 | Expansion Study Ord 2012-09 | | | |
| 64 | Sludge Site Maintenance | 2 | Fence rebuilding | \$ 3,000 |
| 64A | Sludge Site Maintenance | 2 | clear out property line and minor fence repair | \$ 3,000 |
| 66 | Sludge Site Crop | | | |
| 69 | Uniforms | 1 | Provides uniforms for the department personnel along with grease rags and mats for the offices | \$ 5,500 |
| 71 | Dues and Subscriptions | 2 | Line 71 Dues and subscriptions: Priority II; Pays for dues to professional organizations such as Mo WEF, MWWA OPIS Newsletter, SREP, ICMA Membership | \$ 800 |
| 72 | Trash | 1 | Line 72 Trash: Priority I; Trash service for wastewater facility which includes special disposal charges for solids removed from the wastewater during treatment | \$ 700 |
| 73 | Publications | 2 | Line 73 Publications: Priority II; Pays for Public Notices, Financial Statements, Help Wanted ads that might apply to wastewater dept. or is allocated from Administration | \$ 1,000 |
| 75 | Training and Safety | 1 | Line 75 Training: Priority I; 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 the personnel and includes paying for the required State Wastewater License and Commercial Driving License | \$ 3,000 |
| 76 | Unemployment | | | |
| 79 | Miscellaneous | | | |

**PROJECTED FIVE YEAR BUDGET AND
PROJECTS**

City of Marshfield Five Year Projected Budget

| General | | | | | | |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Revenues | Actual 2017 | Budget 2018 | Budget 2019 | Budget 2020 | Budget 2021 | Budget 2022 |
| General & Administrative | \$ 2,020,781.37 | \$ 1,888,487.07 | \$ 1,866,254.68 | \$ 1,877,308.59 | \$ 1,902,443.66 | \$ 1,914,050.91 |
| Street | \$ 279,882.69 | \$ 274,956.47 | \$ 264,481.98 | \$ 269,124.12 | \$ 273,848.55 | \$ 278,656.74 |
| Fire | \$ 167,362.39 | \$ 8,776.64 | \$ 7,000.00 | \$ 8,000.00 | \$ 8,000.00 | \$ 8,000.00 |
| Police | \$ 15,810.95 | \$ 3,095.00 | \$ 3,000.00 | \$ 3,048.90 | \$ 3,098.60 | \$ 3,149.10 |
| Court | \$ 76,831.74 | \$ 88,881.65 | \$ 113,320.00 | \$ 115,586.40 | \$ 117,898.13 | \$ 120,256.09 |
| Building | \$ 29,023.65 | \$ 22,300.00 | \$ 25,200.00 | \$ 25,700.00 | \$ 26,210.00 | \$ 26,730.20 |
| Parks | \$ 100,672.31 | \$ 105,480.21 | \$ 103,213.00 | \$ 104,908.32 | \$ 106,631.54 | \$ 108,383.10 |
| Animal Control | \$ 2,303.85 | \$ 3,202.83 | \$ 2,300.00 | \$ 2,300.00 | \$ 2,300.00 | \$ 2,300.00 |
| Total General Fund Revenues | \$ 2,692,668.95 | \$ 2,395,179.87 | \$ 2,384,769.66 | \$ 2,405,976.34 | \$ 2,440,430.47 | \$ 2,461,526.15 |
| Expenditures | | | | | | |
| General | | | | | | |
| General & Administrative | \$ 533,654.21 | \$ 412,841.34 | \$ 376,352.58 | \$ 386,551.39 | \$ 393,337.58 | \$ 398,671.73 |
| Street | \$ 368,815.57 | \$ 556,386.79 | \$ 655,195.93 | \$ 601,862.60 | \$ 609,338.87 | \$ 619,105.83 |
| Fire | \$ 380,027.14 | \$ 232,817.96 | \$ 272,839.67 | \$ 248,647.41 | \$ 254,623.48 | \$ 260,773.63 |
| Police | \$ 809,830.24 | \$ 935,354.24 | \$ 1,077,284.63 | \$ 1,084,724.82 | \$ 1,111,942.29 | \$ 1,140,048.53 |
| Court | \$ 59,622.09 | \$ 49,083.47 | \$ 63,397.99 | \$ 64,711.25 | \$ 66,053.10 | \$ 67,424.23 |
| Building | \$ 62,891.15 | \$ 90,727.63 | \$ 95,019.53 | \$ 96,218.18 | \$ 96,745.56 | \$ 97,287.21 |
| Parks | \$ 156,069.11 | \$ 204,682.41 | \$ 195,087.61 | \$ 201,564.00 | \$ 200,449.58 | \$ 193,083.46 |
| Animal Control | \$ 28,850.75 | \$ 31,099.01 | \$ 43,502.64 | \$ 43,938.62 | \$ 44,400.38 | \$ 45,039.79 |
| Total General Fund Expenditures | \$ 2,399,760.26 | \$ 2,512,992.84 | \$ 2,778,680.57 | \$ 2,728,218.27 | \$ 2,776,890.85 | \$ 2,821,434.42 |
| General Fund Transfers & Encumbrances | \$ 383,682.55 | \$ 8,290.27 | \$ (49,624.01) | \$ (49,661.89) | \$ (50,300.87) | \$ (50,333.81) |
| General Fund Revenue (Deficit) | \$ (90,773.86) | \$ (126,103.24) | \$ (344,286.90) | \$ (272,580.04) | \$ (286,159.50) | \$ (309,574.46) |

| WWTP Fund | | | | | | |
|------------------------------------|------------------------|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenues | Actual 2017 | Budget 2018 | Budget 2019 | Budget 2020 | Budget 2021 | Budget 2022 |
| WWTP | \$ 922,627.13 | \$ 919,535.90 | \$ 910,500.00 | \$ 918,015.00 | \$ 932,362.50 | \$ 941,358.13 |
| WWTP CIP | \$ 302,380.01 | \$ 806,100.00 | \$ - | \$ - | \$ - | \$ - |
| WWTP Capacity Fees | \$ 10,725.98 | \$ 14,900.00 | \$ 10,000.00 | \$ 10,100.00 | \$ 10,264.63 | \$ 10,367.28 |
| Total WWTP Revenues | \$ 1,235,733.12 | \$ 1,740,535.90 | \$ 920,500.00 | \$ 928,115.00 | \$ 942,627.13 | \$ 951,725.41 |
| Expenditures | | | | | | |
| WWTP | \$ 814,022.49 | \$ 803,723.85 | \$ 974,648.83 | \$ 943,783.01 | \$ 966,308.44 | \$ 972,555.43 |
| WWTP CIP | \$ 113,656.06 | \$ 770,452.71 | \$ - | \$ - | \$ - | \$ - |
| WWTP Capacity Fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total WWTP Expenditures | \$ 927,678.55 | \$ 1,574,176.56 | \$ 974,648.83 | \$ 943,783.01 | \$ 966,308.44 | \$ 972,555.43 |
| WWTP Fund Revenue (Deficit) | \$ 308,054.57 | \$ 166,359.34 | \$ (54,148.83) | \$ (15,668.01) | \$ (23,681.31) | \$ (20,830.02) |

| Water Fund | | | | | | |
|-------------------------------------|------------------------|------------------------|-----------------------|----------------------|----------------------|----------------------|
| Revenues | Actual 2017 | Budget 2018 | Budget 2019 | Budget 2020 | Budget 2021 | Budget 2022 |
| Water Fund | \$ 916,042.58 | \$ 942,089.14 | \$ 917,800.00 | \$ 919,403.00 | \$ 934,389.27 | \$ 943,733.16 |
| Water CIP | \$ 182,898.88 | \$ 181,500.00 | \$ - | \$ - | \$ - | \$ - |
| Water Capacity Fees | \$ 5,848.43 | \$ 7,000.00 | \$ 7,000.00 | \$ 7,070.00 | \$ 7,183.12 | \$ 7,254.95 |
| Total Water Revenues | \$ 1,104,789.89 | \$ 1,130,589.14 | \$ 924,800.00 | \$ 926,473.00 | \$ 941,572.39 | \$ 950,988.11 |
| Expenditures | | | | | | |
| Water Fund | \$ 827,310.94 | \$ 892,249.95 | \$ 948,482.26 | \$ 903,424.03 | \$ 921,275.49 | \$ 939,299.69 |
| Water CIP | \$ 211,369.33 | \$ 471,634.42 | \$ - | \$ - | \$ - | \$ - |
| Water Capacity Fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Water Expenditures | \$ 1,038,680.27 | \$ 1,363,884.37 | \$ 948,482.26 | \$ 903,424.03 | \$ 921,275.49 | \$ 939,299.69 |
| Water Fund Revenue (Deficit) | \$ 66,109.62 | \$ (233,295.23) | \$ (23,682.26) | \$ 23,048.97 | \$ 20,296.90 | \$ 11,688.42 |

Restricted Parks Fund

| | <u>Actual 2017</u> | <u>Budget 2018</u> | <u>Budget 2019</u> | <u>Budget 2020</u> | <u>Budget 2021</u> | <u>Budget 2022</u> |
|---|----------------------|------------------------|-----------------------|---------------------|---------------------|---------------------|
| <i>Revenues</i> | \$ 745,110.87 | \$ 724,393.32 | \$ 885,824.43 | \$ 771,217.37 | \$ 783,897.66 | \$ 784,901.62 |
| <i>Expenditures</i> | \$ 318,623.85 | \$ 949,235.12 | \$ 974,444.56 | \$ 733,849.58 | \$ 739,636.79 | \$ 728,544.60 |
| Restricted Parks Revenue (Deficit) | \$ 426,487.02 | \$ (224,841.80) | \$ (88,620.13) | \$ 37,367.79 | \$ 44,260.87 | \$ 56,357.02 |

Cemetery Fund

| | <u>Actual 2017</u> | <u>Budget 2018</u> | <u>Budget 2019</u> | <u>Budget 2020</u> | <u>Budget 2021</u> | <u>Budget 2022</u> |
|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|---------------------|
| <i>Revenues</i> | \$ 151,180.09 | \$ 151,538.87 | \$ 148,850.00 | \$ 150,338.50 | \$ 151,841.89 | \$ 153,360.30 |
| <i>Expenditures</i> | \$ 99,111.29 | \$ 123,354.57 | \$ 168,229.10 | \$ 128,538.08 | \$ 131,436.48 | \$ 117,761.07 |
| Cemetery | \$ 52,068.80 | \$ 28,184.30 | \$ (19,379.10) | \$ 21,800.42 | \$ 20,405.41 | \$ 35,599.23 |

Transportation Fund

| | <u>Actual 2017</u> | <u>Budget 2018</u> | <u>Budget 2019</u> | <u>Budget 2020</u> | <u>Budget 2021</u> | <u>Budget 2022</u> |
|--|-----------------------|---------------------|-----------------------|----------------------|------------------------|----------------------|
| <i>Revenues</i> | \$ 731,904.08 | \$ 682,057.61 | \$ 689,208.22 | \$ 1,012,565.30 | \$ 1,003,854.12 | \$ 1,010,892.66 |
| <i>Expenditures</i> | \$ 766,624.61 | \$ 666,090.76 | \$ 705,505.50 | \$ 610,308.81 | \$ 1,115,109.40 | \$ 842,513.31 |
| Transportation Fund Revenue (Deficit) | \$ (34,720.53) | \$ 15,966.85 | \$ (16,297.28) | \$ 402,258.49 | \$ (111,255.28) | \$ 168,379.35 |

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CITY OF MARSHFIELD
Projected Five Year Budget

| | Actual 2017 | Est. Actual 2018 | Budget 2019 | Budget 2020 | Budget 2021 | Budget 2022 | Budget 2023 |
|-----------------------------------|------------------------|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|
| General & Admin. | | | | | | | |
| <i>Revenues</i> | | | | | | | |
| Sales tax | 1,415,937.26 | 1,437,302.68 | 1,429,378.69 | 1,443,672.48 | 1,467,204.34 | 1,481,876.39 | 1,506,030.97 |
| Franchise taxes | 377,159.94 | 360,367.78 | 350,000.00 | 345,850.00 | 346,531.50 | 342,526.56 | 343,265.49 |
| Miscellaneous | 13,973.44 | 3,807.74 | - | - | - | - | - |
| Lodging tax | 25,404.98 | 23,797.79 | 23,800.00 | 23,800.00 | 23,800.00 | 23,800.00 | 23,800.00 |
| Licenses | 11,114.00 | 11,925.10 | 11,400.00 | 11,400.00 | 11,400.00 | 11,400.00 | 11,400.00 |
| Rent: Tower & City Hall space | 21,648.34 | 44,914.65 | 45,175.99 | 46,086.11 | 47,007.82 | 47,947.97 | 48,899.59 |
| Sale of assets | 149,625.00 | - | - | - | - | - | - |
| Interest | 5,918.41 | 6,371.33 | 6,500.00 | 6,500.00 | 6,500.00 | 6,500.00 | 6,500.00 |
| Total Revenues | 2,020,781.37 | 1,888,487.07 | 1,866,254.68 | 1,877,308.59 | 1,902,443.66 | 1,914,050.91 | 1,939,896.05 |
| <i>Expenditures</i> | | | | | | | |
| Payroll & benefits | 157,394.85 | 176,255.71 | 190,100.35 | 197,454.26 | 201,937.84 | 206,555.82 | 211,313.12 |
| Lodging tax remit | 25,404.98 | 23,797.79 | 23,800.00 | 23,800.00 | 23,800.00 | 23,800.00 | 23,800.00 |
| Professional fees | 23,605.97 | 39,280.88 | 52,808.55 | 53,031.39 | 53,258.68 | 53,490.52 | 53,727.00 |
| Utilities | 19,081.29 | 23,286.16 | 24,350.00 | 24,837.00 | 25,333.74 | 25,840.41 | 26,357.22 |
| Lease payments | 3,714.58 | 6,296.52 | 6,296.52 | 6,296.52 | 6,296.52 | 4,447.95 | - |
| Dues, meetings, training | 21,673.64 | 22,000.00 | 24,100.00 | 24,490.00 | 24,979.80 | 25,479.40 | 25,988.98 |
| Repairs & maintenance | 7,559.77 | 12,800.00 | 13,250.00 | 13,475.00 | 13,704.50 | 13,938.59 | 14,177.36 |
| Capital expenditures | 159,814.22 | 22,692.91 | - | - | - | - | - |
| Supplies | 12,574.65 | 12,588.27 | 13,420.00 | 13,650.00 | 13,884.60 | 14,123.89 | 14,367.97 |
| COBRA | 8,071.02 | - | - | - | - | - | - |
| Insurance | 10,309.29 | 11,230.75 | 10,211.16 | 10,721.72 | 11,257.80 | 11,820.69 | 12,411.73 |
| Tree City | 6,757.82 | 7,000.00 | 13,266.00 | 13,266.00 | 13,266.00 | 13,266.00 | 13,266.00 |
| Fire District payment | 3,222.83 | 1,589.47 | - | - | - | - | - |
| Election | 1,718.08 | 1,300.00 | 2,500.00 | 2,550.00 | 2,601.00 | 2,653.02 | 2,706.08 |
| Miscellaneous | 220.09 | 800.00 | 350.00 | 357.00 | 364.14 | 371.42 | 378.85 |
| Auto & gas | 1,559.75 | 1,780.92 | 1,900.00 | 2,622.50 | 2,652.95 | 2,884.01 | 3,115.69 |
| Landscaping | 64,576.86 | - | - | - | - | - | - |
| Planning | 3,182.52 | 50,141.96 | - | - | - | - | - |
| Total Expenditures | 530,442.21 | 412,841.34 | 376,352.58 | 386,551.39 | 393,337.58 | 398,671.73 | 401,610.01 |
| <i>Transfers</i> | | | | | | | |
| To Police | 794,019.29 | 932,259.24 | 1,074,284.63 | 1,081,675.92 | 1,108,843.69 | 1,136,899.43 | 1,165,878.11 |
| To Fire | 212,664.75 | 224,041.32 | 265,839.67 | 240,647.41 | 246,623.48 | 252,773.63 | 259,103.85 |
| To Street | 88,932.88 | 281,430.32 | 390,713.95 | 332,738.48 | 335,490.33 | 340,449.09 | 344,072.78 |
| To Parks | 55,396.80 | 99,202.20 | 91,874.61 | 96,655.68 | 93,818.05 | 84,700.35 | 81,933.39 |
| To Building | 33,867.50 | 68,427.63 | 69,819.53 | 70,518.18 | 70,535.56 | 70,557.01 | 72,051.60 |
| To Animal Control | 26,546.90 | 27,896.18 | 41,202.64 | 41,638.62 | 42,100.38 | 42,739.79 | 43,905.40 |
| To (From) Court | (17,209.65) | (39,798.18) | (49,922.01) | (50,875.15) | (51,845.03) | (52,831.86) | (53,835.87) |
| To Reserve Fund | 309,819.08 | 57,842.00 | - | - | - | - | - |
| To Enh. Grants & McNabb | 161,782.21 | - | - | - | - | - | - |
| Encumbered Rents | - | 44,914.65 | 45,175.99 | 46,086.11 | 47,007.82 | 47,947.97 | 48,899.59 |
| From Water PILOT | (49,531.62) | (52,716.38) | (53,300.00) | (53,833.00) | (54,710.48) | (55,257.58) | (56,141.70) |
| From WWTP PILOT | (38,387.12) | (41,750.00) | (41,500.00) | (41,915.00) | (42,598.21) | (43,024.20) | (43,454.44) |
| Total Transfers | 1,577,901.02 | 1,601,748.97 | 1,834,189.00 | 1,763,337.25 | 1,795,265.59 | 1,824,953.63 | 1,862,412.71 |
| Total Revenue | 2,020,781.37 | 1,888,487.07 | 1,866,254.68 | 1,877,308.59 | 1,902,443.66 | 1,914,050.91 | 1,939,896.05 |
| Total Expenditures | (530,442.21) | (412,841.34) | (376,352.58) | (386,551.39) | (393,337.58) | (398,671.73) | (401,610.01) |
| Total Transfers | (1,577,901.02) | (1,601,748.97) | (1,834,189.00) | (1,763,337.25) | (1,795,265.59) | (1,824,953.63) | (1,862,412.71) |
| Net Surplus (Deficit) | (87,561.86) | (126,103.24) | (344,286.90) | (272,580.04) | (286,159.50) | (309,574.46) | (324,126.68) |
| Operating Balance | \$ 661,934.18 | \$ 178,888.78 | \$ (165,398.12) | \$ (437,978.16) | \$ (724,137.66) | \$ (1,033,712.12) | \$ (1,357,838.80) |
| Money Market Account | \$ - | \$ 384,832.00 | \$ 384,832.00 | \$ 384,832.00 | \$ 384,832.00 | \$ 384,832.00 | \$ 384,832.00 |
| Rent Revenue Money Market Account | \$ - | \$ 26,322.09 | \$ 71,498.08 | \$ 117,584.19 | \$ 164,592.01 | \$ 212,539.98 | \$ 261,439.56 |
| Reserve Fund Cash Balance | \$ 401,870.29 | \$ 461,326.60 | \$ 461,326.60 | \$ 461,326.60 | \$ 461,326.60 | \$ 461,326.60 | \$ 461,326.60 |
| Total Cash Balance | \$ 1,063,804.47 | \$ 1,051,369.47 | \$ 752,258.56 | \$ 525,764.63 | \$ 286,612.95 | \$ 24,986.46 | \$ (250,240.64) |

CITY OF MARSHFIELD
Projected Five Year Budget

| | Actual 2017 | Est. Actual 2018 | Budget 2019 | Budget 2020 | Budget 2021 | Budget 2022 | Budget 2023 |
|------------------------------|----------------|------------------|----------------|----------------|----------------|----------------|----------------|
| Building | | | | | | | |
| <i>Total Revenues</i> | \$ 29,023.65 | \$ 22,300.00 | \$ 25,200.00 | \$ 25,700.00 | \$ 26,210.00 | \$ 26,730.20 | \$ 27,260.80 |
| <i>Expenditures</i> | | | | | | | |
| Payroll & benefits | \$ 29,295.64 | \$ 74,001.39 | \$ 5,715.93 | \$ 5,861.02 | \$ 6,010.56 | \$ 6,164.71 | \$ 6,323.63 |
| Professional fees | \$ 6,525.35 | \$ 4,500.00 | \$ 78,529.04 | \$ 80,099.62 | \$ 80,232.81 | \$ 80,368.67 | \$ 81,976.04 |
| Supplies | \$ 1,232.82 | \$ 3,400.00 | \$ 2,900.00 | \$ 2,188.00 | \$ 2,231.76 | \$ 2,276.40 | \$ 2,321.92 |
| Blighted properties | \$ 19,204.50 | \$ 2,500.00 | \$ 1,000.00 | \$ 1,020.00 | \$ 1,040.40 | \$ 1,061.21 | \$ 1,082.43 |
| Insurance | \$ 1,251.30 | \$ 1,364.24 | \$ 1,339.56 | \$ 1,406.54 | \$ 1,476.86 | \$ 1,550.71 | \$ 1,628.24 |
| Miscellaneous | \$ 1,655.45 | \$ 2,000.00 | \$ 2,000.00 | \$ 2,040.00 | \$ 2,080.80 | \$ 2,122.42 | \$ 2,164.86 |
| Auto & gas | \$ 179.29 | \$ 900.00 | \$ 900.00 | \$ 918.00 | \$ 936.36 | \$ 955.09 | \$ 974.19 |
| Repairs & maintenance | \$ 2,531.58 | \$ 900.00 | \$ 1,000.00 | \$ 1,020.00 | \$ 1,040.40 | \$ 1,061.21 | \$ 1,082.43 |
| Utilities | \$ 626.22 | \$ 627.00 | \$ 1,100.00 | \$ 1,122.00 | \$ 1,144.44 | \$ 1,167.33 | \$ 1,190.68 |
| Dues, meetings, training | \$ 377.00 | \$ 535.00 | \$ 535.00 | \$ 543.00 | \$ 551.16 | \$ 559.48 | \$ 567.97 |
| Capital expenditures | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| <i>Total Expenditures</i> | \$ 62,879.15 | \$ 90,727.63 | \$ 95,019.53 | \$ 96,218.18 | \$ 96,745.56 | \$ 97,287.21 | \$ 99,312.40 |
| Net Surplus (Deficit) | \$ (33,855.50) | \$ (68,427.63) | \$ (69,819.53) | \$ (70,518.18) | \$ (70,535.56) | \$ (70,557.01) | \$ (72,051.60) |

| | Budget 2017 | Est. Actual 2018 | Budget 2019 | Budget 2020 | Budget 2021 | Budget 2022 | Budget 2023 |
|------------------------------|--------------|------------------|---------------|---------------|---------------|---------------|---------------|
| Court | | | | | | | |
| <i>Total Revenues</i> | \$ 76,831.74 | \$ 88,881.65 | \$ 113,320.00 | \$ 115,586.40 | \$ 117,898.13 | \$ 120,256.09 | \$ 122,661.21 |
| <i>Expenditures</i> | | | | | | | |
| Payroll & benefits | \$ 29,372.09 | \$ 10,083.00 | \$ 23,941.36 | \$ 24,425.33 | \$ 24,919.24 | \$ 25,423.29 | \$ 25,937.71 |
| Professional fees | \$ 22,116.64 | \$ 26,817.53 | \$ 28,204.74 | \$ 28,767.59 | \$ 29,341.71 | \$ 29,927.30 | \$ 30,524.60 |
| Utilities | \$ 2,009.00 | \$ 2,712.00 | \$ 2,712.00 | \$ 2,766.24 | \$ 2,821.56 | \$ 2,878.00 | \$ 2,935.56 |
| Supplies | \$ 1,420.27 | \$ 2,328.00 | \$ 2,500.00 | \$ 2,550.00 | \$ 2,601.00 | \$ 2,653.02 | \$ 2,706.08 |
| Insurance | \$ 1,309.36 | \$ 1,460.94 | \$ 1,379.89 | \$ 1,448.88 | \$ 1,521.33 | \$ 1,597.40 | \$ 1,677.26 |
| Repairs & maintenance | \$ 2,429.49 | \$ 3,300.00 | \$ 3,000.00 | \$ 3,060.00 | \$ 3,121.20 | \$ 3,183.62 | \$ 3,247.30 |
| Dues, meetings, training | \$ 758.10 | \$ 1,392.00 | \$ 1,410.00 | \$ 1,438.20 | \$ 1,466.96 | \$ 1,496.30 | \$ 1,526.23 |
| Miscellaneous | \$ 195.14 | \$ 250.00 | \$ 250.00 | \$ 255.00 | \$ 260.10 | \$ 265.30 | \$ 270.61 |
| Capital expenditures | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| <i>Total Expenditures</i> | \$ 59,610.09 | \$ 48,343.47 | \$ 63,397.99 | \$ 64,711.25 | \$ 66,053.10 | \$ 67,424.23 | \$ 68,825.35 |
| Net Surplus (Deficit) | \$ 17,221.65 | \$ 40,538.18 | \$ 49,922.01 | \$ 50,875.15 | \$ 51,845.03 | \$ 52,831.86 | \$ 53,835.87 |

| | Budget 2017 | Est. Actual 2018 | Budget 2019 | Budget 2020 | Budget 2021 | Budget 2022 | Budget 2023 |
|------------------------------|----------------|------------------|----------------|----------------|----------------|----------------|----------------|
| Animal Control | | | | | | | |
| <i>Total Revenues</i> | \$ 2,303.85 | \$ 3,202.83 | \$ 2,300.00 | \$ 2,300.00 | \$ 2,300.00 | \$ 2,300.00 | \$ 2,300.00 |
| <i>Expenditures</i> | | | | | | | |
| Payroll & benefits | \$ 21,445.15 | \$ 21,644.45 | \$ 24,062.76 | \$ 24,498.74 | \$ 24,960.50 | \$ 25,599.91 | \$ 26,765.52 |
| Boarding & supplies | \$ 2,674.00 | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 |
| Auto & gas | \$ 40.81 | \$ 1,100.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 |
| Supplies | \$ 1,871.90 | \$ 1,400.00 | \$ 1,700.00 | \$ 1,700.00 | \$ 1,700.00 | \$ 1,700.00 | \$ 1,700.00 |
| Insurance | \$ 1,135.18 | \$ 1,254.56 | \$ 1,223.44 | \$ 1,223.44 | \$ 1,223.44 | \$ 1,223.44 | \$ 1,223.44 |
| Dues, meetings, training | \$ 24.15 | \$ 1,000.00 | \$ 7,350.00 | \$ 7,350.00 | \$ 7,350.00 | \$ 7,350.00 | \$ 7,350.00 |
| Professional fees | \$ 1,130.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 |
| Utilities | \$ 223.16 | \$ 300.00 | \$ 850.00 | \$ 850.00 | \$ 850.00 | \$ 850.00 | \$ 850.00 |
| Miscellaneous | \$ 306.40 | \$ 400.00 | \$ 300.00 | \$ 300.00 | \$ 300.00 | \$ 300.00 | \$ 300.00 |
| Repairs & maintenance | \$ - | \$ - | \$ 2,516.44 | \$ 2,516.44 | \$ 2,516.44 | \$ 2,516.44 | \$ 2,516.44 |
| <i>Total Expenditures</i> | \$ 28,850.75 | \$ 31,099.01 | \$ 43,502.64 | \$ 43,938.62 | \$ 44,400.38 | \$ 45,039.79 | \$ 46,205.40 |
| Net Surplus (Deficit) | \$ (26,546.90) | \$ (27,896.18) | \$ (41,202.64) | \$ (41,638.62) | \$ (42,100.38) | \$ (42,739.79) | \$ (43,905.40) |

CITY OF MARSHFIELD
Projected Five Year Budget

| | Actual 2017 | Est. Actual 2018 | Budget 2019 | Budget 2020 | Budget 2021 | Budget 2022 | Budget 2023 |
|------------------------------|------------------------|------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Police | | | | | | | |
| <i>Total Revenues</i> | \$ 15,810.95 | \$ 3,095.00 | \$ 3,000.00 | \$ 3,048.90 | \$ 3,098.60 | \$ 3,149.10 | \$ 3,200.43 |
| <i>Expenditures</i> | | | | | | | |
| Payroll & benefits | \$ 670,369.56 | \$ 783,424.51 | \$ 910,648.53 | \$ 934,602.44 | \$ 959,322.47 | \$ 984,838.30 | \$ 1,011,180.92 |
| Capital expenditures | \$ 26,918.27 | \$ 28,775.75 | \$ 50,825.00 | \$ 33,125.00 | \$ 33,125.00 | \$ 33,125.00 | \$ 33,125.00 |
| Auto & gas | \$ 32,429.00 | \$ 35,300.00 | \$ 34,500.00 | \$ 34,500.00 | \$ 34,500.00 | \$ 34,500.00 | \$ 34,500.00 |
| Insurance | \$ 21,611.26 | \$ 22,757.77 | \$ 27,319.50 | \$ 28,685.48 | \$ 30,119.75 | \$ 31,625.74 | \$ 33,207.02 |
| Supplies | \$ 19,515.84 | \$ 24,550.00 | \$ 19,361.00 | \$ 19,748.22 | \$ 20,143.18 | \$ 20,546.05 | \$ 20,956.97 |
| Utilities | \$ 9,421.46 | \$ 9,802.00 | \$ 9,802.00 | \$ 9,998.04 | \$ 10,198.00 | \$ 10,401.96 | \$ 10,610.00 |
| Dues, meetings, training | \$ 16,706.56 | \$ 13,448.00 | \$ 11,452.00 | \$ 10,431.60 | \$ 10,637.23 | \$ 10,846.98 | \$ 11,060.92 |
| Professional fees | \$ 6,142.30 | \$ 9,454.21 | \$ 7,351.60 | \$ 7,488.55 | \$ 7,628.24 | \$ 7,770.73 | \$ 7,916.06 |
| Miscellaneous | \$ 2,903.12 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,020.00 | \$ 1,040.40 | \$ 1,061.21 | \$ 1,082.43 |
| Repairs & maintenance | \$ 3,812.87 | \$ 5,362.00 | \$ 5,025.00 | \$ 5,125.50 | \$ 5,228.01 | \$ 5,332.57 | \$ 5,439.22 |
| <i>Total Expenditures</i> | \$ 809,830.24 | \$ 933,874.24 | \$ 1,077,284.63 | \$ 1,084,724.82 | \$ 1,111,942.29 | \$ 1,140,048.53 | \$ 1,169,078.55 |
| Net Surplus (Deficit) | \$ (794,019.29) | \$ (930,779.24) | \$ (1,074,284.63) | \$ (1,081,675.92) | \$ (1,108,843.69) | \$ (1,136,899.43) | \$ (1,165,878.11) |

| | Actual 2017 | Est. Actual 2018 | Budget 2019 | Budget 2020 | Budget 2021 | Budget 2022 | Budget 2023 |
|------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Fire | | | | | | | |
| <i>Total Revenues</i> | \$ 167,362.39 | \$ 8,776.64 | \$ 7,000.00 | \$ 8,000.00 | \$ 8,000.00 | \$ 8,000.00 | \$ 8,000.00 |
| <i>Expenditures</i> | | | | | | | |
| Payroll & benefits | \$ 115,983.38 | \$ 124,225.31 | \$ 129,661.08 | \$ 133,145.17 | \$ 136,736.05 | \$ 140,437.51 | \$ 144,253.45 |
| Supplies | \$ 21,165.11 | \$ 23,600.00 | \$ 25,320.00 | \$ 25,726.40 | \$ 26,140.93 | \$ 26,563.75 | \$ 26,995.02 |
| Capital expenditures | \$ 173,248.40 | \$ - | \$ 30,000.00 | \$ - | \$ - | \$ - | \$ - |
| Repairs & maintenance | \$ 13,926.40 | \$ 18,200.00 | \$ 17,972.00 | \$ 18,331.44 | \$ 18,698.07 | \$ 19,072.03 | \$ 19,453.47 |
| Auto & gas | \$ 11,574.31 | \$ 15,600.00 | \$ 16,000.00 | \$ 16,320.00 | \$ 16,646.40 | \$ 16,979.33 | \$ 17,318.91 |
| Insurance | \$ 10,643.57 | \$ 10,185.12 | \$ 10,054.55 | \$ 10,557.28 | \$ 11,085.14 | \$ 11,639.40 | \$ 12,221.37 |
| Utilities | \$ 13,858.37 | \$ 13,042.00 | \$ 13,064.00 | \$ 13,325.28 | \$ 13,591.79 | \$ 13,863.62 | \$ 14,140.89 |
| Professional fees | \$ 10,358.81 | \$ 10,810.00 | \$ 11,226.04 | \$ 11,449.01 | \$ 11,676.41 | \$ 11,908.33 | \$ 12,144.87 |
| Dues, meetings, training | \$ 7,260.75 | \$ 14,050.00 | \$ 17,310.00 | \$ 17,516.20 | \$ 17,726.52 | \$ 17,941.05 | \$ 18,159.88 |
| Miscellaneous | \$ 2,008.04 | \$ 2,160.00 | \$ 2,232.00 | \$ 2,276.64 | \$ 2,322.17 | \$ 2,368.62 | \$ 2,415.99 |
| <i>Total Expenditures</i> | \$ 380,027.14 | \$ 231,872.43 | \$ 272,839.67 | \$ 248,647.41 | \$ 254,623.48 | \$ 260,773.63 | \$ 267,103.85 |
| Net Surplus (Deficit) | \$ (212,664.75) | \$ (223,095.79) | \$ (265,839.67) | \$ (240,647.41) | \$ (246,623.48) | \$ (252,773.63) | \$ (259,103.85) |

| | Actual 2017 | Est. Actual 2018 | Budget 2019 | Budget 2020 | Budget 2021 | Budget 2022 | Budget 2023 |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Cemetery | | | | | | | |
| <i>Revenues</i> | | | | | | | |
| Property taxes | \$ 111,428.36 | \$ 117,500.00 | \$ 117,850.00 | \$ 119,028.50 | \$ 120,218.79 | \$ 121,420.97 | \$ 122,635.18 |
| Grave openings | \$ 19,550.00 | \$ 19,000.00 | \$ 18,000.00 | \$ 18,180.00 | \$ 18,361.80 | \$ 18,545.42 | \$ 18,730.87 |
| Sale of lots | \$ 15,700.00 | \$ 10,000.00 | \$ 10,000.00 | \$ 10,100.00 | \$ 10,201.00 | \$ 10,303.01 | \$ 10,406.04 |
| Miscellaneous | \$ 4,501.73 | \$ 5,038.87 | \$ 3,000.00 | \$ 3,030.00 | \$ 3,060.30 | \$ 3,090.90 | \$ 3,121.81 |
| <i>Total Revenues</i> | \$ 151,180.09 | \$ 151,538.87 | \$ 148,850.00 | \$ 150,338.50 | \$ 151,841.89 | \$ 153,360.30 | \$ 154,893.91 |
| <i>Expenditures</i> | | | | | | | |
| Payroll & benefits | \$ 74,948.53 | \$ 73,041.52 | \$ 84,338.34 | \$ 86,609.59 | \$ 88,955.50 | \$ 91,379.01 | \$ 93,883.21 |
| Repairs & maintenance | \$ 5,055.32 | \$ 32,115.14 | \$ 6,750.00 | \$ 6,885.00 | \$ 7,022.70 | \$ 7,163.15 | \$ 7,306.42 |
| Utilities | \$ 3,406.44 | \$ 4,850.00 | \$ 5,100.00 | \$ 5,202.00 | \$ 5,306.04 | \$ 5,412.16 | \$ 5,520.40 |
| Capital expenditures | \$ 8,126.54 | \$ - | \$ 42,500.00 | \$ - | \$ - | \$ - | \$ - |
| Auto & gas | \$ 1,943.49 | \$ 2,850.00 | \$ 3,250.00 | \$ 3,315.00 | \$ 3,381.30 | \$ 3,448.93 | \$ 3,517.90 |
| Insurance | \$ 2,598.96 | \$ 2,913.87 | \$ 2,674.75 | \$ 2,808.49 | \$ 2,948.91 | \$ 3,096.36 | \$ 3,251.18 |
| Professional fees | \$ 469.95 | \$ 1,762.00 | \$ 1,949.34 | \$ 1,988.33 | \$ 2,028.09 | \$ 2,068.66 | \$ 2,110.03 |
| Supplies | \$ 1,593.94 | \$ 1,802.00 | \$ 1,800.00 | \$ 1,836.00 | \$ 1,872.72 | \$ 1,910.17 | \$ 1,948.38 |
| Dues, meetings, training | \$ 563.63 | \$ 670.00 | \$ 900.00 | \$ 917.00 | \$ 934.34 | \$ 952.03 | \$ 970.07 |
| Miscellaneous | \$ 377.81 | \$ 1,100.00 | \$ 600.00 | \$ 610.00 | \$ 620.20 | \$ 630.60 | \$ 641.22 |
| <i>Total Expenditures</i> | \$ 99,084.61 | \$ 121,104.53 | \$ 149,862.43 | \$ 110,171.41 | \$ 113,069.81 | \$ 116,061.07 | \$ 119,148.80 |
| Net Surplus (Deficit) | \$ 52,095.48 | \$ 30,434.34 | \$ (1,012.43) | \$ 40,167.09 | \$ 38,772.08 | \$ 37,299.23 | \$ 35,745.10 |
| Operating Cash Balance | \$ 295,002.37 | \$ 53.95 | \$ (19,325.15) | \$ 2,475.27 | \$ 22,880.68 | \$ 58,479.91 | \$ 92,525.02 |
| Money Market Account Bal. | \$ 68,257.97 | \$ 391,931.94 | \$ 391,931.94 | \$ 391,931.94 | \$ 391,931.94 | \$ 391,931.94 | \$ 391,931.94 |
| Total Cash Balance Dec. 31st. | \$ 363,260.34 | \$ 391,985.89 | \$ 372,606.79 | \$ 394,407.21 | \$ 414,812.62 | \$ 450,411.85 | \$ 484,456.96 |

CITY OF MARSHFIELD
Projected Five Year Budget

| | Actual 2017 | Est. Actual 2018 | Budget 2019 | Budget 2020 | Budget 2021 | Budget 2022 | Budget 2023 |
|------------------------------|-----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Street | | | | | | | |
| <i>Revenues</i> | | | | | | | |
| Fuel tax | \$ 179,027.03 | \$ 174,104.63 | \$ 175,000.00 | \$ 177,852.50 | \$ 180,751.50 | \$ 183,697.75 | \$ 186,692.02 |
| Sales tax | \$ 88,596.02 | \$ 89,312.50 | \$ 89,481.98 | \$ 91,271.62 | \$ 93,097.05 | \$ 94,958.99 | \$ 96,858.17 |
| Miscellaneous | \$ 12,259.64 | \$ 11,539.34 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | \$ 279,882.69 | \$ 274,956.47 | \$ 264,481.98 | \$ 269,124.12 | \$ 273,848.55 | \$ 278,656.74 | \$ 283,550.19 |
| <i>Expenditures</i> | | | | | | | |
| Payroll & benefits | \$ 240,525.97 | \$ 238,132.85 | \$ 235,948.12 | \$ 242,057.62 | \$ 248,358.84 | \$ 254,859.09 | \$ 261,565.99 |
| Utilities | \$ 33,707.98 | \$ 38,700.00 | \$ 39,150.00 | \$ 39,933.00 | \$ 39,398.46 | \$ 40,186.43 | \$ 39,656.96 |
| Repairs & maintenance | \$ 36,911.07 | \$ 40,500.00 | \$ 44,000.00 | \$ 44,860.00 | \$ 45,737.20 | \$ 46,631.94 | \$ 47,544.58 |
| Auto & gas | \$ 18,409.39 | \$ 22,000.00 | \$ 24,000.00 | \$ 24,480.00 | \$ 24,969.60 | \$ 25,468.99 | \$ 25,978.37 |
| Supplies | \$ 19,250.09 | \$ 24,150.00 | \$ 23,150.00 | \$ 23,473.00 | \$ 23,080.26 | \$ 23,401.87 | \$ 23,527.90 |
| Insurance | \$ 8,496.55 | \$ 10,620.00 | \$ 8,096.63 | \$ 8,501.46 | \$ 8,926.53 | \$ 9,372.86 | \$ 9,841.50 |
| Capital expenditures | \$ - | \$ - | \$ 52,500.00 | \$ - | \$ - | \$ - | \$ - |
| Paving & sidewalks | \$ 4,911.16 | \$ 170,000.00 | \$ 216,000.00 | \$ 206,000.00 | \$ 206,100.00 | \$ 206,202.00 | \$ 206,306.04 |
| Dues, meetings, training | \$ 2,549.45 | \$ 4,300.00 | \$ 4,600.00 | \$ 4,692.00 | \$ 4,785.84 | \$ 4,881.56 | \$ 4,979.19 |
| Miscellaneous | \$ 1,132.15 | \$ 500.00 | \$ 1,100.00 | \$ 1,112.00 | \$ 1,124.24 | \$ 1,136.72 | \$ 1,149.46 |
| Professional fees | \$ 2,921.76 | \$ 6,456.30 | \$ 6,651.18 | \$ 6,753.52 | \$ 6,857.90 | \$ 6,964.37 | \$ 7,072.98 |
| Total Expenditures | \$ 368,815.57 | \$ 555,359.15 | \$ 655,195.93 | \$ 601,862.60 | \$ 609,338.87 | \$ 619,105.83 | \$ 627,622.97 |
| Net Surplus (Deficit) | \$ (88,932.88) | \$ (280,402.68) | \$ (390,713.95) | \$ (332,738.48) | \$ (335,490.33) | \$ (340,449.09) | \$ (344,072.78) |

| | Actual 2017 | Est. Actual 2018 | Budget 2019 | Budget 2020 | Budget 2021 | Budget 2022 | Budget 2023 |
|-----------------------------------|-----------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|------------------------|
| Transportation | | | | | | | |
| <i>Revenues</i> | | | | | | | |
| Sales tax | \$ 678,919.03 | \$ 678,647.14 | \$ 685,708.22 | \$ 692,565.30 | \$ 703,854.12 | \$ 710,892.66 | \$ 722,480.21 |
| Miscellaneous | \$ 4,669.89 | \$ 3,410.47 | \$ 3,500.00 | \$ - | \$ - | \$ - | \$ - |
| Grant & project reimbursements | \$ 48,315.16 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | \$ 731,904.08 | \$ 682,057.61 | \$ 689,208.22 | \$ 692,565.30 | \$ 703,854.12 | \$ 710,892.66 | \$ 722,480.21 |
| <i>Expenditures</i> | | | | | | | |
| TAP (Square) | \$ 33,153.00 | \$ - | \$ 35,000.00 | \$ 149,400.00 | \$ 270,000.00 | \$ - | \$ - |
| Capital expenditures | \$ 68,114.04 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Repairs & maintenance | \$ 700.00 | \$ 314.01 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Paving & sidewalks | \$ - | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 |
| Professional fees | \$ 648,706.38 | \$ 383,314.00 | \$ 3,140.50 | \$ 3,183.31 | \$ 3,226.98 | \$ 3,271.52 | \$ 3,316.95 |
| Miscellaneous | \$ 77.60 | \$ 500.00 | \$ 250.00 | \$ 250.00 | \$ 250.00 | \$ 250.00 | \$ 250.00 |
| Supplies | \$ 13.42 | \$ 20.00 | \$ 20.00 | \$ 20.00 | \$ 20.00 | \$ 20.00 | \$ 20.00 |
| Cost share & activity center | \$ 15,750.00 | \$ 214,672.26 | \$ 651,900.00 | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 766,514.44 | \$ 613,820.27 | \$ 705,310.50 | \$ 167,853.31 | \$ 288,496.98 | \$ 18,541.52 | \$ 18,586.95 |
| Net Surplus (Deficit) | \$ (34,610.36) | \$ 68,237.34 | \$ (16,102.28) | \$ 524,711.99 | \$ 415,357.14 | \$ 692,351.14 | \$ 703,893.26 |
| Cash Balance December 31st | \$ 464,426.62 | \$ 480,393.47 | \$ 464,096.19 | \$ 866,354.68 | \$ 755,099.40 | \$ 923,478.74 | \$ 1,101,790.37 |

| | Actual 2017 | Budget 2018 | Budget 2019 | Budget 2020 | Budget 2021 | Budget 2022 |
|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Parks | | | | | | |
| <i>Revenues</i> | | | | | | |
| Property tax | \$ 94,771.32 | \$ 101,765.85 | \$ 99,713.00 | \$ 101,338.32 | \$ 102,990.14 | \$ 104,668.88 |
| Rent | \$ 4,741.50 | \$ 3,000.00 | \$ 3,500.00 | \$ 3,570.00 | \$ 3,641.40 | \$ 3,714.23 |
| Miscellaneous | \$ 1,159.49 | \$ 714.36 | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | \$ 100,672.31 | \$ 105,480.21 | \$ 103,213.00 | \$ 104,908.32 | \$ 106,631.54 | \$ 108,383.10 |
| <i>Expenditures</i> | | | | | | |
| Payroll & benefits | \$ 61,739.96 | \$ 61,217.04 | \$ 65,462.74 | \$ 67,036.55 | \$ 68,655.06 | \$ 70,319.84 |
| Professional fees | \$ 48,823.81 | \$ 49,115.70 | \$ 49,740.90 | \$ 50,713.86 | \$ 51,706.29 | \$ 52,718.56 |
| Insurance | \$ 13,804.09 | \$ 14,729.67 | \$ 12,292.30 | \$ 12,906.92 | \$ 13,552.26 | \$ 14,229.87 |
| Repairs & maintenance | \$ 8,485.34 | \$ 20,800.00 | \$ 20,750.00 | \$ 20,980.00 | \$ 21,214.60 | \$ 21,453.89 |
| Utilities | \$ 11,470.37 | \$ 13,000.00 | \$ 14,500.00 | \$ 14,790.00 | \$ 15,085.80 | \$ 15,387.52 |
| Supplies | \$ 3,348.29 | \$ 4,450.00 | \$ 4,600.00 | \$ 4,692.00 | \$ 4,785.84 | \$ 4,881.56 |
| Auto & gas | \$ 3,473.22 | \$ 3,500.00 | \$ 4,000.00 | \$ 4,080.00 | \$ 4,161.60 | \$ 4,244.83 |
| Capital expenditures | \$ 2,997.50 | \$ 27,870.00 | \$ 2,500.00 | \$ - | \$ - | \$ - |
| Dues, meetings, training | \$ 518.39 | \$ 900.00 | \$ 1,125.00 | \$ 1,141.00 | \$ 1,157.32 | \$ 1,173.97 |
| Miscellaneous | \$ 1,408.14 | \$ 1,600.00 | \$ 450.00 | \$ 457.00 | \$ 464.14 | \$ 471.42 |
| Total Expenditures | \$ 156,069.11 | \$ 197,182.41 | \$ 175,420.94 | \$ 176,797.33 | \$ 180,782.91 | \$ 184,881.46 |
| Net Surplus (Deficit) | \$ (55,396.80) | \$ (91,702.20) | \$ (72,207.94) | \$ (71,889.01) | \$ (74,151.38) | \$ (76,498.35) |

| | Actual 2017 | Budget 2018 | Budget 2019 | Budget 2020 | Budget 2021 | Budget 2022 |
|------------------------------|----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|
| Restricted Parks Fund | | | | | | |
| <i>Revenues</i> | | | | | | |
| Sales tax | \$ 688,390.52 | \$ 683,916.43 | \$ 695,274.43 | \$ 702,227.17 | \$ 713,673.48 | \$ 713,673.48 |
| Program revenues | \$ 30,721.00 | \$ 30,769.00 | \$ 29,000.00 | \$ 29,580.00 | \$ 30,171.60 | \$ 30,775.03 |
| Grant funds | \$ 18,030.00 | \$ - | \$ 112,530.00 | \$ - | \$ - | \$ - |
| Miscellaneous | \$ 7,969.35 | \$ 9,707.89 | \$ 8,500.00 | \$ - | \$ - | \$ - |
| Total Revenues | \$ 745,110.87 | \$ 724,393.32 | \$ 845,304.43 | \$ 731,807.17 | \$ 743,845.08 | \$ 744,448.51 |
| <i>Expenditures</i> | | | | | | |
| Payroll & benefits | \$ 61,314.98 | \$ 61,746.85 | \$ 226,452.93 | \$ 232,261.85 | \$ 237,759.35 | \$ 243,409.41 |
| Professional fees | \$ 216,677.51 | \$ 199,111.00 | \$ 19,260.85 | \$ 19,312.73 | \$ 19,365.65 | \$ 2,752.96 |
| Insurance | \$ - | \$ 181.04 | \$ 5,656.02 | \$ 5,938.82 | \$ 6,235.76 | \$ 6,547.55 |
| Repairs & maintenance | \$ 1,799.45 | \$ 6,600.00 | \$ 21,600.00 | \$ 11,632.00 | \$ 11,664.64 | \$ 11,697.93 |
| Utilities | \$ 549.21 | \$ 550.00 | \$ 2,406.00 | \$ 2,448.92 | \$ 2,492.70 | \$ 2,537.35 |
| Program expenditures | \$ 8,254.16 | \$ 11,100.00 | \$ 15,000.00 | \$ 15,300.00 | \$ 15,606.00 | \$ 15,918.12 |
| Supplies | \$ 529.38 | \$ 900.00 | \$ 925.00 | \$ 943.50 | \$ 962.37 | \$ 981.62 |
| Auto & gas | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Capital expenditures | \$ 29,190.57 | \$ 628,668.14 | \$ 237,060.00 | \$ - | \$ - | \$ - |
| Dues, meetings, training | \$ 13.70 | \$ 300.00 | \$ 8,200.00 | \$ 8,324.00 | \$ 8,450.48 | \$ 8,579.49 |
| Miscellaneous | \$ 69.89 | \$ 1,085.00 | \$ 2,000.00 | \$ 2,040.00 | \$ 2,080.80 | \$ 2,122.42 |
| Total Expenditures | \$ 318,398.85 | \$ 910,242.03 | \$ 538,560.80 | \$ 298,201.82 | \$ 304,617.75 | \$ 294,546.85 |
| Net Surplus (Deficit) | \$ 426,712.02 | \$ (185,848.71) | \$ 306,743.63 | \$ 433,605.35 | \$ 439,227.32 | \$ 449,901.66 |
| Cash Balance December 31st | \$ 1,105,484.80 | \$ 900,640.00 | \$ 822,019.87 | \$ 859,387.66 | \$ 903,648.53 | \$ 960,005.55 |

CITY OF MARSHFIELD
Projected Five Year Budget

| | Actual 2017 | Est. Actual 2018 | Budget 2019 | Budget 2020 | Budget 2021 | Budget 2022 | Budget 2023 |
|-----------------------------------|----------------------|----------------------|-----------------------|----------------------|------------------------|------------------------|------------------------|
| Water | | | | | | | |
| <i>Revenues</i> | | | | | | | |
| Water use | \$ 783,198.98 | \$ 801,275.15 | \$ 795,000.00 | \$ 802,950.00 | \$ 816,038.09 | \$ 824,198.47 | \$ 837,385.64 |
| Water use late charge | \$ 47,068.13 | \$ 46,340.62 | \$ 45,000.00 | \$ 45,450.00 | \$ 46,190.84 | \$ 46,652.74 | \$ 47,399.19 |
| Tap-ins | \$ 19,075.00 | \$ 29,256.00 | \$ 17,000.00 | \$ 17,170.00 | \$ 17,449.87 | \$ 17,624.37 | \$ 17,906.36 |
| Miscellaneous | \$ 11,172.91 | \$ 4,814.23 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | \$ 5,995.94 | \$ 7,686.76 | \$ 7,500.00 | \$ - | \$ - | \$ - | \$ - |
| PILOT | \$ 49,531.62 | \$ 52,716.38 | \$ 53,300.00 | \$ 53,833.00 | \$ 54,710.48 | \$ 55,257.58 | \$ 56,141.70 |
| Total Revenues | \$ 916,042.58 | \$ 942,089.14 | \$ 917,800.00 | \$ 919,403.00 | \$ 934,389.27 | \$ 943,733.16 | \$ 958,832.89 |
| <i>Expenditures</i> | | | | | | | |
| Payroll & benefits | \$ 325,476.23 | \$ 373,596.25 | \$ 454,146.31 | \$ 465,932.34 | \$ 478,089.24 | \$ 490,631.20 | \$ 503,573.01 |
| Meters, wells & towers | \$ 56,530.16 | \$ 65,000.00 | \$ 48,000.00 | \$ 48,360.00 | \$ 48,727.20 | \$ 49,101.74 | \$ 49,483.78 |
| Utilities | \$ 55,081.92 | \$ 59,800.00 | \$ 57,850.00 | \$ 59,007.00 | \$ 60,187.14 | \$ 61,390.88 | \$ 62,618.70 |
| Repairs & maintenance | \$ 53,927.90 | \$ 128,060.64 | \$ 138,660.00 | \$ 64,926.00 | \$ 66,217.32 | \$ 67,534.47 | \$ 68,019.21 |
| Professional fees | \$ 10,260.37 | \$ 16,589.00 | \$ 29,584.75 | \$ 29,833.11 | \$ 30,086.44 | \$ 30,344.84 | \$ 30,608.40 |
| Supplies | \$ 16,281.46 | \$ 18,850.00 | \$ 19,650.00 | \$ 20,023.00 | \$ 20,403.46 | \$ 20,791.53 | \$ 21,187.36 |
| Insurance | \$ 12,616.09 | \$ 15,245.14 | \$ 13,791.60 | \$ 14,481.18 | \$ 15,205.24 | \$ 15,965.50 | \$ 16,763.78 |
| Auto & gas | \$ 7,793.37 | \$ 14,000.00 | \$ 14,000.00 | \$ 14,280.00 | \$ 14,565.60 | \$ 14,856.91 | \$ 15,154.05 |
| Water samples & disinfection | \$ 5,039.19 | \$ 9,000.00 | \$ 9,000.00 | \$ 9,180.00 | \$ 9,363.60 | \$ 9,550.87 | \$ 9,741.89 |
| Dues, meetings, training | \$ 3,702.50 | \$ 4,500.00 | \$ 4,700.00 | \$ 4,794.00 | \$ 4,889.88 | \$ 4,987.68 | \$ 5,087.43 |
| Miscellaneous | \$ 2,086.47 | \$ 2,600.00 | \$ 2,720.00 | \$ 2,774.40 | \$ 2,829.89 | \$ 2,886.49 | \$ 2,944.22 |
| Capital expenditures | \$ 92,114.53 | \$ 78,025.54 | \$ 62,079.60 | \$ - | \$ - | \$ - | \$ - |
| Replacement schedule reserve | \$ 135,971.18 | \$ 54,267.00 | \$ 41,000.00 | \$ 116,000.00 | \$ 116,000.00 | \$ 116,000.00 | \$ 116,000.00 |
| PILOT transfer | \$ 49,531.62 | \$ 52,716.38 | \$ 53,300.00 | \$ 53,833.00 | \$ 54,710.48 | \$ 55,257.58 | \$ 56,141.70 |
| Total Expenditures | \$ 826,412.99 | \$ 892,249.95 | \$ 948,482.26 | \$ 903,424.03 | \$ 921,275.49 | \$ 939,299.69 | \$ 957,323.52 |
| Total Revenue | \$ 916,042.58 | \$ 942,089.14 | \$ 917,800.00 | \$ 919,403.00 | \$ 934,389.27 | \$ 943,733.16 | \$ 958,832.89 |
| Total Expenditures | \$ 826,412.99 | \$ 892,249.95 | \$ 948,482.26 | \$ 903,424.03 | \$ 921,275.49 | \$ 939,299.69 | \$ 957,323.52 |
| Net Surplus (Deficit) | \$ 89,629.59 | \$ 49,839.19 | \$ (30,682.26) | \$ 15,978.97 | \$ 13,113.78 | \$ 4,433.47 | \$ 1,509.37 |
| Operating Cash Balance | \$ 589,881.67 | \$ 144,548.73 | \$ 113,866.47 | \$ 129,845.45 | \$ 142,959.23 | \$ 147,392.69 | \$ 148,036.12 |
| Money Market Cash Balance | \$ - | \$ 495,172.13 | \$ 495,172.13 | \$ 495,172.13 | \$ 495,172.13 | \$ 495,172.13 | \$ 495,172.13 |
| Replacement Reserve Balance | \$ 135,971.18 | \$ 190,238.18 | \$ -231,238.18 | \$ 347,238.18 | \$ 463,238.18 | \$ 579,238.18 | \$ 695,238.18 |
| Cash Balance December 31st | \$ 725,852.85 | \$ 829,959.04 | \$ 840,276.78 | \$ 972,255.76 | \$ 1,101,369.54 | \$ 1,221,803.00 | \$ 1,338,446.43 |
| Water Capacity Fees | | | | | | | |
| Revenues | \$ 5,848.43 | \$ 7,000.00 | \$ 7,000.00 | \$ 7,070.00 | \$ 7,183.12 | \$ 7,254.95 | \$ 7,371.03 |
| Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net Surplus (Deficit) | \$ 5,848.43 | \$ 7,000.00 | \$ 7,000.00 | \$ 7,070.00 | \$ 7,183.12 | \$ 7,254.95 | \$ 7,371.03 |
| Cash Balance December 31st | \$ 13,539.00 | \$ 20,539.00 | \$ 27,539.00 | \$ 34,609.00 | \$ 41,792.12 | \$ 49,047.07 | \$ 56,418.10 |

| | Actual 2017 | Est. Actual 2018 | Budget 2019 | Budget 2020 | Budget 2021 | Budget 2022 | Budget 2023 |
|-----------------------------------|-------------|------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Water and WWTP CIP | | | | | | | |
| Revenues | | | \$ 728,750.00 | \$ 489,540.00 | \$ 497,425.78 | \$ 502,342.53 | \$ 510,436.99 |
| Expenditures | | | \$ 625,704.00 | \$ 253,191.94 | \$ 362,040.18 | \$ 479,540.86 | \$ 480,579.95 |
| Net Surplus (Deficit) | | | \$ 103,046.00 | \$ 236,348.06 | \$ 135,385.60 | \$ 22,801.67 | \$ 29,857.04 |
| Cash Balance December 31st | | | \$ 1,090,076.39 | \$ 1,326,424.45 | \$ 1,461,810.05 | \$ 1,484,611.72 | \$ 1,514,468.76 |

CITY OF MARSHFIELD
Projected Five Year Budget

| | Actual 2017 | Est. Actual 2018 | Budget 2019 | Budget 2020 | Budget 2021 | Budget 2022 | Budget 2023 |
|-----------------------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| WWTP | | | | | | | |
| <i>Revenues</i> | | | | | | | |
| Sewer use | \$ 829,319.18 | \$ 835,000.00 | \$ 830,000.00 | \$ 838,300.00 | \$ 851,964.29 | \$ 860,483.93 | \$ 869,088.77 |
| Sewer use late charge | \$ 36,571.19 | \$ 36,549.95 | \$ 34,000.00 | \$ 34,000.00 | \$ 34,000.00 | \$ 34,000.00 | \$ 34,000.00 |
| Interest | \$ 4,074.24 | \$ 4,586.45 | \$ 4,500.00 | \$ 3,200.00 | \$ 3,200.00 | \$ 3,200.00 | \$ 3,200.00 |
| Tap-ins | \$ 720.00 | \$ 660.00 | \$ 500.00 | \$ 600.00 | \$ 600.00 | \$ 650.00 | \$ 700.00 |
| Sludge farm lease | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous | \$ 13,555.40 | \$ 989.50 | \$ - | \$ - | \$ - | \$ - | \$ - |
| PILOT | \$ 38,387.12 | \$ 41,750.00 | \$ 41,500.00 | \$ 41,915.00 | \$ 42,598.21 | \$ 43,024.20 | \$ 43,454.44 |
| Total Revenues | \$ 922,627.13 | \$ 919,535.90 | \$ 910,500.00 | \$ 918,015.00 | \$ 932,362.50 | \$ 941,358.13 | \$ 950,443.21 |
| <i>Expenditures</i> | | | | | | | |
| Payroll & benefits | \$ 447,425.52 | \$ 470,543.19 | \$ 580,138.34 | \$ 594,711.41 | \$ 609,724.46 | \$ 625,193.71 | \$ 641,136.08 |
| Utilities | \$ 85,761.25 | \$ 90,250.00 | \$ 91,955.00 | \$ 93,794.10 | \$ 95,669.98 | \$ 97,583.38 | \$ 99,535.05 |
| Repairs & maintenance | \$ 67,876.51 | \$ 68,938.69 | \$ 74,500.00 | \$ 75,990.00 | \$ 77,509.80 | \$ 79,060.00 | \$ 80,641.20 |
| Insurance | \$ 30,409.35 | \$ 35,743.86 | \$ 33,707.74 | \$ 35,393.13 | \$ 37,162.78 | \$ 39,020.92 | \$ 40,971.97 |
| Supplies | \$ 35,049.47 | \$ 39,300.00 | \$ 40,100.00 | \$ 40,902.00 | \$ 41,720.04 | \$ 42,554.44 | \$ 43,405.53 |
| Professional fees | \$ 14,107.95 | \$ 16,713.51 | \$ 32,747.75 | \$ 33,069.37 | \$ 33,397.43 | \$ 17,065.37 | \$ 17,406.68 |
| Auto & gas | \$ 13,903.69 | \$ 16,000.00 | \$ 18,500.00 | \$ 18,870.00 | \$ 19,247.40 | \$ 19,632.35 | \$ 20,024.99 |
| Permits & licenses | \$ 4,148.27 | \$ 4,178.10 | \$ 4,200.00 | \$ 4,242.00 | \$ 4,284.42 | \$ 4,327.26 | \$ 4,370.54 |
| Miscellaneous | \$ 1,372.85 | \$ 1,175.00 | \$ 1,000.00 | \$ 1,020.00 | \$ 1,040.40 | \$ 1,061.21 | \$ 1,082.43 |
| Dues, meetings, training | \$ 2,611.49 | \$ 4,436.46 | \$ 3,800.00 | \$ 3,876.00 | \$ 3,953.52 | \$ 4,032.59 | \$ 4,113.24 |
| Capital expenditures | \$ 72,955.32 | \$ 14,695.04 | \$ 52,500.00 | \$ - | \$ - | \$ - | \$ - |
| PILOT transfer | \$ 38,387.12 | \$ 41,750.00 | \$ 41,500.00 | \$ 41,915.00 | \$ 42,598.21 | \$ 43,024.20 | \$ 43,454.44 |
| Total Expenditures | \$ 814,008.79 | \$ 803,723.85 | \$ 974,648.83 | \$ 943,783.01 | \$ 966,308.44 | \$ 972,555.43 | \$ 996,142.15 |
| Total Revenue | \$ 922,627.13 | \$ 919,535.90 | \$ 910,500.00 | \$ 918,015.00 | \$ 932,362.50 | \$ 941,358.13 | \$ 950,443.21 |
| Total Expenditures | \$ 814,008.79 | \$ 803,723.85 | \$ 974,648.83 | \$ 943,783.01 | \$ 966,308.44 | \$ 972,555.43 | \$ 996,142.15 |
| Net Surplus (Deficit) | \$ 108,618.34 | \$ 115,812.05 | \$ (64,148.83) | \$ (25,768.01) | \$ (33,945.94) | \$ (31,197.30) | \$ (45,698.94) |
| Operating Cash Balance | \$ 443,782.53 | \$ 180,674.47 | \$ 116,525.64 | \$ 90,757.64 | \$ 56,811.70 | \$ 25,614.41 | |
| Money Market Account | \$ - | \$ 378,920.11 | \$ 378,920.11 | \$ 378,920.11 | \$ 378,920.11 | \$ 378,920.11 | |
| Replacement Reserve Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Cash Balance December 31st | \$ 443,782.53 | \$ 559,594.58 | \$ 495,445.75 | \$ 469,677.75 | \$ 435,731.81 | \$ 404,534.52 | \$ 358,835.58 |
| WWTP Capacity Fees | | | | | | | |
| Revenues | \$ 10,725.98 | \$ 14,900.00 | \$ 10,000.00 | \$ 10,100.00 | \$ 10,264.63 | \$ 10,367.28 | \$ 10,470.95 |
| Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net Surplus (Deficit) | \$ 10,725.98 | \$ 14,900.00 | \$ 10,000.00 | \$ 10,100.00 | \$ 10,264.63 | \$ 10,367.28 | \$ 10,470.95 |
| Cash Balance December 31st | \$ 21,663.40 | \$ 36,563.40 | \$ 46,563.40 | \$ 56,663.40 | \$ 66,928.03 | \$ 77,295.31 | \$ 87,766.26 |

| | Actual 2017 | Budget 2018 | Budget 2019 | Budget 2020 | Budget 2021 | Budget 2022 |
|----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Revenue Bond 2003B | | | | | | |
| <i>Total Revenues</i> | \$ 274,254.37 | \$ 270,144.13 | \$ 272,100.00 | \$ 272,100.00 | \$ 272,100.00 | \$ 272,100.00 |
| <i>Expenditures</i> | | | | | | |
| Bond principal | \$ 202,499.88 | \$ 207,499.98 | \$ 212,500.00 | \$ 220,000.00 | \$ 227,500.00 | \$ 235,000.00 |
| Bond interest payment | \$ 39,551.94 | \$ 33,804.10 | \$ 28,566.56 | \$ 22,960.01 | \$ 17,111.86 | \$ 10,442.24 |
| Agent fees | \$ 8,309.84 | \$ 7,691.72 | \$ 6,100.88 | \$ 4,940.12 | \$ 3,789.73 | \$ 2,557.76 |
| <i>Total Expenditures</i> | \$ 250,361.66 | \$ 248,995.80 | \$ 247,167.44 | \$ 247,900.13 | \$ 248,401.59 | \$ 248,000.00 |
| | | | | | | |
| Net Surplus (Deficit) | \$ 23,892.71 | \$ 21,148.33 | \$ 24,932.56 | \$ 24,199.87 | \$ 23,698.41 | \$ 24,100.00 |
| | | | | | | |
| Cash Balance December 31st | \$ 164,898.15 | \$ 186,046.48 | \$ 210,979.04 | \$ 235,178.91 | \$ 258,877.32 | \$ 282,977.32 |

| | Actual 2017 | Budget 2018 | Budget 2019 | Budget 2020 | Budget 2021 | Budget 2022 |
|----------------------------|---------------|---------------|-----------------|---------------|---------------|---------------|
| G.O. Bond 2003C | | | | | | |
| <i>Total Revenues</i> | \$ 309,839.11 | \$ 348,519.06 | \$ 336,041.74 | \$ 339,402.16 | \$ 342,796.18 | \$ 346,224.14 |
| <i>Expenditures</i> | | | | | | |
| Publications | \$ 23.07 | \$ 31.90 | \$ 40.00 | \$ 40.80 | \$ - | \$ - |
| Bond principal | \$ 147,499.98 | \$ 152,500.02 | \$ 77,500.00 | \$ - | \$ - | \$ - |
| Bond interest payment | \$ 10,848.06 | \$ 185,478.00 | \$ 445,250.00 | \$ - | \$ - | \$ - |
| Agent fees | \$ 3,079.09 | \$ 1,695.50 | \$ 1,200.00 | \$ - | \$ - | \$ - |
| <i>Total Expenditures</i> | \$ 161,450.20 | \$ 339,705.42 | \$ 523,990.00 | \$ 40.80 | \$ - | \$ - |
| | | | | | | |
| Net Surplus (Deficit) | \$ 148,388.91 | \$ 8,813.64 | \$ (187,948.26) | \$ 339,361.36 | \$ 342,796.18 | \$ 346,224.14 |
| | | | | | | |
| Cash Balance December 31st | \$ 250,556.89 | \$ 259,370.53 | \$ 71,422.27 | \$ 90,783.63 | \$ 113,579.81 | \$ 139,803.95 |

Capital Projects' Funding Sources

| | Combined CIP | Water Rates | Restricted Parks Sales Tax | Debt Service Levy \$0.37 | Transportation Sales Tax |
|---|-------------------|-------------------|----------------------------|--------------------------|--------------------------|
| Annual Budgeted Revenues | \$ 479,000 | \$ 272,100 | \$ 685,708 | \$ 333,042 | \$ 695,274 |
| 2018 Cash Balance Carryover | | | | \$ 259,371 | |
| | \$ 479,000 | \$ 272,100 | \$ 685,708 | \$ 592,413 | \$ 695,274 |
| Projected Annual Principal and Interest Debt Service Payment Funding | | | | | |
| Water System Improvements SRF Loan | 62,900 | 272,100 | | | |
| North Side Water Extension | 76,259 | | | | |
| Sewer System Improvements | 199,882 | | | | |
| North Side Sewer Extension | 67,859 | | | | |
| Refinance of current revenue bonds | 67,000 | | | | |
| I-44 Interchange* | | | | 442,250 | |
| Aquatic Pool** | | | 403,344 | | |
| | | | | | |
| | | | | | |
| Total Annual Debt Service Payments | \$ 473,900 | \$ 272,100 | \$ 403,344 | \$ 442,250 | \$ - |

* Once the I-44 Interchange project is annexed into the City limits, the Transportation Sales tax will also be used to fund the debt service payments. 2019 and 2020 debt service payment for the I-44 Interchange will be interest only. In 2021 the debt service payment will include principal, the total amount will be \$826,400.

** The remainder of the Restricted Parks Sales Tax will be used to operate the aquatic pool.

CITY OF MARSHFIELD

I-44 Interchange

The new I-44 Interchange will be located near mile market 103 and provide connectivity from the I-44 North Outer Road to Mo-CC, also known as Route 66. Missouri Department of Transportation (MoDOT) Cost Share Agreement: MoDOT will pay \$5,516,835. The City will pay the balance through the issuance of General Obligation (G.O.) Bonds. The debt service payments will be made from the Transportation Sales Tax and the General Revenue Debt Levy.

Preliminary Scope and Estimated Costs

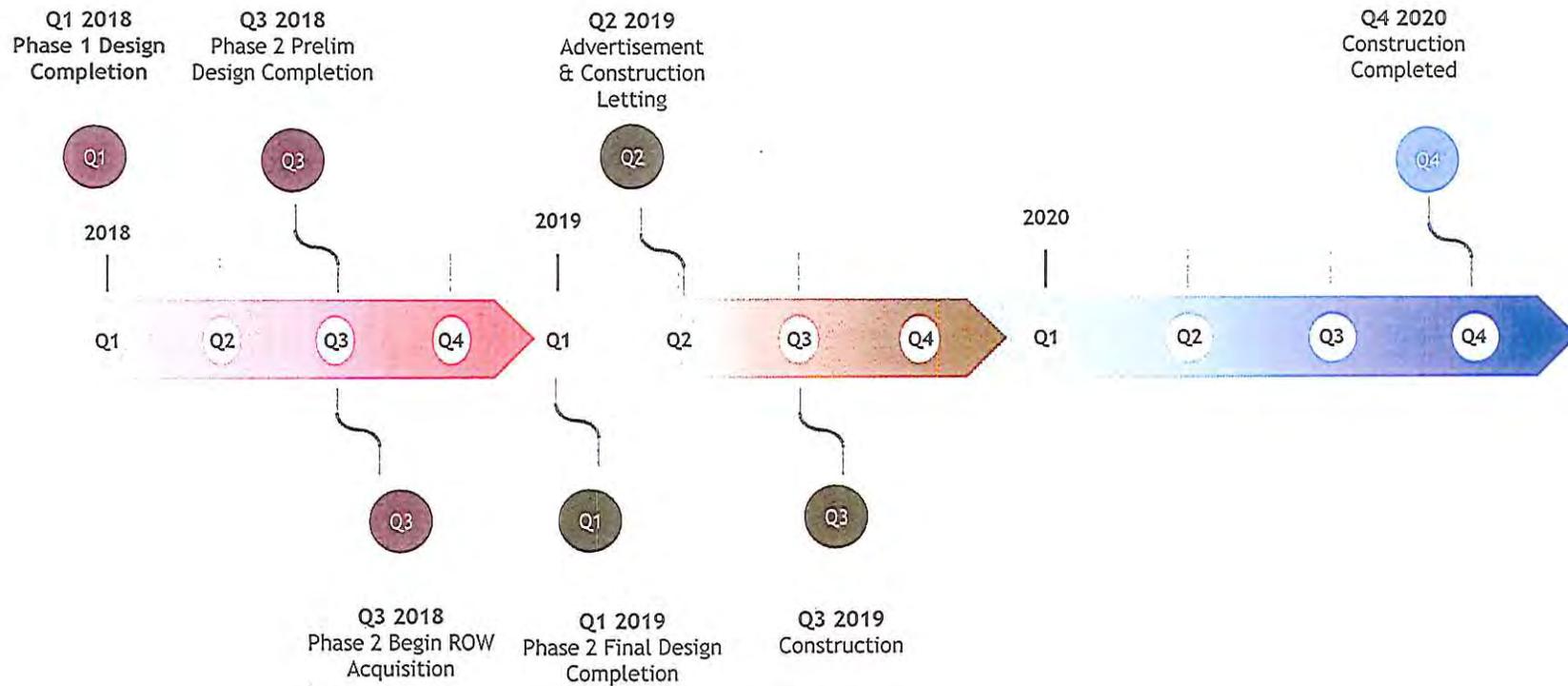
| Item | Amount |
|--|----------------------|
| Professional Design Fees | \$ 2,758,929 |
| MoDOT Administrative Oversight Fees | \$ 516,000 |
| Construction Costs | \$ 10,354,940 |
| Utility Relocation | \$ 470,000 |
| ROW Acquisition | \$ 499,345 |
| Project Unknowns | |
| Soil Improvement for Structural Capacity | \$ 100,000 |
| Contingency | \$ 573,669 |
| Alternative Roadway & Aesthetic Enhancements | |
| Roadway Items | \$ 168,280 |
| Aesthetic Bridge Enhancements | \$ 106,995 |
| Aesthetic Wall Enhancements | \$ 31,240 |
| Design Historic Route 66 Roadside Park | \$ 24,494 |
| Construction Historic Route 66 Roadside Park | TBD |
| Total Costs | \$ 15,603,892 |

| | | |
|--|------|------------|
| Annual Debt Service payments from the transportation sales tax and the debt service property tax levy: | 2019 | \$ 442,250 |
| | 2020 | \$ 442,250 |
| | 2021 | \$ 826,400 |



Source: Crawford, Murphy & Tilly

I-44 Interchange



CITY OF MARSHFIELD
 Water System Improvements

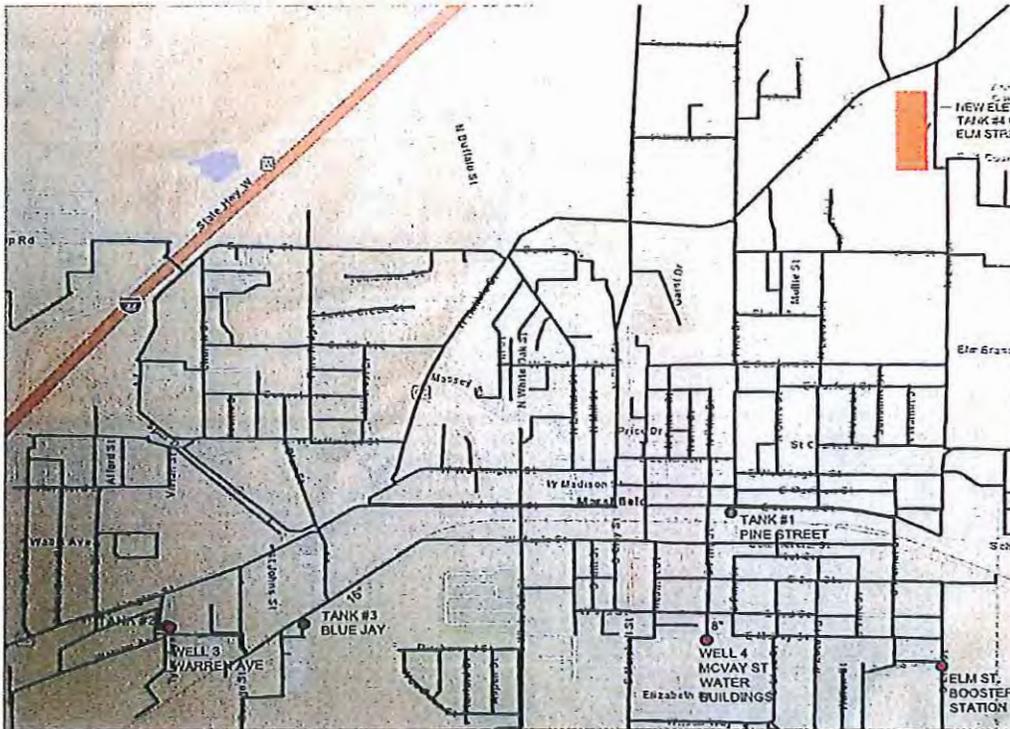
Costs to be funded through Missouri Department of Natural Resources State Revolving Fund (SRF) loan. The City's existing 2003 Series Bonds will be refinanced so that the revenue stream from Water users will be used to pay for the refinanced bonds and the SRF debt service payments.

Preliminary Scope and Estimated Costs

| Item | Amount |
|--|---------------------|
| Well House Improvements | \$ 767,000 |
| Water Main Improvements | 1,543,000 |
| Water Towers | 1,835,000 |
| Total Estimated Construction Cost | \$ 4,145,000 |
| Construction Contingency | \$ 414,500 |
| Administrative /Legal Costs | \$ 30,082 |
| Engineering Planning and Design | \$ 236,500 |
| Construction Engineering | \$ 81,600 |
| Engineering Inspection | \$ 29,000 |
| Estimated Construction Interest | \$ 77,000 |
| Total Project Cost | \$ 5,013,682 |
| Estimated Cost of Issuance | \$ 150,410 |
| Total SRF Loan Request | \$ 5,164,092 |

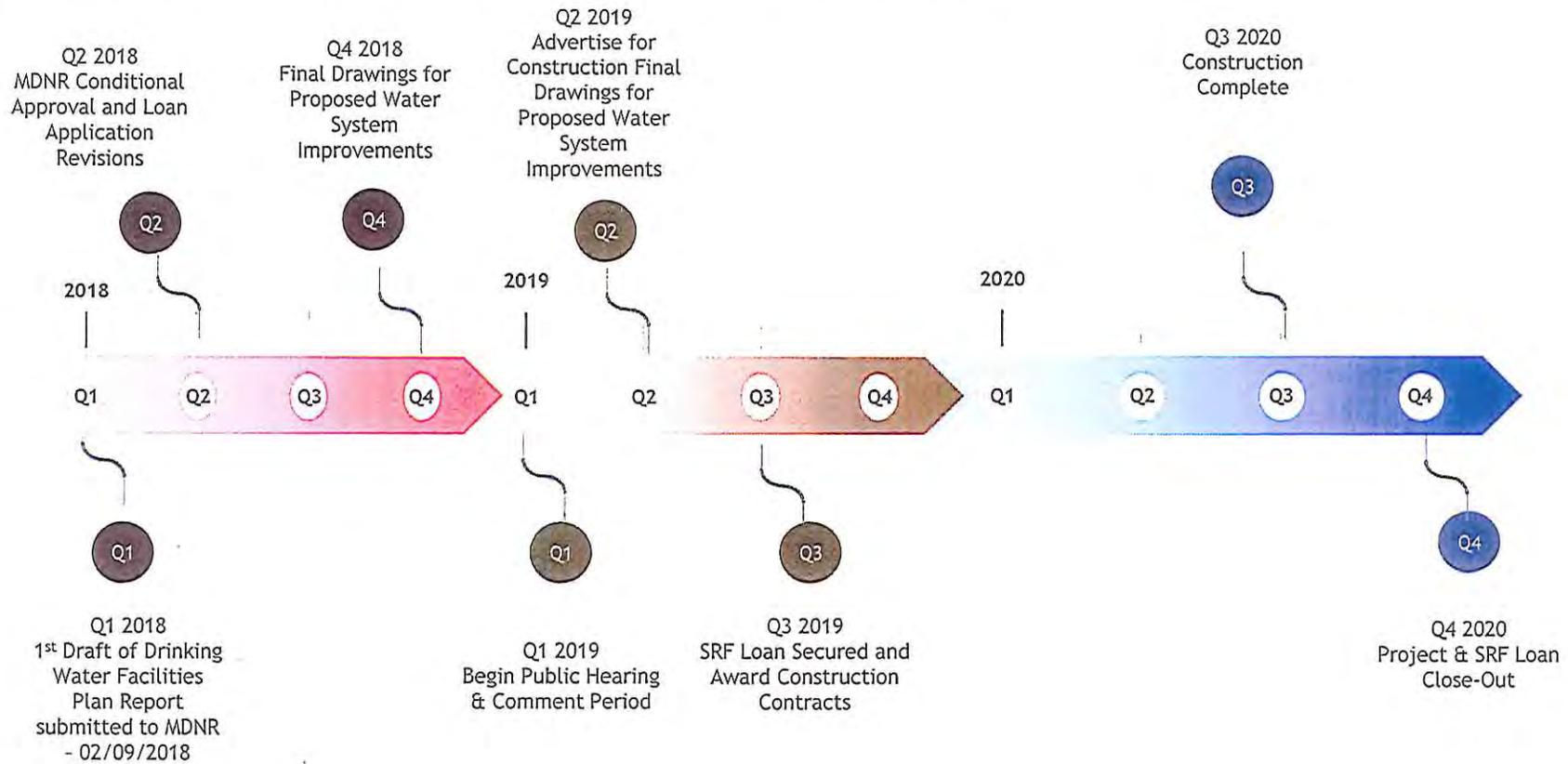
Annual Debt Service Principal & Interest payment of \$335,000 from:

| | |
|--------------------------|------------|
| Current Water User Rates | \$ 272,100 |
| CIP Fee | \$ 62,900 |



Source: Crawford, Murphy & Tilly

Water System Improvements - SRF Loan



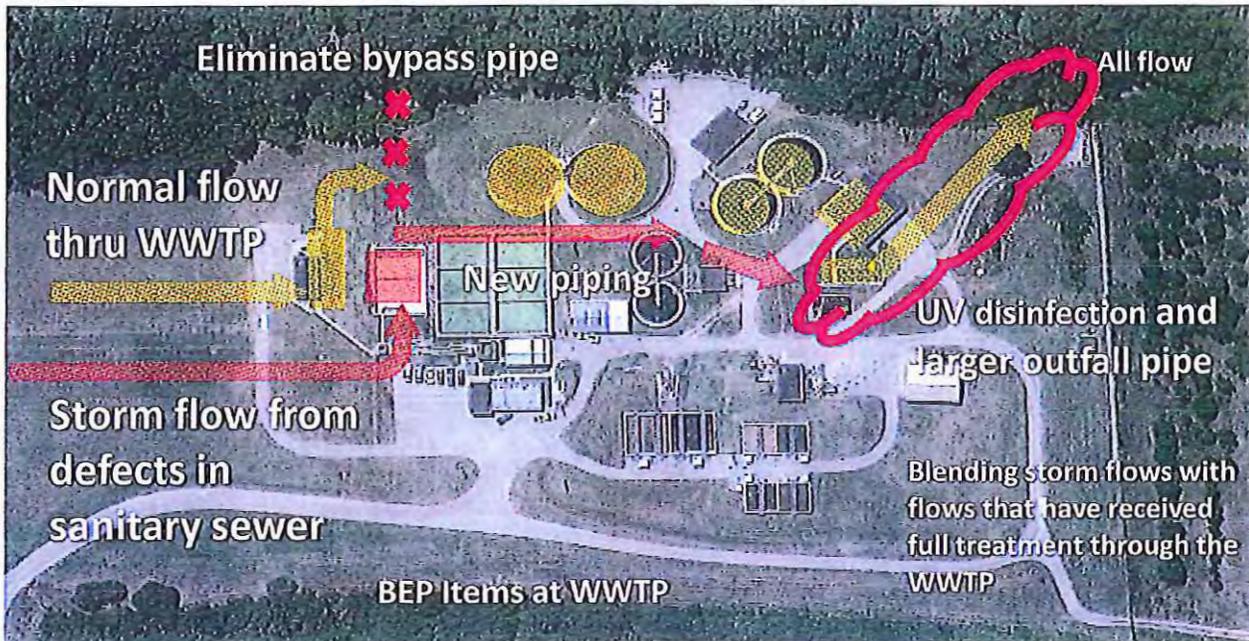
CITY OF MARSHFIELD

Wastewater Treatment Plant Improvements

The Wastewater Treatment Plant system improvements include both mandated and recommended improvements. Costs to be funded with revenue bonds. The debt service payments will come from the CIP fees.

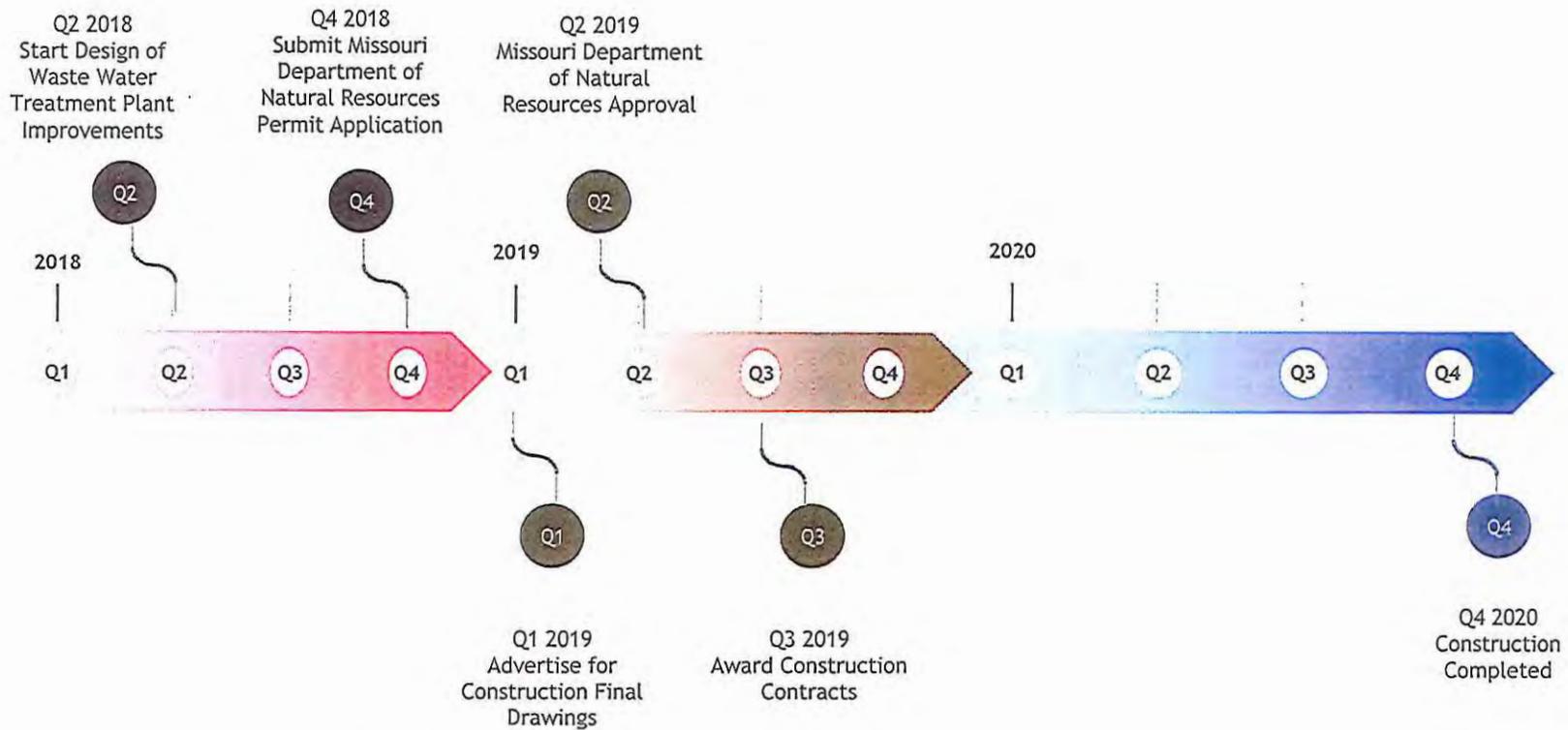
Preliminary Scope and Estimated Costs

| Item | Amount |
|--|---------------------|
| Bypass Elimination Plan - Mandatory | |
| Piping revisions, UV disinfection | \$ 1,056,780 |
| Recommended Improvements | |
| Headworks, revisions, storm basin improvements | \$ 1,453,330 |
| SCADA System - complete replacement | \$ 250,000 |
| Total Estimated Construction Cost | \$ 2,760,110 |
| Estimated remainder of design, permitting and bidding costs | \$ 75,000 |
| Estimated construction engineering & inspection costs | \$ 250,000 |
| Total Estimated Project Cost | \$ 3,085,110 |
| Annual Debt Service Principal & Interest payment from the CIP fees | \$ 199,882 |



Source: Crawford, Murphy & Tilly

Waste Water System Improvements



CITY OF MARSHFIELD

North Side Water Main System Improvements

Extend water system to west side of I-44 and to serve future growth. Cost to be funded through revenue bond proceeds. Debt Service payments from CIP fees.

North Areas - Preliminary Scope and Estimated Costs

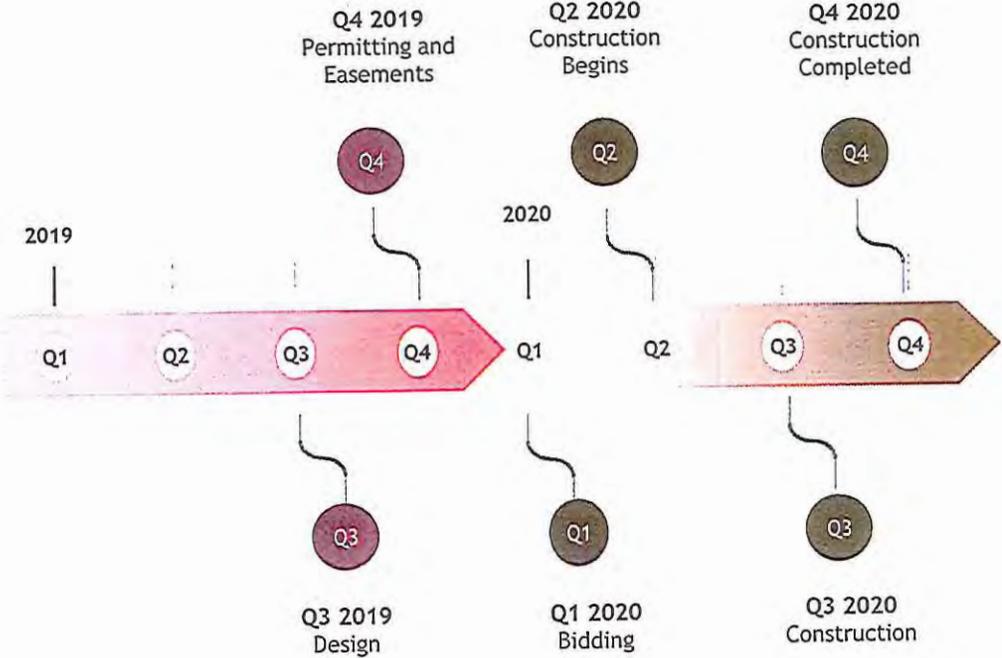
| Item | Quantity | Unit Price | Total Unit Cost |
|---|----------|-------------|---------------------|
| Construction Costs | | | |
| Water Main 12" Diameter PVC | 9,000.00 | \$ 60.00 | \$ 540,000 |
| Hydrant, Shutoff Valve, Tee and Piping (4") | 9.00 | \$ 5,000.00 | \$ 45,000 |
| Gate Valve 12" | 4.00 | 4,200.00 | \$ 16,800 |
| Hot Tap and Gate Valve | 2.00 | 3,000.00 | \$ 6,000 |
| Ductile Iron Fittings | 1,350.00 | 4.00 | \$ 5,400 |
| Water Main 12" in Casing Across Interstate | 300.00 | 800.00 | \$ 240,000 |
| 5" Diameter Manhole | 2.00 | 6,000.00 | \$ 12,000 |
| 8" and 2" Pressure Reducing Valves | 2.00 | 15,300.00 | \$ 30,600 |
| Surface Restoration | | | \$ 20,000 |
| Design Costs | | | |
| Design & Construction Engineering | | | \$ 137,370 |
| Project Costs | | | |
| Easement Acquisition (Main to be in Right-of-Way) | | | \$ - |
| Total Costs | | | \$ 1,053,170 |

Annual Debt Service Principal & Interest payment from the CIP fees \$ 76,259



Source: Crawford, Murphy & Tilly

North Side Water Main System Improvements



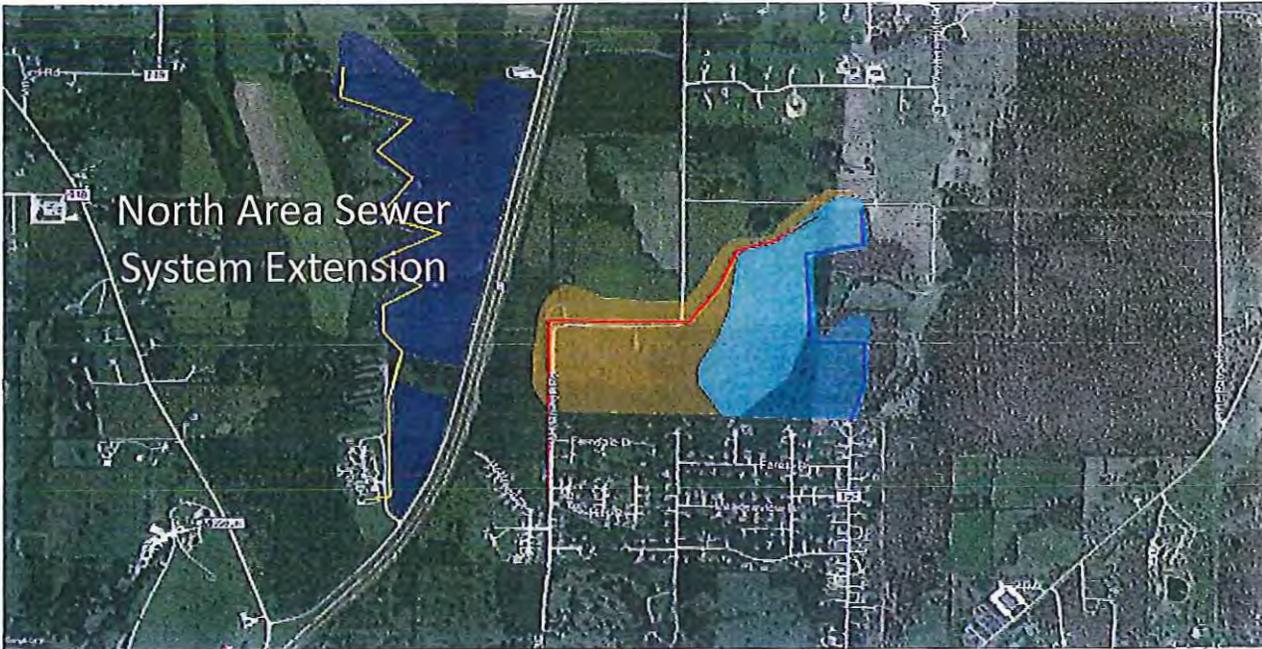
CITY OF MARSHFIELD

Sewer System Extension to Future Growth Areas

Extend sewer system west of I-44 tributary to the wastewater treatment plant. Cost to be funded through revenue bond proceeds. Debt Service payments from CIP fees.

North Areas - Preliminary Scope and Estimated Costs

| Item | Quantity | Unit Price | Extension | Budget |
|---|----------|------------|------------|-------------------|
| Gravity Sewer | | | | \$ 534,000 |
| West Side Industrial Area | 4,000.00 | \$ 120.00 | \$ 480,000 | |
| Manholes | 18.00 | 3,000.00 | \$ 54,000 | |
| Surface Restoration | | | | \$ 125,000 |
| Miscellaneous | | | | \$ 50,000 |
| Subtotal Construction Cost | | | | \$ 709,000 |
| Construction Contingency (15%) | | | | \$ 106,000 |
| TOTAL ESTIMATED CONSTRUCTION COST | | | | \$ 815,000 |
| Engineering (14% for All Phases) | | | | \$ 100,000 |
| Total Estimated Project Cost | | | | \$ 915,000 |
| Annual Debt Service Principal & Interest payment from the CIP fees | | | | \$ 67,860 |



Source: Crawford, Murphy & Tilly

North Area Sewer System Extension

