



2023 BUDGET

CITY OF MARSHFIELD
798 SOUTH MARSHALL
MARSHFIELD, MO 65706

December 8, 2022



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February 14th, 2023

Board of Aldermen
Appointed Officials
Citizens of Marshfield

Subject: City of Marshfield FY2023 Budget

On behalf of the City of Marshfield City Staff, we are proud to present the City of Marshfield's FY2023 Budget. The budget reflects the priorities established by City Staff and the Board of Aldermen and was recommended for approval as presented by the Citizen Finance Advisory Committee.

As part of our continuing effort for clear transparency from City Staff to the Board of Aldermen, Parks Board and Marshfield Citizens, staff continued with the approach from 2021 and 2022 which allowed the Board of Aldermen to take an in depth, detailed look at every line of the budget for every single fund. This process was followed by an additional overview from the Citizen Finance Advisory Committee and was unanimously recommended to the Board of Aldermen for approval, including appropriating funds for all Growth Areas for each Department.

Public and Private industries continue to face unprecedented challenges like we have never seen before. From the cost of goods and materials to the availability of goods and materials. Some of the issues are reflected in the 2023 Budget Highlights below:

GENERAL FUND

The need for space within City Hall continues to be a top priority for city leaders. The plans to renovate and expand the current City Hall are moving forward rapidly in 2023. The City has entered into an agreement with an Architectural Firm to move the project forward and to get it underway. Funds continued to be appropriated for the City Hall Project in 2023 with hopeful intentions that construction would be underway by late summer. The capital expenses for the General Fund also include Police Department vehicles that were anticipated last year but were rolled over into 2023 with hopes that we would receive those vehicles by late spring, a used utility truck for the Street Department, a new salt spreader and controls for a dump truck, and some street sweeping that will have to be contracted out. 2023 will be a planning year for future projects. The Board of Aldermen unanimously voted to place a ½ cent general sales tax on the April ballot for Public Safety (Police Department). If approved, this tax would provide the funding for hiring of additional officers to accommodate a minimum of two officers on every shift, competitive pay to attract and retain qualified police officers, purchase of necessary equipment, and the renovation of the current Police Department building. The Board of Aldermen also approved funding to have the City and immediately adjacent properties flown for elevations and topography information that will be beneficial for not only city planning but will be a tool for private development for determining investment opportunities and challenges for decades to come.

ENTERPRISE FUNDS

As mentioned in the General Fund explanation above, 2023 will be a planning year. In 2022 the Board of Aldermen took the recommendation from City contracted engineers, and the citizen finance committee to raise utility rates to accommodate inflation and to establish and fund replacement dollars within the water and the sewer fund. It was a hard decision, and as always, an unpopular decision, but

BUILDING COMMUNITY Together
Mayor Natalie McNish

Aldermen: Mary Lee, JC Cunningham, Robbie Boggs, & Matt Quinn

nonetheless, a necessary decision. This increase will allow for the City to be more aggressive with inflow and infiltration issues in our wastewater collection system, replacement of old pipes, pumps and other infrastructure that is passed its life expectancy. There was money set aside for the design and property acquisition if needed for a utility's headquarters building that would house both the Water and the Sewer Department allowing the City to consolidate some of their operations which would increase efficiency. There were also funds set aside to purchase equipment that is shared with other departments such as a new backhoe that was carried over from 2022 due to availability, a new skid steer, and monies for a used dump truck if we can find one throughout the year. Water Department Capital Expenditures include the shared equipment with the Wastewater, funding for a bulk water filling station at Well #3, and some new fire hydrants that have technology built into them for data collections and notifications for emergency situations.

TRANSPORTATION FUND

The dust has settled on the I-44 interchange project, but we still have not received word from MoDOT on closing out our partnership for that project. We are still holding \$300,000 in contingency monies to close that project out. It is anticipated that we will be able to close that project out in late summer of 2023. Once the project is closed out and we nail down our debt service payments, city staff can get to work on a paving and sidewalk plan that we can put into motion based off of the funding available for those projects. The update to the Transportation Plan was adopted in late 2022 which identified several transportation capital projects for years to come. Noteworthy projects and funding for the transportation also include the purchase of more hot rubber asphalt crack filling materials, monies to replace failing patches on city streets, additional funding for striping for city streets, and intersection full depth repair/replacement at both Hereford and Vivian Street, and in the Spring Brook Hills Cul-de-sac. There are two (2) large projects planned for 2023-2024 that will fall under the Transportation Fund. The first is the addition of a stacking lane on Julian Street to improve traffic flow around the middle schools for pick up and drop off that we are hopeful to partner with the Marshfield R-1 School District. This project includes constructing a new lane for traffic, storm water improvements, and the overlaying of Julian with two (2) inches of finished asphalt. Completion of this project is estimated to be summer of 2023. The other large project will most likely roll beyond 2023 and into 2024. The City of Marshfield was awarded a TAP (Transportation Alternatives Program) Grant from MoDOT in 2022. This Grant was awarded to place a new walkway along N. Elm Street from the existing trail/sidewalk at Elm and Hubble Drive south to the existing sidewalk behind the High School Football Field, and from Elm and Julian west over to the other sidewalk connection at Julian and N. Locust. There are several protocols that must be followed due to federal funding, but it is anticipated that we will spend a minimum of \$150,000 in 2023 on this project. This is a reimbursement grant, in which we are responsible for paying for everything up front, and then we will be reimbursed from MoDOT based on the percentage in the agreement. The total cost for this project is estimated at \$679,790 of which \$435,065.60 will be reimbursable from the TAP Grant from MoDOT.

PARKS FUND

The Parks Department continues to build upon a great foundation. They continue to look for additional programming even though spaces are very limited. Improvements/replacements are planned for the pool such as lily pad replacements, removing mulch and concreting the islands in the parking lot, motor replacements, fence improvements for chemical delivery, new pool umbrellas, and last but not least a new Tommy Macdonnell Aquatic Center sign is set to be constructed in 2023. There are funds appropriated in the budget to improve/replace the tennis courts, addition of permanent fencing at the fairgrounds that is a partnership with the Lions Club and the Webster County Fair Board, but the largest and most exciting project that the Parks Board has in the works is the addition of the Activity Center. It is unknown as of early 2023 when this project will kick-off, but the planning for that has been underway for months and is starting to wind down so that we can see exactly where the City needs to be financially prior to starting on that endeavor. The Parks team continues to work on other programming to build upon and are seeing record breaking numbers for registrations in every sport that the City has to offer.

The following budget highlights are worthy of mentioning for the 2023 Budget.

- ❖ The city's reserve fund currently has a cash balance of \$637,400 which equates to three months of the General Fund operating expenses to help ensure the city will have a strong financial base to meet any unanticipated financial needs.
- ❖ Strengthening the community's economic development efforts by providing \$60,000 to GRO Marshfield for FY2023.
- ❖ City Administration and Elected officials continue to work on sewer improvements and sewer expansion into the new corridor that was made possible by the new I-44 interchange at mile marker 103. These efforts include working with State Legislators to earmark \$5M if the City matches \$2M. The City has set aside all of the monies from the American Rescue Plan Act (ARPA) from 2020 which totals \$1,540,606 to go towards either matching funds or if we are not awarded any additional funds, we will put it toward improving and expanding the sewer into that new corridor. Between the ARPA dollars and unallocated cash balances, it is reasonable and anticipated that the City will spend a minimum of \$2M in the near future on sewer related items. Design of such improvements are anticipated to start in the summer of 2023.

Future Projects and Continued Projects from 2022 include the following:

- Improvements to the Drinking Water System including tower improvements, well house improvements, water line installation, SCADA replacement, and finishing up a complete water meter replacement.
- Construction of a new 12-inch water main to accommodate future anticipated growth near the planned second interchange on I-44 (Issuance of 2020 Combined Water and Sewer Revenue Bonds).
- The City was awarded a 604b Grant from MoDNR that will carry over into 2023 which will identify and give conceptual improvements for almost a dozen storm water improvement projects throughout the city.
- Niche structure and layout for cremations within the Cemetery
- Water line replacement in various locations in town
- Sewer Manhole and sewer line cast in place lining

In conclusion, the City of Marshfield's FY2023 budget builds upon past efforts and financial investments which the city has made to continue moving the City and the Marshfield community forward. This forward progress reflects the hard work and dedication of the cooperative partnerships that have been established between the city staff, elected officials, residents, area business, civic organizations, and other government entities. It is through these partnerships that Marshfield is truly "*Building Community Together*," and is creating the path towards a bright future.



Sam Rost
City Administrator



Monica Robinson
Finance Director

BUILDING COMMUNITY Together
Mayor THOMAS McNish

December 1, 2022

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

RE: Finance Advisory Committee's 2023 Budget Recommendations

Honorable Mayor McNish and Board of Aldermen:

The Finance Advisory Committee has received and reviewed the full 2023 Budget. In reviewing the 2023 Budget document, the Committee agrees with the operational expenses presented by city staff. The Committee agrees that the operational expenses are appropriate and necessary to continue to provide current services that are essential to our community.

The Committee acknowledges the need for an additional funding source for the Marshfield Police Department. For the safety of the police officers and the citizens of Marshfield, at least three additional officers are needed but are not funded in the 2023 Budget. The Committee understands and agrees with the Board of Aldermen in a ballot issue asking the voters to approve a sales tax dedicated to law enforcement. If passed, the sales tax would be used to fund additional police officers, competitive wages, vehicles, equipment and more efficient office space.

The Committee is recommending that the Parks Department pursue private funding and donation options for park improvements and capital expenditures. Specifically, the Committee recommends working with the Marshfield Area Community Foundation.

The Committee has reviewed and recommends the 2023 Budget to be approved with funds appropriated for all the Proposed List of Growth Areas. This recommendation is with the understanding that the Growth Areas will need additional Board approval.

Sincerely,



Chan Crooker
Chairman

Types of Funds

Governmental

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

Special Revenue

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

Proprietary

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

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. 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

The one percent general sales tax is on all tangible personal property sold at retail within the City of Marshfield with the exemptions outlined in 144.010 through 144.510 RSMo. Statutory authority for this tax is 94.500 RSMo. Budgeted general sales tax represents 67.7% of the total general fund revenue of the City in FY 2023. 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

The one-half percent transportation sales tax is 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". This shall mean financial support of a public mass transportation system; the construction, reconstruction, repair and maintenance of streets, roads, sidewalks, trails, community-owned parking lots, bridges, and airports.

Local Parks & Stormwater Sales Tax

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

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

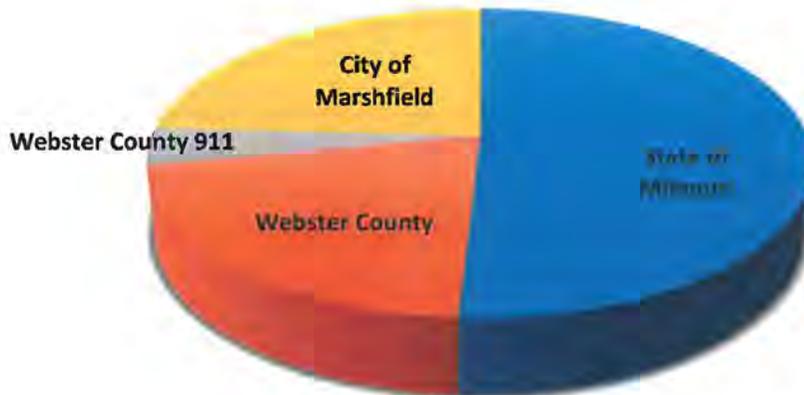
State of Missouri (Total Rate 4.225%)

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 tax is an ad valorem tax, based on the assessed valuation established by the Webster County Assessor. Commercial and Industrial property is assessed at 32% of market value and residential property is assessed at 19% of market value. Property taxes are levied and collected by the City. The City must set its 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 revenue 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, 2022 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, 2023). 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 Aldermen 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, 2022 was \$0.1052 per \$100 assessed valuation and \$0.1244 per \$100 assessed valuation, respectively (the City has not yet determined its parks and recreation property tax levy or its cemetery operations property tax levy for the current fiscal year ending December 31, 2023).

Any property taxes levied by the City for operations such as the City's parks and recreation and cemetery operations 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 (2022 Levy – collected in 2023)

Rate	Use	Estimated Revenue
.3700/100	Debt Service	\$ 411,899
.1052/100	Parks	\$ 117,547
.1244/100	Cemetery	\$ 138,949

City of Marshfield (2021 Levy – collected in 2022)

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

The property tax rate is compiled as follows:

Overall Real Property Tax in Marshfield

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

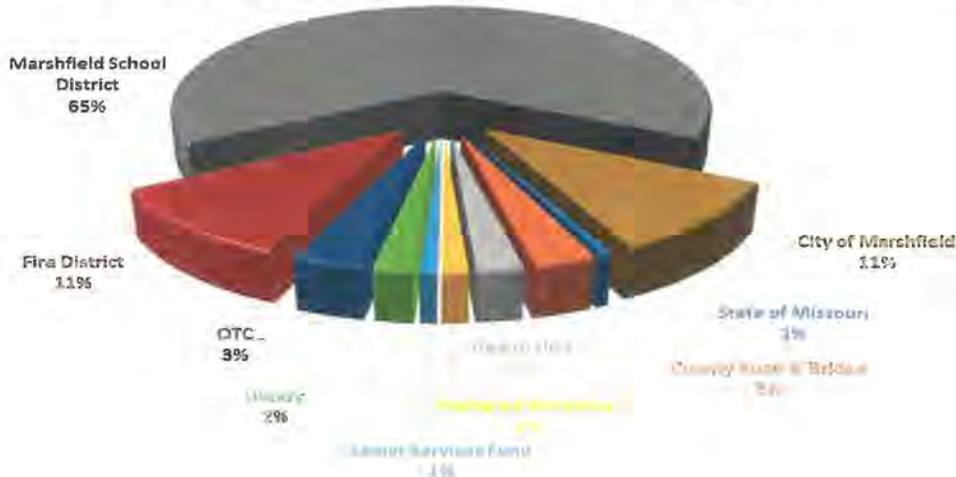
Residential

State of Missouri	0.0300	5.70
County Road & Bridge	0.1713	32.55
Health Unit	0.1262	23.98
Sheltered Workshop	0.0722	13.72
Senior Services Fund	0.0455	8.65
Library	0.1080	20.52
OTC	0.1911	36.31
Fire District	0.6000	114.00
Marshfield School District	3.6901	701.12
City of Marshfield	0.5996	113.92
Total	5.6340	1,070.46

Commercial

State of Missouri	0.0300	9.60
Commercial Surcharge	0.3700	118.40
County Road & Bridge	0.1713	54.82
Health Unit	0.1262	40.38
Sheltered Workshop	0.0722	23.10
Senior Services Fund	0.0455	14.56
Library	0.1080	34.56
OTC	0.1911	61.15
Fire District	0.6000	192.00
Marshfield School District	3.6901	1,180.83
City of Marshfield	0.5996	191.87
Total	6.0040	1,921.28

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



Franchise Fees

Franchise fees are assessed on gross receipts for gas service (5%), telephone service (5%), electric service (3%) and cable service, per contract. Budgeted franchise taxes represent 11.1% of the total general fund revenue of the City in FY 2023.

Payment in Lieu of Taxes

Payment in lieu of taxes (PILOTs) are assessed on gross water municipal sales (4.0%) and gross sewer charges (2.8%) supplied by the City's water and sewer departments. Once collected, the payment in lieu of taxes are transferred from the Water Fund and Sewer Fund to the General Fund. Budgeted PILOTs to be transferred for FY 2023 represent 3.5% 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, restauranteurs, 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. Most fines and forfeitures are attributed to municipal court fines and represent 2.7% of the total general fund revenue for FY 2023.

User Charges and Fees

User charges include cemetery fees, recreation program fees, water, and sewer 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 monthly, based on county mileage and land valuation figures. These distributions represent 10.3% of the total general fund revenue for FY 2023.

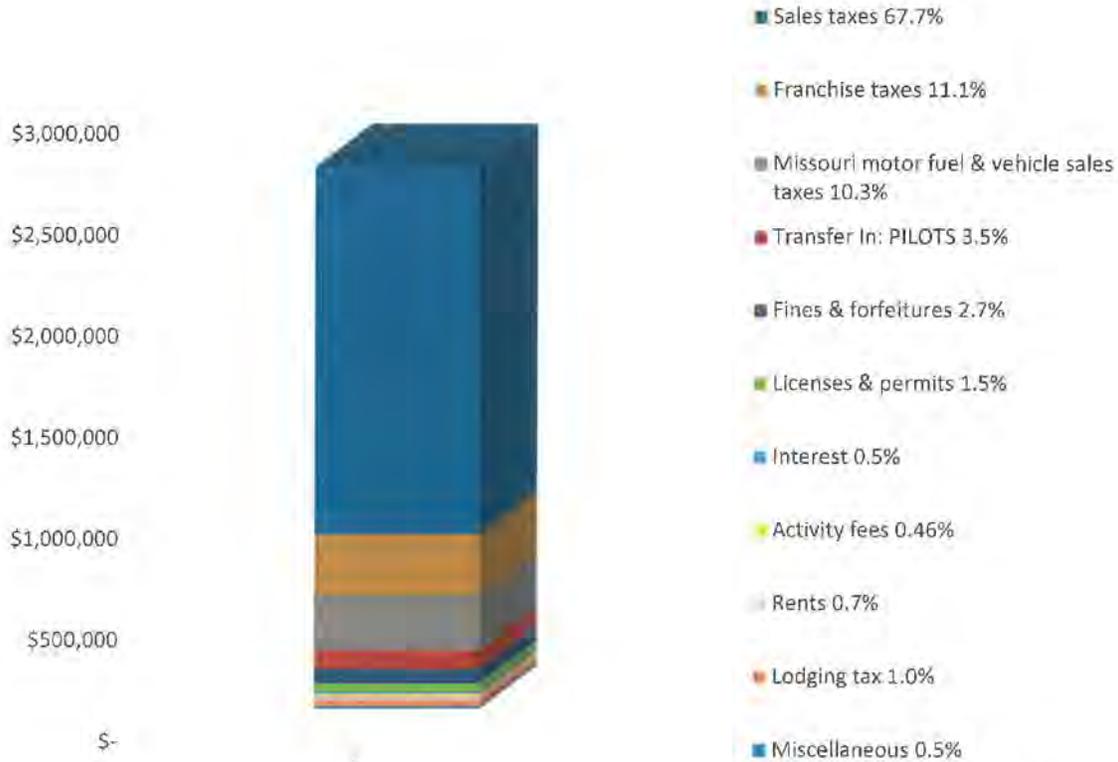
Rent

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

2023 Budget Operating Revenues

	General Fund	Transportation Fund	Parks Fund	Cemetery Fund	Total Governmental Funds
REVENUES					
Taxes					
Property Taxes			\$ 117,547	\$ 138,949	\$ 256,496
Franchise taxes	\$ 297,500				\$ 297,500
Sales taxes	\$ 1,811,894	\$ 870,000	\$ 870,000		\$ 3,551,894
Lodging tax	\$ 28,000				\$ 28,000
Intergovernmental:					\$ -
Missouri motor fuel & vehicle sales taxes	\$ 275,000				\$ 275,000
User charges:					\$ -
Activity fees	\$ 12,350		\$ 232,215		\$ 244,565
Cemetery sale of plots & grave openings				\$ 36,600	\$ 36,600
Licenses & permits	\$ 39,250				\$ 39,250
Fines & forfeitures	\$ 71,600				\$ 71,600
Interest	\$ 12,886	\$ 6,240	\$ 7,200	\$ 2,616	\$ 28,942
Rents	\$ 19,077			\$ 1,000	\$ 20,077
PILOTS (Transferred In)	\$ 94,948				\$ 94,948
Miscellaneous	\$ 12,400		\$ 1,500		\$ 13,900
Total Revenues	\$ 2,674,905	\$ 876,240	\$ 1,228,462	\$ 179,165	\$ 4,958,772

**2023 Budget General Fund Revenues
Total \$2,674,905**



2023 Budget Operating Expenditures

EXPENDITURES	General Fund	Transportation Fund	Parks Fund	Cemetery Fund	Total
					Governmental Funds
General & Administrative	\$ 393,771				\$ 393,771
Law and public safety:					\$ -
Police	\$1,325,095				\$ 1,325,095
Municipal Court	\$ 133,808				\$ 133,808
Street	\$ 548,902	\$ 561,700			\$ 1,110,602
Building Inspection	\$ 182,989				\$ 182,989
Animal Control	\$ 48,319				\$ 48,319
Cemetery				\$ 173,617	\$ 173,617
Parks			\$ 824,444		\$ 824,444
Debt Service		\$ 425,000	\$ 400,134		\$ 825,134
Encumbered rent revenues	\$ 19,077				\$ 19,077
Transfers (In)/ Out	\$ -		\$ -		\$ -
Total Expenditures	\$2,651,962	\$ 986,700	\$1,224,578	\$173,617	\$ 5,036,856

2023 Budget General Fund Expenditures

Total \$2,651,962



- General & Administrative 14.8%
- Municipal Court 5.0%
- Building Inspection 6.9%
- Encumbered rent revenues 0.7%
- Police 50.0%
- Street 20.7%
- Animal Control 1.8%

2023 Budget General Fund Departments' Personnel Expenses

	Total Expenditures	Personnel Expenses *	Percent of Total by Department
General & Administrative	\$ 393,771	\$ 176,098	44.7%
Police	\$ 1,325,095	\$ 1,113,205	84.0%
Municipal Court	\$ 133,808	\$ 67,335	50.3%
Street	\$ 548,902	\$ 355,380	64.7%
Building Inspection	\$ 182,989	\$ 96,289	52.6%
Animal Control	\$ 48,319	\$ 25,336	52.4%
Cemetery	\$ 173,617	\$ 128,428	74.0%
Parks	\$ 824,444	\$ 486,566	59.0%
Total	\$ 3,630,945	\$ 2,448,637	67.4%

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

Growth Areas

Summary

Allocations

City of Marshfield Budget - 2023

REVENUES	Actual 2020	Budget 2021 Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total
General/Administrative	\$ 2,126,736	\$ 2,040,393	\$ -	\$ 2,040,393	\$ 2,930,229	\$ 1,993,578	\$ -	\$ 1,993,578	\$ 2,384,287	\$ 2,193,557	\$ -	\$ 2,193,557
Police	\$ 25,596	\$ 1,800	\$ -	\$ 1,800	\$ 18,181	\$ 1,800	\$ -	\$ 1,800	\$ 11,391	\$ 4,850	\$ -	\$ 4,850
Street	\$ 267,937	\$ 253,000	\$ -	\$ 253,000	\$ 310,401	\$ 270,841	\$ -	\$ 270,841	\$ 317,211	\$ 275,000	\$ -	\$ 275,000
Fire	\$ 7,961	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Regulations	\$ 44,574	\$ 32,000	\$ -	\$ 32,000	\$ 34,334	\$ 31,500	\$ -	\$ 31,500	\$ 34,008	\$ 36,000	\$ -	\$ 36,000
Municipal Court	\$ 99,762	\$ 112,000	\$ -	\$ 112,000	\$ 48,814	\$ 60,000	\$ -	\$ 60,000	\$ 88,669	\$ 70,000	\$ -	\$ 70,000
Animal Control	\$ 2,677	\$ 1,950	\$ -	\$ 1,950	\$ 2,384	\$ 1,900	\$ -	\$ 1,900	\$ 1,825	\$ 1,350	\$ -	\$ 1,350
Industrial Park	\$ 101	\$ 105	\$ -	\$ 105	\$ 49	\$ 50	\$ -	\$ 50	\$ 61	\$ -	\$ -	\$ -
American Rescue Plan Act Funds					\$ 764,401	\$ 767,511	\$ -	\$ 767,511	\$ 782,755	\$ 3,840	\$ -	\$ 3,840
Cemetery	\$ 179,117	\$ 157,575	\$ -	\$ 157,575	\$ 177,606	\$ 169,982	\$ -	\$ 169,982	\$ 176,058	\$ 179,165	\$ -	\$ 179,165
Parks Fund	\$ 1,247,411	\$ 1,160,349	\$ -	\$ 1,160,349	\$ 1,273,864	\$ 1,165,683	\$ -	\$ 1,165,683	\$ 1,324,008	\$ 1,228,462	\$ -	\$ 1,228,462
Transportation Fund	\$ 988,479	\$ 794,111	\$ -	\$ 794,111	\$ 988,227	\$ 793,391	\$ -	\$ 793,391	\$ 946,215	\$ 876,240	\$ -	\$ 876,240
Transportation Capital Projects	\$ 30,730	\$ 4,200	\$ -	\$ 4,200	\$ 2,539	\$ 400	\$ -	\$ 400	\$ 991	\$ -	\$ -	\$ -
G.O. Bond Debt Service	\$ 444,706	\$ 851,116	\$ -	\$ 851,116	\$ 857,199	\$ 836,069	\$ -	\$ 836,069	\$ 861,373	\$ 837,647	\$ -	\$ 837,647
Water Rev Bond Debt Service	\$ 283,022	\$ 401,100	\$ -	\$ 401,100	\$ 278,090	\$ 396,444	\$ -	\$ 396,444	\$ 349,690	\$ 395,800	\$ -	\$ 395,800
Water & Sewer Capital Projects	\$ 16,086	\$ 6,000	\$ -	\$ 6,000	\$ 31,084	\$ 1,800	\$ -	\$ 1,800	\$ 4,384	\$ 1,800	\$ -	\$ 1,800
WWTP	\$ 982,529	\$ 909,424	\$ -	\$ 909,424	\$ 930,476	\$ 897,440	\$ -	\$ 897,440	\$ 1,219,415	\$ 1,477,133	\$ -	\$ 1,477,133
WWTP Capacity Fees	\$ 23,628	\$ 60,000	\$ -	\$ 60,000	\$ 15,311	\$ 60,000	\$ -	\$ 60,000	\$ 57,510	\$ 18,661	\$ -	\$ 18,661
Combined Water & WWTP CIP	\$ 738,832	\$ 496,000	\$ -	\$ 496,000								
WWTP CIP	\$ -	\$ -	\$ -	\$ -	\$ 305,999	\$ 303,149	\$ -	\$ 303,149	\$ 308,852	\$ 304,980	\$ -	\$ 304,980
Water CIP	\$ -	\$ -	\$ -	\$ -	\$ 194,972	\$ 192,671	\$ -	\$ 192,671	\$ 197,092	\$ 195,720	\$ -	\$ 195,720
Water	\$ 958,223	\$ 946,369	\$ -	\$ 946,369	\$ 953,953	\$ 955,611	\$ -	\$ 955,611	\$ 1,123,521	\$ 1,220,880	\$ -	\$ 1,220,880
Water Capacity Fees	\$ 9,843	\$ 7,000	\$ -	\$ 7,000	\$ 8,000	\$ 7,000	\$ -	\$ 7,000	\$ 6,384	\$ -	\$ -	\$ -
TOTAL	\$ 8,477,946	\$ 8,234,492	\$ -	\$ 8,234,492	\$ 10,126,112	\$ 8,906,820	\$ -	\$ 8,906,820	\$ 10,195,698	\$ 9,328,085	\$ -	\$ 9,328,085

EXPENDITURES	Actual 2020	Budget 2021 Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total
General/Administrative	\$ 310,472	\$ 339,962	\$ 290,175	\$ 630,137	\$ 346,636	\$ 346,276	\$ 241,683	\$ 587,959	\$ 362,134	\$ 393,771	\$ 915,350	\$ 1,309,121
Police	\$ 1,015,071	\$ 1,148,174	\$ 10,250	\$ 1,158,424	\$ 1,097,068	\$ 1,192,764	\$ 91,108	\$ 1,283,872	\$ 1,192,580	\$ 1,325,095	\$ 103,035	\$ 1,428,130
Street	\$ 398,352	\$ 513,183	\$ 129,250	\$ 642,433	\$ 430,453	\$ 508,701	\$ 111,441	\$ 620,142	\$ 545,851	\$ 548,902	\$ 139,275	\$ 688,177
Fire	\$ 246,888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Regulations	\$ 129,486	\$ 163,096	\$ -	\$ 163,096	\$ 147,828	\$ 164,009	\$ 5,833	\$ 169,842	\$ 133,058	\$ 182,989	\$ 4,000	\$ 186,989
Municipal Court	\$ 74,225	\$ 89,373	\$ 10,250	\$ 99,623	\$ 74,021	\$ 125,554	\$ 17,108	\$ 142,662	\$ 116,630	\$ 133,808	\$ 11,275	\$ 145,083
Animal Control	\$ 24,839	\$ 43,062	\$ -	\$ 43,062	\$ 29,115	\$ 43,468	\$ 9,833	\$ 53,301	\$ 38,926	\$ 48,319	\$ -	\$ 48,319
Industrial Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,022	\$ -	\$ 11,022	\$ -	\$ 11,031	\$ -	\$ 11,031
American Rescue Plan Act Funds					\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000
Cemetery	\$ 126,674	\$ 177,408	\$ 116,296	\$ 293,704	\$ 146,215	\$ 169,982	\$ 66,029	\$ 236,011	\$ 160,442	\$ 173,617	\$ 101,796	\$ 275,413
Parks Fund	\$ 936,358	\$ 1,109,286	\$ 329,893	\$ 1,439,179	\$ 1,080,795	\$ 1,153,696	\$ 328,276	\$ 1,481,972	\$ 1,197,490	\$ 1,224,578	\$ 552,193	\$ 1,776,771
Transportation Fund	\$ 524,906	\$ 681,220	\$ 716,710	\$ 1,397,930	\$ 668,758	\$ 1,474,827	\$ 20,000	\$ 1,494,827	\$ 737,962	\$ 986,700	\$ 300,000	\$ 1,286,700
Transportation Capital Projects	\$ 1,270,864	\$ 674,240	\$ 532,650	\$ 1,206,890	\$ 1,009,802	\$ 383,027	\$ -	\$ 383,027	\$ 383,284	\$ -	\$ -	\$ -
G.O. Bond Debt Service	\$ 442,620	\$ 829,785	\$ -	\$ 829,785	\$ 826,755	\$ 826,935	\$ -	\$ 826,935	\$ 823,888	\$ 826,635	\$ -	\$ 826,635
Water Rev Bond Debt Service	\$ 172,680	\$ 400,269	\$ -	\$ 400,269	\$ 333,924	\$ 396,377	\$ -	\$ 396,377	\$ 349,624	\$ 395,485	\$ -	\$ 395,485
SRF Water Capital Projects					\$ 1,237,517	\$ 657,606	\$ -	\$ 657,606	\$ 88,500	\$ 282,106	\$ -	\$ 282,106
Water & Sewer Capital Projects	\$ 3,363,212	\$ 1,491,312	\$ -	\$ 1,491,312	\$ 293,993	\$ 1,812,248	\$ -	\$ 1,812,248	\$ 220,221	\$ 1,622,342	\$ -	\$ 1,622,342
WWTP	\$ 876,454	\$ 909,275	\$ 384,193	\$ 1,293,468	\$ 989,920	\$ 996,906	\$ 481,732	\$ 1,478,638	\$ 1,192,954	\$ 1,462,043	\$ 355,593	\$ 1,793,636
WWTP Capacity Fees	\$ -	\$ 62,500	\$ -	\$ 62,500	\$ 41,339	\$ 25,465	\$ -	\$ 25,465	\$ 21,161	\$ -	\$ -	\$ -
Combined Water & WWTP CIP	\$ 373,411	\$ 457,250	\$ -	\$ 457,250								
WWTP CIP	\$ -	\$ -	\$ -	\$ -	\$ 170,461	\$ 170,156	\$ -	\$ 170,156	\$ 180,423	\$ 213,950	\$ 382,000	\$ 595,950
Water CIP	\$ -	\$ -	\$ -	\$ -	\$ 120,512	\$ 221,414	\$ -	\$ 221,414	\$ 156,831	\$ 174,208	\$ -	\$ 174,208
Water	\$ 871,607	\$ 945,998	\$ 403,093	\$ 1,349,091	\$ 990,986	\$ 960,915	\$ 469,532	\$ 1,430,447	\$ 1,127,426	\$ 1,216,102	\$ 410,593	\$ 1,626,693
Water Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 11,158,119	\$ 10,035,394	\$ 2,922,760	\$ 12,958,154	\$ 10,036,099	\$ 11,641,349	\$ 1,842,575	\$ 13,483,924	\$ 9,029,384	\$ 11,721,681	\$ 3,275,110	\$ 14,972,791

Adopted
12/8/2022

2023 Growth Areas and Capital Expenditures:		General Fund	Cemetery Fund	Parks Fund	Transportation Fund	Water Fund	Water CIP	Wastewater Fund	WWTP CIP	
Operating Cash Balances Budgeted 12/31/2023		\$ 2,241,651	\$ 513,354	\$ 1,702,556	\$ 1,718,776	\$ 1,063,699	\$ 499,831	\$ 857,175	\$ 1,285,893	
2022 Approved Growth Areas Expected to be Expended 2023		Amount								
Purchase of New Police Department Vehicle	\$ 48,000	\$ 48,000								
New Police Departments' Vehicle Equipment & Installation x 3	\$ 26,400	\$ 26,400								
New Backhoe - ordered 08/23/2022	\$ 130,000					\$ 65,000		\$ 65,000		
2023 Growth Areas, Capital Expenditures and Projects										Comments
City Hall Remodel	\$ 1,216,650	\$ 854,075	\$ 51,796	\$ 103,593		\$ 103,593		\$ 103,593		General Fund uses proceeds from sale of 101 W. Jefferson & accumulated rent revenues Street/Police/Municipal Court and General.
Roof Repair to Police/Street Building	\$ 45,100	\$ 45,100								
Records Destruction	\$ 5,000	\$ 5,000								
LIDAR Topography	\$ 45,000	\$ 45,000								
Police Department Vests	\$ 11,660	\$ 11,660								
Additional Police Department Safety Equipment	\$ 5,700	\$ 5,700								
Dump Truck	\$ 60,000	\$ 20,000				\$ 20,000		\$ 20,000		
Skid Steer	\$ 90,000	\$ 30,000				\$ 30,000		\$ 30,000		
Skid Steer Attachments	\$ 15,000	\$ 15,000								
Utility Truck	\$ 35,000	\$ 35,000								
Snow Plow Equipment (Spreader Bed & Controls)	\$ 18,000	\$ 18,000								
Replace Hereford and Vivian Intersection	\$ 13,000				\$ 13,000					
Replace Spring Hills Cul-de-sac	\$ 50,000				\$ 50,000					
Julian Street	\$ 200,000				\$ 200,000					
Replace Existing Patches	\$ 25,000				\$ 25,000					
Contracting Street Markings on Routine Basis	\$ 12,000				\$ 12,000					
Street Sweeping	\$ 10,000	\$ 10,000								
Update Building Regulations Code Books from 2012 to 2018	\$ 4,000	\$ 4,000								
Cemetery Niche Structure Design	\$ 50,000		\$ 50,000							
New Building at Treatment Plant	\$ 150,000					\$ 75,000		\$ 75,000		Possible Land Acquisition in 2023.
Sewer Collection Skid Mount Rodder Unit	\$ 82,000								\$ 82,000	
Sludge Blanket Monitor	\$ 13,000							\$ 13,000		
Bypass Pump	\$ 25,000							\$ 25,000		
Lift Station 12 Relocation	\$ 300,000								\$ 300,000	
Repeater Tower	\$ 25,000					\$ 25,000				
Bulk Water Filling Station	\$ 23,000					\$ 23,000				
(5) Hydrants	\$ 49,000					\$ 49,000				
Meters for New Subdivision	\$ 20,000					\$ 20,000				
Activity Center										
Tennis Courts	\$ 350,200			\$ 350,200						
Point of Sale/Integration (computers)	\$ 6,000			\$ 6,000						
Tommy Macdonnel Pool Signage	\$ 28,500			\$ 28,500						
Fencing and Fairgrounds Improvements	\$ 5,000			\$ 5,000						
Park Signage	\$ 14,000			\$ 14,000						
Pool Motor Replacements	\$ 12,000			\$ 12,000						
Rotary Concession Stand	\$ 2,500			\$ 2,500						
Replace Floats/Climbers Pool	\$ 12,000			\$ 12,000						
Concrete Island Pool	\$ 4,200			\$ 4,200						
Pool Gate Chem Delivery	\$ 3,700			\$ 3,700						
Commercial Umbrellas Pool Concession	\$ 2,500			\$ 2,500						
Fence Repair North Park - Cyclone Spr										
Golf Cart/SidexSide Plus Trailer	\$ 8,000			\$ 8,000						
Hidden Waters Fence Repair										
Pickleball Courts										
Pool Repaint										
Kitchen Upgrade Dishman										
Patriot Park Development										
Expand Network & Concession Stand Security										
Basketball Court - Massey										
Rotary Basketball Lights										
Brick Memorial/Tree ID - Rotary										
Restrooms - Massey										
Trails										
Transfer to Repair & Replacement Account										
Subtotal Growth Areas	\$ 3,251,110	\$ 1,172,935	\$ 101,796	\$ 552,193	\$ 300,000	\$ 410,593	\$ -	\$ 331,593	\$ 382,000	

Repair & Replacement Accounts	Amount	General Fund	Cemetery Fund	Parks Fund	Transportation Fund	Water Fund	Water CIP	Wastewater Fund	WWTP CIP
Repair & Replacement Account Cash Balances Budgeted 12/31/2023						\$ 422,435		\$ 532,305	
2023 Growth Areas, Capital Expenditures and Projects									
Hillsboro Sewer Line Replacement	\$ 24,000							\$ 24,000	
Subtotal Growth Areas	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000	\$ -
Total Growth Areas	\$ 3,275,110	\$ 1,172,935	\$ 101,796	\$ 552,193	\$ 300,000	\$ 410,593	\$ -	\$ 355,593	\$ 382,000
		General Fund	Cemetery Fund	Parks Fund	Transportation Fund	Water Fund	Water CIP	Wastewater Fund	WWTP CIP
Total Cash Balances after Growth Area Expenses		\$ 1,890,216	\$ 411,558	\$ 1,150,363	\$ 1,418,776	\$ 653,106	\$ 499,831	\$ 525,582	\$ 903,893
Reserve and R&R Cash Balances		\$ 640,519				\$ 422,435		\$ 508,305	
Rent Revenues		\$ 19,135				\$ 43,000			
Cash Flow Reserves		\$ 45,000							
Total Cash Balances		\$ 2,594,871	\$ 411,558	\$ 1,150,363	\$ 1,418,776	\$ 1,118,541	\$ 499,831	\$ 1,033,887	\$ 903,893

City of Marshfield Summary

General Fund													
Revenues	Actual 2020	Budget 2021			Budget 2022			Budget 2023			Budget 2023		
		Operating	Growth Areas	Total	Actual 2021	Operating	Growth Areas	Total	Actual 2022	Operating	Growth Areas	Total	
General & Administrative	\$ 2,126,736	\$ 2,040,393	\$ -	\$ 2,040,393	\$ 2,930,229	\$ 1,993,578	\$ -	\$ 1,993,578	\$ 2,384,287	\$ 2,193,557	\$ -	\$ 2,193,557	
Police	\$ 25,596	\$ 1,800	\$ -	\$ 1,800	\$ 18,181	\$ 1,800	\$ -	\$ 1,800	\$ 11,391	\$ 4,850	\$ -	\$ 4,850	
Street	\$ 267,933	\$ 253,000	\$ -	\$ 253,000	\$ 310,401	\$ 270,841	\$ -	\$ 270,841	\$ 317,211	\$ 275,000	\$ -	\$ 275,000	
Fire	\$ 7,961	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Building	\$ 44,574	\$ 32,000	\$ -	\$ 32,000	\$ 34,334	\$ 31,500	\$ -	\$ 31,500	\$ 34,008	\$ 36,000	\$ -	\$ 36,000	
Court	\$ 99,762	\$ 112,000	\$ -	\$ 112,000	\$ 48,814	\$ 60,000	\$ -	\$ 60,000	\$ 88,669	\$ 70,000	\$ -	\$ 70,000	
Animal Control	\$ 2,677	\$ 1,950	\$ -	\$ 1,950	\$ 2,384	\$ 1,900	\$ -	\$ 1,900	\$ 1,825	\$ 1,350	\$ -	\$ 1,350	
Total General Fund Revenues	\$ 2,575,239	\$ 2,441,143	\$ -	\$ 2,441,143	\$ 3,344,342	\$ 2,359,619	\$ -	\$ 2,359,619	\$ 2,837,390	\$ 2,580,757	\$ -	\$ 2,580,757	
Expenditures													
General													
General & Administrative	\$ 310,472	\$ 339,962	\$ 290,175	\$ 630,137	\$ 346,636	\$ 346,276	\$ 241,683	\$ 587,959	\$ 362,134	\$ 393,771	\$ 915,350	\$ 1,309,121	
Police	\$ 1,015,071	\$ 1,148,174	\$ 10,250	\$ 1,158,424	\$ 1,097,068	\$ 1,192,764	\$ 91,108	\$ 1,283,872	\$ 1,192,580	\$ 1,325,095	\$ 103,035	\$ 1,428,130	
Street	\$ 398,352	\$ 513,183	\$ 129,250	\$ 642,433	\$ 430,453	\$ 508,701	\$ 111,441	\$ 620,142	\$ 545,851	\$ 548,902	\$ 139,275	\$ 688,177	
Fire	\$ 246,888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Building	\$ 129,486	\$ 163,096	\$ -	\$ 163,096	\$ 147,828	\$ 164,009	\$ 5,833	\$ 169,842	\$ 133,058	\$ 182,989	\$ 4,000	\$ 186,989	
Court	\$ 74,225	\$ 89,373	\$ 10,250	\$ 99,623	\$ 74,021	\$ 125,534	\$ 17,108	\$ 142,662	\$ 116,630	\$ 133,808	\$ 11,275	\$ 145,083	
Animal Control	\$ 24,839	\$ 43,062	\$ -	\$ 43,062	\$ 29,115	\$ 43,468	\$ 9,833	\$ 53,301	\$ 38,926	\$ 48,319	\$ -	\$ 48,319	
Total General Fund Expenditures	\$ 2,199,333	\$ 2,296,851	\$ 439,925	\$ 2,736,776	\$ 1,125,121	\$ 2,389,772	\$ 477,006	\$ 2,857,778	\$ 2,389,179	\$ 2,632,884	\$ 1,172,935	\$ 3,805,819	
General Fund Transfers & Encumbrances	\$ 29,698	\$ 17,912	\$ -	\$ 17,912	\$ (52,088)	\$ (20,831)	\$ -	\$ (20,831)	\$ (77,096)	\$ (75,871)	\$ -	\$ (75,871)	
<i>*Positive adds to expenditures, negative decreases expenditures</i>													
General Fund Revenue (Deficit)	\$ 346,269	\$ 126,380	\$ (439,925)	\$ (313,545)	\$ 1,271,310	\$ (323)	\$ (477,006)	\$ (477,329)	\$ 525,307	\$ 23,743	\$ (1,172,935)	\$ (1,149,192)	
Unallocated Cash Balance	\$ 1,061,917	\$ 1,186,981	\$ 133,081	\$ 885,139	\$ 1,688,199	\$ 1,675,520	\$ (299,175)	\$ 1,376,345	\$ 2,217,906	\$ 2,241,651	\$ (351,435)	\$ 1,890,216	
Cash Flow Reserve	\$ 45,000	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	\$ 45,000	
City Hall Renovations/Improvements/Expansion	\$ -	\$ -	\$ -	\$ -	\$ 625,000	\$ 625,285	\$ -	\$ 625,285	\$ 625,000	\$ 625,000	\$ (625,000)	\$ -	
Encumbrance Rent Revenues	\$ 133,229	\$ 180,230	\$ (133,081)	\$ 47,149	\$ 177,831	\$ 196,521	\$ (177,831)	\$ 18,690	\$ 196,558	\$ 215,635	\$ (196,508)	\$ 19,135	
Reserve Fund Cash Balance	\$ 630,983	\$ 632,483	\$ -	\$ 632,483	\$ 633,597	\$ 637,017	\$ -	\$ 637,017	\$ 637,099	\$ 640,519	\$ -	\$ 640,519	
Total Cash Balance	\$ 1,871,129	\$ 2,044,696	\$ -	\$ 1,609,771	\$ 3,169,627	\$ 3,179,342	\$ (477,006)	\$ 2,702,336	\$ 3,721,566	\$ 3,767,806	\$ (1,172,935)	\$ 2,594,871	

Parks Fund												
Revenues	Actual 2020	Budget 2021		Budget 2022		Budget 2022		Budget 2023		Budget 2023		
		Operating	Growth Areas	Total	Actual 2021	Operating	Growth Areas	Total	Actual 2022	Operating	Growth Areas	Total
Revenues	\$ 1,247,411	\$ 1,160,349	\$ -	\$ 1,160,349	\$ 1,273,864	\$ 1,165,683	\$ -	\$ 1,165,683	\$ 1,324,008	\$ 1,228,462	\$ -	\$ 1,228,462
Expenditures	\$ 936,358	\$ 1,109,286	\$ 329,893	\$ 1,439,179	\$ 1,080,795	\$ 1,153,696	\$ 328,276	\$ 1,481,972	\$ 1,197,490	\$ 1,224,578	\$ 552,193	\$ 1,776,771
Parks Fund Revenue (Deficit)	\$ 311,054	\$ 51,063	\$ (329,893)	\$ (278,830)	\$ 193,069	\$ 11,986	\$ (328,276)	\$ (316,290)	\$ 126,517	\$ 3,885	\$ (552,193)	\$ (548,908)
Cash Balance	\$ 1,367,190	\$ 1,418,254	\$ -	\$ 1,118,361	\$ 1,542,420	\$ 1,554,407	\$ (328,276)	\$ 1,226,131	\$ 1,698,672	\$ 1,702,556	\$ (552,193)	\$ 1,150,363
Disc Golf Funds	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Equipment Replacement Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks Fund Cash Balance	\$ 1,397,190	\$ 1,448,254	\$ -	\$ 1,118,361	\$ 1,572,420	\$ 1,584,407	\$ (328,276)	\$ 1,256,131	\$ 1,698,672	\$ 1,702,556	\$ (552,193)	\$ 1,150,363

Cemetery Fund												
Revenues	Actual 2020	Budget 2021		Budget 2022		Budget 2022		Budget 2023		Budget 2023		
		Operating	Growth Areas	Total	Actual 2021	Operating	Growth Areas	Total	Actual 2022	Operating	Growth Areas	Total
Revenues	\$ 179,117	\$ 157,575	\$ -	\$ 157,575	\$ 177,008	\$ 169,082	\$ -	\$ 169,082	\$ 176,058	\$ 179,165	\$ -	\$ 179,165
Expenditures	\$ 126,674	\$ 177,408	\$ 116,296	\$ 293,704	\$ 146,216	\$ 169,082	\$ 66,029	\$ 238,011	\$ 167,742	\$ 173,617	\$ 101,796	\$ 275,413
Cemetery Revenue (Deficit)	\$ 52,442	\$ (19,833)	\$ (116,296)	\$ (136,129)	\$ 31,391	\$ 0	\$ (66,029)	\$ (66,029)	\$ 18,316	\$ 5,548	\$ (101,796)	\$ (96,248)
Cash Balance	\$ 88,350	\$ 65,421	\$ -	\$ 52,221	\$ 108,838	\$ 108,598	\$ (66,029)	\$ 42,569	\$ 121,159	\$ 126,708	\$ (101,796)	\$ 24,912
Money Market Cash Balance	\$ 381,795	\$ 384,891	\$ -	\$ 281,795	\$ 383,529	\$ 383,529	\$ -	\$ 383,529	\$ 386,646	\$ 386,646	\$ -	\$ 386,646
Total Cash Balance	\$ 470,145	\$ 450,312	\$ -	\$ 334,016	\$ 492,367	\$ 492,127	\$ (66,029)	\$ 426,098	\$ 507,806	\$ 513,354	\$ (101,796)	\$ 411,558

Transportation Fund												
Revenues	Actual 2020	Budget 2021		Budget 2022		Budget 2022		Budget 2023		Budget 2023		
		Operating	Growth Areas	Total	Actual 2021	Operating	Growth Areas	Total	Actual 2022	Operating	Growth Areas	Total
Revenues	\$ 988,479	\$ 794,111	\$ -	\$ 794,111	\$ 988,227	\$ 793,391	\$ -	\$ 793,391	\$ 946,215	\$ 876,240	\$ -	\$ 876,240
Expenditures	\$ 524,906	\$ 681,220	\$ 716,710	\$ 1,397,930	\$ 868,760	\$ 1,474,827	\$ 20,000	\$ 1,494,827	\$ 737,962	\$ 986,700	\$ 300,000	\$ 1,286,700
Transportation Fund Revenue (Deficit)	\$ 463,573	\$ 112,891	\$ (716,710)	\$ (603,819)	\$ 319,469	\$ (681,436)	\$ (20,000)	\$ (701,436)	\$ 208,253	\$ (110,460)	\$ (300,000)	\$ (410,460)
Total Cash Balance	\$ 1,290,141	\$ 1,403,031	\$ -	\$ 686,311	\$ 1,620,609	\$ 939,173	\$ (20,000)	\$ 919,173	\$ 1,829,236	\$ 1,718,776	\$ (300,000)	\$ 1,418,776

Adopted
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WWTP Fund												
Revenues	Actual 2020	Budget 2021 Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Operating	Budget 2022		Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total
							Growth Areas	Total				
WWTP	\$ 982,329	\$ 909,424	\$ -	\$ 909,424	\$ 930,476	\$ 897,440	\$ -	\$ 897,440	\$ 1,219,415	\$ 1,477,133	\$ -	\$ 1,477,133
WWTP Capacity Fees	\$ 23,628	\$ 60,000	\$ -	\$ 60,000	\$ 15,311	\$ 60,000	\$ -	\$ 60,000	\$ 57,510	\$ 18,667	\$ -	\$ 18,667
Total WWTP Revenues	\$ 1,006,157	\$ 969,424	\$ -	\$ 969,424	\$ 945,787	\$ 957,440	\$ -	\$ 957,440	\$ 1,276,925	\$ 1,495,794	\$ -	\$ 1,495,794
Expenditures												
WWTP	\$ 876,454	\$ 909,275	\$ 384,193	\$ 1,293,468	\$ 989,920	\$ 996,906	\$ 481,732	\$ 1,478,638	\$ 1,192,954	\$ 1,462,043	\$ 331,593	\$ 1,793,636
WWTP Capacity Fees	\$ -	\$ 62,500	\$ -	\$ 62,500	\$ 47,359	\$ 25,465	\$ -	\$ 25,465	\$ 21,161	\$ -	\$ -	\$ -
Total WWTP Expenditures	\$ 876,454	\$ 971,775	\$ 384,193	\$ 1,355,968	\$ 1,031,259	\$ 1,022,371	\$ 481,732	\$ 1,504,103	\$ 1,214,115	\$ 1,462,043	\$ 331,593	\$ 1,793,636
WWTP Fund Revenue (Deficit)	\$ 129,703	\$ -2,351	\$ (384,193)	\$ (386,544)	\$ (85,472)	\$ (64,931)	\$ (481,732)	\$ (546,663)	\$ 62,810	\$ 33,751	\$ (331,593)	\$ (297,842)
Cash Balance	\$ 389,621	\$ 389,770	\$ -	\$ 25,577	\$ 52,647	\$ 53,181	\$ -	\$ 53,181	\$ 95,788	\$ 110,877	\$ -	\$ 110,877
Money Market Cash Balance	\$ 459,857	\$ 459,857	\$ -	\$ 459,857	\$ 763,733	\$ 663,733	\$ (481,732)	\$ 182,001	\$ 746,298	\$ 746,298	\$ (331,593)	\$ 414,705
Replacement Reserve Cash Balance	\$ 57,698	\$ 57,698	\$ -	\$ 57,698	\$ 36,613	\$ 36,613	\$ -	\$ 36,613	\$ 183,984	\$ 532,305	\$ (24,000)	\$ 508,305
WWTP Capacity Fees	\$ 79,909	\$ 77,409	\$ -	\$ 77,409	\$ 53,881	\$ 88,416	\$ -	\$ 88,416	\$ 88,569	\$ 107,230	\$ -	\$ 107,230
Total Operating Cash Balance	\$ 987,085	\$ 984,734	\$ -	\$ 620,541	\$ 906,874	\$ 841,942	\$ (481,732)	\$ 360,210	\$ 1,114,639	\$ 1,496,710	\$ (355,593)	\$ 1,141,117

WWTP CIP Fund												
Revenues	Actual 2020	Budget 2021 Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Operating	Budget 2022		Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total
							Growth Areas	Total				
Revenues				\$ 303,190	\$ 305,999	\$ 303,149	\$ -	\$ 303,149	\$ 308,852	\$ 304,980	\$ -	\$ 304,980
Expenditures				\$ 212,283	\$ 170,461	\$ 170,156	\$ -	\$ 170,156	\$ 180,423	\$ 213,950	\$ 382,000	\$ 595,950
Combined CIP Fund Revenue (Deficit)				\$ 91,907	\$ 135,538	\$ 133,000	\$ -	\$ 133,000	\$ 128,429	\$ 91,030	\$ (382,000)	\$ (290,970)
Total WWTP CIP Cash Balance	\$ -	\$ -	\$ -	\$ 691,960	\$ 1,039,780	\$ 1,172,773	\$ -	\$ 1,172,773	\$ 1,194,863	\$ 1,285,893	\$ (382,000)	\$ 903,893

Water Fund												
Revenues	Actual 2020	Budget 2021 Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Operating	Budget 2022		Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total
							Growth Areas	Total				
Water Fund	\$ 958,223	\$ 946,369	\$ -	\$ 946,369	\$ 953,953	\$ 955,611	\$ -	\$ 955,611	\$ 1,123,521	\$ 1,220,880	\$ -	\$ 1,220,880
Water Capacity Fees	\$ 9,843	\$ 7,000	\$ -	\$ 7,000	\$ 8,000	\$ 7,000	\$ -	\$ 7,000	\$ 6,384	\$ 7,000	\$ -	\$ 7,000
Total Water Revenues	\$ 968,067	\$ 953,369	\$ -	\$ 953,369	\$ 961,953	\$ 962,611	\$ -	\$ 962,611	\$ 1,129,905	\$ 1,227,880	\$ -	\$ 1,227,880
Expenditures												
Water Fund	\$ 871,607	\$ 945,998	\$ 403,093	\$ 1,349,091	\$ 990,986	\$ 960,915	\$ 469,532	\$ 1,430,447	\$ 1,127,426	\$ 1,216,102	\$ 410,593	\$ 1,626,695
Water Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Water Expenditures	\$ 871,607	\$ 945,998	\$ 403,093	\$ 1,349,091	\$ 990,986	\$ 960,915	\$ 469,532	\$ 1,430,447	\$ 1,127,426	\$ 1,216,102	\$ 410,593	\$ 1,626,695
Water Fund Revenue (Deficit)	\$ 96,460	\$ 7,371	\$ (403,093)	\$ (395,722)	\$ (29,033)	\$ 1,697	\$ (469,532)	\$ (467,835)	\$ 2,479	\$ 11,778	\$ (410,593)	\$ (398,815)
Cash Balance	\$ 234,838	\$ 560,747	\$ -	\$ 332,654	\$ 584,241	\$ 578,938	\$ -	\$ 578,938	\$ 579,007	\$ 578,744	\$ (410,593)	\$ 168,151
Money Market Cash Balance	\$ 527,156	\$ 527,156	\$ -	\$ 527,156	\$ 474,848	\$ 474,848	\$ (452,866)	\$ 21,982	\$ 479,915	\$ 484,955	\$ -	\$ 484,955
Replacement Reserve Fund Cash Balance	\$ 320,839	\$ 357,979	\$ -	\$ 357,979	\$ 377,709	\$ 414,849	\$ -	\$ 414,849	\$ 439,349	\$ 422,435	\$ -	\$ 422,435
Rain Revenues	\$ -	\$ -	\$ -	\$ -	\$ 6,400	\$ 17,800	\$ -	\$ 17,800	\$ 22,200	\$ 43,000	\$ -	\$ 43,000
Water Capacity Fees	\$ 43,004	\$ 50,004	\$ -	\$ 50,004	\$ 51,004	\$ 58,004	\$ -	\$ 58,004	\$ 57,388	\$ 63,772	\$ -	\$ 63,772
Total Operating Cash Balance	\$ 1,125,836	\$ 1,495,885	\$ -	\$ 1,092,792	\$ 1,494,201	\$ 1,544,438	\$ (452,866)	\$ 1,091,572	\$ 1,577,858	\$ 1,892,906	\$ (410,593)	\$ 1,182,313

Water CIP Fund												
Revenues	Actual 2020	Budget 2021 Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Operating	Budget 2022		Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total
							Growth Areas	Total				
Revenues				\$ 192,810	\$ 194,972	\$ 192,671	\$ -	\$ 192,671	\$ 197,092	\$ 195,720	\$ -	\$ 195,720
Expenditures				\$ 244,968	\$ 120,512	\$ 221,414	\$ -	\$ 221,414	\$ 156,831	\$ 174,208	\$ -	\$ 174,208
Combined CIP Fund Revenue (Deficit)				\$ (52,158)	\$ 74,460	\$ (28,743)	\$ -	\$ (28,743)	\$ 40,261	\$ 21,512	\$ -	\$ 21,512
Total Water CIP Cash Balance	\$ -	\$ -	\$ -	\$ 338,095	\$ 464,713	\$ 435,970	\$ -	\$ 435,970	\$ 478,319	\$ 499,831	\$ -	\$ 499,831

Combined CIP Fund				
Revenues	Actual 2020	Budget 2021 Operating	Budget 2021 Growth Areas	Budget 2021 Total
Combined CIP Fund Revenue (Deficit)	\$ 365,421	\$ 38,750	\$ -	\$ 38,750
Cash Balance	\$ 1,294,495	\$ 1,333,245	\$ -	\$ 1,333,245
Money Market Account	\$ -	\$ -	\$ -	\$ -
Total Combined CIP Fund Cash Balance	\$ 1,294,495	\$ 1,333,245	\$ -	\$ 1,333,245

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

2023 ALLOCATIONS

Title	General	Water	WWTP	Street	Parks	Court	Animal Control	Cemetery	Police	Tree	Inspection	TOTAL
Administration												
City Administrator	35.0%	15.0%	15.0%	15.0%	7.5%	2.5%	2.5%	2.5%	0.0%	0.0%	5.0%	100.0%
Administrative Planner and Project Manager	25.0%	10.0%	10.0%	25.0%	5.0%	0.0%	5.0%	5.0%	0.0%	0.0%	15.0%	100.0%
City Clerk	15.0%	15.0%	15.0%	10.0%	10.0%	2.5%	2.5%	10.0%	10.0%	0.0%	10.0%	100.0%
Administrative Assistant	25.0%	15.0%	15.0%	15.0%	10.0%		2.5%	15.0%			2.5%	100.0%
City Collector	20.0%	40.0%	40.0%									100.0%
Deputy City Collector	20.0%	40.0%	40.0%									100.0%
Utility Clerk - PT		50.0%	50.0%									100.0%
Finance Director	20.0%	20.0%	20.0%	12.5%	10.0%	0.0%	0.0%	2.5%	12.5%		2.5%	100.0%
Building Inspector/Code Enforcer		5.0%	5.0%	5.0%			5.0%			5.0%	75.0%	100.0%
Court Clerk						100.0%						100.0%
Parks												
Parks Director					95.0%					5.0%		100.0%
Recreation Coordinator					95.0%					5.0%		100.0%
Recreation Specialist					100.0%							100.0%
Public Works												
Street Superintendent				80.0%	15.0%			5.0%				100.0%
Street Maintenance				100.0%								100.0%
Street Maintenance				100.0%								100.0%
Street Maintenance				100.0%								100.0%
Property Maintenance		5.0%	5.0%	15.0%	60.0%		5.0%			10.0%		100.0%
Police Department												
Police Chief									100.0%			100.0%
Sergeant									100.0%			100.0%
Detective									100.0%			100.0%
9 Officers									100.0%			100.0%
Police Clerk									100.0%			100.0%
Utilities												
Utility Superintendent		60.0%	40.0%									100.0%
Assistant Wastewater Operator		0.0%	100.0%									100.0%
Wastewater Operator		0.0%	100.0%									100.0%
Wastewater			100.0%									100.0%
Plant/Collection Maintenance		50.0%	50.0%									100.0%
Utilities Foreman		70.0%	30.0%									100.0%
Utility Maintenance Crew		50.0%	50.0%									100.0%
Utility Maintenance Crew		50.0%	50.0%									100.0%
Utility Maintenance Crew		50.0%	45.0%				5.0%					100.0%
Utility Maintenance Crew		70.0%	25.0%				5.0%					100.0%
Utility Maintenance Crew		50.0%	50.0%									100.0%
Cemetery												
Cemetery Foreman								100.0%				100.0%

* Note: Highlighted yellow are vacant positions.

General & Administrative

	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	Comments
OPERATING EXPENDITURES															
6097 Drug Testing	\$ 25							\$ -	\$ 13			\$ -	\$ -	(13)	
6111 Pavroll Tax Penalties				\$ 638				\$ -				\$ -	\$ -		
6124 COBRA Insurance Pmt.								\$ -	\$ 5,371	\$ 9,400		\$ 9,400	\$ 4,029	75.02%	Expense is reimbursed from previous employee.
6194 Leaf and Yard Waste				\$ 31,415	\$ 15,000			\$ 15,000	\$ 11,642	\$ 12,000		\$ 12,000	\$ 358	3.08%	
6230 City Website			\$ 5,000	\$ 5,000				\$ 5,000	\$ 5,000			\$ 5,000	\$ -		
6231 Software Support	\$ 3,232	\$ 4,000		\$ 4,000	\$ 2,464	\$ 4,000		\$ 4,000	\$ 1,437	\$ 4,200		\$ 4,200	\$ 2,323	123.81%	
6301 Professional Services	\$ 20,625	\$ 20,000		\$ 20,000	\$ 20,000			\$ 16,000	\$ 16,000	\$ 9,744		\$ 9,744	\$ (6,206)	-38.79%	Reduced GRO commitment less Industrial Fund contribution.
6302 Accounting	\$ 3,648	\$ 4,400		\$ 4,400	\$ 4,353	\$ 4,400		\$ 4,400	\$ 4,598	\$ 5,100		\$ 5,100	\$ 602	13.69%	
6303 Lodging Tax Remit	\$ 20,515	\$ 20,000		\$ 20,000	\$ 29,348	\$ 25,000		\$ 25,000	\$ 33,478	\$ 28,000		\$ 28,000	\$ (5,478)	-16.30%	
6501 Building Security Fee	\$ 316	\$ 600		\$ 600	\$ 640	\$ 700		\$ 700	\$ 660	\$ 700		\$ 700	\$ 40	6.00%	
6502 Propane	\$ 1,970	\$ 3,500		\$ 3,500	\$ 2,240	\$ 3,500		\$ 3,500	\$ 2,118	\$ 3,500		\$ 3,500	\$ 383	12.25%	
6511 Security				\$ 783				\$ -				\$ -	\$ -		
6611 Capital Expenditure								\$ -				\$ -	\$ -		
6620 Capital Lease Payments								\$ -				\$ -	\$ -		
6621 Capital Equip. Purchase								\$ -				\$ -	\$ -		
6626 Equipment Lease Purchase								\$ -				\$ -	\$ -		
6628 Closing and Appraisal Fees				\$ 2,800				\$ -				\$ -	\$ -		
6629 Safe Room Maintenance	\$ 3,271	\$ 5,500		\$ 5,500	\$ 5,832	\$ 5,000		\$ 5,000	\$ 5,765	\$ 6,600		\$ 6,600	\$ 835	14.48%	Expected electric rate increase.
6630 New City Hall Remodel								\$ -				\$ -	\$ -		
6803 Marketing	\$ 65							\$ -				\$ -	\$ -		
6805 Planning								\$ -				\$ -	\$ -		
6929 Tree Care	\$ 4,705	\$ 13,266		\$ 13,266	\$ 12,526	\$ 14,916	\$ 5,000	\$ 19,916	\$ 16,007	\$ 14,916		\$ 14,916	\$ (1,091)	-6.81%	Additional \$5,000 for Growth Area Bucket Truck
6940 Fire District Annexation	\$ 8,572							\$ -				\$ -	\$ -		
Subtotal	\$ 302,897	\$ 333,666	\$ 10,000	\$ 343,666	\$ 335,812	\$ 346,276	\$ 31,833	\$ 378,109	\$ 362,134	\$ 393,771	\$ -	\$ 393,771	\$ 31,637	8.74%	

	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	Comments
CAPITAL EXPENDITURES															
6611 Print Years Capital Expenditure	\$ 2,168		\$ 14,000	\$ 14,000				\$ -				\$ -	\$ -		
6626 Lease/purchase vehicle	\$ 6,297	\$ 6,297		\$ 6,297	\$ 8,447			\$ -				\$ -	\$ -		
6630 City Hall Remodel Phase A, B, & C: Construction, 10% Contingency & Furnishings			\$ 191,425	\$ 191,425	\$ 2,377			\$ 191,425	\$ 191,425		\$ 854,075	\$ 854,075	\$ 854,075		\$625,000 property proceeds, \$196,500 rent revenues, \$32,975 cash, \$1,523,200
6611 Fiber Ring and configuration			\$ 88,000	\$ 88,000				\$ -				\$ -	\$ -		
6062 City Hall roof repair			\$ 6,500	\$ 6,500			\$ 7,150	\$ 7,150				\$ -	\$ -		
6062 Roof Repair to Police/Street Building			\$ 10,250	\$ 10,250			\$ 11,275	\$ 11,275			\$ 11,275	\$ 11,275	\$ 11,275		
Records Destruction											\$ 5,000	\$ 5,000			
LIDAR Topography											\$ 45,000	\$ 45,000			
Subtotal	\$ 8,464	\$ 6,297	\$ 280,175	\$ 286,472	\$ 10,823	\$ -	\$ 209,850	\$ 209,850	\$ -	\$ -	\$ 915,350	\$ 915,350	\$ 915,350		

TOTAL EXPENDITURES	\$ 310,472	\$ 339,962	\$ 290,175	\$ 630,137	\$ 346,636	\$ 346,276	\$ 241,683	\$ 587,959	\$ 362,134	\$ 393,771	\$ 915,350	\$ 1,309,121	\$ 946,987	261.50%	
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Transfers (in) / Out															
Transfer to Police	\$ 989,474	\$ 1,146,154	\$ 10,250	\$ 1,156,424	\$ 1,078,887	\$ 1,190,964	\$ 91,108	\$ 1,282,072	\$ 1,184,189	\$ 1,320,744	\$ 105,035	\$ 1,423,280	\$ 247,091	20.50%	
Transfer to Street	\$ 130,419	\$ 260,183	\$ 179,750	\$ 389,433	\$ 120,052	\$ 237,860	\$ 111,441	\$ 349,301	\$ 228,640	\$ 273,802	\$ 139,225	\$ 413,177	\$ 184,537	80.71%	
Transfer to Fire	\$ 238,927							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Transfer to Building Reg.	\$ 84,913	\$ 131,095		\$ 131,095	\$ 113,494	\$ 132,509	\$ 5,833	\$ 138,342	\$ 99,051	\$ 146,989	\$ 4,000	\$ 150,989	\$ 51,939	52.44%	
Transfer to (1 room) Court	\$ (25,527)	\$ (2,811)	\$ 10,700	\$ (12,561)	\$ 25,208	\$ 65,554	\$ 17,108	\$ 82,662	\$ 27,961	\$ 63,808	\$ 11,275	\$ 75,083	\$ 47,122	168.53%	
Transfer to Animal Control	\$ 22,162	\$ 41,112		\$ 41,112	\$ 26,231	\$ 41,568	\$ 9,833	\$ 51,401	\$ 37,101	\$ 46,969	\$ -	\$ 46,969	\$ 9,868	26.60%	
Transfer to Park Fund	\$ 66,041	\$ 66,041		\$ 66,041	\$ -	\$ 56,041	\$ -	\$ 56,041	\$ -	\$ -	\$ -	\$ -	\$ -		
Transfer to Park Fund for Fire II	\$ 15,054							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Encumbered Tower Rent Revenue	\$ 18,000	\$ 18,130		\$ 18,330	\$ 18,350	\$ 18,690	\$ -	\$ 18,690	\$ 18,727	\$ 19,077	\$ -	\$ 19,077	\$ 350	1.87%	
Encumbered New City Hall Space	\$ 28,109	\$ 28,671		\$ 28,671	\$ 26,242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Transfer to Reserve Fund								\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Transfer from Water PILOT	\$ (55,140)	\$ (54,130)		\$ (54,130)	\$ (54,690)	\$ (54,562)	\$ -	\$ (54,562)	\$ (54,472)	\$ (55,000)	\$ -	\$ (55,000)	\$ (1,243)	-2.28%	
Transfer from WWTP PILOT	\$ (42,366)	\$ (41,000)		\$ (41,000)	\$ (42,001)	\$ (41,000)	\$ -	\$ (41,000)	\$ (41,386)	\$ (39,508)	\$ -	\$ (39,508)	\$ 2,118	-5.12%	
Total Transfers from GP	\$ 1,470,056	\$ 1,873,866	\$ 149,750	\$ 1,723,616	\$ 1,312,263	\$ 1,647,825	\$ 235,323	\$ 1,882,948	\$ 1,498,846	\$ 1,776,042	\$ 257,585	\$ 2,033,627	\$ 536,781	35.86%	

TOTAL	\$1,780,527	\$ 1,913,828	\$ 439,925	\$ 2,353,753	\$ 1,658,920	\$ 1,993,901	\$ 477,006	\$ 2,470,907	\$ 1,858,980	\$ 2,169,814	\$ 1,172,935	\$ 3,342,749	\$ 1,483,768	79.82%	
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Adopted
12/8/2022

General & Administrative

Line Item	Line Item Description	Request Detail	2022 Budget Amount	2023 Budget Amount
4010	Financial Institution Tax	Tax levied on banks, trust companies, credit institutions, savings & loans.	\$ 2,000	\$ 2,000
4030	Sales tax	1% sales tax received monthly from the State under Statute 94.500 - 94.550.	\$ 1,620,192	\$ 1,809,894
4050	Lodging Tax	A pass through tax, once tax is received it is then remitted to the Chamber of Commerce. City Code Section 140.130	\$ 25,000	\$ 28,000
4070	Webster Electric Franchise	3% of aggregate sum received.	\$ 167,000	\$ 167,000
4080	Telephone Franchise	5% of gross receipts.	\$ 55,000	\$ 45,000
4090	Natural Gas Franchise	5% of gross receipts remitted quarterly.	\$ 62,500	\$ 62,500
4100	Merchant License	\$25.00 per business annually.	\$ 5,500	\$ 7,500
4110	Cable Franchise	5% of gross receipts, remitted quarterly.	\$ 23,000	\$ 23,000
4140	Liquor License	Based on categories and subcategories of liquor sales. Annual renewal that expires on June 30th.	\$ 6,500	\$ 6,500
4180	Copies Made Sunshine Law	Copies made under the Sunshine Law		
4200	Sale of Assets	The sale of any assets and surplus property		
4230	Interest	Interest earned on cash balance in bank account for general operating and Money Market accounts.	\$ 7,200	\$ 13,686
4270	Sur Tax	Sur tax is allocated the same as property taxes. However, the interest portion that is remitted is allocated to this account.		
4380	Misc. revenues	Reimbursements, refunds, etc.		
4385	Misc. Reimbursement	Reimbursement from the Fire District for fiber and internet transport.	\$ 990	
4390	Insurance Claim Pmt	Revenue collected due to an insurance claim, less deductible.		
4410	EMP Insurance Reimb	Employees' reimbursement for COBRA payments.		\$ 9,400
4540	Webster Capital Credit	Once a year Webster Electric Cooperative distributes the amount of money that is left over after all expenses have been paid in the form of capital credits on a 20 year payment cycle.		
4541	Anthem Ins Rebate	A result of the medical loss ratio (MLR), which is part of the Affordable Care Act (ACA). MLR is that a certain percentage of premium dollars must be used for medical claims and programs that improve the quality of health care and not for administrative expenses.		
4542	Insurance Claims	Revenue collected due to an insurance claim, less deductible.		
4561	Tower Rent	Initial contract terms 10 years, dated November 6, 2015, with five (5) additional five (5) year renewal terms. Rent shall increase by 2% every year.	\$ 18,690	\$ 19,077
Total Revenues			\$ 1,993,578	\$ 2,193,557

6010	Wages	Seven allocated Administrative employees.	\$ 101,917	\$ 102,774
	Appointed Wages	The City has four appointed positions included in the budgeted wages line: (1) City Administrator \$112,195 allocated across departments/funds, (2) City Clerk \$61,194 allocated across departments/funds, (3) City Collector \$49,879 allocated across departments/funds, (4) Police Chief \$81,598 in the Police Department.		
6011	Payroll Taxes	Payroll taxes based on the above employee allocations	\$ 7,797	\$ 9,239
6012	Group Insurance	Health insurance based on the above employee allocations.	\$ 28,377	\$ 31,121
6013	LAGERS	Retirement contributions based on the above employee allocations.	\$ 16,307	\$ 15,519
6014	Worker's Compensation	Worker's compensation insurance based on the above employee allocations.	\$ 2,262	\$ 288
6016	Board Fees	Fees paid to the Mayor and Aldermen on a quarterly basis.	\$ 18,000	\$ 18,000
6020	Auto Expense	General & administrative vehicle expense. Additional funds to convert Police vehicles to Administrative vehicles and the maintenance.	\$ 400	\$ 3,000
6021	Gas and Oil	For general & administrative vehicles. Increased fuel for PD vehicles transferred to Administrative.	\$ 1,500	\$ 2,500
6022	Equipment Maintenance	Generator maintenance	\$ 350	\$ 350
6023	Computer Maintenance	I.T. services and any and all computer issues, updating, connecting, server issues, etc. The computer maintenance is allocated among the General, Water and Sewer, and across other departments when appropriate.	\$ 6,000	\$ 7,500
6025	Maintenance	Miscellaneous maintenance, tools, hardware.	\$ 800	\$ 800
6028	Building Maintenance	Pest control, office keys, paint, repairs, upgrades, and HVAC repairs.	\$ 2,000	\$ 2,000
6030	Legal	City Attorney fees for council and variety of issues from personnel, State statutes, City ordinances, and attending Board meetings.	\$ 11,000	\$ 11,000
6031	Engineering			
6032	Insurance	Property and liability insurance.	\$ 11,517	\$ 14,880
6033	Postage	A portion of the postage permit and postage.	\$ 1,000	\$ 1,000
6034	Custodian Fee	To pay for custodial services in City Hall.	\$ 1,428	\$ 1,400
6038	Postage Machine	The lease amount for the postage machine, split with Water and WWTP.	\$ 280	\$ 280
6040	Office Supplies	Copy paper, pens, paper, toner, envelopes, address labels, printer ink, binders, staples, etc.	\$ 5,000	\$ 5,000
6045	General Supplies	Included in this line is the service charge that is assessed by the company providing uniforms as well as the air fresheners, floor mats and hand soap for City Hall. A portion of the copier rent is allocated to this line as well as other supplies for City Hall.	\$ 4,500	\$ 4,500
6050	Utilities - City Hall	Electricity to run and operate City Hall	\$ 5,600	\$ 6,160
6051	Telephone	Includes City Hall's land lines, and allocations of cell phone, fiber and internet.	\$ 3,500	\$ 3,700
6057	Mapping			
6060	Grounds Maintenance	Contract mowing of City properties, general fund allocation.	\$ 11,275	\$ 15,000
6069	Uniform	Funds to buy shirts for City Hall employees.	\$ 250	\$ 250
6070	Meetings & Lodging	Funds for training for employees and BOA members, and for Missouri City Clerks and Financial Officers Meetings, along with MMI meetings.	\$ 8,400	\$ 8,400

6071	Dues	Springfield Regional Economic Partnership(SREP), Missouri Municipal League(MML), Marshfield Chamber of Commerce membership, SMCOG, Rotary, GFOA, ICMA membership and dues.	\$ 8,000	\$ 8,000
6072	Trash	Trash pick up and shredding services	\$ 400	\$ 400
6073	Publications	Publish public hearings, financial statements, employment advertisements, election notices, and bids in the newspaper.	\$ 1,500	\$ 1,500
6075	Safety and Training	Annual inspection of fire extinguishers and training meetings.	\$ 1,500	\$ 1,500
6076	Unemployment	Used to pay unemployment on past employees		
6077	Emergency Management	City's portion of Webster County Emergency Management services and weather siren maintenance.	\$ 4,500	\$ 4,500
6079	Miscellaneous		\$ 100	\$ 100
6086	Election Expense	City's portion of election expenses	\$ 2,500	\$ 8,000
6094	City Wide Clean-up	Spring Clean Up for the removal of Trash	\$ 5,800	\$ 11,000
6111	Payroll Tax Penalty	When payroll tax is not submitted in a timely manner or correctly, a fee is assessed		
6124	COBRA Insure Pmt	This account is used when a previous employee wishes to utilize COBRA health insurance, Line 11-50-4410 is used when depositing employee's reimbursement for the premium.		\$ 9,400
6194	Leaf and Yard Waste	Wages and supplies for operating the relocated leaf dump.	\$ 15,000	\$ 12,000
6231	Software Support	Software license and support expenses including: Data Technologies, Domain name renewal, and Wufoo.com for online forms.	\$ 4,000	\$ 4,200
6301	Professional Services	Cost share Economic Development position to be allocated to General, Water, WWTP, Transportation, Restricted Parks and Cemetery Funds. General Fund's allocation for the GRO contract is budgeted to be paid from cash and is included in the Growth Areas below.		\$ 9,794
6302	Accounting	Annual Independent Auditor's fee, which includes preparation for submitting the CAFR and if required a Single Audit for expending more than \$750,000 in federal funds. Also included in this line is the CAFR submission fee.	\$ 4,400	\$ 5,000
6303	Lodging Tax Remit	Used when submitting lodging tax to Chamber of Commerce. This tax is a pass through, we collect it and then remit it to the Chamber of Commerce	\$ 25,000	\$ 28,000
6501	Building Security Fee	Annual City Hall security monitoring fee.	\$ 700	\$ 700
6502	Propane	Propane for City Hall	\$ 3,500	\$ 3,500
6511	Security	Repairs needed for security system		
6621	Capital Exp. Purchase			
6626	Equipment Lease	Lease to purchase vehicle for City Administrator, paid off lease in 2021 Budget.		
6629	Safe Room Maintenance	Funds the maintenance and electric, generator services, backflow inspections and all other expenditures needed for the safe room.	\$ 5,000	\$ 6,600
6805	Planning			
6939	Tree City	To qualify for the Tree City USA certification, the City must have a tree board, an Arbor Day observance and proclamation, and a tree-care ordinance. The City must also budget at least \$2 per capita. Increased due to new census data.	\$ 14,916	\$ 14,916
		Subtotal	\$ 346,276	\$ 393,771
	Transfers (In) / Out			
	Transfer to Police		\$ 1,190,964	\$ 1,320,245
	Transfer to Street		\$ 237,860	\$ 273,902
	Transfer to Building Regulations		\$ 132,509	\$ 146,989
	Transfer to Court		\$ 65,554	\$ 63,808
	Transfer to Animal Control		\$ 41,568	\$ 46,969
	Transfer to Park Fund		\$ 56,041	\$ -
	Encumbered Rent Revenues		\$ 18,690	\$ 19,077
	Transfer in from Water PILOT		\$ (54,562)	\$ (55,680)
	Transfer in from WWTP PILOT		\$ (41,000)	\$ (39,268)
	Transfer to Reserve Fund			
		Total Transfers from General Fund	\$ 1,647,625	\$ 1,776,042
		Subtotal Expenditures and Transfers	\$ 1,993,901	\$ 2,169,814

GROWTH AREAS: Personnel and Capital Needs

6630	New City Hall Remodel	New City Hall Remodel and relocation, an estimated project cost of \$1,100,000. Budgeted from the following funds: \$625,000 from the sale of 101 W. Jefferson, \$196,500 from accumulated General Fund rent revenues, \$51,796 from the Cemetery Fund, \$103,593 from the Water Fund, Wastewater Fund and Parks Fund (each).	\$ 191,425	\$ 854,075
6062	Capital Maintenance	Police/Street Building Roof Repair \$45,100 allocated to G&A, Street, Police and Court.	\$ 11,275	\$ 11,275
		LiDAR Topography		\$ 45,000
		Records Destruction		\$ 5,000
6023	Computer Maintenance	IT Services allocated to 12 departments/funds.	\$ 5,833	
6062	Capital Maintenance	City Hall Roof Repair \$35,750 allocated to G&A, Cemetery, Parks, Water and WWTP.	\$ 7,150	
6611	Capital Expenditure	Replace Old Bucket Truck \$60,000 allocated to Tree City, Street, Water & WWTP.	\$ 5,000	
6301	Professional Services	New Website Design cost shared with WWTP, Water, General and Parks.	\$ 5,000	
		Total Growth Area General Fund Transfers - See individual department's narratives.	\$ 235,323	\$ 257,585
		Total Growth Areas	\$ 461,006	\$ 1,172,935
		Total Expenditures	\$ 2,454,907	\$ 3,342,749
		Net	\$ (461,329)	\$ (1,149,192)

Police Department

Police Department 11-70

REVENUES	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	Difference		Comments
													2023 vs. 2022	2023 vs. 2022	
4150 Post - LET	\$ 3,144	\$ 1,800		\$ 1,800	\$ 1,356	\$ 1,800		\$ 1,800	\$ 1,709	\$ 1,600		\$ 1,600	\$ 391	32.3%	
4180 Copies of FD Reports	\$ 379			\$ -	\$ 355			\$ -	\$ 338	\$ 250		\$ -	\$ (88)	-26.0%	
4200 Sale of Assets				\$ -				\$ -				\$ -	\$ -	-	
4380 Misc. Revenues	\$ 29			\$ -	\$ 4,016			\$ -	\$ 1,097	\$ 3,000		\$ 3,000	\$ (97)	-3.1%	Sho-w/with-Cap grant.
4390 Insurance Claim Pmts.	\$ 7,274			\$ -	\$ 1,290			\$ -				\$ -	\$ -	-	
4410 Emp Insurance Reimb				\$ -				\$ -				\$ -	\$ -	-	
4540 Webster Elec Capital Credit	\$ 842			\$ -	\$ 77			\$ -				\$ -	\$ -	-	
4541 Anthem Ins Rebate	\$ 10,980			\$ -	\$ 11,087			\$ -	\$ 6,747			\$ -	\$ (6,747)	-	
4545 Damaged Prop Collected				\$ -				\$ -				\$ -	\$ -	-	
4801 CARES Program Reimbursement	\$ 2,549			\$ -				\$ -				\$ -	\$ -	-	
Sub Total	\$ 25,496	\$ 1,800	\$ -	\$ 1,800	\$ 19,181	\$ 1,800	\$ -	\$ 1,800	\$ 11,391	\$ 4,850	\$ -	\$ 4,850	\$ (6,541)	-57.4%	
Surplus (Deficit) to balance	\$ (989,474)	\$ (1,146,374)	\$ (10,250)	\$ (1,156,624)	\$ (1,078,887)	\$ (1,190,964)	\$ (91,108)	\$ (1,282,072)	\$ (1,181,189)	\$ (1,320,245)	\$ (103,035)	\$ (1,423,280)	\$ (241,091)	20.5%	

OPERATING EXPENDITURES	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	Difference		Comments
													2023 vs. 2022	2023 vs. 2022	
6010 Wages	\$ 536,818	\$ 584,605		\$ 584,605	\$ 623,887	\$ 623,887		\$ 623,887	\$ 619,369	\$ 645,421		\$ 645,421	\$ 41,129	6.6%	
6011 Wages - Admin	\$ 11,444			\$ 11,444	\$ 587,496	\$ 11,868		\$ 11,868	\$ 15,077			\$ 15,077	\$ 41,129	6.6%	
6011 Payroll Taxes	\$ 39,880	\$ 44,722		\$ 44,722	\$ 47,727	\$ 47,727		\$ 47,727	\$ 49,375			\$ 49,375	\$ 1,553	10.7%	
6012 Group Insurance	\$ 156,456	\$ 198,124		\$ 198,124	\$ 189,474	\$ 189,474		\$ 189,474	\$ 225,717			\$ 225,717	\$ 3,902	29.0%	
6013 LAGERS - Admin	\$ 95,413	\$ 113,998		\$ 113,998	\$ 127,897	\$ 127,897		\$ 127,897	\$ 138,766			\$ 138,766	\$ 2,277	19.3%	New officer eligible after 6 months of employment
6014 Work Comp	\$ 15,879	\$ 21,739		\$ 21,739	\$ 21,333	\$ 19,476		\$ 19,476	\$ 25,708			\$ 25,708	\$ 3,151	22.6%	
6020 Auto Expense	\$ 16,959	\$ 14,000		\$ 14,000	\$ 12,177	\$ 14,000		\$ 14,000	\$ 14,479			\$ 17,000	\$ 2,521	17.4%	Additional funds to remove equipment from old vehicles
6021 Gas and Oil	\$ 15,279	\$ 22,500		\$ 22,500	\$ 24,038	\$ 24,000		\$ 24,000	\$ 37,057			\$ 35,000	\$ (2,057)	-5.3%	
6023 Computer Maintenance	\$ 5,090	\$ 4,000		\$ 4,000	\$ 2,782	\$ 4,000	\$ 5,833	\$ 2,833	\$ 2,511			\$ 6,270	\$ 2,059	48.9%	
6025 Maintenance		\$ 50		\$ 50	\$ -	\$ -		\$ -	\$ 426			\$ -	\$ 426	100.0%	
6026 Radar Maintenance	\$ 170	\$ 525		\$ 525	\$ -	\$ 525		\$ 525	\$ 1,174			\$ 525	\$ (649)	-55.3%	
6027 Radio Expense	\$ -	\$ 825		\$ 825	\$ 243	\$ 825		\$ 825	\$ 1,396			\$ 825	\$ (481)	-36.8%	2022 bought two radios.
6028 Building Maintenance	\$ 2,233	\$ 500		\$ 500	\$ 2,416	\$ 500		\$ 500	\$ 4,817			\$ 500	\$ (4,317)	-89.6%	2022 replaced FOB entry way software
6030 Legal	\$ 10,336	\$ 1,000		\$ 1,000	\$ 504	\$ 500		\$ 500	\$ 721			\$ 1,000	\$ 279	38.7%	
6032 Insurance	\$ 28,458	\$ 33,482		\$ 33,482	\$ 32,548	\$ 38,091		\$ 38,091	\$ 38,091			\$ 41,897	\$ 3,806	10.0%	
6033 Postage	\$ 104	\$ 400		\$ 400	\$ 142	\$ 400		\$ 400	\$ 84			\$ 400	\$ 216	116.9%	
6034 Custodian Fee	\$ 3,868	\$ 4,321		\$ 4,321	\$ 4,646	\$ 4,321		\$ 4,321	\$ 1,061			\$ 4,321	\$ 360	9.1%	
6040 Office Supplies	\$ 2,355	\$ 2,300		\$ 2,300	\$ 3,102	\$ 2,300		\$ 2,300	\$ 2,689			\$ 2,300	\$ (389)	-14.5%	
6044 Firearms and Training	\$ 7,892	\$ 9,000		\$ 9,000	\$ 8,566	\$ 12,000		\$ 12,000	\$ 22,815			\$ 13,500	\$ (9,315)	-40.8%	May need to carry some 2022 expense to 2023
6045 Supplies	\$ 5,193	\$ 3,000		\$ 3,000	\$ 3,180	\$ 3,000		\$ 3,000	\$ 3,420			\$ 3,000	\$ (920)	-23.5%	2022 includes refrigerator for evidence
6046 Uniforms	\$ 9,760	\$ 7,500		\$ 7,500	\$ 6,492	\$ 8,500		\$ 8,500	\$ 6,185			\$ 8,500	\$ 2,315	37.4%	
6050 Utilities	\$ 1,775	\$ 1,000		\$ 1,000	\$ 1,835	\$ 1,500		\$ 1,500	\$ 1,623			\$ 2,090	\$ 467	28.8%	Electric rate increase for 2023.
6051 Telephones	\$ 5,783	\$ 3,600		\$ 3,600	\$ 5,206	\$ 3,000		\$ 3,000	\$ 3,792			\$ 3,000	\$ (208)	-7.4%	
6062 Capital Exp. Maint.				\$ -	\$ -	\$ -		\$ -	\$ -			\$ -	\$ -	-	
6070 Meeting and Lodging	\$ 211	\$ 145		\$ 145	\$ -	\$ -		\$ -	\$ 82			\$ -	\$ (82)	-	
6071 Dues and Subscriptions	\$ 268	\$ 290		\$ 290	\$ 162	\$ 290		\$ 290	\$ 113			\$ 250	\$ (117)	-87.7%	
6072 Trash	\$ 327	\$ 530		\$ 530	\$ 364	\$ 530		\$ 530	\$ 658			\$ 550	\$ (108)	-16.4%	
6073 Publications	\$ 616	\$ 500		\$ 500	\$ 633	\$ 500		\$ 500	\$ 821			\$ 500	\$ (321)	-39.1%	
6075 Training and Safety	\$ 7,789	\$ 10,500		\$ 10,500	\$ 6,270	\$ 12,500		\$ 12,500	\$ 6,620			\$ 13,500	\$ 6,880	103.9%	
6076 Unemployment				\$ -	\$ -	\$ -		\$ -	\$ -			\$ -	\$ -	-	
6079 Miscellaneous	\$ -	\$ 600		\$ 600	\$ 4,645	\$ 600		\$ 600	\$ 3,000			\$ 3,000	\$ (300)	-0.0%	Sho-w/with-Cap grant.
6085 MDCIC	\$ -	\$ 150		\$ 150	\$ 150	\$ 150		\$ 150	\$ 150			\$ 150	\$ -	0.0%	
6231 Software Support	\$ 8,342	\$ 6,018		\$ 6,018	\$ 6,755	\$ 6,844		\$ 6,844	\$ 7,186			\$ 8,100	\$ 914	12.7%	
6261 Car Camera Maintenance	\$ -	\$ 500		\$ 500	\$ -	\$ -		\$ -	\$ -			\$ -	\$ -	-	
6302 Accounting	\$ 243	\$ 293		\$ 293	\$ 290	\$ 293		\$ 293	\$ 293			\$ 320	\$ 27	9.1%	
6323 WC Injury Clm Paid				\$ -	\$ -	\$ -		\$ -	\$ -			\$ -	\$ -	-	
6440 Evidence Destruction				\$ -	\$ 493	\$ 1,000		\$ 1,000	\$ 819			\$ 1,000	\$ (181)	-92.5%	
6441 Investigations				\$ -	\$ -	\$ -		\$ -	\$ -			\$ -	\$ -	-	
6502 Propane	\$ 1,365	\$ 2,110		\$ 2,110	\$ 2,110	\$ 2,110		\$ 2,110	\$ 2,504			\$ 2,110	\$ (394)	-18.7%	
6511 Security	\$ 378	\$ 504		\$ 504	\$ 1,512	\$ 654		\$ 654	\$ -			\$ 654	\$ 276	42.1%	
6611 Capital Expenditure Purchase				\$ -	\$ -	\$ -		\$ -	\$ 14,464			\$ -	\$ (14,464)	-	
6621 Capital Exp Equip Purchase				\$ -	\$ 1,308	\$ -		\$ -	\$ -			\$ -	\$ -	-	
6626 Equipment Lease				\$ -	\$ -	\$ -		\$ -	\$ -			\$ -	\$ -	-	
6714 Crime Lab Pledge		\$ 1,222		\$ 1,222	\$ 1,222	\$ 1,222		\$ 1,222	\$ -			\$ -	\$ (1,222)	-100.0%	
6971 Criminal Records Check				\$ -	\$ -	\$ -		\$ -	\$ -			\$ -	\$ -	-	
Subtotal	\$ 979,237	\$ 1,114,487	\$ -	\$ 1,114,487	\$ 1,059,453	\$ 1,170,573	\$ 5,833	\$ 1,176,406	\$ 1,169,852	\$ 1,283,467	\$ -	\$ 1,283,467	\$ 113,616	9.7%	

	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	Comments
CAPITAL EXPENDITURES															
6611 Purchase new car							\$ 38,000	\$ 38,000			\$ 48,000	\$ 48,000	\$ 48,000		Approved in the 2022 Budget
6621 Car equipment & installation							\$ 24,000	\$ 24,000			\$ 26,400	\$ 26,400	\$ 26,400		Approved in the 2022 Budget
6626 Lease/purchase equipment 2017	\$ 11,495	\$ 11,495		\$ 11,495	\$ 15,422										
6626 Lease /purchase vehicle 2018	\$ 6,429	\$ 6,429		\$ 6,429	\$ 6,429	\$ 6,429		\$ 6,429	\$ 6,965	\$ 3,215		\$ 3,215	\$ (3,750)	-53.8%	
6626 Lease /purchase (2) vehicles 2019	\$ 15,763	\$ 15,763		\$ 15,763	\$ 15,763	\$ 15,763		\$ 15,763	\$ 15,763			\$ 15,763		0.0%	
6626 Lease/purchase (2) vehicles 2022							\$ 12,000	\$ 12,000		\$ 22,650		\$ 22,650	\$ 22,650		Based on full year financing at 5%
6621 Tasers	\$ 2,146			\$ 2,146											
6621 Department Vests											\$ 11,660	\$ 11,660			
Additional Safety Equipment											\$ 5,700	\$ 5,700			
6062 Roof Repair on Police Department/Street Department Building			\$ 10,250	\$ 10,250			\$ 11,275	\$ 11,275			\$ 11,275	\$ 11,275	\$ 11,275		
Subtotal	\$ 35,834	\$ 35,687	\$ 10,250	\$ 43,937	\$ 37,614	\$ 22,192	\$ 86,275	\$ 107,467	\$ 22,728	\$ 41,628	\$ 103,035	\$ 144,663	\$ 121,935	536.5%	
TOTAL EXPENDITURES	\$ 1,015,071	\$ 1,148,174	\$ 10,250	\$ 1,158,424	\$ 1,097,068	\$ 1,192,764	\$ 91,108	\$ 1,283,872	\$ 1,192,580	\$ 1,325,095	\$ 103,035	\$ 1,428,130	\$ 235,550	19.8%	

Adopted
12/8/2022

Police				
Line Item	Line Item Description	Request Detail	2022 Budget Amount	2023 Budget Amount
4150	Post - LET	A portion of Municipal Court fines that is specifically for law enforcement training.	\$ 1,800	\$ 1,600
4180	Copies of PD Reports			\$ 250
4200	Sale of Assets			
4380	Min. Revenue	Reimbursements, refunds, rebate from city credit card purchases. Budget is for the Walmart Shop-with-a-Cop grant.		\$ 3,000
4390	Insurance Claim Pmt			
4400	Ins Claim Checks			
4410	Emp Insurance Reimb			
4540	Webster Elec Capital Credit	Once a year Webster Electric Cooperative distributes the amount of money that is left over after all expenses have been paid in the form of capital credits on a 20 year cycle.		
4541	Anthem Ins rebate	A result of the medical loss ratio (MLR), which is part of the Affordable Care Act (ACA). MLR is that a certain percentage of premium dollars must be used for medical claims and programs that improve the quality of health care and not for administrative expenses.		
4545	Damaged Prop Collected			
		Total Revenues	\$ 1,800	\$ 4,850
6010	Wages	Wages for Police Chief, Sergeant, Detective, 9 full-time officers and 1 desk clerk.	\$ 623,887	\$ 645,421
	Wages - Admin	Allocations of 2 Administration employees.	\$ 11,868	\$ 15,077
6011	Payroll Taxes	For the above employees.	\$ 47,727	\$ 49,375
	Payroll Taxes - Admin	For the above allocated employees.	\$ 908	\$ 1,153
6012	Group Insurance	For the above employees.	\$ 189,474	\$ 225,717
	Group Ins. - Admin	For the above allocated employees.	\$ 2,922	\$ 3,902
6013	LAGERS	For the above employees.	\$ 127,897	\$ 138,766
	LAGERS - Admin	For the above allocated employees.	\$ 1,899	\$ 2,277
6014	Work Comp	For all employees.	\$ 19,476	\$ 31,517
6020	Auto Expense	This expense includes items such as tires, brakes, engine belts, windshield wipers/fluid, head lights, tail light bulbs, all engine and transmission repairs, all body repair expenses. Due to an aging patrol vehicle our auto expense has increased this year. We have move a vehicle that was previously used by the traffic enforcement officer back to patrol. Additional \$3,000 to remove equipment from vehicles being transferred out of department.	\$ 14,000	\$ 17,000
6021	Gas and Oil	Marshfield PD has a vehicle fleet of eight patrol cars. This expense covers all Police Department fuel and all oil changes.	\$ 24,000	\$ 35,000
6023	Computer Maintenance	The budget consists of replacing hard drives, DVD/CDS, computer monitor repair/replacements, computer Keyboard replacement, mouse replacement, computer battery back up replacements, replacing of surge protectors and computer software support for records management system through ITI.	\$ 4,000	\$ 6,270
6026	Radar Maintenance	Marshfield Police Department has and uses a total of seven radar units. Under current State Law, each radar must be certified as accurate every six months. A certified private company comes to the police department and calibrates and certifies each radar unit every six months.	\$ 525	\$ 525
6027	Radio Expense	Marshfield Police department has twelve portable radios and eight mobile base units. This provides one base unit per vehicle and one portable radio per officer. This expense provides maintenance for batteries, antennas, all microphones for both portable and base radios, repairs/replace radio repeater parts and replacement of department radios	\$ 825	\$ 825
6028	Building Maintenance	This budget line consists of repair/ replacement of building light bulbs, doors, A/C unit, Light Switches, Toilet repairs, door locks, heater, duck filters, thermostat batteries, fire extinguisher repairs that are done annually. This year our budget increased due to A/C an heading issues along with having to replace all of the lights in the police department and lobby.	\$ 500	\$ 500
6030	Legal	This Expense covers the services rendered for the police department from the city attorney.	\$ 500	\$ 1,000
6032	Insurance	Property and general liability insurance.	\$ 38,091	\$ 41,897
6033	Postage	This expense covers sending all legal notices, mailing all accident reports to the Missouri Highway Patrol in Jefferson City, Mailing of all DWI reports to the Department of Revenue, the mailing of any criminal report to a separate agency	\$ 400	\$ 400
6034	Custodian fee	Custodial services to clean Police Department.	\$ 4,321	\$ 4,321
6040	Office Supplies	This expenses covers all copy paper, toner, paper clips, envelopes, tape, staples, staplers, note pads, 3 ring binders, markers, file folders, banker boxes, business cards, legal envelopes and citation books.	\$ 2,300	\$ 2,300
6044	Firearms and Training	This expense covers all 9mm caliber ammunition, 223 caliber ammunition, 12 gauge shotgun ammunition. Each of the last few years it has steadily increased in cost. This expense also includes all cleaning supplies for the department owned firearms, eye/ear protection, targets, target backers, target stands, repair/replacement parts for all department owned firearms, instructor certifications for department firearm instructors. We are requesting an additional \$1500 due to us having 12 officers that need to qualify each year and the increase of the cost of ammunition.	\$ 12,000	\$ 13,500
6045	Supplies	This purchases all paper/plastic evidence bags, evidence tape, sharps containers of various sizes, drug testing kits such as methamphetamine, cocaine, heroin, marijuana. This also purchases all firearm evidence boxes, fingerprint lift cards, finger print lift tape, fingerprint powders, rubber gloves, batteries, police tape, evidence cones.	\$ 3,000	\$ 3,000
6046	Uniforms	This expense covers all police department uniforms for 12 officers (an increase from 11 last year) to include; uniform pants, shirts (both long and short sleeve), uniform jackets, rain coats, collar brass, name plates, badges, boots, magazine pouches, flash light holders, radio holder, handcuff cases, hand cuffs, TASER holster and TASER, department handgun holster, duty belts, duty belt keepers.	\$ 8,500	\$ 8,500
6050	Utilities	This expense covers the lighting and cooling of the police department.	\$ 1,900	\$ 2,090
6051	Telephone	This expense covers the Maintenance/replacement of seven telephones, monthly telephone bill for two police department phone lines and one fax line, the monthly cost of call forwarding to the 911 dispatch center after business hours.	\$ 3,000	\$ 3,000
6062	Capital Exp. Maint.			
6070	Meeting and Lodging	This expense covers lodging for the annual Missouri Police Chiefs Conference		
6071	Dues and Subscriptions	This expense covers the Missouri Police Chiefs annual dues.	\$ 250	\$ 250
6072	Trash	This expense covers the emptying of the departments trash dumpster.	\$ 530	\$ 550
6073	Publications	This expense covers the cost of advertising in news papers.	\$ 500	\$ 500
6075	Training and Safety	This expense covers the cost the POST required training hours. Each officer is mandated by Missouri State Statute to have a minimum of 24 per year training hours in various fields. This expense covers the cost of training for 12 officers and the increased training on mentally ill persons. We are requesting an increase of \$1,000 to help offset the rising cost of the minimum required training.	\$ 12,500	\$ 13,500
6076	Unemployment			
6079	Miscellaneous destruction of evidence		\$ 600	\$ 3,000
6085	MOCIC	This expense covers the annual cost of partner ship with MOCIC, which assists police departments with the gathering of intelligence, documenting patterns of certain crimes	\$ 150	\$ 150

6231	Software Support	This expense covers the cost of maintaining a records management system for the police department, which allows us to write police reports, track crime statistics, share reports with other law enforcement departments to assist in the solving of crimes. This cost increased due to the increase in the cost of the annual subscription.	\$ 6,844	\$ 8,100
5261	Car Camera Maintenance	This expense covers the repair/replacement of camera body microphones, body microphone batteries, car camera scan disks, car camera software, in car video cameras.		
6302	Accounting	Allocation of Annual Audit and Annual Comprehensive Financial Report.	\$ 293	\$ 320
6323	WC Injury City Paid			
6440	Evidence Destruction	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.	\$ 1,000	\$ 1,000
6502	Propane	This expense covers the cost of heating the police department.	\$ 2,110	\$ 2,110
6511	Security	This expense covers the monthly cost of an alarm system from Federal Protection, which has increased due when we switched to an internet phone system.	\$ 654	\$ 654
6611	Capital Expenditure Purchase			
6626	Equipment Lease	This expense cover the cost of 5 lease to own police vehicles that were purchased in 2017, 2018 and 2019. This amount decreased due to the lease payment for the 2017 vehicles being paid of at end of fiscal year 2021. We are requesting to lease/purchase 2 Ford F150 Responder Vehicles off of state bid price, which is \$47,332 each. These vehicles will be replacing a 2010 Tahoe and a 2016 Ford Interceptor. This will allow us to rotate out our oldest vehicles and help to keep our maintenance budget in line. This would keep our current vehicle at 8. These vehicles were approved in the 2022 budget. See Growth Areas below.	\$ 22,192	\$ 41,628
6631	Fier 1 Risk ASMT			
6714	Crime Lab Pledge	This expense is the city's pledge to help fund the regional crime lab in Springfield, which completes all evidence processing from finger prints, blood, DNA etc.. With no further cost to the city.	\$ 1,222	\$ -
6971	Criminal Records Check			
Subtotal			\$ 1,192,764	\$ 1,325,095

GROWTH AREAS: Personnel and Capital Needs

6062	Capital Maintenance	Repair Police/Street Building Roof \$45,100 allocated to G&A, Street, Police and Court.	\$ 11,275	\$ 11,275
6023	Computer Maintenance	IT Services allocated to 12 departments/funds.	\$ 5,833	
6611	Capital Expenditure	We are requesting to purchase a 3rd Ford F-150 Responder off of the state bid price which is \$47,332. This will replace one of our oldest Ford patrol vehicles. This purchase has already been approved in the 2022 budget.	\$ 38,000	\$ 48,000
6611	Capital Expenditure	Purchase equipment for three vehicles and installation.	\$ 24,000	\$ 26,400
6621	Capital Expenditure	We are requesting to purchase 4 TASER's. Currently the TASER's we wish to replace the last of our TASER's are over 13 years old. The manufacturer no longer is willing to repair or offer any support for these models in any way. Nor is the software being supported. As a result of this, we would like to replace these 6 TASER's prior to them failing when an officer needs it to function correctly.		\$ -
6621	Capital Expenditure	We are requesting to replace 11 ballistic vest which are past their expected life usage. The manufacture will only certify that a vest will stop a bullet for 5 years. After that, the manufacture no longer holds any liability and recommends replacing the vest. Currently 11 of our vest are 6 years old and are no longer certified to stop a bullet.		\$ 11,660
6626	Equipment Lease	Additional Safety Equipment - TASERs and guns. Lease purchase (2) vehicles in 2022	\$ 17,000	\$ 5,700
Total Growth Areas			\$ 91,108	\$ 103,035
Total Expenditures			\$ 1,283,872	\$ 1,428,130
Net			\$ (1,282,072)	\$ (1,423,280)

Street Department

Street Department 11-60

													Difference		
REVENUES	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	Comments
4040 Vehicle Sales Tax	\$ 92,016	\$ 88,000		\$ 88,000	\$ 109,474	\$ 91,172		\$ 91,172	\$ 99,560	\$ 95,000		\$ 95,000	\$ (4,560)	-4.6%	
4200 Sale of Assets					\$ 638			\$ 638				\$ -	\$ -		
4280 Fuel Tax	\$ 168,347	\$ 165,000		\$ 165,000	\$ 180,085	\$ 179,669		\$ 179,669	\$ 213,945	\$ 180,000		\$ 180,000	\$ (33,945)	-15.9%	
4380 Misc. Revenue	\$ 216				\$ 2,414			\$ 2,414	\$ 904			\$ -	\$ (904)		
4410 Emp Insurance Reimb					\$ 12,097			\$ -				\$ -	\$ -		
4540 Webster Capital Credits	\$ 2,516				\$ 2,249			\$ -	\$ 712			\$ -	\$ (712)		
4541 Anthem Ins Rebate	\$ 3,335				\$ 3,443			\$ -	\$ 2,083			\$ -	\$ (2,083)		
4801 CARES Program Reimburseme	\$ 523							\$ -				\$ -	\$ -		
4915 SEMA/FEMA Payments	\$ 981							\$ -				\$ -	\$ -		
Subtotal	\$ 267,933	\$ 253,000	\$ -	\$ 253,000	\$ 310,401	\$ 270,841	\$ -	\$ 270,841	\$ 317,211	\$ 275,000	\$ -	\$ 275,000	\$ (42,211)	-13.3%	
Surplus (Deficit) to balance	\$ (130,419)	\$ (260,183)	\$ (129,250)	\$ (389,433)	\$ (120,052)	\$ (237,860)	\$ (111,441)	\$ (149,301)	\$ (228,640)	\$ (273,902)	\$ (139,275)	\$ (413,177)	\$ (184,537)	80.7%	

OPERATING EXPENDITURES	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	Comments
6010 Wages		\$ 151,788		\$ 151,788		\$ 159,095		\$ 159,095		\$ 162,795		\$ 162,795			
Wages - Admin	\$ 140,749	\$ 54,467		\$ 54,467	\$ 167,900	\$ 55,898		\$ 55,898	\$ 185,073	\$ 34,516		\$ 54,516	\$ 32,239	17.4%	Vacant position filled in 2022, partial year.
6011 Payroll Taxes		\$ 11,612		\$ 11,612		\$ 12,171		\$ 12,171		\$ 12,454		\$ 12,454			
Payroll Taxes - Admin	\$ 10,006	\$ 4,167		\$ 4,167	\$ 11,765	\$ 4,276		\$ 4,276	\$ 13,214	\$ 4,170		\$ 4,170	\$ 3,411	25.8%	
6012 Group Insurance		\$ 64,175		\$ 64,175		\$ 49,920		\$ 49,920		\$ 59,439		\$ 59,439			
Group Ins. - Admin	\$ 48,349	\$ 15,168		\$ 15,168	\$ 52,753	\$ 14,942		\$ 14,942	\$ 52,880	\$ 15,587		\$ 15,587	\$ 22,146	41.9%	
6013 LAGERS		\$ 23,831		\$ 23,831		\$ 25,455		\$ 25,455		\$ 34,582		\$ 34,582			
LAGERS - Admin	\$ 18,521	\$ 8,551		\$ 8,551	\$ 19,194	\$ 8,944		\$ 8,944	\$ 26,486	\$ 8,232		\$ 8,232	\$ 6,328	23.9%	
6014 Worker's Compensation		\$ 6,361		\$ 6,361		\$ 9,810		\$ 9,810		\$ 11,911		\$ 13,605			
Worker's Compensation	\$ 6,361	\$ 11,568		\$ 11,568	\$ 7,262	\$ 9,810		\$ 9,810	\$ 11,911	\$ 13,605		\$ 13,605	\$ 1,694	14.2%	
6020 Truck Expense		\$ 6,958		\$ 6,958		\$ 12,000		\$ 12,000		\$ 16,747		\$ 15,000			
Truck Expense	\$ 6,958	\$ 12,000		\$ 12,000	\$ 17,420	\$ 12,000		\$ 12,000	\$ 16,747	\$ 15,000		\$ 15,000	\$ (1,742)	-10.4%	
6021 Gas and Oil		\$ 7,260		\$ 7,260		\$ 12,000		\$ 12,000		\$ 22,023		\$ 18,000			
Gas and Oil	\$ 7,260	\$ 12,000		\$ 12,000	\$ 9,744	\$ 12,000		\$ 12,000	\$ 22,023	\$ 18,000		\$ 18,000	\$ (4,023)	-18.3%	
6022 Equip Maintenance		\$ 7,117		\$ 7,117		\$ 9,500		\$ 9,500		\$ 23,299		\$ 15,000			
Equip Maintenance	\$ 7,117	\$ 9,500		\$ 9,500	\$ 10,274	\$ 9,500		\$ 9,500	\$ 23,299	\$ 15,000		\$ 15,000	\$ (8,299)	-35.6%	
6023 Computer Maintenance		\$ 1,258		\$ 1,258		\$ 2,500		\$ 2,500		\$ 8,333		\$ 3,479			
Computer Maintenance	\$ 1,258	\$ 2,500		\$ 2,500	\$ 1,040	\$ 2,500	\$ 5,833	\$ 2,500	\$ 8,333	\$ 3,479		\$ 5,910	\$ 2,431	69.9%	
6025 Maintenance		\$ 23,572		\$ 23,572		\$ 30,000		\$ 30,000		\$ 27,588		\$ 30,000			
Maintenance	\$ 23,572	\$ 30,000		\$ 30,000	\$ 27,726	\$ 30,000		\$ 30,000	\$ 27,588	\$ 30,000		\$ 30,000	\$ 2,412	8.7%	
6027 Radio Expense		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -			
Radio Expense	\$ -	\$ 250		\$ 250	\$ 119	\$ 250		\$ 250	\$ 21	\$ 250		\$ 250	\$ 229	1090.5%	
6030 Legal		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -			
Legal	\$ -	\$ 250		\$ 250	\$ 119	\$ 250		\$ 250	\$ 21	\$ 250		\$ 250	\$ 229	1090.5%	
6031 Engineering		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -			
Engineering	\$ -	\$ 10,054		\$ 10,054	\$ 10,285	\$ 10,528		\$ 10,528	\$ 11,114	\$ 12,730		\$ 12,730	\$ 1,616	14.5%	
6032 Insurance		\$ 8,263		\$ 8,263		\$ 150		\$ 150		\$ 111		\$ 150			
Insurance	\$ 8,263	\$ 10,054		\$ 10,054	\$ 10,285	\$ 10,528		\$ 10,528	\$ 11,114	\$ 12,730		\$ 12,730	\$ 1,616	14.5%	
6033 Postage		\$ 66		\$ 66		\$ 150		\$ 150		\$ 111		\$ 150			
Postage	\$ 66	\$ 150		\$ 150	\$ 86	\$ 150		\$ 150	\$ 111	\$ 150		\$ 150	\$ 39	35.6%	
6034 Custodian Fees		\$ 479		\$ 479		\$ 732		\$ 732		\$ 490		\$ 732			
Custodian Fees	\$ 479	\$ 732		\$ 732	\$ 575	\$ 732		\$ 732	\$ 490	\$ 732		\$ 732	\$ 242	49.3%	
6043 Sign and Paint		\$ 5,271		\$ 5,271		\$ 8,000		\$ 8,000		\$ 7,710		\$ 10,000			
Sign and Paint	\$ 5,271	\$ 8,000		\$ 8,000	\$ 8,000	\$ 6,000		\$ 6,000	\$ 7,710	\$ 10,000		\$ 10,000	\$ 2,270	29.4%	
6045 General Supplies		\$ 2,109		\$ 2,109		\$ 2,200		\$ 2,200		\$ 1,578		\$ 2,200			
General Supplies	\$ 2,109	\$ 2,200		\$ 2,200	\$ 1,550	\$ 2,200		\$ 2,200	\$ 1,578	\$ 2,200		\$ 2,200	\$ 622	39.4%	
6047 Gravel		\$ 4,167		\$ 4,167		\$ 6,000		\$ 6,000		\$ 4,026		\$ 6,000			
Gravel	\$ 4,167	\$ 6,000		\$ 6,000	\$ 5,658	\$ 6,000		\$ 6,000	\$ 4,026	\$ 6,000		\$ 6,000	\$ 1,972	48.9%	
6051 Telephone		\$ 4,250		\$ 4,250		\$ 4,500		\$ 4,500		\$ 5,700		\$ 5,700			
Telephone	\$ 4,250	\$ 4,500		\$ 4,500	\$ 5,104	\$ 5,700		\$ 5,700	\$ 4,074	\$ 5,700		\$ 5,700	\$ 1,626	39.9%	
6052 Power		\$ 2,027		\$ 2,027		\$ 2,200		\$ 2,200		\$ 2,012		\$ 2,420			
Power	\$ 2,027	\$ 2,200		\$ 2,200	\$ 2,082	\$ 2,200		\$ 2,200	\$ 2,012	\$ 2,420		\$ 2,420	\$ 408	20.3%	
6062 Capital Exp. Maint.		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -			
Capital Exp. Maint.	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6063 Paving		\$ 46,515		\$ 46,515		\$ -		\$ -		\$ -		\$ -			
Paving	\$ 46,515	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6067 Sidewalk		\$ 6,235		\$ 6,235		\$ 8,000		\$ 8,000		\$ 18,558		\$ 8,000			
Sidewalk	\$ 6,235	\$ 8,000		\$ 8,000	\$ 5,596	\$ 8,000		\$ 8,000	\$ 18,558	\$ 8,000		\$ 8,000	\$ (10,558)	-56.9%	
6069 Uniforms		\$ 1,965		\$ 1,965		\$ 4,000		\$ 4,000		\$ 2,189		\$ 4,000			
Uniforms	\$ 1,965	\$ 4,000		\$ 4,000	\$ 3,303	\$ 4,000		\$ 4,000	\$ 2,189	\$ 4,000		\$ 4,000	\$ 1,811	82.7%	
6070 Meeting and Lodging		\$ 64		\$ 64		\$ 750		\$ 750		\$ 182		\$ 750			
Meeting and Lodging	\$ 64	\$ 750		\$ 750	\$ 415	\$ 750		\$ 750	\$ 182	\$ 750		\$ 750	\$ 568	311.6%	
6071 Dues and Subscriptions		\$ 118		\$ 118		\$ 130		\$ 130		\$ 133		\$ 130			
Dues and Subscriptions	\$ 118	\$ 130		\$ 130	\$ 452	\$ 130		\$ 130	\$ 133	\$ 130		\$ 130	\$ (3)	-2.4%	
6072 Trash		\$ 271		\$ 271		\$ 500		\$ 500		\$ 446		\$ 500			
Trash	\$ 271	\$ 500		\$ 500	\$ 364	\$ 500		\$ 500	\$ 446	\$ 500		\$ 500	\$ 54	12.1%	
6073 Publications		\$ 378		\$ 378		\$ 600		\$ 600		\$ 426		\$ 600			
Publications	\$ 378	\$ 600		\$ 600	\$ 325	\$ 600		\$ 600	\$ 426	\$ 600		\$ 600	\$ 174	40.9%	
6075 Training and Safety		\$ 4,636		\$ 4,636		\$ 4,000		\$ 4,000		\$ 3,314		\$ 4,000			
Training and Safety	\$ 4,636	\$ 4,000		\$ 4,000	\$ 3,180	\$ 4,000		\$ 4,000	\$ 3,314	\$ 4,000		\$ 4,000	\$ 686	20.7%	
6076 Unemployment		\$ 61		\$ 61		\$ -		\$ -		\$ -		\$ -			
Unemployment	\$ 61	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6079 Miscellaneous		\$ 68		\$ 68		\$ 500		\$ 500		\$ 500		\$ 500			
Miscellaneous	\$ 68	\$ 500		\$ 500	\$ 13,778	\$ 500		\$ 500	\$ 500	\$ 500		\$ 500	\$ -		

	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	Comments
OPERATING EXPENDITURES															
6086 Election Expense				\$ -				\$ -				\$ -	\$ -		
6097 Drug Testing	\$ 238	\$ 250		\$ 250	\$ 372	\$ 410		\$ 410	\$ 204	\$ 410		\$ 410	\$ 206	100.7%	
6100 Inmate Program	\$ 1,568	\$ 6,100		\$ 6,100	\$ -	\$ 6,100		\$ 6,100	\$ 2,675	\$ 6,100		\$ 6,100	\$ 3,425	128.0%	
6231 Software Support	\$ 3,224	\$ 3,040		\$ 3,040	\$ 2,839	\$ 3,040		\$ 3,040	\$ 650	\$ 3,040		\$ 3,040	\$ 3,390	367.7%	
6302 Accounting	\$ 1,099	\$ 1,400		\$ 1,400	\$ 290	\$ 1,400		\$ 1,400	\$ 293	\$ 400		\$ 400	\$ 107	36.4%	
6323 WC Injury Clis Paid				\$ -				\$ -				\$ -	\$ -		
6484 Salt	\$ 4,656	\$ 5,500		\$ 5,500	\$ 2,800	\$ 6,000		\$ 6,000	\$ 3,158	\$ 8,000		\$ 8,000	\$ 4,842	153.3%	
6502 Procure	\$ 1,635	\$ 3,000		\$ 3,000	\$ 1,737	\$ 3,000		\$ 3,000	\$ 3,306	\$ 3,000		\$ 3,000	\$ (308)	-9.3%	
6511 Security				\$ -				\$ -				\$ -	\$ -		
6521 Street Lights	\$ 28,840	\$ 30,000		\$ 30,000	\$ 31,005	\$ 30,000		\$ 30,000	\$ 31,002	\$ 30,000		\$ 30,000	\$ (1,002)	-3.2%	
6522 Install Street Lights				\$ -				\$ -				\$ -	\$ -		
6611 Capital Expenditure				\$ -				\$ -				\$ -	\$ -		
6621 Capital Equip Purchase				\$ -				\$ -				\$ -	\$ -		
6626 Equipment Lease				\$ -				\$ -				\$ -	\$ -		
Subtotal	\$ 398,352	\$ 513,183	\$ -	\$ 513,183	\$ 423,994	\$ 508,701	\$ 5,833	\$ 514,534	\$ 480,393	\$ 548,902	\$ -	\$ 548,902	\$ 68,509	14.3%	

CAPITAL EXPENDITURES															
Prior Years' Capital Expenditures			\$ 111,500	\$ 111,500	\$ 6,459		\$ 84,333	\$ 84,333	\$ 65,458			\$ -			
6062 Roof Repair on Police Department/Street Department Building			\$ 10,250	\$ 10,250			\$ 11,275	\$ 11,275			\$ 11,275	\$ 11,275			Allocated G&A, Street, Police, Court
6626 Dump Truck			\$ -	\$ -			\$ -	\$ -			\$ 20,000	\$ 20,000			Allocated Street, Water, Wastewater
6611 Skid Steer - Cost Shared											\$ 30,000	\$ 30,000			Allocated Street, Water, Wastewater
6611 Salt Building											\$ -	\$ -			
6611 Skid Steer Attachments				\$ -				\$ -			\$ 15,000	\$ 15,000			
6611 Utility Truck				\$ -				\$ -			\$ 35,000	\$ 35,000			
6018 Part-Time Pay							\$ 10,000	\$ 10,000			\$ -	\$ -			
6611 Snow Plow Equipment (Spreader bid & controls)											\$ 18,000	\$ 18,000			
Replace Hereford and Vivian Intersection											\$ -	\$ -			
Replace Spring Hills Cul-de-sac											\$ -	\$ -			Moved to Transportation Fund Growth Areas
6043 Contracting Street Markings on Routine Basis			\$ 7,500	\$ 7,500				\$ -			\$ -	\$ -			
Street Sweeping											\$ 10,000	\$ 10,000			
Brush Hogging & R-O-W maintenance											\$ -	\$ -			
Subtotal	\$ -	\$ -	\$ 129,250	\$ 129,250	\$ 6,459	\$ -	\$ 105,608	\$ 105,608	\$ 65,458	\$ -	\$ 139,275	\$ 139,275			

TOTAL EXPENDITURES	\$ 398,352	\$ 513,183	\$ 129,250	\$ 642,433	\$ 430,453	\$ 508,701	\$ 111,441	\$ 620,142	\$ 545,851	\$ 548,902	\$ 139,275	\$ 688,177	\$ 142,326	26.1%	
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Adopted
12/8/2022

Street				
Line Item	Line Item Description	Request Detail	2022 Budget Amount	2023 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.	\$ 91,172	\$ 95,000
4280	Fuel Tax	Each city and county receives a distribution of the state fuel tax. 15% of net proceeds are distributed to cities and allocation is based on the population from the last federal decennial census.	\$ 179,669	\$ 180,000
4380	Misc. Revenue			
4410	Emp Insurance Reimb	Employee insurance reimbursement.		
4540	Webster Capital Credits	Once a year Webster Electric Cooperative distributes the amount of money that is left over after all expenses have been paid in the form of capital credits on a 20 year payment cycle.		
4541	Anthem Ins Rebate	A result of the medical loss ratio (MLR), which is part of the Affordable Care Act (ACA). MLR is that a certain percentage of premium dollars must be used for medical claims and programs that improve the quality of health care and not for administrative expenses.		
		Total Revenues	\$ 270,841	\$ 275,000
6010	Wages	Wages for five employees. Three employees are 100% and two are allocated.	\$ 159,095	\$ 162,795
	Wages - Admin	Wages for six allocated employees.	\$ 55,898	\$ 54,516
6011	Payroll Taxes	Payroll taxes for the above employees.	\$ 12,171	\$ 12,454
	Payroll Taxes - Admin	Payroll taxes for the above employees.	\$ 4,276	\$ 4,170
6012	Group Insurance	Health insurance costs for employees.	\$ 49,920	\$ 59,439
	Group Ins. - Admin		\$ 14,942	\$ 15,587
6013	LAGERS	Retirement contributions for employees.	\$ 25,455	\$ 24,582
	LAGERS - Admin		\$ 8,944	\$ 8,232
6014	Worker's Compensation	Worker's Compensation Insurance paid on employees based on the allocations.	\$ 9,810	\$ 13,605
6020	Truck Expense	Costs to maintain and repair our Vehicles within the Department. Attached is a list of vehicles by license plate # and the make/model and the year of the vehicle. • Street 1 2000 F450 utility Truck • Street 2 2007 F150 Pick-up • Street 3 1996 Chevy Dump Truck • Street 5 1994 Ford Dump Truck 202014 F550 Bucket Truck	\$ 12,000	\$ 15,000
6021	Gas and Oil	Includes fuel, oil, filters and lubricants to operate and maintain all mobile equipment in the department.	\$ 12,000	\$ 18,000
6022	Equip Maintenance	Provides funds to maintain and operate the street department equipment which includes but not limited to: backhoe, skid steer, tractors, brush hogs, patching equipment, roller, trailers, mowers. Our equipment is starting to age, and as we repair, bills increase along with labor rates and the cost of moving large equipment. We have had to two our dump trucks 5-6 times throughout 2022, sometimes while they were loaded with materials. We basically have 4 dump trucks that are used for projects within the City, and there have been times where they were all in the repair shop at the same time. As we continue to do projects with City forces, these trucks are an integral part of moving these projects forward. We contract out all of our hauling to get the rock to town, however, we still have to move it from job site to job site and haul off the waste and debris after completion. Our Backhoe is starting to have some issues. We have had multiple service calls on it this year. We have had several electrical issues with this machine over the last couple of years. Our roller is starting to have electrical issues and is starting to leak a variety of fluids. Our Grader is starting to have issues. We have had to fix some in house but also have had to have it towed and worked on in repair shop.	\$ 9,500	\$ 15,000
6023	Computer Maintenance	Provides funds to purchase, maintain and repair computers used for Street Department purposes and IT services	\$ 2,500	\$ 3,910
6025	Maintenance	Funding for the maintenance, replacement, repairs and spare parts inventory of the Street Department including all tanks, buildings, mechanical equipment, piping, pumps, motors, electrical control systems, tools, site maintenance, tinhorn replacement/repair, hot mix asphalt for patching roads, black dirt when available for job site cleanup, weed killer, mowing and trimming, steel for fabrication/repair of equipment, cylinder refills for welder and torch, salt spreader repair, snow plow repairs etc..	\$ 30,000	\$ 30,000
6030	Legal	Funds to pay for our City Attorney as may be needed for legal matters such as buying or selling property, dealing with threats, enforcing safety concerns, suits against the City.	\$ 250	\$ 250
6031	Engineering	Funds used for small engineering services such as storm drainage, bidding work or equipment replacement, addressing inquiries from Mo DNR, figuring road building/grade.		
6032	Insurance	Purchase coverage on buildings, equipment, vehicles and liability	\$ 10,528	\$ 12,730
6033	Postage	Allocation of funds for the mailing of bills for damaged property, letters and packages	\$ 150	\$ 150
6034	Custodian Fee	Custodial services to clean City properties	\$ 732	\$ 732
6043	Sign and Paint	Funds used to purchase and contract for street marking paint for intersections, crosswalks, parking spaces on city R-O-W, city owned parking lots and city owned buildings. This fund also purchases all materials necessary to construct, install and maintain current signs, upgrade signs to meet current standards for retro-reflectivity. Moved \$2,000 to Transportation fund for paint supplies. You will see a increase in this line item due to material cost rising.	\$ 6,000	\$ 10,000
6045	General Supplies	This line item provides funds to repair, maintain or replace some small maintenance tools such as, chargers, power tools, hammers, wrenches, electrical supplies and/or other materials that do not come out of our maintenance line, purchase shop supplies such as gasket material, cleaners, solvents, paints and lubricants along with paper towels and restroom supplies.	\$ 2,200	\$ 2,200
6047	Gravel	Funds used for to purchase gravel/rock for road repair, tinhorn replacement, and pipe bedding, sub-grade repairs, washouts, and storm water retentions. You will see a increase as we have had a increase in our rock hauling bid. We contract our rock hauling from the quarries to our storage binds to limit the possibility of wear and tear on our dump trucks. The contractor can haul 20-25 tons of rock whereas we can only haul 8 ton of rock.	\$ 6,000	\$ 6,000
6051	Telephone	Funds the allocation for fiber and internet allocations, along with cell phones for Street Department employees and other allocated employees for that department. This also covers repairs/replacements, covers and upgrades, and phone for new employee.	\$ 5,700	\$ 5,700
6052	Power	Funds to pay the Electric used within the Street Building.	\$ 2,200	\$ 2,420
6062	Capital Exp. Maint.			

6063	Paving	Transportation projects moving to the Transportation Fund.		
6067	Sidewalk	Funds used to construct, fix, repair and/or replace sidewalks on public Right-Of-Ways.	\$ 8,000	\$ 8,000
6069	Uniforms	Provides uniforms for the department personnel along with grease rags and mats for the offices	\$ 4,000	\$ 4,000
6070	Meeting and Lodging	Funds for conference registrations and for meal reimbursement	\$ 750	\$ 750
6071	Dues and Subscriptions	Pays for dues to OPIS for fuel information	\$ 130	\$ 130
6072	Trash	Trash service for the Street Department and the Police Department.	\$ 500	\$ 500
6073	Publications	Pays for Public Notices, Financial Statements, Help Wanted ads that might apply to Street dept. or is allocated from City Hall	\$ 600	\$ 600
6075	Training and Safety	Funds the employee safety equipment including boots, rubber boots, gloves, hats, vests, safety glasses or goggles, ear protection, signs and safety cones and safety training for the department personnel.	\$ 4,000	\$ 4,000
6076	Unemployment			
6079	Miscellaneous	Funds small unexpected purchases that are not easily allotted to other line items	\$ 500	\$ 500
6097	Drug Testing	Funds the random drug testing of employees which is mandatory for Commercial Driver License.	\$ 410	\$ 410
6100	Inmate Program	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. In 2022 we got the inmate program reinstated after a freeze due to COVID 19. We still do not have the number of inmates per our contract but anticipate we will be full staffed sometime in 2023.	\$ 6,100	\$ 6,100
6231	Software Support	Funds allocated for Summit and Dude Solutions (mobile 311) and GIS.	\$ 3,040	\$ 3,040
6302	Accounting	Funds the Street Department portion of accounting costs	\$ 1,400	\$ 400
6323	WC Injury City Paid			
6484	Salt	Funds for purchasing salt, and any materials used for ice control. This line item shows a increase due to the increase of the price of the product.	\$ 6,000	\$ 8,000
6502	Propane	Pays for the cost of propane for heating the building at the Street Building	\$ 3,000	\$ 3,000
6521	Street Lights	Funds used to pay for Street lights approved by the Board of Alderman, usually pertaining to intersections, dead ends, cul-de-sacs, public buildings and properties, and/or dangerous R-O-W's.	\$ 30,000	\$ 30,000
		Subtotal	\$ 508,701	\$ 548,902

GROWTH AREAS: Personnel and Capital Needs

6062	Capital Maintenance	Repair Police/Street Building Roof \$45,100 allocated to G& A, Street, Police and Court.	\$ 11,275	\$ 11,275
6023	Computer Maintenance	IT Services allocated across 12 departments/funds.	\$ 5,833	
6611	Capital Expenditure	Used Dump Truck. This purchase would be for another used dump truck, the one we purchased from Greene County last year has been working good for us, like all used vehicles it could use some work at some point but for the most part it has been a good purchase. We still only have two dump trucks that are barely less than 15 years old and four between the departments including the cemetery that range from 25 to 40 years old which we do not use two of them for hauling purposes if at all possible because of their condition. This purchase would be split between the Water, WWTP and the Street Department.		\$ 20,000
6611	Capital Expenditure	Skid Steer. This purchase would allow for the purchase of a new skid steer which is one of the most used pieces of equipment we have by all departments. The departments have to work around each others schedule to use the current skid steer, with the purchase of a new one it would make projects and daily tasks more efficient for every department. Allocated to Street, Water and Wastewater.		\$ 30,000
6611	Capital Expenditure	Salt Building		
6611	Capital Expenditure	Replace Old Bucket Truck (Street 1) with a used one \$60,000 allocated Street, Tree City, Water and WWTP.	\$ 30,000	
6611	Capital Expenditure	1-Ton Utility Dump Truck	\$ 33,333	
6611	Capital Expenditure	Used Utility Truck		\$ 35,000
6611	Capital Expenditure	Snow Plow Equipment (Spreader)	\$ 21,000	\$ 18,000
		Street Department Part-time pay	\$ 10,000	
		Skid Steer Attachments		\$ 15,000
		Street Sweeping		\$ 10,000
		Total Growth Areas	\$ 111,441	\$ 139,275
		Total Expenditures	\$ 620,143	\$ 688,177
		Net	\$ (349,302)	\$ (413,177)

Building Department

Building Regulations Department 11-20

													Difference		
REVENUES	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	2023 Growth Areas	Budget 2023 Total	20223 vs. 2022	2023 vs. 2022	Comments
4110 Building Permits	\$ 42,512	\$ 25,000		\$ 25,000	\$ 30,820	\$ 25,000		\$ 25,000	\$ 27,545	\$ 25,000		\$ 25,000	\$ 2,455	10.9%	
4123 Engineering Review	\$ 683	\$ 7,000		\$ 7,000	\$ 2,408	\$ 5,000		\$ 5,000	\$ 10,898	\$ 10,000		\$ 10,000	\$ (898)	-8.2%	Pass through
4125 Blighted Properties				\$ -	\$ 45	\$ 1,500		\$ 1,500	\$ -	\$ 1,000		\$ 1,000	\$ 1,000		
4380 Misc.	\$ 19			\$ -	\$ 69			\$ -	\$ 14			\$ -	\$ -	(14)	
4390 Insurance Claim Payments				\$ -				\$ -				\$ -	\$ -		
4541 Anthem Insurance Rebate	\$ 835			\$ -	\$ 993			\$ -	\$ 551			\$ -	\$ (551)	-100.0%	
4801 CARES Program Reimburs	\$ 577			\$ -				\$ -				\$ -	\$ -		
Subtotal	\$ 44,574	\$ 32,000	\$ -	\$ 32,000	\$ 34,134	\$ 31,500	\$ -	\$ 31,500	\$ 34,008	\$ 36,000	\$ -	\$ 36,000	\$ 1,992	5.9%	
Surplus (Deficit) to balance	\$ (84,913)	\$ (131,096)	\$ -	\$ (131,096)	\$ (113,494)	\$ (132,509)	\$ (5,833)	\$ (138,342)	\$ (99,051)	\$ (146,989)	\$ (4,000)	\$ (150,989)	\$ (51,939)	52.4%	

OPERATING EXPENDITURES	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	2023 Growth Areas	Budget 2023 Total	20223 vs. 2022	2023 vs. 2022	Comments
6010 Wages	\$ 40,482	\$ 35,100		\$ 35,100	\$ 49,186	\$ 36,731		\$ 36,731	\$ 59,879	\$ 36,693		\$ 36,693	\$ 24,020	65.4%	
Wages - Admin		\$ 13,940		\$ 13,940	\$ 49,186	\$ 23,364		\$ 23,364	\$ 29,879	\$ 24,020		\$ 24,020	\$ 834	3.4%	
6011 Payroll Taxes	\$ 2,919	\$ 2,685		\$ 2,685	\$ 2,810	\$ 2,810		\$ 2,810	\$ 2,807	\$ 2,807		\$ 2,807	\$ 1,838	65.5%	
Payroll Taxes - Admin		\$ 990		\$ 990	\$ 3,496	\$ 1,787		\$ 1,787	\$ 4,313	\$ 1,838		\$ 1,838	\$ 331	17.7%	
6012 Group Insurance	\$ 14,416	\$ 10,133		\$ 10,133	\$ 13,934	\$ 11,312		\$ 11,312	\$ 13,478	\$ 13,478		\$ 13,478	\$ 6,384	47.5%	
Group Ins - Admin		\$ 4,087		\$ 4,087	\$ 13,934	\$ 5,735		\$ 5,735	\$ 17,387	\$ 6,384		\$ 6,384	\$ 2,475	38.7%	
6013 LAGERS	\$ 5,901	\$ 5,511		\$ 5,511	\$ 5,877	\$ 5,877		\$ 5,877	\$ 5,541	\$ 5,541		\$ 5,541	\$ 327	5.8%	
LAGERS - Admin		\$ 2,032		\$ 2,032	\$ 7,215	\$ 3,738		\$ 3,738	\$ 8,968	\$ 3,627		\$ 3,627	\$ 200	5.3%	
6014 Worker's Compensation	\$ 2,455	\$ 1,467		\$ 1,467	\$ 1,947	\$ 1,535		\$ 1,535	\$ 1,292	\$ 1,901		\$ 1,901	\$ 610	39.9%	
6020 Auto & Truck Expense	\$ 819	\$ 1,500		\$ 1,500	\$ 1,178	\$ 1,500		\$ 1,500	\$ 557	\$ 2,000		\$ 2,000	\$ 1,447	96.5%	
6021 Gas and Oil	\$ 1,015	\$ 3,000		\$ 3,000	\$ 1,363	\$ 2,400		\$ 2,400	\$ 2,004	\$ 2,700		\$ 2,700	\$ 696	29.0%	
6023 Computer Maintenance	\$ 780	\$ 1,000		\$ 1,000	\$ 575	\$ 1,000	\$ 5,833	\$ 6,833	\$ 2,944	\$ 5,490		\$ 5,490	\$ 2,546	37.6%	DrZZee & Office 365
6030 Legal	\$ 2,041	\$ 2,000		\$ 2,000	\$ 378	\$ 2,000		\$ 2,000	\$ 406	\$ 2,000		\$ 2,000	\$ 1,594	79.7%	
6031 Engineering	\$ 7,329	\$ 12,500		\$ 12,500	\$ 7,328	\$ 5,000		\$ 5,000	\$ 11,654	\$ 10,000		\$ 10,000	\$ (1,654)	-16.4%	
6032 Insurance	\$ 1,364	\$ 1,802		\$ 1,802	\$ 2,355	\$ 2,419		\$ 2,419	\$ 2,419	\$ 2,661		\$ 2,661	\$ 242	10.0%	
6033 Postage	\$ 225	\$ 750		\$ 750	\$ 281	\$ 350		\$ 350	\$ 350	\$ 350		\$ 350	\$ -	0.0%	
6034 Custodian Fees	\$ 479	\$ 600		\$ 600	\$ 575	\$ 600		\$ 600	\$ 490	\$ 600		\$ 600	\$ 110	18.3%	
6040 Office Supplies	\$ 374	\$ 1,000		\$ 1,000	\$ 618	\$ 1,000		\$ 1,000	\$ -	\$ 1,000		\$ 1,000	\$ 1,000	100.0%	
6045 General Supplies	\$ 827	\$ 1,000		\$ 1,000	\$ 1,031	\$ 1,000		\$ 1,000	\$ 458	\$ 1,000		\$ 1,000	\$ 542	54.2%	
6051 Telephone	\$ 1,180	\$ 1,500		\$ 1,500	\$ 1,944	\$ 1,650		\$ 1,650	\$ 1,755	\$ 1,700		\$ 1,700	\$ (55)	-3.2%	
6062 Capital Expenditures				\$ -				\$ -				\$ -	\$ -		
6069 Uniforms		\$ 500		\$ 500	\$ 287	\$ 500		\$ 500	\$ 180	\$ 500		\$ 500	\$ 320	64.0%	
6070 Meetings & Lodging	\$ 35	\$ 750		\$ 750	\$ 29	\$ 750		\$ 750	\$ -	\$ 750		\$ 750	\$ 750	100.0%	
6071 Dues/Subscriptions	\$ 162	\$ 400		\$ 400	\$ 200	\$ 400		\$ 400	\$ 430	\$ 400		\$ 400	\$ (30)	-7.5%	
6072 Trash				\$ -				\$ -				\$ -	\$ -		
6073 Publications	\$ 1,922	\$ 2,000		\$ 2,000	\$ 1,340	\$ 2,000		\$ 2,000	\$ 642	\$ 2,000	\$ 4,000	\$ 6,000	\$ 5,358	89.3%	Update building code books from 2012 to 2018
6075 Training and safety	\$ 933	\$ 2,000		\$ 2,000	\$ 201	\$ 2,000		\$ 2,000	\$ -	\$ 2,000		\$ 2,000	\$ 2,000	100.0%	
6076 Unemployment				\$ -				\$ -				\$ -	\$ -		
6079 Misc.	\$ 436	\$ 500		\$ 500	\$ 150	\$ 500		\$ 500	\$ -	\$ 500		\$ 500	\$ 500	100.0%	
6125 Blighted Properties Expense	\$ 170	\$ 2,500		\$ 2,500	\$ -	\$ 3,000		\$ 3,000	\$ -	\$ 3,000		\$ 3,000	\$ 3,000	100.0%	
6231 Software Support	\$ 3,124	\$ 3,050		\$ 3,050	\$ 2,820	\$ 3,050		\$ 3,050	\$ 650	\$ 3,050		\$ 3,050	\$ 2,400	78.7%	
6232 Software Purchase				\$ -				\$ -				\$ -	\$ -		
6301 Professional Services	\$ 40,000	\$ 50,000		\$ 50,000	\$ 49,397	\$ 40,000		\$ 40,000	\$ 16,284	\$ 45,000		\$ 45,000	\$ 28,716	71.8%	Increased for contract inspections
6323 WC Injury City Paid				\$ -				\$ -				\$ -	\$ -		
6511 Security				\$ -				\$ -				\$ -	\$ -		
6611 Capital Expenditure Purchase				\$ -				\$ -				\$ -	\$ -		
6626 Equipment Lease				\$ -				\$ -				\$ -	\$ -		
TOTAL EXPENDITURES	\$ 129,486	\$ 163,096	\$ -	\$ 163,096	\$ 147,828	\$ 164,009	\$ 5,833	\$ 169,842	\$ 133,058	\$ 182,989	\$ 4,000	\$ 186,989	\$ 53,931	40.5%	

Adopted
12/8/2022

Building Regulations				
Line Item	Line Item Description	Request Detail	2022 Budget amount	2023 Budget amount
4120	Building Permits	Revenue from building permits.	\$ 25,000	\$ 25,000
4123	Engineering Review	Engineering review - a pass through for engineering review for new construction.	\$ 5,000	\$ 10,000
4125	Blighted Properties	Revenue for reimbursement of mowing blighted properties either directly or as a property tax lien.	\$ 1,500	\$ 1,000
4430	Misc. Revenues			
4541	Anthem Insurance Rebate	A result of the medical loss ratio (MLR), which is part of the Affordable Care Act (ACA). MLR is that a certain percentage of premium dollars must be used for medical claims and programs that improve the quality of health care and not for administrative expenses.		
		Total Revenues	\$ 31,500	\$ 36,000
6010	Wages	One employee's allocation.	\$ 36,731	\$ 36,693
	Wages - Admin	Five allocated employees.	\$ 23,364	\$ 24,020
6011	Payroll Taxes	One employee's allocation.	\$ 2,810	\$ 2,807
	Payroll Taxes - Admin	Five allocated employees.	\$ 1,787	\$ 1,838
6012	Group Insurance	One employee's allocation.	\$ 11,312	\$ 13,478
	Group Ins. - Admin	Five allocated employees.	\$ 5,735	\$ 6,384
6013	LAGERS	One employee's allocation.	\$ 5,877	\$ 5,541
	LAGERS - Admin	Five allocated employees.	\$ 3,738	\$ 3,627
6014	Work Comp	All allocated employees.	\$ 1,536	\$ 1,901
6020	Auto Expense	Funds paid to maintain a vehicle for the Inspection staff to include routine maintenance, oil changes, lubes, flat repairs, batteries, light bulbs, hoses and alignments.	\$ 1,500	\$ 2,000
6021	Fuel	Continuous inspection of property throughout the City along with transportation to building inspections. There is a slight increase due to the higher fuel prices over last year.	\$ 2,400	\$ 2,700
6023	Computer Maintenance	Funding to maintain and repair department computers including the percentages of costs for maintenance and repair of server for Network.	\$ 1,000	\$ 5,490
6030	Legal	Funding for attorney to write and review proposed ordinances, public notices, and advice. You will find a reduction in this category due to the utilization of Scott Hanson in writing ordinances and public notices.	\$ 2,000	\$ 2,000
6031	Engineering	Plans review that City Staff feels is outside their capacity (storm water review, water/sewer improvements etc.) These fees will however will be passed on to the contractor/owner of the project through the permitting process of the project and will generate revenue listed above. Larger projects can approach \$2,000.00 per review.	\$ 5,000	\$ 10,000
6032	Insurance	Insurance for property and liability.	\$ 2,419	\$ 2,661
6033	Postage	Funding for allocation of funds for the postage machine and Notice of Violation certified letters. You will find a reduction in this category due to the reduction in postage on violation letters. Due to the dry weather, grass was not an issue this past year. Continuous monitoring and pressure from the City to maintain properties has also assisted in this reduction.	\$ 350	\$ 350
6034	Custodial Fee	Fees set aside for purpose of cleaning City Hall offices and Board Room	\$ 600	\$ 600
6040	Office Supplies	Funds for chairs, desks, paper, pens, binders, copy paper, paper clips, post it notes, forms, staplers, ink cartridges.	\$ 1,000	\$ 1,000
6045	General Supplies	Funding for NOV forms, permit forms, maps, receipt books, purchase order books, signs, and to pay for share of copier office expense.	\$ 1,000	\$ 1,000
6051	Telephone	Funds for cell phone to allow for 24 hour coverage for emergency complaints and allows for laptop access while out in the field to review water/sewer lines while meeting with citizens on building locations and allocation of internet.	\$ 1,650	\$ 1,700
6062	Capital Expenditures			
6069	Uniform	Provides uniforms with City logo to identify Building/Code Official during inspections, investigations of complaints and maintain a level of professionalism while on duty. This will include shirts and jackets as need.	\$ 500	\$ 500
6070	Meetings and Lodging	Funds for conference registration and for meal reimbursement	\$ 750	\$ 750
6071	Dues/Subscriptions	Funds ICC - \$145.00, MABOI-\$35.00, FMAM-\$30.00 and NFPA-\$175.00 membership dues. Through these memberships I am given an expanded network for research and outside guidance on issues that may arise throughout the year.	\$ 400	\$ 400
6073	Publications	Funding for public hearing notices, financial statements, code books updates and etc.. As we continue to review and update ordinances it also increases the amount of code book updates.	\$ 2,000	\$ 2,000
6075	Training and safety	Funds for IPE gear, training classes for certifications and conferences, there is an increase in this years budget to allow for certification exams witch are \$241 each. This also allows for outside training and conferences through-out the state to achieve continuous knowledge and continuous education units (CEU's) credits to maintain the certifications.	\$ 2,000	\$ 2,000
6076	Unemployment			
6079	Misc.	Funds small unexpected purchases that are not easily allotted to other line items	\$ 500	\$ 500
6125	Blighted Properties	Contract for mowing blighted properties. We are refunded the cost of the blighted properties and this number is shown above, however this could take up to three years to receive the funds once it is turned over to the County Accessor's office.	\$ 3,000	\$ 3,000
6231	Software Support	Dude Solutions for permits and licenses and GIS annual fee.	\$ 3,050	\$ 3,050
6301	Professional Services	Planning & Zoning Commission Consultant Advisory Services - Scott Hanson CMT Eng. Increased for contract inspections on an as needed basis.	\$ 40,000	\$ 45,000
6323	WC Injury City Paid			
		Subtotal	\$ 164,010	\$ 182,989

GROWTH AREAS: Personnel and Capital Needs

6023	Computer Maintenance	IT Services allocated to 12 departments/funds.	\$ 5,833	
		Updating the local building codes to 2018, currently Marshfield is under the 2012 ICC Building codes, this puts the city 9 years behind the newest and most current 2021 addition. They are already in the process to roll out the next addition in 2024. This update will include the 2017 NEC (National Electric Code) we currently are on the 2011 addition. Upgrading to the 2018/2017 additions will bring Marshfield in line with other area towns when it comes to building construction. (\$4,000.00)		\$ 4,000
		Total Growth Areas	\$ 5,833	\$ 4,000
		Total Expenditures	\$ 169,843	\$ 186,989
		Net	\$ (138,343)	\$ (150,989)

Municipal Court

Municipal Court 11-71

													Difference		
REVENUES	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	Comments
4210 Court Fines / Clerk Fee	\$ 96,901	\$ 112,000		\$ 112,000	\$ 48,795	\$ 60,000		\$ 60,000	\$ 88,613	\$ 70,000		\$ 70,000	\$ (18,618)	-21.0%	Some of 2021 revenues booked in 2022
4230 Interest									\$ 18						
4380 Misc. Revenues	\$ 4			\$ -	\$ 8			\$ -	\$ 8				\$ (8)		
4390 Insurance Claim Payment				\$ -				\$ -					\$ -		
4410 Emp Insurance Reimb				\$ -				\$ -					\$ -		
4540 Webster Elec Credit				\$ -				\$ -					\$ -		
4541 Anthem Int Rebate	\$ 12			\$ -	\$ 10			\$ -	\$ 25				\$ (25)	-100.0%	
4801 CARES Program Reimburs	\$ 2,844			\$ -				\$ -					\$ -		
Sub-Total	\$ 99,762	\$ 112,000	\$ -	\$ 112,000	\$ 48,814	\$ 60,000	\$ -	\$ 60,000	\$ 88,669	\$ 70,000	\$ -	\$ 70,000	\$ (18,669)	-21.1%	

Surplus (Deficit) to balance	\$ 25,537	\$ 22,627	\$ (10,250)	\$ 12,377	\$ (25,208)	\$ (65,554)	\$ (17,108)	\$ (82,662)	\$ (27,961)	\$ (63,808)	\$ (11,275)	\$ (75,083)	\$ (47,122)	168.5%	
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EXPENDITURES	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	Comments
6010 Wages FT						\$ 28,376		\$ 28,376		\$ 29,426		\$ 29,426			
Wages - Admin	\$ 606	\$ 3,681		\$ 3,681	\$ 4,351	\$ 4,206		\$ 4,206	\$ 32,009	\$ 4,408		\$ 4,408	\$ 1,825	5.7%	
6018 Wages P/T	\$ 19,551	\$ 31,355		\$ 21,355	\$ 16,755			\$ -	\$ 1,417			\$ -			
6011 Payroll Taxes				\$ -		\$ 2,171		\$ 2,171		\$ 2,251		\$ 2,251			
Payroll Taxes - Adm	\$ 1,515	\$ 1,915		\$ 1,915	\$ 1,572	\$ 322		\$ 322	\$ 2,050	\$ 337		\$ 337	\$ 538	26.3%	
6012 Group Insurance				\$ -		\$ 21,060		\$ 21,060		\$ 25,115		\$ 25,115			
Group Ins. - Admin	\$ 136	\$ 943		\$ 943	\$ 631	\$ 731		\$ 731	\$ 20,498	\$ 870		\$ 870	\$ 5,487	26.8%	
6013 LAGERS				\$ -		\$ 4,540		\$ 4,540		\$ 4,443		\$ 4,443			
LAGERS - Admin	\$ 84	\$ 578		\$ 578	\$ 621	\$ 673		\$ 673	\$ 5,235	\$ 654		\$ 654	\$ (137)	-2.6%	
6014 Worker's Compensation	\$ 27	\$ 129		\$ 129	\$ 96	\$ 257		\$ 257	\$ 265	\$ 167		\$ 167	\$ (98)	-37.1%	
6023 Computer Maintenance	\$ 1,056	\$ 2,500		\$ 2,500	\$ 823	\$ 2,500	\$ 5,833	\$ 8,333	\$ 2,992	\$ 5,130		\$ 5,130	\$ 2,138	71.5%	Full year with DaZZee
6025 Maintenance				\$ -	\$ 50			\$ -	\$ 61			\$ -	\$ (61)		
6028 Building Maintenance	\$ 19			\$ -				\$ -				\$ -	\$ -		
6030 Legal	\$ 40,078	\$ 45,000		\$ 45,000	\$ 34,948	\$ 45,000		\$ 45,000	\$ 39,676	\$ 45,000		\$ 45,000	\$ 5,324	13.4%	
6032 Insurance	\$ 1,417	\$ 2,056		\$ 2,056	\$ 1,872	\$ 1,869		\$ 1,869	\$ 1,869	\$ 2,056		\$ 2,056	\$ 187	10.0%	
6033 Postage	\$ 879	\$ 750		\$ 750	\$ 338	\$ 750		\$ 750	\$ 361	\$ 600		\$ 600	\$ 239	66.4%	
6034 Custodian Fee	\$ 1,722	\$ 2,617		\$ 2,617	\$ 2,068	\$ 2,000		\$ 2,000	\$ 1,764	\$ 2,000		\$ 2,000	\$ 236	13.4%	
6040 Office Supplies	\$ 797	\$ 1,000		\$ 1,000	\$ 333	\$ 1,000		\$ 1,000	\$ 278	\$ 1,000		\$ 1,000	\$ 722	259.9%	
6045 General Supplies	\$ 1,220	\$ 1,500		\$ 1,500	\$ 1,029	\$ 1,500		\$ 1,500	\$ 1,147	\$ 1,500		\$ 1,500	\$ 353	30.8%	
6050 Utilities	\$ 1,363	\$ 2,200		\$ 2,200	\$ 1,512	\$ 2,200		\$ 2,200	\$ 2,594	\$ 2,200		\$ 2,200	\$ (394)	-15.2%	Propane only
6051 Telephone	\$ 1,195	\$ 750		\$ 750	\$ 2,346	\$ 2,000		\$ 2,000	\$ 1,706	\$ 2,000		\$ 2,000	\$ 294	17.2%	
6062 Capital Expenditures Maint.				\$ -				\$ -				\$ -	\$ -		
6070 Meeting and Lodging	\$ 55	\$ 650		\$ 650	\$ -	\$ 650		\$ 650		\$ 650		\$ 650	\$ 650		
6071 Dues and Sub.	\$ 17	\$ 60		\$ 60	\$ 17	\$ 60		\$ 60	\$ 17	\$ 60		\$ 60	\$ 43	259.9%	
6072 Trash				\$ -				\$ -				\$ -	\$ -		
6073 Publications	\$ 521	\$ 280		\$ 280	\$ 191	\$ 280		\$ 280	\$ 236	\$ 280		\$ 280	\$ 44	18.8%	
6075 Training and Safety	\$ 353	\$ 1,000		\$ 1,000	\$ -	\$ 1,000		\$ 1,000	\$ -	\$ 1,000		\$ 1,000	\$ 1,000		
6076 Unemployment				\$ -				\$ -				\$ -	\$ -		
6079 Misc.				\$ -				\$ -				\$ -	\$ -		
6231 Software Support	\$ 456	\$ 250		\$ 250	\$ 4,323	\$ 2,250		\$ 2,250	\$ 2,109	\$ 2,500		\$ 2,500	\$ 191	8.3%	
6232 Software Purchase				\$ -				\$ -				\$ -	\$ -		
6302 Accounting	\$ 122	\$ 160		\$ 160	\$ 145	\$ 160		\$ 160	\$ 147	\$ 160		\$ 160	\$ 13	8.8%	
6511 Security	\$ 1,037			\$ -				\$ -				\$ -	\$ -		
6611 Capital Expenditure Purchase				\$ -				\$ -				\$ -	\$ -		
Roof Repair to Police/Street Building			\$ 10,250	\$ 10,250			\$ 11,275	\$ 11,275			\$ 11,275	\$ 11,275	\$ 11,275		Allocated G&A. Street, Police, Court
TOTAL	\$ 74,225	\$ 89,373	\$ 10,250	\$ 99,623	\$ 74,021	\$ 125,554	\$ 17,108	\$ 142,662	\$ 116,630	\$ 133,808	\$ 11,275	\$ 145,083	\$ 28,453	24.4%	

Adopted
12/8/2022

Municipal Court				
Line Item	Line Item Description	Request Detail	2022 Budget Amount	2023 Budget Amount
4210	Court Fines / Clerk Fee	Court Fines collected.	\$ 60,000	\$ 70,000
4380	Misc. Revenues			
4541	Anthem Ins Rebate	A result of the medical loss ratio (MLR), which is part of the Affordable Care Act (ACA). MLR is that a certain percentage of premium dollars must be used for medical claims and programs that improve the quality of health care and not for administrative expenses.		
		Total Revenues	\$ 60,000	\$ 70,000
6010	Wages F/T	One permanent part-time employee.	\$ 28,376	\$ 29,426
	Wages - Admin	2 allocated Administration employees	\$ 4,206	\$ 4,408
6018	Wages P/T	One part-time Court Clerk.	\$ -	\$ -
6011	Payroll Taxes	One permanent part-time employee.	\$ 2,171	\$ 2,251
	Payroll Taxes - Admin	2 allocated Administration employees	\$ 322	\$ 337
6012	Group Insurance	One permanent part-time employee.	\$ 21,060	\$ 25,115
	Group Ins. - Admin	2 allocated Administration employees	\$ 731	\$ 870
6013	LAGERS	One permanent part-time employee.	\$ 4,540	\$ 4,443
	LAGERS - Admin	2 allocated Administration employees	\$ 673	\$ 654
6014	Worker's Compensation	All allocated employees.	\$ 257	\$ 167
6023	Computer Maintenance	This expense covers repair/replacement of court computer towers, keyboards, computer mouse, printers, monitors. Also included in this line are allocations of I.T. Services, Office 365, Webroot Antivirus and other network services.	\$ 2,500	\$ 5,130
6025	Maintenance			
6030	Legal	This expense covers the cost of the judge and city attorney for municipal court, this includes actual court time, and preparation for court trials.	\$ 45,000	\$ 45,000
6032	Insurance	Property and liability insurance.	\$ 1,869	\$ 2,056
6033	Postage	This expense covers the mailing of all court documents such as legal notices, Show Cause notices, summons to appear, Notice of Entries and miscellaneous documents.	\$ 750	\$ 600
6034	Custodian	Cleaning services.	\$ 2,000	\$ 2,000
6040	Office Supplies	This expense covers the cost of court record file folders, business cards, envelopes, docket backer sheet, plea agreement forms, toner, copy paper, post-it notes, staples, paper clips, binder clips, tape, highlighters.	\$ 1,000	\$ 1,000
6045	General Supplies	This expense covers the cost of calculators, office chairs, file cabinets, hanging file folders, hole punches, three ring note binders, banker boxes for record storage.	\$ 1,500	\$ 1,500
6050	Utilities	This expense covers the municipal court share of the lighting, heating and air conditioning of the building, trash service.	\$ 2,200	\$ 2,200
6051	Telephone	This expense covers the municipal court phone line and an allocation of internet service.	\$ 2,000	\$ 2,000
6062	Capital Expenditures Maint.			
6070	Meetings and Lodging	This expense covers the cost of lodging and meals for municipal court clerk training.	\$ 650	\$ 650
6071	Dues and Sub.	This expense covers the cost of the municipal court MACA membership dues.	\$ 60	\$ 60
6073	Publications	Code Books, publications.	\$ 280	\$ 280
6075	Training and Safety	The expense covers the cost the State of Missouri court clerk regional updates and training.	\$ 1,000	\$ 1,000
6076	Unemployment			
6079	Misc.			
6231	Software Support	Allocated portion of social media archive services and the Court PA portal.	\$ 2,250	\$ 2,500
6232	Software Purchase			
6302	Accounting	Audit and CAFR allocation.	\$ 160	\$ 160
6511	Security			
6611	Capital Expenditure Purchase			
		Subtotal	\$ 125,554	\$ 133,808

GROWTH AREAS: Personnel and Capital Needs

6062	Capital Maintenance	Repair Police/Street Building Roof \$45,100 allocated to G& A, Street, Police and Court.	\$ 11,275	\$ 11,275
6023	Computer Maintenance	IT Services allocated to 12 departments/funds.	\$ 5,833	
		Total Growth Areas	\$ 17,108	\$ 11,275
		Total Expenditures	\$ 142,662	\$ 145,083
		Net	\$ (82,662)	\$ (75,083)

Animal Control

Animal Control 11-72

													Difference		
REVENUES	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	Comments
4190 Release of Animals	\$ 969	\$ 1,100		\$ 1,100	\$ 1,809	\$ 1,100		\$ 1,100	\$ 1,171	\$ 1,100		\$ 1,100	\$ 171	-6.1%	
4195 Dog Licenses	\$ 1,252	\$ 850		\$ 850	\$ 450	\$ 800		\$ 800	\$ 300	\$ 250		\$ 250	\$ (50)	-50.0%	
4389 Misc. Revenue	\$ 14				\$ 9				\$ 18				\$ (18)		
4541 Animal Tax Rebate	\$ 213				\$ 116				\$ 115				\$ (135)		
4801 CARES Program Reimburs.	\$ 230												\$ -		
Subtotal	\$ 2,677	\$ 1,950	\$ -	\$ 1,950	\$ 2,384	\$ 1,900	\$ -	\$ 1,900	\$ 1,825	\$ 1,350	\$ -	\$ 1,350	\$ (475)	-26.0%	
Surplus (Deficit) to balance	\$ (22,162)	\$ (41,112)	\$ -	\$ (41,112)	\$ (26,731)	\$ (41,568)	\$ (9,833)	\$ (51,401)	\$ (37,101)	\$ (46,969)	\$ -	\$ (46,969)	\$ (9,868)	26.6%	

EXPENDITURES	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	Comments
6010 Water FT	\$ 10,685	\$ 16,040		\$ 16,040	\$ 12,385	\$ 16,293		\$ 16,293	\$ 16,654	\$ 16,449		\$ 16,449	\$ (205)	-1.2%	Lower due to allocation change
6011 Payroll Taxes	\$ 782	\$ 1,227		\$ 1,227	\$ 908	\$ 1,285		\$ 1,285	\$ 1,222	\$ 1,258		\$ 1,258	\$ 36	2.9%	
6012 Group Insurance	\$ 1,211	\$ 4,859		\$ 4,859	\$ 3,418	\$ 4,367		\$ 4,367	\$ 4,419	\$ 4,750		\$ 4,750	\$ 331	7.5%	
6013 LAGERS	\$ 1,510	\$ 2,518		\$ 2,518	\$ 1,531	\$ 2,687		\$ 2,687	\$ 2,428	\$ 2,484		\$ 2,484	\$ 56	2.3%	
6014 Worker's Compensation	\$ 218	\$ 553		\$ 553	\$ 304	\$ 418		\$ 418	\$ 214	\$ 396		\$ 396	\$ 181	84.4%	
6020 Auto/Truck Expense	\$ 280	\$ 1,000		\$ 1,000	\$ 1,045	\$ 1,000		\$ 1,000	\$ 376	\$ 1,000		\$ 1,000	\$ 624	166.0%	
6021 Gas and Oil	\$ 521	\$ 800		\$ 800	\$ 377	\$ 800		\$ 800	\$ 1,058	\$ 1,200		\$ 1,200	\$ 142	13.4%	
6022 Equipment Maintenance	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6023 Comp Maint	\$ 41	\$ 1,090		\$ 1,090	\$ 73	\$ 1,090	\$ 5,833	\$ 6,833	\$ 2,824	\$ 5,490		\$ 5,490	\$ 2,666	94.4%	
6030 Legal	\$ 138	\$ 250		\$ 250	\$ 84	\$ 250		\$ 250	\$ 784	\$ 250		\$ 250	\$ (534)	-68.1%	
6032 Insurance	\$ 1,348	\$ 1,684		\$ 1,684	\$ 1,684	\$ 1,748		\$ 1,748	\$ 1,748	\$ 1,923		\$ 1,923	\$ 175	10.0%	
6033 Postage	\$ 100	\$ 100		\$ 100	\$ 50	\$ 100		\$ 100	\$ 31	\$ 100		\$ 100	\$ 69	223.6%	
6034 Custodian Fees	\$ 320	\$ 500		\$ 500	\$ 384	\$ 500		\$ 500	\$ 328	\$ 500		\$ 500	\$ 172	52.6%	
6035 Boarding/Supplies	\$ 2,176	\$ 3,000		\$ 3,000	\$ 1,300	\$ 3,000		\$ 3,000	\$ 954	\$ 3,000		\$ 3,000	\$ 2,046	214.5%	
6045 General Supplies	\$ 472	\$ 1,000		\$ 1,000	\$ 614	\$ 1,000		\$ 1,000	\$ 568	\$ 1,000		\$ 1,000	\$ 432	76.2%	
6051 Telephone	\$ 1,096	\$ 1,500		\$ 1,500	\$ 1,679	\$ 1,500		\$ 1,500	\$ 1,462	\$ 1,500		\$ 1,500	\$ 38	2.6%	
6062 Capital Exp. Main.	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6069 Uniforms	\$ 420	\$ 600		\$ 600	\$ 516	\$ 600		\$ 600	\$ 360	\$ 600		\$ 600	\$ 240	66.7%	
6071 Dues and Subscriptions	\$ 40	\$ 400		\$ 400	\$ 25	\$ 400		\$ 400	\$ 20	\$ 400		\$ 400	\$ 380	1900.0%	
6073 Publications	\$ 222	\$ 250		\$ 250	\$ 191	\$ 250		\$ 250	\$ 182	\$ 250		\$ 250	\$ 68	37.3%	
6075 Training and Safety	\$ 823	\$ 4,000		\$ 4,000	\$ 431	\$ 4,000	\$ 4,000	\$ 8,000	\$ 2,635	\$ 4,000		\$ 4,000	\$ 1,365	51.8%	
6076 Unemployment	\$ 214	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6079 Misc.	\$ -	\$ 100		\$ 100	\$ -	\$ 100		\$ 100	\$ -	\$ 100		\$ 100	\$ 100		
6097 Drug Testing	\$ -	\$ 50		\$ 50	\$ -	\$ 50		\$ 50	\$ 10	\$ 50		\$ 50	\$ 40	400.0%	
6231 Software Support	\$ 1,824	\$ 1,620		\$ 1,620	\$ 1,916	\$ 1,620		\$ 1,620	\$ 650	\$ 1,620		\$ 1,620	\$ 970	149.2%	
6232 Software Purchase	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6323 WC Injury City paid	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6611 Capital Expenditure Purchase	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6621 Capital Exp Equip Purch	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6971 Criminal Records Check	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
Subtotal	\$ 24,839	\$ 43,062	\$ -	\$ 43,062	\$ 29,115	\$ 43,468	\$ 9,833	\$ 53,301	\$ 38,926	\$ 48,319	\$ -	\$ 48,319	\$ 9,393	24.1%	

CAPITAL EXPENDITURES AND GROWTH AREAS															
6010 Full Time Employee Wages & Benefits													\$ -		
6018 Part-time Employee													\$ -		
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL EXPENDITURES	\$ 24,839	\$ 43,062	\$ -	\$ 43,062	\$ 29,115	\$ 43,468	\$ 9,833	\$ 53,301	\$ 38,926	\$ 48,319	\$ -	\$ 48,319	\$ 9,393	24.1%	

Adopted
12/8/2022

Animal Control

Line Item	Line Item Description	Request Detail	2022 Budget Amount	2023 Budget Amount
4190	Release of Animals	Revenue for Animals that of have been boarded through the City and then picked and claimed from the citizens.	\$ 1,100	\$ 1,100
4195	Dog licenses	Revenue for presumptively dangerous dog licenses.	\$ 800	\$ 250
4541	Anthem Ins Rebate	A result of the medical loss ratio (MLR), which is part of the Affordable Care Act (ACA). MLR is that a certain percentage of premium dollars must be used for medical claims and programs that improve the quality of health care and not for administrative expenses.		
		Total Revenues	\$ 1,900	\$ 1,350
6010	Wages F/T	Wages for eight allocated employees.	\$ 16,793	\$ 16,449
6011	Payroll Taxes	Payroll taxes based on the above allocations.	\$ 1,285	\$ 1,258
6012	Group Insurance	Health insurance expense for employees based on above allocations.	\$ 4,367	\$ 4,750
6013	LAGERS	Retirement contributions for employees based on above allocations.	\$ 2,687	\$ 2,484
6014	Worker's Compensation	Based on above allocations.	\$ 418	\$ 396
6020	Auto/Truck Expense	Maintenance and repair Animal Control truck.	\$ 1,000	\$ 1,000
6021	Gas and Oil	Includes fuel, oil and lubricants to operate and maintain all mobile equipment in the department.	\$ 800	\$ 1,200
6023	Comp Maint	Provides funds to maintain and repair computers, I.T. Services and Office 365 used for Animal Control purposes and admin allocations.	\$ 1,000	\$ 5,490
6030	Legal	Funds to pay for our City Attorney as may be needed for legal matters and enforcing the City codes.	\$ 250	\$ 250
6032	Insurance	Property and liability coverage on buildings, equipment and vehicles.	\$ 1,748	\$ 1,923
6033	Postage	Funds for mailing Violations letters to the citizens and any packages.	\$ 100	\$ 100
6034	Custodian Fee	Commercial janitorial services	\$ 500	\$ 500
6035	Boarding/Supplies	Expenses used for boarding animals that have to be held for 10 days per code. Dog and cat food, bite gloves, cages, treats and catch poles.	\$ 3,000	\$ 3,000
6045	General Supplies	Funds to purchase, repair, maintain or replace maintenance tools and equipment such as: hand tools, chargers, catch poles, nets, darts, cages, cleaners, paints and lubricants.	\$ 1,000	\$ 1,000
6051	Telephone	Phones used to answer work calls during the day and after hours	\$ 1,500	\$ 1,500
6062	Capital Exp. Main.	Provides funds for maintaining capital assets in the Animal Control Department.	\$ -	
6069	Uniforms	Provides uniforms for the department personnel along with grease rags and mats for the offices	\$ 600	\$ 600
6071	Dues and Subscriptions	Pays for dues to professional organizations such as MACA and NACA	\$ 400	\$ 400
6073	Publications	Pays for Public Notices, Dangerous Dog Hearings, Financial Statements, Help Wanted ads that might apply to Animal Control Department or that might be allocated from Administration.	\$ 250	\$ 250
6075	Training and Safety	Funds the employee safety equipment including safety boots, gloves, hats, vests, safety glasses or goggles, ear protection and signs and safety training for the personnel. We sent multiple employees for certification this year. We have follow up training for these certifications that are needed every 2 years.	\$ 4,000	\$ 4,000
6076	Unemployment	Unemployment benefits paid to previous employees.		
6079	Misc.	Funds small unexpected purchases that are not easily allotted to other line items	\$ 100	\$ 100
6097	Drug Testing	Funds the random drug testing of employees which is mandatory for Commercial Driver License.	\$ 50	\$ 50
6231	Software Support	Funds allocated for gWorks and Dude Solutions (mobile 311).	\$ 1,620	\$ 1,620
6323	WC Injury City paid	Worker's compensation claims paid by the City.		
6971	Criminal Records Check			
		Subtotal	\$ 43,468	\$ 48,319

GROWTH AREAS: Personnel and Capital Needs

6023	Computer Maintenance	IT Services allocated to 12 departments/funds.	\$ 5,833	
6075	Training and Safety	NACA and MACA Training	\$ 4,000	
		Total Growth Areas	\$ 9,833	\$ -
		Total Expenditures	\$ 53,301	\$ 48,319
		Net	\$ (51,401)	\$ (46,969)

Industrial Park

ARPA

Industrial Park 15-15

	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Comments</i>
Ending Cash Balance December 31st	\$ 10,922	\$ 11,037	\$ 10,971	\$ (1)	\$ 11,032	\$ -	

<i>REVENUES</i>	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Comments</i>
4230 Interest	\$ 101	\$ 105	\$ 49	\$ 50	\$ 61		
Subtotal	\$ 101	\$ 105	\$ 49	\$ 50	\$ 61	\$ -	

Surplus (Deficit) to Balance	\$ 101	\$ 105	\$ 49	\$ (10,972)	\$ 61	\$ (11,031)	
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<i>EXPENDITURES</i>	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Comments</i>
6030 Legal							
6068 TAP Landscape Plan							
6071 Dues & Sub							
6230 City Website							
6231 Software Support							
6301 Professional Services				\$ 11,022		\$ 11,031	GRO Marshfield
6611 Capital Expenditure							
6760 Economic Development Grant							
6801 Vision Casting							
6802 Branding							
6803 Marketing							
TOTAL	\$ -	\$ -	\$ -	\$ 11,022	\$ -	\$ 11,031	

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

**Adopted
12/8/2022**

American Rescue Plan Act (ARPA) 41-94

	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Comments</i>
Ending Cash Balance December 31st	\$ 764,401	\$ 1,531,912	\$ 1,547,156	\$ 1,050,996	
REVENUES					
	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Comments</i>
4230 Interest	\$ 1,450	\$ 4,560	\$ 5,100	\$ 3,840	
4800 Grant Funds	\$ 762,951	\$ 762,951	\$ 777,655	\$ -	
Subtotal	\$ 764,401	\$ 767,511	\$ 782,755	\$ 3,840	
Surplus (Deficit) to Balance					
	\$ 764,401	\$ 767,511	\$ 782,755	\$ (496,160)	
EXPENDITURES					
	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Comments</i>
6030 Legal					
6031 Engineering				\$ 500,000	
6301 Professional Services					
6611 Capital Expenditure					
TOTAL	\$ -	\$ -	\$ -	\$ 500,000	

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

Adopted
12/8/2022

Cemetery Fund

Cemetery Fund 31-40

													Difference		Comments
	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	
Cash Balance as of December 31st	\$ 88,350	\$ 65,421		\$ 52,221	\$ 108,838	\$ 108,598	\$ (66,029)	\$ 42,569	\$ 121,159	\$ 126,708	\$ (101,796)	\$ 24,912			
Money Market Cash Balance as of 12/31	\$ 381,795	\$ 384,891		\$ 281,795	\$ 383,529	\$ 383,529		\$ 383,529	\$ 386,646	\$ 386,646		\$ 386,646			
Total Cash Balance	\$ 470,145	\$ 450,312		\$ 334,016	\$ 492,367	\$ 492,127	\$ (66,029)	\$ 426,098	\$ 507,806	\$ 513,354	\$ (101,796)	\$ 411,558	\$ (96,248)	-19.0%	

REVENUES	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	Comments
4230 Interest	\$ 5,169	\$ 3,960		\$ 3,960	\$ 2,096	\$ 2,400		\$ 2,400	\$ 2,580	\$ 2,616		\$ 2,616	\$ 36	1.4%	
4380 Misc.	\$ 4			\$ -	\$ 12			\$ -	\$ 14			\$ -	\$ (14)		Purchasin card rebatc
4420 Grave Opening	\$ 17,600	\$ 16,000		\$ 16,000	\$ 20,550	\$ 20,400		\$ 20,500	\$ 22,850	\$ 20,300		\$ 20,500	\$ (2,350)	-10.3%	
4540 Webster Capital Credit	\$ 32			\$ -	\$ 23			\$ -	\$ -			\$ -	\$ (5)		
4541 Health Insurance Rebate	\$ 1,378			\$ -	\$ 1,473			\$ -	\$ 967			\$ -	\$ (967)	-100.0%	Net Inducemts for Anthem Insurance Rebate.
4600 Sale of Lots	\$ 23,300	\$ 17,600		\$ 12,600	\$ 18,050	\$ 16,100		\$ 16,100	\$ 10,050	\$ 16,100		\$ 16,100	\$ 6,050	60.2%	
4610 Taxes	\$ 129,527	\$ 124,013		\$ 124,013	\$ 134,401	\$ 129,982		\$ 129,982	\$ 136,496	\$ 138,049		\$ 138,049	\$ 553	0.3%	
4615 Donations				\$ -				\$ -				\$ -	\$ -		
4620 Rent	\$ 1,000	\$ 1,000		\$ 1,000	\$ 1,000	\$ 1,000		\$ 1,000	\$ 1,100	\$ 1,000		\$ 1,000	\$ (100)	-9.1%	
4801 CARES Act Reimbursement	\$ 107			\$ -				\$ -				\$ -	\$ -		
Sub Total	\$ 179,117	\$ 157,576	\$ -	\$ 157,576	\$ 177,606	\$ 169,982	\$ -	\$ 169,982	\$ 176,058	\$ 179,165	\$ -	\$ 179,165	\$ 3,108	1.8%	

Surplus (Deficit) to Balance	\$ 51,442	\$ (19,833)	\$ (116,296)	\$ (136,129)	\$ 31,391	\$ 0	\$ (66,029)	\$ (66,029)	\$ 15,616	\$ 5,548	\$ (101,796)	\$ (96,248)	\$ (111,864)	-716.3%	
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OPERATING EXPENDITURES	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	Comments
6010 Wages	\$ 51,273	\$ 40,273		\$ 40,202	\$ 41,760	\$ 41,760		\$ 41,760	\$ 43,752	\$ 43,752		\$ 43,752	\$ 986	1.6%	
Wages - Admin	\$ 18,197	\$ 18,197		\$ 18,197	\$ 18,945	\$ 18,945		\$ 18,945	\$ 18,381	\$ 18,381		\$ 18,381	\$ (564)	-3.0%	
6018 Wages P/T	\$ 8,448	\$ 8,448		\$ 8,448	\$ 8,448	\$ 8,448		\$ 8,448	\$ 8,498	\$ 8,498		\$ 8,498	\$ 50	0.6%	
6011 Payroll Taxes	\$ 3,843	\$ 3,723		\$ 3,723	\$ 4,405	\$ 4,405		\$ 4,405	\$ 4,418	\$ 4,418		\$ 4,418	\$ 13	0.3%	
Payroll Taxes - Admin	\$ 1,393	\$ 1,393		\$ 1,393	\$ 1,449	\$ 1,449		\$ 1,449	\$ 1,408	\$ 1,408		\$ 1,408	\$ (41)	-2.9%	
6012 Group Insurance	\$ 20,580	\$ 19,485		\$ 19,485	\$ 21,767	\$ 21,767		\$ 21,767	\$ 25,957	\$ 25,957		\$ 25,957	\$ 4,190	19.2%	
Group Ins. Admin	\$ 7,077	\$ 7,077		\$ 7,077	\$ 24,196	\$ 6,883		\$ 6,883	\$ 29,097	\$ 7,305		\$ 7,305	\$ 4,164	14.3%	
6013 LAGERS	\$ 7,497	\$ 6,313		\$ 6,312	\$ 6,682	\$ 6,682		\$ 6,682	\$ 6,607	\$ 6,607		\$ 6,607	\$ (75)	-1.1%	
LAGERS - Admin	\$ 2,857	\$ 2,857		\$ 2,857	\$ 8,046	\$ 3,031		\$ 3,031	\$ 9,469	\$ 2,775		\$ 2,775	\$ (261)	-3.1%	
6014 Worker's Compensation	\$ 1,828	\$ 2,915		\$ 2,915	\$ 2,179	\$ 2,757		\$ 2,757	\$ 2,703	\$ 3,828		\$ 3,828	\$ 1,126	41.7%	
6020 Auto & Truck Expense	\$ -	\$ 1,000		\$ 1,000	\$ 3,152	\$ 1,000		\$ 1,000	\$ 306	\$ 1,000		\$ 1,000	\$ 694	226.9%	
6021 Gas and Oil	\$ 1,111	\$ 2,500		\$ 2,500	\$ 2,655	\$ 2,500		\$ 2,500	\$ 3,994	\$ 3,990		\$ 3,990	\$ (40)	-1.3%	
6022 Equipment Maintenance	\$ 3,703	\$ 3,750		\$ 3,750	\$ 2,199	\$ 3,750		\$ 3,750	\$ 2,814	\$ 4,000		\$ 4,000	\$ 1,186	42.1%	
6023 Computer Maintenance	\$ 374	\$ 250		\$ 250	\$ 783	\$ 400	\$ 5,833	\$ 6,233	\$ 7,959	\$ 5,430		\$ 5,430	\$ 2,471	83.5%	IT Services
6025 Maintenance	\$ 2,732	\$ 3,500		\$ 3,500	\$ 2,835	\$ 3,500		\$ 3,500	\$ 2,960	\$ 3,500		\$ 3,500	\$ 540	18.2%	
6028 Building Maintenance	\$ -	\$ 5,000		\$ 5,000	\$ 1,000	\$ 1,000		\$ 1,000	\$ -	\$ 1,000		\$ 1,000	\$ 1,000	100.0%	
6030 Legal	\$ -	\$ 250		\$ 250	\$ 84	\$ 250		\$ 250	\$ 42	\$ 250		\$ 250	\$ 208	495.2%	
6031 Engineering	\$ -	\$ 15,000		\$ 15,000	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6032 Insurance	\$ 2,707	\$ 3,161		\$ 3,161	\$ 3,161	\$ 3,054		\$ 3,054	\$ 3,054	\$ 3,365		\$ 3,365	\$ 311	10.2%	
6033 Postage	\$ 97	\$ 100		\$ 100	\$ 92	\$ 100		\$ 100	\$ 75	\$ 100		\$ 100	\$ 25	24.2%	
6040 Office Supplies	\$ 14	\$ 100		\$ 100	\$ 124	\$ 100		\$ 100	\$ 17	\$ 100		\$ 100	\$ 83	802.4%	
6045 Supplies	\$ 716	\$ 1,000		\$ 1,000	\$ 679	\$ 1,000		\$ 1,000	\$ 738	\$ 1,000		\$ 1,000	\$ 272	37.4%	
6051 Telephone	\$ 1,353	\$ 1,500		\$ 1,500	\$ 2,028	\$ 1,716		\$ 1,716	\$ 1,808	\$ 1,800		\$ 1,800	\$ (8)	-0.4%	
6052 Power	\$ 1,023	\$ 1,000		\$ 1,000	\$ 1,036	\$ 1,100		\$ 1,100	\$ 1,023	\$ 1,210		\$ 1,210	\$ 187	18.3%	
6062 Capital Exp. Maint.	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6069 Uniforms	\$ 842	\$ 850		\$ 850	\$ 1,080	\$ 1,000		\$ 1,000	\$ 974	\$ 1,100		\$ 1,100	\$ 126	12.9%	
6070 Meetings & Lodging	\$ -	\$ 50		\$ 50	\$ 242	\$ 30		\$ 30	\$ -	\$ 50		\$ 50	\$ 20	40.0%	
6072 Trash	\$ 493	\$ 600		\$ 600	\$ 529	\$ 624		\$ 624	\$ 959	\$ 1,090		\$ 1,090	\$ 466	74.7%	
6073 Publications	\$ 342	\$ 800		\$ 800	\$ 731	\$ 500		\$ 500	\$ 201	\$ 800		\$ 800	\$ 299	148.9%	
6075 Training and Safety	\$ 544	\$ 850		\$ 850	\$ 383	\$ 850		\$ 850	\$ 496	\$ 850		\$ 850	\$ 354	71.2%	
6076 Unemployment	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6079 Miscellaneous	\$ 1,190	\$ 500		\$ 500	\$ 800	\$ 1,000		\$ 1,000	\$ 1,300	\$ 1,000		\$ 1,000	\$ (300)	-23.1%	Includes Cemetery Lots buy backs.
6097 Dues Testins	\$ 25	\$ 30		\$ 30	\$ 19	\$ 30		\$ 30	\$ 130	\$ 100		\$ 100	\$ (30)	-23.1%	
6100 Inmate Program	\$ 413	\$ 1,000		\$ 1,000	\$ -	\$ 1,000		\$ 1,000	\$ 840	\$ 1,000		\$ 1,000	\$ 160	19.0%	

	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	Comments
OPERATING EXPENDITURES															
6231 Software Support	\$ 2,229	\$ 2,040		\$ 2,040	\$ 2,350	\$ 2,160		\$ 2,160	\$ 2,577	\$ 1,250		\$ 1,250	\$ (1,277)	-50.3%	Reduced due to Archive Social and Data
6301 Professional Services	\$ 20,000	\$ 20,000		\$ 20,000	\$ 20,000	\$ 14,750	\$ 1,250	\$ 16,000	\$ 16,000	\$ 9,794		\$ 9,794	\$ (6,206)	-38.8%	Reduced GRO commitment less Industrial Fund contribution.
6302 Accounting	\$ 122	\$ 250		\$ 250	\$ 145	\$ 200		\$ 200	\$ 147	\$ 200		\$ 200	\$ 53	36.4%	
6323 WC Injury City Paid				\$ -				\$ -				\$ -	\$ -		
6502 Propane	\$ 1,618	\$ 2,000		\$ 2,000	\$ 1,529	\$ 2,000		\$ 2,000	\$ 2,528	\$ 2,000		\$ 2,000	\$ (528)	-20.9%	
6511 Security				\$ -				\$ -				\$ -	\$ -		
Subtotal	\$ 126,674	\$ 177,408	\$ -	\$ 177,408	\$ 146,215	\$ 169,982	\$ 7,083	\$ 177,065	\$ 187,742	\$ 173,617	\$ -	\$ 173,617	\$ 15,875	10.1%	
CAPITAL EXPENDITURES															
Prior Years' Capital Expenditures			\$ 6,500	\$ 6,500			\$ 7,150	\$ 7,150				\$ -			
6630 New City Hall Remodel			\$ 51,796	\$ 51,796			\$ 51,796	\$ 51,796		\$ 51,796		\$ 51,796	\$ 51,796		
6611 Fiber Ring			\$ 58,000	\$ 58,000				\$ -				\$ -	\$ -		
Office Space								\$ 2,700				\$ -			
GIS Space Location												\$ -			
Ground Penetration Radar												\$ -			
Zero-Turn Mower												\$ -			
Compact Tractor												\$ -			
Cemetery Expansion Projects:											\$ 50,000	\$ 50,000			Niche Structure and Back Expansion Design
Niche Structure Design												\$ -			
Cemetery Back Expansion												\$ -			
Subtotal	\$ -	\$ -	\$ 116,296	\$ 116,296	\$ -	\$ -	\$ 58,946	\$ 58,946	\$ 2,700	\$ -	\$ 101,796	\$ 101,796	\$ 99,096		
TOTAL EXPENDITURES	\$ 126,674	\$ 177,408	\$ 116,296	\$ 293,704	\$ 146,215	\$ 169,982	\$ 66,029	\$ 236,011	\$ 160,442	\$ 173,617	\$ 101,796	\$ 275,413	\$ 114,971	71.7%	

Adopted
12/8/2022

Cemetery

Line Item	Line Item Description	Request Detail	2022 Budget Amount	2023 Budget Amount
4230	Interest	Interest earned on cash in general operating and money market accounts.	\$ 2,400	\$ 2,616
4380	Misc.	To record revenue from the purchasing card rebate and anything else that does not fit into another category.		
4420	Grave Opening	Fees for grave opening increased from \$350 to \$450 and infant grave openings increased from \$100 to \$150 beginning January 1, 2022.	\$ 20,500	\$ 20,500
4540	Webster Capital Credit	Once a year Webster Electric Cooperative distributes the amount of money that is left over after all expenses have been paid in the form of capital credits on a 20 year payment cycle.	\$ -	
4541	Health Insurance Rebate	A result of the medical loss ratio (MLR), which is part of the Affordable Care Act (ACA). MLR is that a certain percentage of premium dollars must be used for medical claims and programs that improve the quality of health care and not for administrative expenses.		
4600	Sale of Lots	Sale of lots increased for residents from \$200 to \$300 per lot and nonresident sale of lots increased from \$350 to \$450 per lot beginning January 1, 2022.	\$ 16,100	\$ 16,100
4605	Maintenance Revenue	Not used since 2014.		
4610	Taxes	Real estate & personal property taxes.	\$ 129,982	\$ 138,949
4615	Donations			
4620	Rent	Rent for unused property for hay lease, 1 year term.	\$ 1,000	\$ 1,000
		Total Revenues	\$ 169,982	\$ 179,165
6010	Wages	Funds for 1 full-time Cemetery employee and 1 employee allocated.	\$ 41,760	\$ 43,752
	Wages - Admin	Funds for the allocations of 5 administration employees.	\$ 18,945	\$ 18,381
6018	Wages P/T	Funds for Part-Time employees to help maintain the Cemetery if the inmate program is still shut down due to COVID-19.	\$ 18,448	\$ 14,000
6011	Payroll Taxes	Funds for 1 full-time Cemetery employee and 1 employee allocated.	\$ 4,606	\$ 4,418
	Payroll Taxes - Admin	Funds for the allocations of 5 administration employees.	\$ 1,449	\$ 1,406
6012	Group Insurance	Funds for 1 full-time Cemetery employee and 1 employee allocated.	\$ 21,767	\$ 25,957
	Group Ins. Admin	Funds for the allocations of 5 administration employees.	\$ 6,883	\$ 7,305
6013	LAGERS	Funds for 1 full-time Cemetery employee and 1 employee allocated.	\$ 6,682	\$ 6,607
	LAGERS - Admin	Funds for the allocations of 5 administration employees.	\$ 3,031	\$ 2,775
6014	Worker's Compensation	Funds for all full-time, allocated and part-time employees.	\$ 2,757	\$ 3,828
6020	Auto & Truck Expense	Costs to maintain and repair our Vehicles within the Department including a 2005 Chevy 1500 pick up, and a 1984 dump truck.	\$ 1,000	\$ 1,000
6021	Gas and Oil	Includes fuel, oil and lubes to operate and maintain all mobile equipment in the department.	\$ 2,500	\$ 3,500
6022	Equipment Maintenance	Provides funds to maintain and operate the cemetery equipment which includes 2 zero turn grasshopper mowers, 310 SG backhoe, small Massey Furgeson tractor with loader, small Massey Furgeson tractor with belly mower, and compact Massey tractor with loader.	\$ 3,750	\$ 4,000
6023	Computer Maintenance	Allocation of funds for allocated employees for I.T. services and Office 365	\$ 400	\$ 5,430
6025	Maintenance	Provides funds for maintenance of the grounds of the cemetery, such as grass seed, straw, shovels, rakes, water hoses, plywood, damage to small concrete pads, repairs to any equipment not covered under line 22, and materials for minor repair/rehab headstones.	\$ 3,500	\$ 3,500
6028	Building Maintenance	Pest control, building signs, garage door and building maintenance.	\$ 1,000	\$ 1,000
6030	Legal	Funds to pay for our City Attorney as may be needed for legal matters such as buying or selling property, dealing with threats, enforcing safety concerns, suits against the City.	\$ 250	\$ 250
6031	Engineering		\$ -	\$ -
6032	Insurance	Purchase coverage on buildings, equipment, vehicles and liability	\$ 3,054	\$ 3,365
6033	Postage	Allocation of funds for the mailing of bills for damaged property, letters and packages	\$ 100	\$ 100
6040	Office Supplies	Funds for paper, ink pens, binders etc..	\$ 100	\$ 100
6045	Supplies	Funds to pay for shop supplies, restroom supplies, record keeping supplies	\$ 1,000	\$ 1,000

6051	Telephone	Pays phone bills within the department, Sho-Me Power Fiber and Internet.	\$ 1,716	\$ 1,800
6052	Power	Funds to pay the Electric used within the Cemetery Property.	\$ 1,100	\$ 1,210
6062	Capital Exp. Maint.			
6069	Uniforms	Provides uniforms for the department personnel along with grease rags and mats for the offices	\$ 1,000	\$ 1,100
6070	Meetings & Lodging		\$ 50	\$ 50
6072	Trash	Trash service for the Cemetery. This provides a dumpster onsite for the calendar year for day to day trash, and for cleanup after holidays.	\$ 624	\$ 1,090
6073	Publications	Pays for Public Notices, Financial Statements, Help Wanted ads that might apply to the Cemetery or that is allocated from Administration	\$ 500	\$ 500
6075	Training and Safety	Funds the employee safety equipment including safety boots, rubber boots, gloves, hats, vests, safety glasses or goggles, ear protection, signs and safety cones and formal safety training for department personnel.	\$ 850	\$ 850
6076	Unemployment			
6079	Miscellaneous	Funds small items that are not easily allotted to other line items and this line has been used to track when we have to buy lots back from individuals for one reason or another.	\$ 1,000	\$ 1,000
6097	Drug Testing	Funds the random drug testing of employees which is mandatory for Commercial Driver License.	\$ 50	\$ 100
6100	Inmate Program	Funds to use inmate labor from Ozarks Correction Center in Fordland (OCC)	\$ 1,000	\$ 1,000
6231	Software Support	Funds allocated for gWorks.	\$ 2,160	\$ 1,250
6301	Professional Services	Economic Development cost share allocation.	\$ 14,750	\$ 9,794
6302	Accounting	Funds the Cemetery portion of accounting costs	\$ 200	\$ 200
6502	Propane	Pays for the cost of propane for heating the building	\$ 2,000	\$ 2,000
		Total Expenditures	\$ 169,982	\$ 173,617
		Net	\$ (0)	\$ 5,548

GROWTH AREAS: Personnel and Capital Needs

6023	Computer Maintenance	IT Services allocated to 12 departments/funds.	\$ 5,833	
6611	Capital Expenditure Purchase	New City Hall Remodel and relocation, this is estimated to cost a total \$1,100,000 and to be allocated across the appropriate funds.	\$ 51,796	\$ 51,796
6301	Professional Services	GRO Marshfield contract for economic development.	\$ 1,250	\$ -
6611	Capital Expenditure Purchase	Fiber Ring and configuration. Our current fiber network is currently on a hub and spoke set up which means that everything goes in to and feeds out of the current city hall building. This upgrade would essentially put everything in a loop so that if a portion of it went down, everything else would still have communication. Currently we could lose 1 to 5 locations at a time or even everything due to the way our system is set up, this improvement would make everything much more reliable and the fiber switches which are the same ones we have had for 15-17 years would be upgraded in this as well. The fiber network is also what our internet is ran through to each location, and what our phone system for each department is dependent upon. This would be an allocated expense across each department. The total expenditure would be approximately \$290,000		
6062	Capital Maintenance	City Hall Roof Repair \$35,750 allocated to G&A, Cemetery, Parks, Water and WWTP.	\$ 7,150	
		GIS Space Location		
	Cemetery Expansion Projects	Niche Structure and Back Expansion Design		\$ 50,000
		Total Growth Areas	\$ 66,029	\$ 101,796
		Total Expenditures	\$ 236,011	\$ 275,413
		Net	\$ (66,029)	\$ (96,248)

Parks Fund

Parks Fund 33-33

													Difference		
	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	Comments
Cash Balance as of December 31st	\$ 1,367,190	\$ 1,418,254		\$ 1,118,361	\$ 1,542,420	\$ 1,554,407	\$ (328,276)	\$ 1,226,131	\$ 1,698,672	\$ 1,705,556	\$ (552,193)	\$ 1,150,363	\$ (548,308)	\$ -32.3%	
Disc Golf Course	\$ 30,000	\$ 30,000		\$ 30,000	\$ 30,000	\$ 30,000		\$ 30,000				\$ -	\$ -		
Equipment Repair & Replacement Account															
Total Cash Balance	\$ 1,397,190	\$ 1,448,254	\$ -	\$ 1,118,361	\$ 1,572,420	\$ 1,584,407	\$ (328,276)	\$ 1,256,131	\$ 1,698,672	\$ 1,702,556	\$ (552,193)	\$ 1,150,363	\$ (548,308)	\$ -32.3%	

REVENUES	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	Comments
4030 Sales tax	\$ 826,536	\$ 775,445		\$ 775,445	\$ 902,528	\$ 775,445		\$ 775,445	\$ 973,066	\$ 870,000		\$ 870,000	\$ (103,066)	\$ -10.7%	
4200 Sale of Assets					\$ 2,277										
4230 Interest	\$ 10,315	\$ 9,900		\$ 9,900	\$ 5,322	\$ 7,200		\$ 7,200	\$ 7,200	\$ 7,200		\$ 7,200	\$ (10)	\$ 0.0%	
4380 Misc. Revenues	\$ 363			\$ 363	\$ 235			\$ -	\$ 1,234	\$ 1,500		\$ 1,500	\$ 276	\$ 22.5%	
4390 Insurance Claim Payment	\$ 4,925			\$ 4,925	\$ 1,468			\$ -	\$ -	\$ -		\$ -	\$ -		
4540 Webster Electric Capital Credits		\$ 705		\$ 705	\$ 730			\$ -	\$ 253	\$ -		\$ -	\$ (253)		
4541 Anthem Ins. Rebate	\$ 1,781			\$ 1,781	\$ 2,006			\$ -	\$ 8,676	\$ -		\$ -	\$ (1,676)	\$ -100.0%	
4610 Property Taxes	\$ 110,256	\$ 104,943		\$ 104,943	\$ 114,239	\$ 109,961		\$ 109,961	\$ 116,523	\$ 117,547		\$ 117,547	\$ 1,024	\$ 0.9%	
4620 Pool Rentals	\$ 5,463	\$ 6,500		\$ 6,500	\$ 9,201	\$ 9,500		\$ 9,500	\$ 12,400	\$ 9,905		\$ 9,905	\$ (2,885)	\$ -23.4%	
4621 Park Rentals	\$ 1,360	\$ 4,100		\$ 4,000	\$ 6,125	\$ 5,100		\$ 5,100	\$ 9,125	\$ 6,420		\$ 6,420	\$ (2,705)	\$ -29.6%	
4622 Land Fitness/Self Defense	\$ 171	\$ 9,000		\$ 9,000	\$ 4,009	\$ 2,700		\$ 2,700	\$ 1,771	\$ 2,435		\$ 2,435	\$ 1,064	\$ 77.6%	
4623 Youth Volleyball		\$ 3,900		\$ 3,900	\$ 2,041	\$ 14,125		\$ 14,125	\$ 13,897	\$ 12,720		\$ 12,720	\$ (1,177)	\$ -8.3%	
4625 Softball/Baseball	\$ 9,170	\$ 13,778		\$ 13,375	\$ 12,217	\$ 14,125		\$ 14,125	\$ 13,897	\$ 12,720		\$ 12,720	\$ (1,177)	\$ -8.3%	
4626 Adult Ball Sports	\$ 1,800	\$ 1,600		\$ 1,600	\$ 3,200	\$ 3,250		\$ 3,250	\$ 3,640	\$ 4,130		\$ 4,130	\$ 530	\$ 14.7%	
4627 Youth Basketball	\$ 3,311	\$ 10,400		\$ 10,400	\$ 8,450	\$ 7,990		\$ 7,990	\$ 14,648	\$ 8,300		\$ 8,300	\$ (6,148)	\$ -42.0%	
4628 Adult Basketball		\$ 1,000		\$ 1,000	\$ 375			\$ -	\$ -	\$ -		\$ -	\$ -		
4630 Soccer	\$ 6,720	\$ 20,000		\$ 20,000	\$ 24,487	\$ 24,815		\$ 24,815	\$ 25,634	\$ 24,740		\$ 24,740	\$ (904)	\$ -3.5%	
4634 Season Passes	\$ 4,675	\$ 17,000		\$ 17,000	\$ 25,305	\$ 18,500		\$ 18,500	\$ 32,965	\$ 24,975		\$ 24,975	\$ (7,990)	\$ -24.2%	
4635 Daily Passes	\$ 35,423	\$ 73,000		\$ 73,000	\$ 69,939	\$ 70,000		\$ 70,000	\$ 74,712	\$ 70,600		\$ 70,600	\$ (4,712)	\$ -6.3%	
4639 Water Fitness	\$ 757	\$ 1,500		\$ 1,500	\$ 2,510	\$ 2,000		\$ 2,000	\$ 2,689	\$ 2,500		\$ 2,500	\$ (159)	\$ -6.0%	
4640 Swim Team		\$ 1,600		\$ 1,600	\$ 1,462	\$ 1,890		\$ 1,890	\$ 2,071	\$ 3,935		\$ 3,935	\$ 1,898	\$ 93.2%	
4645 Swim Lessons	\$ 2,670	\$ 6,200		\$ 6,200	\$ 12,540	\$ 10,125		\$ 10,125	\$ 11,440	\$ 10,845		\$ 10,845	\$ (595)	\$ -5.2%	
4655 Pool Concessions	\$ 17,250	\$ 25,400		\$ 25,500	\$ 32,070	\$ 33,483		\$ 33,483	\$ 50,707	\$ 36,800		\$ 36,800	\$ (13,827)	\$ -27.3%	
4656 Park Concessions	\$ 2,619	\$ 4,500		\$ 4,500	\$ 4,724	\$ 5,108		\$ 5,108	\$ 4,817	\$ 4,855		\$ 4,855	\$ 38	\$ 0.8%	
4657 Food Truck Sales	\$ 21			\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
4730 Movies in the Park		\$ 720		\$ 720	\$ 630			\$ -	\$ -	\$ -		\$ -	\$ -		Moved to Special Events/Clauses
4731 Dog Swim		\$ 375		\$ 375	\$ 80			\$ -	\$ -	\$ -		\$ -	\$ -		Moved to Special Events/Clauses
4732 Parents Night Out		\$ 200		\$ 200	\$ 1,309			\$ -	\$ -	\$ -		\$ -	\$ -		Moved to Special Events/Clauses
4733 Mother/Son Program		\$ 273		\$ 273	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -		Moved to Special Events/Clauses
Pumpkin Patch/Fall Festival		\$ 300		\$ 300	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -		Moved to Special Events/Clauses
4734 Program Events & Classes					\$ 8,628			\$ 5,525	\$ 4,262	\$ 5,030		\$ 5,030	\$ 788	\$ 18.5%	
4735 Christmas Class		\$ 120		\$ 120	\$ 65			\$ -	\$ -	\$ -		\$ -	\$ -		Moved to Special Events/Clauses
4800 Grant Funds	\$ 112,530			\$ -	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -		
4801 CARES Program Reimbursement	\$ 8,200			\$ -	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -		
COP Items to be paid by City and Reimbursed					\$ 24,320			\$ -	\$ -	\$ -		\$ -	\$ -		
Transfer In for Fire Dept. 3 Acres	\$ 15,054			\$ -	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -		
Transfer In from General Fund	\$ 66,041	\$ 66,041		\$ 66,041	\$ -	\$ 56,041		\$ 56,041	\$ 56,041	\$ -		\$ -	\$ -		
Subtotal	\$ 1,247,411	\$ 1,160,349	\$ -	\$ 1,160,349	\$ 1,273,864	\$ 1,165,683	\$ -	\$ 1,165,683	\$ 1,324,008	\$ 1,228,462	\$ -	\$ 1,228,462	\$ (95,546)	\$ -7.2%	

Surplus (Deficit) in Balance	\$ 311,054	\$ 51,063	\$ (329,893)	\$ (278,830)	\$ 193,069	\$ 11,986	\$ (328,276)	\$ (316,290)	\$ 126,517	\$ 5,885	\$ (552,193)	\$ (548,308)	\$ (674,826)	\$ -533.4%	
								\$ 24,417.83							

OPERATING EXPENDITURES	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	Comments
6010 Wages	\$ 115,947	\$ 127,812		\$ 127,812	\$ 149,588	\$ 149,588		\$ 149,588	\$ 161,741	\$ 161,741		\$ 161,741	\$ 14,651	\$ 8.4%	
Wages - Admn		\$ 22,094		\$ 22,094	\$ 27,368			\$ 27,368	\$ 174,860	\$ 27,770		\$ 27,770	\$ 29,177	\$ 20.9%	
6018 Wages PT	\$ 88,513	\$ 141,196		\$ 141,106	\$ 142,722	\$ 157,664		\$ 157,664	\$ 139,750	\$ 168,927		\$ 168,927	\$ 29,177	\$ 20.9%	
6011 Payroll Taxes	\$ 15,461	\$ 20,572		\$ 20,572	\$ 23,505	\$ 23,505		\$ 23,505	\$ 25,296	\$ 25,296		\$ 25,296	\$ 3,675	\$ 15.5%	
Payroll Taxes - Admn		\$ 1,690		\$ 1,690	\$ 2,094			\$ 2,094	\$ 2,124	\$ 2,124		\$ 2,124	\$ 3,675	\$ 15.5%	
6012 Group Insurance	\$ 28,227	\$ 55,046		\$ 55,046	\$ 42,125	\$ 42,125		\$ 42,125	\$ 51,115	\$ 51,115		\$ 51,115	\$ 7,873	\$ 15.3%	
Group Ins - Admn		\$ 7,193		\$ 7,193	\$ 42,443	\$ 7,597		\$ 7,597	\$ 31,346	\$ 31,154		\$ 31,154	\$ 8,154	\$ 15.3%	
6013 LAGERS	\$ 16,678	\$ 20,066		\$ 20,066	\$ 23,934	\$ 23,934		\$ 23,934	\$ 24,423	\$ 24,423		\$ 24,423	\$ 1,701	\$ 6.3%	
LAGERS - Admn		\$ 5,469		\$ 5,469	\$ 18,048	\$ 4,379		\$ 4,379	\$ 26,915	\$ 4,193		\$ 4,193	\$ 1,701	\$ 6.3%	
6014 Worker's Compensation	\$ 5,969	\$ 8,705		\$ 8,705	\$ 7,578	\$ 8,678		\$ 8,678	\$ 11,477	\$ 12,822		\$ 12,822	\$ 1,344	\$ 11.7%	
6019 Florist	\$ 52			\$ -	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -		
6020 Truck Expense	\$ 1,491	\$ 2,000		\$ 2,000	\$ 1,812	\$ 2,000		\$ 2,000	\$ 2,046	\$ 4,000		\$ 4,000	\$ 1,954	\$ 95.5%	
6021 Gas and Oil	\$ 2,205	\$ 2,250		\$ 2,250	\$ 2,966	\$ 3,000		\$ 3,000	\$ 4,664	\$ 5,800		\$ 5,800	\$ 1,136	\$ 24.4%	
6022 Equipment Maintenance	\$ 3,177	\$ 4,500		\$ 4,500	\$ 2,293	\$ 4,500		\$ 4,500	\$ 5,676	\$ 5,900		\$ 5,900	\$ (176)	\$ -3.1%	
6023 Computer Maintenance	\$ 5,913	\$ 6,000		\$ 6,000	\$ 4,173	\$ 6,000		\$ 6,000	\$ 5,762	\$ 1,900		\$ 7,500	\$ 1,738	\$ 30.2%	
6025 Maintenance	\$ 8,602	\$ 12,900		\$ 12,900	\$ 12,675	\$ 12,900		\$ 12,900	\$ 13,518	\$ 13,500		\$ 13,500	\$ 212	\$ 1.6%	

OPERATING EXPENDITURES	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	Comments
6028 Building Maintenance	\$ 7,425			\$ -				\$ -				\$ -	\$ -		
6030 Legal	\$ 1,024	\$ 1,400		\$ 1,400	\$ 735	\$ 1,400		\$ 1,400	\$ 264	\$ 1,400		\$ 1,400	\$ 1,036	284.6%	
6031 Engineering	\$ -			\$ -				\$ -	\$ 23,669			\$ -	\$ (23,669)	-100.0%	
6032 Insurance	\$ 18,340	\$ 20,424		\$ 20,424	\$ 20,508	\$ 18,238		\$ 18,238	\$ 17,660	\$ 20,719		\$ 20,719	\$ 3,058	17.3%	10% increase plus PD vehicle transferred in.
6033 Postage	\$ 295	\$ 280		\$ 250	\$ 225	\$ 250		\$ 250	\$ 280	\$ 250		\$ 250	\$ -	0.0%	
6034 Custodian Fees	\$ 1,175	\$ 1,140		\$ 1,140	\$ 1,205	\$ 1,140		\$ 1,140	\$ 1,027	\$ 1,200		\$ 1,200	\$ 173	16.8%	
6040 Office Supplies	\$ 1,885	\$ 2,000		\$ 2,000	\$ 1,336	\$ 2,000		\$ 2,000	\$ 1,317	\$ 2,000		\$ 2,000	\$ 683	51.8%	
6045 General Supplies	\$ 6,547	\$ 8,000		\$ 8,000	\$ 6,743	\$ 8,000		\$ 8,000	\$ 10,785	\$ 9,500		\$ 9,500	\$ (1,285)	-11.9%	Increased Cost for products
6048 Swim Team	\$ -	\$ 550		\$ 550	\$ 462	\$ 550		\$ 550	\$ 1,569	\$ 1,300		\$ 1,300	\$ 31	2.4%	
6049 Adult Sports	\$ 505	\$ 800		\$ 800	\$ 980	\$ 800		\$ 800	\$ 1,559	\$ 1,300		\$ 1,300	\$ (59)	-3.8%	Purchased pickleball equipment and court paint for 2022
6051 Telephone	\$ 4,954	\$ 5,500		\$ 5,500	\$ 4,872	\$ 5,500		\$ 5,500	\$ 4,293	\$ 5,500		\$ 5,500	\$ 707	14.8%	
6052 Power Purchased	\$ 11,474	\$ 13,500		\$ 13,500	\$ 12,937	\$ 13,500		\$ 13,500	\$ 12,737	\$ 15,600		\$ 15,600	\$ 2,863	22.5%	10% increased cost. \$750 for heat in new concessions
6053 Swim Lessons	\$ 13	\$ 400		\$ 400	\$ 25	\$ 400		\$ 400	\$ 0	\$ 400		\$ 400	\$ 400		
6054 Playground Maintenance	\$ 4,072			\$ -				\$ -				\$ -	\$ -		
6055 Youth ball	\$ 2,024	\$ 6,000		\$ 6,000	\$ 5,439	\$ 6,000		\$ 6,000	\$ 5,797	\$ 6,000		\$ 6,000	\$ 208	3.6%	
6058 Saver	\$ 1,548	\$ 6,500		\$ 6,500	\$ 5,670	\$ 6,500		\$ 6,500	\$ 6,540	\$ 7,000		\$ 7,000	\$ 440	6.7%	
6059 Concession	\$ 12,152	\$ 16,300		\$ 16,300	\$ 20,212	\$ 19,240		\$ 19,240	\$ 28,202	\$ 25,000		\$ 25,000	\$ (3,202)	-11.4%	
6060 Grounds Maintenance	\$ 54,102	\$ 62,300		\$ 62,300	\$ 57,366	\$ 62,300		\$ 62,300	\$ 50,393	\$ 68,750		\$ 68,750	\$ 18,355	36.4%	
6061 Pour-in-Place Maintenance	\$ 4,982	\$ 2,000		\$ 2,000	\$ 700	\$ 2,000		\$ 2,000	\$ -	\$ 2,000		\$ 2,000	\$ 2,000		
6062 Capital Exp. Maint.	\$ -			\$ -	\$ 3,958			\$ -				\$ -	\$ -		
6069 Uniform	\$ 1,815	\$ 3,300		\$ 3,300	\$ 3,162	\$ 3,300		\$ 3,300	\$ 2,715	\$ 3,630		\$ 3,630	\$ 914	33.6%	10% added to accommodate increased cost in 2023
6070 Meetings & Lodging	\$ 883	\$ 2,600		\$ 2,600	\$ 145	\$ 4,500		\$ 4,500	\$ 1,979	\$ 5,100		\$ 5,100	\$ 3,121	157.7%	2023 MPRA Staff 2023 NRPA Dallas - Director
6071 Dues and Subscriptions	\$ 943	\$ 1,350		\$ 1,350	\$ 612	\$ 1,350		\$ 1,350	\$ 1,178	\$ 1,350		\$ 1,350	\$ 212	18.6%	
6072 Trash	\$ 3,451	\$ 3,700		\$ 3,700	\$ 5,764	\$ 5,500		\$ 5,500	\$ 6,268	\$ 3,000		\$ 3,000	\$ (3,268)	-52.1%	
6073 Publications	\$ 664	\$ 1,200		\$ 1,200	\$ 1,095	\$ 1,200		\$ 1,200	\$ 444	\$ 1,200		\$ 1,200	\$ 656	120.5%	
6074 Ballfield Expense	\$ 14,970	\$ 15,000		\$ 15,000	\$ 3,741	\$ 10,000		\$ 10,000	\$ 9,501	\$ 10,000		\$ 10,000	\$ 499	5.3%	
6075 Training and Safety	\$ 4,348	\$ 7,150		\$ 7,150	\$ 5,203	\$ 7,150		\$ 7,150	\$ 4,202	\$ 7,150		\$ 7,150	\$ 2,948	70.2%	
6076 Unemployment	\$ 2,204			\$ -				\$ -				\$ -	\$ -		
6079 Misc.	\$ 912			\$ -	\$ 0			\$ -	\$ 10			\$ -	\$ (10)		
6081 Credit Card Fees	\$ 1,445			\$ -	\$ 16			\$ -				\$ -	\$ -		
6083 Pool Chemicals/Equipment	\$ 7,938	\$ 10,000		\$ 10,000	\$ 10,826	\$ 12,000		\$ 12,000	\$ 9,474	\$ 20,800		\$ 20,800	\$ 11,026	116.4%	Added floor 5 Online Pool Chem \$8,900
6090 Bond Principal	\$ 270,000	\$ 280,000		\$ 280,000	\$ 280,000	\$ 290,000		\$ 290,000	\$ 290,000	\$ 300,000		\$ 300,000	\$ 10,000	3.4%	
6091 Bond Interest	\$ 132,510	\$ 121,744		\$ 121,744	\$ 121,720	\$ 110,344		\$ 110,344	\$ 110,337	\$ 98,544		\$ 98,544	\$ (11,794)	-10.7%	
6092 Agent Fees	\$ 1,908	\$ 4,908		\$ 4,908	\$ 1,670	\$ 1,670		\$ 1,670	\$ 1,590	\$ 1,590		\$ 1,590	\$ -	0.0%	
6097 Drug Testing	\$ 25	\$ 50		\$ 50	\$ 19	\$ 50		\$ 50	\$ 7	\$ 50		\$ 50	\$ 44	669.2%	
6100 Innate Program	\$ 1,240	\$ 5,000		\$ 5,000	\$ -	\$ 5,000		\$ 5,000	\$ 2,521	\$ 5,000		\$ 5,000	\$ 2,479	98.3%	
6230 City Website								\$ 25,000	\$ 25,000	\$ 18,806					
6231 Software Support	\$ 4,805	\$ 5,646		\$ 5,646	\$ 5,867	\$ 5,646		\$ 5,646	\$ 5,295	\$ 11,646		\$ 11,646	\$ 6,351	120.0%	\$6,000 for POS upgrade - Annual License \$1,646
6300 Contractual Services									\$ 3,020	\$ 3,000		\$ 3,000	\$ 3,855	93%	
6301 Professional Services	\$ 33,548	\$ 20,000		\$ 20,000	\$ 20,000	\$ 16,000		\$ 16,000	\$ 16,000	\$ 9,794		\$ 9,794	\$ (6,206)	-38.8%	Reduced GHO commitment less Industrial Fund contribution
6302 Accounting	\$ 243	\$ 294		\$ 294	\$ 292	\$ 3,000		\$ 3,000	\$ 2,932	\$ 3,200		\$ 3,200	\$ 268	9.1%	
6304 Pool Opening/Closing	\$ 14,580			\$ 14,500	\$ 13,406	\$ 14,500		\$ 14,500	\$ 6,388	\$ 10,000		\$ 10,000	\$ 3,612	56.0%	
6305 Swimming	\$ 5,000			\$ 5,000	\$ 4,991	\$ 5,500		\$ 5,500	\$ 5,177	\$ 5,000		\$ 5,000	\$ (177)	-3.4%	
6311 Bank Fees/Check Fees				\$ 80				\$ -				\$ -	\$ -		
6422 Group Exercise Class	\$ 120	\$ 1,149		\$ 1,149	\$ 595	\$ 200		\$ 200	\$ 123	\$ 200		\$ 200	\$ 77		Supplies and Equipment
6423 Youth Volleyball		\$ 2,056		\$ 2,056	\$ 1,054	\$ 1,350		\$ 1,350	\$ 2,671	\$ 2,700		\$ 2,700	\$ 29	1.1%	Includes Rental Fees Added 2 seasons in 2022.
6427 Youth Basketball		\$ 6,178		\$ 6,378	\$ 6,315	\$ 4,850		\$ 4,850	\$ 3,969	\$ 5,500		\$ 5,500	\$ 1,531	38.6%	Includes Rental Fees
6428 Adult Basketball		\$ 210		\$ 210	\$ 291			\$ -				\$ -	\$ -		Moved to Adult Sports
6502 Private	\$ 894	\$ 1,800		\$ 1,800	\$ 629	\$ 1,800		\$ 1,800	\$ 1,577	\$ 1,800		\$ 1,800	\$ 263	17.1%	
6511 Recurlys	\$ 2,754	\$ 2,800		\$ 2,500	\$ 1,818	\$ 2,500		\$ 2,500	\$ 1,845	\$ 2,500		\$ 2,500	\$ 655	35.5%	
6530 Movies in the Park		\$ 420		\$ 420	\$ 472			\$ -				\$ -	\$ -		Moved to Special Events/Classes.
6531 Dog Swim		\$ 48		\$ 48	\$ 75			\$ -				\$ -	\$ -		Moved to Special Events/Classes.
6532 Parents Night Out		\$ 86		\$ 86	\$ 828			\$ -				\$ -	\$ -		Moved to Special Events/Classes.
6533 Mother/Son Program		\$ 60		\$ 60	\$ -			\$ -				\$ -	\$ -		Moved to Special Events/Classes.
Pumpkin Patch/Fall Festival		\$ 173		\$ 175	\$ -			\$ -				\$ -	\$ -		Moved to Special Events/Classes.
6534 Program Events & Classes						\$ 3,100		\$ 5,100	\$ 2,660	\$ 4,800		\$ 4,800	\$ 2,140	80.4%	1 session hij. hnp. movie series in the park - no revenue
6535 Christmas Class		\$ 58		\$ 58	\$ 147			\$ -				\$ -	\$ -		Moved to Special Events/Classes.
6619 Sports Team Equipment	\$ 6,739			\$ -				\$ -				\$ -	\$ -		
6664 Score Boards				\$ -				\$ -				\$ -	\$ -		
6800 Special Events				\$ -	\$ 4,830	\$ 5,000		\$ 5,000	\$ 5,211	\$ 5,000		\$ 5,000	\$ (233)	-4.5%	911 Annual Event
6805 Planning/Marketing		\$ 8,736		\$ 8,736	\$ 1,406	\$ 8,736		\$ 8,736	\$ 2,616	\$ 8,735		\$ 8,735	\$ 6,119	233.9%	
6941 Vandalism	\$ 2,234	\$ 1,500		\$ 1,500	\$ 1,036	\$ 1,500		\$ 1,500	\$ 795	\$ 1,500		\$ 1,500	\$ 1,105	279.3%	
Subtotal	\$ 921,524	\$ 1,109,286	\$ -	\$ 1,109,286	\$ 1,029,630	\$ 1,153,696	\$ 30,833	\$ 1,184,529	\$ 1,145,061	\$ 1,224,578	\$ -	\$ 1,224,578	\$ 79,517	6.9%	

	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	Comments
CAPITAL EXPENDITURES															
Prior Years' Capital Expenditures	\$ 14,833		\$ 212,300	\$ 212,300	\$ 51,166		\$ 125,650	\$ 125,650	\$ 52,430						
6520 New City Hall Remodel			\$ 103,593	\$ 103,593			\$ 103,593	\$ 103,593			\$ 103,593	\$ 103,593			
Activity Center															
Tennis Courts											\$ 350,200	\$ 350,200			2 courts. Post Tension Concrete
Point of Sale/Integration (computers)											\$ 6,000	\$ 6,000			\$6,000 tablet/computer stations - software costs in operating
Tommy Macdonell Pool Signage							\$ 25,000	\$ 25,000			\$ 28,500	\$ 28,500			Per recent bid.
Fencing and Fairgrounds Improvements											\$ 5,000	\$ 5,000			Up to \$5,000 match fence & gates, may be finished in 2022
Park Signage			\$ 14,000	\$ 14,000			\$ 14,000	\$ 14,000			\$ 14,000	\$ 14,000			
Pool Motor Replacements							\$ 15,200	\$ 15,200			\$ 12,000	\$ 12,000			Pool side repairs up to \$4,000 each as needed x 3.
Rotary Concession Stand							\$ 4,000	\$ 4,000			\$ 2,500	\$ 2,500			Concession equipment.
Replace Floats/climbers Pool											\$ 12,000	\$ 12,000			Repair floats \$7,500, pool climber \$4,500
Concrete Island Pool											\$ 4,200	\$ 4,200			\$700 each
Pool Gate Chem Delivery											\$ 3,700	\$ 3,700			Rough estimate. Anchor Fence
Commercial Umbrellas Pool Concession											\$ 2,500	\$ 2,500			\$369 each x 6
Fence Repair North Park - Cyclone Str											\$ -	\$ -			
Golf Cart/Sideside Plus Trailer											\$ 8,000	\$ 8,000			
Hidden Waters Fence Repair											\$ -	\$ -			
Pickleball Courts											\$ -	\$ -			
Pool Repaint											\$ -	\$ -			
Kitchen Upgrade Dickman											\$ -	\$ -			
Patriot Park Development											\$ -	\$ -			
Expand Network & Concession Stand Security								\$ -			\$ -	\$ -			
Basketball Court - Masscy								\$ -			\$ -	\$ -			
Family Games - Masscy								\$ -			\$ -	\$ -			
Rotary Basketball Lights							\$ 10,000	\$ 10,000			\$ -	\$ -			
Brick Memorial/Tree ID - Rotary								\$ -			\$ -	\$ -			
Restrooms - Masscy								\$ -			\$ -	\$ -			
Trails								\$ -			\$ -	\$ -			New natural trail addition.
Transfer to Repair & Replacement Account				\$ -				\$ -			\$ -	\$ -			
Subtotal	\$ 14,833	\$ -	\$ 329,893	\$ 329,893	\$ 51,166	\$ -	\$ 297,443	\$ 297,443	\$ 82,430	\$ -	\$ 552,193	\$ 552,193	\$ 499,763	953.2%	
TOTAL EXPENDITURES	\$ 936,358	\$ 1,109,286	\$ 329,893	\$ 1,439,179	\$ 1,080,795	\$ 1,153,696	\$ 328,276	\$ 1,481,972	\$ 1,197,490	\$ 1,224,578	\$ 552,193	\$ 1,776,771	\$ 579,280	48.4%	
2018 COP Outstanding	\$ 3,455,000	\$ 5,175,000			\$ 3,175,000	\$ 2,885,000			\$ 2,885,000	\$ 2,585,000	\$ 2,585,000				

Adopted
12/8/2022

Parks Fund

Line Item	Line Item Description	Request Detail	2022 Budget Amount	2023 Budget Amount
4030	Sales tax	1/2% local parks / stormwater sales tax. RSMo Sections 644.032-644.033.	\$ 775,445	\$ 870,000
4230	Interest	Effects from the Pandemic created fluctuation in Interest rates. Minimum percentages are regulated via contract. Since the pandemic, rates have returned to contracted minimums.	\$ 7,200	\$ 7,200
4380	Miscellaneous	Purchasing rebate, Hay Bid and other misc.		\$ 1,500
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.	\$ 0	\$ 0
4610	Taxes (real property)	Real estate & personal property taxes levied each year.	\$ 109,961	\$ 117,547
4620	Pool Rentals	Includes Private Rentals, Deck Rentals, and School Group Rentals. Rental slots remain popular and in high demand both for individuals and groups. Based on a 3 year average.	\$ 9,500	\$ 9,995
4621	Park Rentals	Pavilion rentals, Ellis O Jackson Park (fairgrounds), Omer Dishman Kitchen, Ball Fields. Based on 3 year averages	\$ 5,300	\$ 6,420
4622	Land Fitness	The title of this program changed from Group Exercise Classes to Land Fitness. Includes all fitness related offerings offered on land as well as the women's self defense class. Most classes will be offered in the Safe Room. With several other fitness facilities in town offering multiple fitness class opportunities, 2023 offerings along with 2022 actuals should give a good indication of our niche in the saturated fitness market in Marshfield.	\$ 2,700	\$ 2,435
4623	Youth Volleyball	The new for 2021 program as launched in fall 2021. Development of the program has gone through multiple phases and continues to evolve for 2022. This program has been popular as there isn't much competition in the market. Originally, this program was offered in the fall, but a spring season has been added similar to soccer.	\$ 2,225	\$ 4,245
4625	Softball/Baseball	The market was reduced with a new youth baseball program through Marshfield Public Schools in 2021. That program expanded by adding additional grade levels.	\$ 14,125	\$ 12,720
4626	Adult Sports	The name has been changed to "Adult Sports" as this line will include growing adult sports programming. Softball is the anchor program and registration is \$200 per team. There are seasons in the fall and spring. Registration has maxed at 8 teams the past several seasons. Projected registration has grown based on past participation.	\$ 3,750	\$ 4,130
4627	Youth Basketball	Based on 168 registrations for 2023.	\$ 7,990	\$ 8,500
4628	Adult Basketball	Moved to Adult Sports		
4630	Soccer	Based on a 3 year average.	\$ 24,815	\$ 24,730
4634	Season Passes	Season pass sales continue to be popular and offer a great value for families looking to frequent the Dr. Tommy Macdonnell Aquatic Center. 2022 was hot and dry. Numbers tend to follow weather patterns increasing with hot dry weather and decreasing with rain, seasons with lower temps. Based on multiple season averages.	\$ 18,500	\$ 24,975
4635	Daily Passes	Outdoor pool daily pass sales are largely dictated by the weather in any given season. 2022 was unusually hot and dry which is generally accompanied by an uptick in pool attendance. With several pool seasons behind us, we are beginning to see the balance between season passes and day passes balance out. Projections for 2023 are unchanged.	\$ 70,000	\$ 70,000
4639	Water Fitness	Coming off a grant funded partnership in 2020, this program was more popular than projected for 2021. Revenues are being increased for 2022 based off of an average. Note: This is an outdoor class and is weather dependent. This class continues to be popular.	\$ 2,000	\$ 2,500
4640	Swim Team	The Swim Lesson program is designed to funnel advanced swimmers into the swim team program. It is a slow developing process and being without a pool for so many years, this program started without a solid base of skilled youth swimmers. The program should continue to grow slowly. In 2023, revenue from the sale of dip n dots has been added to the projections and is a supplement provided through FACM for the swim team program which runs at a large budget deficit.	\$ 1,890	\$ 3,935
4645	Swim Lessons	Projections are based from both averages as well as available sessions and classes based off of the calendar for 2023.	\$ 10,125	\$ 10,845
4655	Pool Concessions	Based on a 3 season average. Concessions sales are affected by the weather and open swim numbers.	\$ 33,483	\$ 36,880
4656	Park Concessions	Summer Youth Ball is profitable, but fall and spring sports struggle to break even. Numbers based on multiple season averages.	\$ 5,108	\$ 4,855
	Special Events/Classes	As Parks continues to grow and more classes and opportunities are added, it is cumbersome to add a new budget line for every class. This new line is a combination of all special events and classes offered. Figures are based from 2021 and 2022 trends and averages.	\$ 5,525	\$ 5,050
4800	Grant Funds			
	Transfer In from General Fund		\$ 56,041	\$ -
			Total Revenues	\$ 1,165,683
				\$ 1,228,462
6010	Wages	Allocations for employees salaried that work within the parks system. Parks Director, Recreation Coordinator, Recreation Specialist, Public Works Super, Park Maint.	\$ 149,588	\$ 161,741
	Wages - Admin	Allocations include City Administrator 7.5%, Admin Planner 5% City Clerk 10%, Finance Director 10%, Administrative Assistant 10%	\$ 27,368	\$ 27,770
6018	Wages PT	Minimum wage increase of 7.6% for 2023. In addition added a pool cleaning and deck cleaning schedule for lifeguard staff. No change for included parks maintenance part time worker - 13,000.	\$ 157,664	\$ 168,927
6011	Payroll Taxes		\$ 23,505	\$ 25,296
	Payroll Taxes - Admin		\$ 2,094	\$ 2,124
6012	Group Insurance		\$ 42,125	\$ 51,115
	Group Ins - Admin		\$ 7,597	\$ 8,154
6013	LAGERS		\$ 23,934	\$ 24,423
	LAGERS - Admin		\$ 4,379	\$ 4,193
6014	Worker's Compensation		\$ 8,678	\$ 12,822
6020	Truck Expense	Funds to maintain and repair the Park truck. The Parks Department currently owns a 2001 Chevy 2500 Utility Truck with 186,818 miles. Line items range from filters and bed doors, to transmission repairs and spray tank connectors. Added \$2,000 for 2023 to cover transition expenses to utilize a retired police vehicle in Parks.	\$ 2,000	\$ 4,000
6021	Gas and Oil	Includes fuel and oil to operate and maintain all trucks, mowers, chainsaws, and weed trimmers in the Parks department. Increased costs in 2023 as well as the addition of a Parks vehicle.	\$ 3,000	\$ 5,800
6022	Equipment Maintenance	Maintains the mowers, weed eaters, blower, and any other equipment owned and used by the parks Department. As we continue to grow Recreation Programming and add equipment such as lap lanes, movie equipment, paint sprayers, and pitching machines, this line will grow.	\$ 4,500	\$ 5,500
6023	Computer Maintenance	*Network Services not limited to support for trouble shooting, Internet lines for POS systems for new concessions, installing and hooking up computer hardware, etc. *Office 365 ongoing *Antivirus Support. Replacement hardware items such as screens, chords, keyboard, mouse, etc. New Specialist laptop for 2023.	\$ 6,000	\$ 7,500
6025	Maintenance	Funds used to maintain/repair items in all of the City Parks including playground equipment repair, parking lot and driveway maintenance, bridges and walkways, sidewalks, pavilion and building maintenance, restroom upkeep and repair. Bolts, fittings, connectors, electrical, lumber/parts, plumbing parts. The Fairgrounds Maintenance line was moved into this line item for 2021. 10% inflation increase 2023	\$ 12,500	\$ 13,750
6030	Legal	City Attorney fees for Park related matters.	\$ 1,400	\$ 1,400

6032	Insurance	Property and liability insurance of property, buildings, vehicles and equipment.	\$ 18,238	\$ 20,719
6033	Postage	Parks related mailing needs. Check stubs, pictures, information, return shipping, etc.	\$ 250	\$ 250
6034	Custodian Fees	Parks allocation for weekly cleaning at City Hall	\$ 1,140	\$ 1,200
6040	Office Supplies	Pays for chairs, tables, printer, desks, paper, ink, copier, folders, pens, pencils, paper clips post it notes, forms, staples and stapler, purchase order books, work order books, cleaning supplies, keys, light bulbs, cleaners, soaps, mops and other misc. items used.	\$ 2,000	\$ 2,000
6045	General Supplies	Funds to purchase, repair, maintain or replace maintenance tools, light bulbs, wrenches, electrical supplies, purchase shop supplies such as, cleaners, paints, lubricants, coffee, coffee cups, and bathroom supplies for all of the parks restrooms, cleaning items such as soaps, paper towels. Ricoh copier machine monthly rental fees. Fees based on number of copies. 8% of total rental cost. Hidden Waters Porta Potty. The new restroom facilities at Rotary Park will include 12 month heated restrooms that will be stocked and cleaned out of this line item. Costs increase for 2023.	\$ 8,000	\$ 9,500
6048	Swim Team	Ribbons, trophies, t-shirts, swim caps, not cards, timers, clipboards. Coaching supplies, as well as supplies for hosting a swim meet.	\$ 550	\$ 1,300
6049	Adult Sports	Name changed from Adult Ball to Adult Sports. Includes both leagues and tournaments. This expense line is directly tied to the revenue line of the same title.	\$ 800	\$ 1,500
6051	Telephone	Includes all telephone associated costs.	\$ 5,500	\$ 5,500
6052	Power Purchased	Funds for electricity for Ball fields, Concessions Stands, Fairgrounds, Tennis courts, Restrooms, Pavilions and Pool. The new Rotary restrooms are heated. 10% increased cost plus \$750 for heat in new concessions stand.	\$ 13,500	\$ 15,600
6053	Swim Lessons	Instructor resources like dive rings, hoola hoops, waterproof paper, clipboards, goggles, lifejackets, oodles, Finnis floating teaching pads x 3 - 89.99	\$ 400	\$ 400
6055	Youth ball	Funds cover t-shirts, medals, non-uniform staff expenses, bases and anchors, coaches equipment and sports equipment.	\$ 6,000	\$ 6,000
6058	Soccer	Funds for City's Youth Soccer league. T-shifts, medals, balls, nets, ref and coaches equipment.	\$ 6,500	\$ 7,000
6059	Concessions	Costs directly tied in with same line revenues. Increased item costs of food per distributors. Fees were increased to cover rising cost of goods.	\$ 19,240	\$ 25,000
6060	Grounds Maintenance	Contract mowing of the Parks, Elm St. and Pool area. Contract is for mowing, no trimming, and is based off of 25 mowings. Depending on the year, it may be more or less than 25 causing a cost increase or decrease. Added for 2021 is the cost for brush hogging the back acreage at Patriot Park. Mowing and trimming at the new Route 66 Park is estimated at \$2,500/year. 2023 is a new contract year. 10% projection added for new contract.	\$ 62,500	\$ 68,750
6061	Pour-in-Place Maintenance	Funds to seal and maintain the pour-in-place materials within the parks. This is supposed to be sealed every 2-3 years. There is a significant increase due to the increase of pour in place within the parks. Materials to be purchased in 2020. This expense will be budgeted every other year at a cost of around \$8,000. Annual maintenance on pour in place repair and replacement will be about \$2,000.	\$ 2,000	\$ 2,000
6069	Uniform	Lifeguard Suits and Shirts - Shift Leader Shirts - Concessions Shirts - FTE Polos, Umpire Shirts. Increases branding for parks, reinforces staff presence and good guest service. Creates a clean uniform look creating a high quality, more professional environment. Operations work shirts, embroidery, rubber boots, etc. Cost increase for inflation 2023	\$ 3,300	\$ 3,630
6070	Meetings & Lodging	MPRA Conference x 5 for FTE and Parks Committee. Travel, Hotel, Meals. National Park and Recreation Conference 2023 (Parks Director)	\$ 4,500	\$ 5,100
6071	Dues and Subscriptions	Missouri Parks - \$375. National Parks - \$175. Amazon Prime - \$148.94. Opis Newsletter - \$105. Music Subscription at the Aquatic Center - \$360. Sam's Club - \$179	\$ 1,350	\$ 1,350
6072	Trash	Trash service with WCA to service Parks including Aquatic Center dumpster. Covers increased cost in 2022	\$ 5,500	\$ 3,000
6073	Publications	Pays for Public Notices, Financial Statements, Help Wanted ads that might apply to Parks dept. or is allocated from City Hall. The five year average for this line is less than \$1,000 and the line has never exceeded \$1200. No change for 2023.	\$ 1,200	\$ 1,200
6074	Ballfield Expense	Field repair and upkeep for 4 soccer fields and 3 ball fields. Infield dirt, goals, overseeding, fertilization, dirt work, etc.	\$ 10,000	\$ 10,000
6075	Training and Safety	Swim Lesson Training Program Instructor Certifications - 3 levels per instructor x 12 instructors. Lifeguard Training. Lifeguard training and safety equipment: Training supplies, BVM, pocket masks, gloves, first aid supplies, exposure control kit, biohazard cleanup. First aid kit refills per field. Funds the employee safety equipment including safety boots, gloves, bars, vests, safety glasses or goggles, ear protection and signs as well as all the safety training courses for personnel. Certified Pool Operator training and Playground Safety Certification trainings.	\$ 7,150	\$ 7,150
6076	Unemployment	Funds the Parks Department portion of Unemployment costs		
6079	Misc.			
6081	Credit Card Fees	Credit Card fees are currently passed through to purchaser.		
6083	Chemicals	Based on 2021 usage and increased costs for 2022. Pool chemical controller, Bees5 system for pool chemical monitoring and control moved from growth areas into operations for 2023.	\$ 12,000	\$ 20,500
6090	Bond Principal	2018 Certificates of Participation	\$ 290,000	\$ 300,000
6091	Bond Interest	2018 Certificates of Participation	\$ 110,344	\$ 98,544
6092	Agent Fees	Trustee Bank fees plus an additional amount for arbitrage rebate calculations.	\$ 1,670	\$ 1,590
6097	Drug Testing	Funds the random drug testing of employees.	\$ 50	\$ 50
6100	Inmate Program	Funds for the use of the inmates from OCC in Fordland. Inmates weed eat, trim trees, paint etc... This program is currently suspended due to Covid-19, but could be reinstated at any time in the future.	\$ 5,000	\$ 5,000
6231	Software Support	Funds the Parks department's portion of software upgrades to Summit (accounting and billing), Dude Solutions permits and licenses and When to Work Employee Scheduling online software \$350/year. Adobe 14.99/ month. Canva 120/ year. Accept online cash register program 73.99/month. 2023 additional 6K for POS software moved from Growth Areas. It comes with an annual fee of \$3830. This is a complete POS plus complete park system transaction cloud based software. It includes online registrations as well as rental reservations. It will report similar to what G-Works is for the City.	\$ 5,646	\$ 11,646
6300	Contractual Services	Fees paid to instructors for special events and classes, also including land and water fitness.	\$ 3,000	\$ 3,855
6301	Professional Services	Economic Development cost share = \$20,000 for 2021. This is an allocated fund set by BOA.	\$ 16,000	\$ 9,794
6302	Accounting	Funds the Parks Department portion of accounting costs	\$ 3,000	\$ 3,200
6304	Pool Opening/Closing	Cost for opening and closing the pool. Contract changed in 2022 from Westport Pools to Capri Pools. Includes Power Washing and inspections.	\$ 14,500	\$ 10,000
6305	Spraying	Expenses related to spraying in parks including herbicides, trailers, tanks, and spray applicators.	\$ 5,500	\$ 5,000
6323	WC Injury city paid			
6422	Land Fitness	Changed the name from Group Exercise to include a wider variety of offerings. Classes mainly programed at the Safe Room. Instructor expenses have been transferred to Contractual Services line. This line will cover supplies and equipment.	\$ 200	\$ 200
6423	Youth Volleyball	Rental fees, shirts, medals, equipment, supplies. Added additional season in spring. It is now a 2 season program similar to youth soccer.	\$ 1,350	\$ 2,700
6427	Youth Basketball	Rental fees, player uniforms (jerseys and shorts), medals, equipment, supplies	\$ 4,850	\$ 5,500
6428	Adult Basketball	Moved to Adult Sports		
6502	Propane	Funds used to heat buildings.	\$ 1,800	\$ 1,800

6511	Security	Yearly fee for security monitoring at the Aquatic Center and Hidden Waters Park. Includes professional support and upkeep of security equipment such as panels, hard drives, monitors, etc.	\$ 2,500	\$ 2,500
6534	Special Events/Classes	As Parks continues to grow and more classes and opportunities are added, it is cumbersome to add a new budget line for every class. This new line is a combination of all of our special events and classes. Includes all expenses minus Part Time Labor.	\$ 5,100	\$ 4,800
6800	Special Events	Funds for annual 911 event	\$ 5,000	\$ 5,000
6805	Marketing Plan	Figured from National Parks and Recreation Association formula of 3% of operating budget minus payroll/benefits and bond principal/interest. (from 2021 budget).	\$ 8,736	\$ 8,735
6941	Vandalism	Funds for repair, clean up, and replacement after damages occur	\$ 1,500	\$ 1,500
Total Operating Expenditures			\$ 1,153,697	\$ 1,224,578

GROWTH AREAS: Personnel and Capital Needs

	Past Growth Areas	This line combines and consolidates past or archive growth areas from previous years.	\$ 125,650	
6630	New City Hall Remodel	New City Hall Remodel and relocation, an estimated project cost of \$1,100,000. \$546,000 financed for 15 years using rent revenues to pay debt and \$554,000 cash payment allocated from multiple funds. General & Administrative allocation uses \$133,081 accumulated rent revenues and \$58,344 unallocated cash.	\$ 103,593	\$ 103,593
	Activity Center	Funds related to the continued development of an Activity Center at Patriot Park.		
	Tennis Courts	Cost to build two quality tennis courts over the current tennis court location using "post tension concrete" for long lasting courts needing minimal maintenance.		\$ 350,200
	Point of Sale System Computers	Complete Point of Sale system for the Parks Department. Software costs and annual fees are in the operating budget. This is for hardware costs of computers and/or tablets at POS locations throughout Parks.		\$ 6,000
	Tommy Macdonnell Pool Sign	Tommy Macdonnell Pool Signage - Carried over for 2023 based on bids received in 2022.	\$ 25,000	\$ 28,500
	Fairgrounds Improvements/Fence	These funds are to match funds from the Lions club up to \$5000 for a new fence along Marshall at Ellis O Jackson. This project may be finished in 2022.		\$ 5,000
	Parks Signage	In conjunction with the Parks Master Plan, Funds to begin implementing a comprehensive signage needs plan in all of Marshfield's Parks. New and replacement signage will have a similar look and design that will brand and tie in all of Marshfield Parks including the logo, like fonts for similar signage, logo stickers for any signs that already exist in good condition, crossing signs where the track at rotary crosses the entrance to the halffield parking lot, etc. Sign cost varies by what kind of signage, the material used to make it, and its size. Some signs can be purchased for as little as \$30-40, and others are \$650 per side for 96"x46". Carried over from 2022	\$ 14,000	\$ 14,000
	Pool Motor Replacements	Pump side repairs to install new motors up to \$4000 for each motor x 3.	\$ 15,200	\$ 12,000
	Rotary Concession Stand	Concessions equipment - hot dog roller, pretzel warmer, freezer, microwave, etc.	\$ 4,000	\$ 2,500
	Lily pad replacement/Pool Climbers	The lily pads at the pool need to be refurbished. In addition, the pool was built to be upgraded with existing anchors already into the pool for the floats. This includes a pool float upgrade to fit existing anchors.		\$ 12,000
	Concrete Islands Pool	To pour stamped concrete in the light pole islands in the parking lot at Patriot Park. Street Department crews would complete the work. This would cover the concrete at about \$700 each.		\$ 4,200
	Pool Gate for Chem Delivery	The pool needs a gate in the back for chemical delivery.		\$ 3,700
	Commercial Umbrellas - Pool	Umbrellas that will handle commercial use for concessions stand tables at the pool. The application needs a sturdier and wind resistant umbrella.		\$ 2,500
	Fence Repair North Park	The fence around Cyclone Springs at North Park is in disrepair and needs to be replaced		
	Chemical Controller - Pool	The Park Board moved this budget item into operating expenses under "chemicals"		
	Golf Cart/SidexSide and Trailer	Parks needs a utility type vehicle for several applications including field preparation, complex monitoring during sport events, and the new Disc Golf Course spanning multiple parks at Ellis O Jackson, Nelson, and North parks.		\$ 8,000
	Hidden Waters Fence Repair	The fence at Hidden Waters will need replaced.		
	Pickleball Courts	Small concrete pads that can be installed by City crews for multi-use, including Pickle Ball specs		
	Pool Repaint	The pool paint will need to be replaced in the next year or two.		
	Dishman Kitchen Upgrade			
	Patriot Park Development	For continued Patriot Park development as outlined in the 2022 Patriot Park Concept Design and Master Plan	\$ 54,500	
	Security for New Concessions	As needed	\$ 12,000	
	Basketball Court Massey			
	Family Games Massey			
	Rotary Basketball Lights	Between \$5,000 and \$10,000	\$ 10,000	
	Brick Memorial - Rotary	To salvage bricks that were part of a tree planting at Rotary Park. The bricks are scattered as many of the trees have perished and been removed. This would consolidate and put all of the memorial bricks in a long lasting low maintenance memorial		
	Restrooms Massey			
	Trails	For new natural trail additions		
	Transfer to Reserve Replacement	At some point, everything in parks will need to be replaced. This line is to start a replacement fund designated for needed repairs and replacements.		
Total Growth Areas			\$ 363,943	\$ 552,193
Total Expenditures			\$ 1,517,640	\$ 1,776,771
Net			\$ (351,957)	\$ (548,309)

Transportation Fund

Transportation Fund 55-93 Revenue and 55-95 Expense

													Difference		
	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	Comments
Cash Balance as of December 31st	\$ 1,290,141	\$ 1,403,031		\$ 686,321	\$ 1,630,609	\$ 939,173	\$ (20,000)	\$ 919,173	\$ 1,829,236	\$ 1,718,778	\$ (109,000)	\$ 1,418,778	\$ (410,460)	-22.4%	
REVENUES															
4930 Sales Tax	\$ 827,112	\$ 775,511		\$ 775,511	\$ 838,622	\$ 775,511		\$ 775,511	\$ 928,057	\$ 870,000		\$ 870,000	\$ (58,057)	-5.26%	
4230 Interest	\$ 10,198	\$ 9,600		\$ 9,600	\$ 4,522	\$ 5,880		\$ 5,880	\$ 6,158	\$ 6,240		\$ 6,240	\$ 82	1.33%	Lower interest rates.
4325 TAP Project Reimbursement															
4990 Grant Reimbursement	\$ -	\$ 9,000		\$ 9,000	\$ 9,000	\$ 12,000		\$ 12,000	\$ 12,000				\$ (12,000)	-100.00%	
Reimbursement from COP for Transportation Expenses					\$ 85,083										
Reimbursement from County for	\$ 151,168														
TOTAL	\$ 988,479	\$ 794,111	\$ -	\$ 794,111	\$ 988,227	\$ 793,391	\$ -	\$ 793,391	\$ 946,215	\$ 876,240	\$ -	\$ 876,240	\$ (69,975)	100.00%	
Surplus (Deficit) to Balance	\$ 463,573	\$ 112,891	\$ (716,710)	\$ (603,819)	\$ 319,469	\$ (681,436)	\$ (20,000)	\$ (701,436)	\$ 208,251	\$ (110,400)	\$ (200,000)	\$ (410,460)	\$ (618,713)	100.00%	
EXPENDITURES															
6025 Maintenance	\$ -	\$ 1,000		\$ 1,000	\$ 253	\$ 1,000		\$ 1,000	\$ 42	\$ 1,000		\$ 1,000	\$ 958	2281.0%	
6030 Legal	\$ 185,882	\$ -		\$ -	\$ 1,340	\$ 10,000		\$ 10,000	\$ 2,102	\$ 10,000		\$ 10,000	\$ 7,898	375.79%	
6032 Insurance	\$ 75	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6033 Postage	\$ 20	\$ 20		\$ 20	\$ 87	\$ 100		\$ 100	\$ 26	\$ 100		\$ 100	\$ 74	281.8%	
6043 Signs and Paint						\$ 30,000		\$ 30,000	\$ 27,995	\$ 30,000		\$ 30,000	\$ 22,005	78.6%	Hubble, Elm, Square and intersections & crosswalks.
6045 General Supplies	\$ 530			\$ -				\$ -				\$ -	\$ -		
6062 Capital Exp. Maint.								\$ 40,499				\$ -	\$ (40,499)	-100.0%	2022 expense in Prairie Lane & OK improvements
6063 Paving	\$ 249,702			\$ -				\$ -				\$ -	\$ -		
6067 Sidewalks								\$ -				\$ -	\$ -		
6070 Meetings & Lodging								\$ -				\$ -	\$ -		
6072 Publications	\$ 437	\$ 200		\$ 200	\$ 391	\$ 400		\$ 400	\$ 116	\$ 600		\$ 600	\$ 484	418.4%	
6079 Misc.	\$ 70			\$ -				\$ -				\$ -	\$ -		
6086 Election Expense				\$ -				\$ -				\$ -	\$ -		
6301 Professional Services				\$ -	\$ 5,000	\$ 14,330		\$ 14,330	\$ -	\$ -		\$ -	\$ -		Transportation Plan from SMCOG approved 2021, rolled balance to 2022.
6302 Accountants	\$ 1,819	\$ 5,000		\$ 5,000	\$ 580	\$ 5,000		\$ 5,000	\$ 586	\$ 5,000		\$ 5,000	\$ 4,414	752.7%	Arbitrage rebate calculation on 2018 G.O. Bonds
6311 Bank Fees/Check Fees				\$ 40				\$ 40				\$ -	\$ -		
6611 Capital Expenditure Purchase				\$ -		\$ 20,000		\$ 20,000				\$ -	\$ -		
6780 TAP Project				\$ -				\$ -		\$ 150,000		\$ 150,000	\$ 150,000		2023 is the 2022 TAP for sidewalks
6863 Elm Street Expansion Trail				\$ -		\$ 129,898		\$ 129,898	\$ 129,648			\$ -	\$ (129,648)		
6511 Roundabout Cost Share Agreement	\$ 11,000			\$ -				\$ -				\$ -	\$ -		
6778 TEAP Grant Project		\$ 10,000		\$ 10,000	\$ 10,000	\$ 10,500		\$ 19,500	\$ 19,499			\$ -	\$ (19,499)	-100.0%	2022 TEAP Hubble Drive Corridor Study & Operational Analysis
6063 Solgrade Stabilization		\$ 30,000		\$ 30,000				\$ -				\$ -	\$ -		
6063 Equipment Rental		\$ 20,000		\$ 20,000				\$ -				\$ -	\$ -		
6063 Hot Rubber Asphalt Crack Filling Material		\$ 45,000		\$ 45,000		\$ 45,000		\$ 45,000		\$ 45,000		\$ 45,000	\$ 45,000		
6063 Prairie Lane Major Concrete Patches		\$ 30,000		\$ 30,000	\$ 44,128	\$ 30,000		\$ 30,000	\$ 47,583			\$ -	\$ (47,583)	-100.0%	
6063 Banbury Street Repair & Resurfacing		\$ 273,700		\$ 273,700	\$ 98,322			\$ -				\$ -	\$ -		
6063 Resurface N. Marshall from Hillboro to Interchange Area		\$ 164,450		\$ 164,450		\$ 303,099		\$ 303,099				\$ -	\$ -		Man. need to roll over part of contract.
6063 N. Marshall Box Culvert		\$ 125,000		\$ 125,000	\$ 8,618			\$ -				\$ -	\$ -		
6062 Sealing of Parking Lots and Trails		\$ 21,500		\$ 21,500		\$ 21,500		\$ 21,500	\$ 19,866			\$ -	\$ (19,866)	-100.0%	
6063 N. Buffalo Overlay with W. Washington to Massey Park		\$ 35,000		\$ 35,000				\$ -				\$ -	\$ -		
6063 Replace Existing Patches		\$ 45,000		\$ 45,000		\$ 45,000		\$ 45,000		\$ 25,000		\$ 25,000	\$ 25,000		
6067 Sidewalk Expansion/Replacement		\$ 30,000		\$ 30,000		\$ 30,000		\$ 30,000				\$ -	\$ -		
I-44 Roundabout, Elm & Banbury Contingency				\$ -		\$ 300,000		\$ 300,000		\$ 300,000		\$ 300,000	\$ 300,000		Contingency moved to 2023 to allow for project close-outs.
Julius Street								\$ -		\$ 200,000		\$ 200,000	\$ 200,000		
Replace Hereford and Virian Intersection								\$ -		\$ 13,000		\$ 13,000	\$ 13,000		
Reduce Sterling Hills Cal-to-use								\$ -		\$ 50,000		\$ 50,000	\$ 50,000		
Contracting Street Markings on Routine Basis								\$ -		\$ 12,000		\$ 12,000	\$ 12,000		
Transfer to Debt Service Fund	\$ 75,000	\$ 300,000		\$ 300,000	\$ 500,000	\$ 450,000		\$ 450,000	\$ 425,000			\$ 425,000	\$ (25,000)	-5.6%	
TOTAL	\$ 524,906	\$ 681,220	\$ 716,730	\$ 1,397,930	\$ 668,758	\$ 1,474,827	\$ 20,000	\$ 1,494,827	\$ 737,962	\$ 986,700	\$ 300,000	\$ 1,286,700	\$ 548,738	74.4%	

Adopted
12/8/2022

Transportation Fund

Line Item	Line Item Description	Request Detail	2022 Budget Amount	2023 Budget Amount
4030	Sales Tax	1/2% sales tax received monthly from the State under Statute 94.700 - 94.755.	\$ 775,511	\$ 870,000
4230	Interest	Interest earned on cash balance in bank account.	\$ 5,880	\$ 6,240
4325	TAP Project Reimbursement	Transportation Alternatives Program - reimbursable grant for Elm Street and Julian Street Sidewalk Extension. Project cost \$679,790, 64% of project \$435,065.60 is reimbursable, City's match is 36% for \$244,724.40. Some expenses will incur in 2023 and some in 2024.		\$ -
4800	Grant Funds	Traffic Engineering Assistance Program (TEAP). TEAP Grant Application submitted for approval for the study of Elm Street, Jackson Street and Schoolview Drive intersection. The study area includes the intersection of Route DD and elm Street where there is existing back to back 90 degree turns. This program is Federal Highway Funds administered by MoDOT and is an 80/20 grant - \$8,000 maximum. Budget number includes County's contribution.	\$ 12,000	
Total Revenues			\$ 793,391	\$ 876,240
6025	Maintenance			
6030	Legal	Funds to pay for our City Attorney as may be needed for legal matters.	\$ 1,000	\$ 1,000
6031	Engineering	Funds for engineering services, specifically for the roundabout project.	\$ 10,000	\$ 10,000
6032	Insurance	Property and liability coverage on buildings, equipment and vehicles.		
6033	Postage	Funds for mailing payments and notifications.	\$ 100	\$ 100
6043	Signs and Paint	Hubble, Elm and intersections & crosswalks.	\$ 30,000	\$ 50,000
6045	General Supplies	Funds for project supplies.		
6062	Capital Exp. Main.	Provides funds to maintain capital assets. Sealing of Parking Lots and Trails.	\$ 21,500	
6063	Paving	Funds for paving projects: Hot Rubber Asphalt Crackfilling Material. Due to 2021 projects, moved expense to 2022.	\$ 45,000	\$ 45,000
6063	Paving	Funds for paving projects: Prairie Lane Major Concrete Patching	\$ 50,000	
6063	Paving	Used highest bid from 2021 plus 10% increase.	\$ 303,099	
6063	Paving	Replace Existing Patches.	\$ 45,000	
6067	Sidewalks	Funds for sidewalk projects, expansion and/or replacement.	\$ 50,000	
6070	Meetings & Lodging	Funds for meetings regarding transportation projects.		
6073	Publications	Pays for Public Notices and publishing 6 month financial statements.	\$ 400	\$ 600
6086	Election Expense	Funds for election expense specifically regarding the Transportation Fund sales.		
6301	Professional Services	Transportation Plan from SMCOG, approved in 2021, rolled balance to 2022.	\$ 14,330	
6302	Accounting	Funds to pay for independent audit and arbitrage rebate calculation on 2018 G.O. Bonds.	\$ 5,000	\$ 5,000
6611	Capital Expenditure Purchase	Capital expenditures. Contingency for I-44 Interchange and Roundabout cost share projects. Close-out of these projects should be in 2022.	\$ 300,000	\$ 300,000
6063	Paving	Balance of Blevins contract for Elm Street trail.	\$ 129,898	
6778	Grant Project Funds	2022 TEAP Hubble Drive Corridor Study & Operational Analysis. 2023 TAP Project for Elm Street and Julian Street sidewalks.	\$ 19,500	
6780	TAP Project	Transportation Alternatives Program - reimbursable grant for Elm Street and Julian Street Sidewalk Extension. Project cost \$679,790, 64% of project \$435,065.60 is reimbursable, City's match is 36% for \$244,724.40. Some expenses will incur in 2023 and some in 2024.		\$ 150,000
6805	Planning	Funds for Growth Plan, Economic Development.		
		Transfer to Debt Service Fund for principal & interest payment of the 2018 G.O. Bonds.	\$ 450,000	\$ 425,000
Total Expenditures			\$ 1,474,827	\$ 986,700
Net			\$ (681,436)	\$ (110,460)

GROWTH AREAS: Personnel and Capital Needs

		Julian Street		\$ 200,000
		Replace Hereford and Vivian Intersection		\$ 13,000
		Replace Spring Hills Cul-de-sac		\$ 50,000
		Contracting Street Markings on Routine Basis		\$ 12,000
		Replace Existing Patches		\$ 25,000
6611	Capital Expenditure Purchase	\$15,000 to \$20,000 for paint machine.	\$ 20,000	
Total Growth Areas			\$ 20,000	\$ 300,000
Total Expenditures			\$ 1,494,827	\$ 1,286,700
Net			\$ (701,436)	\$ (410,460)

Transportation Capital Project Fund 55-97

	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Budget 2021 Growth Areas</i>	<i>Budget 2021 Total</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Comments</i>
Cash Balance as of December 31st	\$ 1,389,930	\$ 719,889		\$ 187,239	\$ 382,666	\$ 39	\$ -		
Total Cash	\$ 1,389,930	\$ 719,889	\$ -	\$ 187,239	\$ 382,666	\$ 39			

<i>REVENUES</i>	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Budget 2021 Growth Areas</i>	<i>Budget 2021 Total</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Comments</i>
4230 Interest	\$ 30,730	\$ 4,200		\$ 4,200	\$ 2,539	\$ 400	\$ 991		
TOTAL	\$ 30,730	\$ 4,200	\$ -	\$ 4,200	\$ 2,539	\$ 400	\$ 991	\$ -	

Surplus (Deficit) to Balance	\$ (1,240,134)	\$ (670,040)	\$ (532,650)	\$ (1,202,690)	\$ (1,007,264)	\$ (382,627)	\$ (382,293)	\$ -	
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<i>EXPENDITURES</i>	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Budget 2021 Growth Areas</i>	<i>Budget 2021 Total</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Comments</i>
6030 Legal									
6031 Engineering: I-44 Interchange	\$ 880,308	\$ 174,240		\$ 174,240	\$ 177,716	\$ 17,000	\$ 12,554		
6062 Agent Fees				\$ -					
6073 Publications				\$ -					
6311 Bank Fees/Check Fees					\$ 20				
6611 Capital Expenditure Purchase				\$ -					
I-44 Contingency		\$ 500,000		\$ 500,000					
Elm Street Phase 1	\$ 390,556			\$ -	\$ 33,228				Balance of L.E. Davis/HR Quadry contract.
Elm Street Phase 2			\$ 425,650	\$ 425,650	\$ 508,534	\$ 366,027	\$ 260,403		Balance of contract with a portion in Transportation Fund.
Elm Street South to of Hubble Drive					\$ 24,044				
Banning Street					\$ 266,261				
Elm Street Trail New Section			\$ 77,000	\$ 77,000					
Elm Street Trail Millings Section			\$ 30,000	\$ 30,000					
North Marshall Street							\$ 110,328		
TOTAL	\$ 1,270,864	\$ 674,240	\$ 532,650	\$ 1,206,890	\$ 1,009,802	\$ 383,027	\$ 383,284	\$ -	

Bonds

G. O. Bond Debt Service Fund

							<i>Difference</i>			
		<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>2023 vs. 2022</i>	<i>2023 vs. 2022</i>	<i>Comments</i>
Cash Balance as of December 31st		\$ 66,259	\$ 87,590	\$ 96,703	\$ 105,837	\$ 134,188	\$ 145,200	\$ 11,012	8.2%	
REVENUES										
		<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>2023 vs. 2022</i>	<i>2023 vs. 2022</i>	<i>Comments</i>
4230	Interest	\$ 1,102	\$ 900	\$ 423	\$ 720	\$ 545	\$ 748	\$ 203	37.3%	
4610	Property Tax	\$ 368,603	\$ 350,216	\$ 356,776	\$ 385,349	\$ 410,828	\$ 411,899	\$ 1,070	0.3%	
Transfer in from Transportation Fund		\$ 75,000	\$ 500,000	\$ 500,000	\$ 450,000	\$ 450,000	\$ 425,000	\$ (25,000)	-5.6%	To pay 2018 G.O. Bonds principal.
Subtotal		\$ 444,706	\$ 851,116	\$ 857,199	\$ 836,069	\$ 861,373	\$ 837,647	\$ (23,727)	-2.8%	
Surplus (Deficit) to balance		\$ 2,085	\$ 21,331	\$ 30,444	\$ 9,134	\$ 37,485	\$ 11,012	\$ (26,474)	-70.6%	
EXPENDITURES										
		<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>2023 vs. 2022</i>	<i>2023 vs. 2022</i>	<i>Comments</i>
6073	Publications	\$ 52	\$ 65	\$ 37	\$ 65	\$ 20	\$ 65	\$ 45	227.6%	
95-6090	2018 GO Bond Principal		\$ 390,000	\$ 390,000	\$ 400,000	\$ 400,000	\$ 415,000	\$ 15,000	3.8%	
95-6091	2018 GO Bond Interest	\$ 442,250	\$ 436,400	\$ 436,400	\$ 423,550	\$ 423,550	\$ 408,250	\$ (15,300)	-3.6%	
95-6092	2018 GO Bond Agent Fees	\$ 318	\$ 3,320	\$ 318	\$ 3,320	\$ 318	\$ 3,320	\$ 3,002	944.0%	Arbitrage rebate calculation
TOTAL		\$ 442,620	\$ 829,785	\$ 826,755	\$ 826,935	\$ 823,888	\$ 826,635	\$ 2,747	0.3%	
2018 G.O. Bonds Outstanding		\$ 10,000,000	\$ 9,610,000		\$ 9,210,000		\$ 8,795,000			

Adopted
12/8/2022

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

							<i>Difference</i>		
	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>2023 vs. 2022</i>	<i>2023 vs. 2022</i>	<i>Comments</i>
Cash Balance as of December 31st	\$ 340,100	\$ 340,931	\$ 284,265	\$ 284,332	\$ 284,332	\$ 284,647	\$ 315		

<i>REVENUES</i>	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>2023 vs. 2022</i>	<i>2023 vs. 2022</i>	<i>Comments</i>
4230 Interest	\$ 3,158	\$ 1,500	\$ 863	\$ 912	\$ 799		\$ (799)	-100.0%	
4500 Water Use Exempt	\$ 17,013	\$ 13,600	\$ 18,799	\$ 17,201	\$ 16,858	\$ 18,000	\$ 1,142	6.8%	
4505 Water Use Resident	\$ 206,570	\$ 197,000	\$ 206,271	\$ 200,715	\$ 222,116	\$ 240,000	\$ 17,884	8.1%	
4510 Water Use Business	\$ 56,280	\$ 55,000	\$ 52,157	\$ 51,616	\$ 48,498	\$ 52,800	\$ 4,302	8.9%	
Transfer in CIP for SRF Loan		\$ 134,000		\$ 126,000	\$ 61,418	\$ 85,000	\$ 23,582	38.4%	
Subtotal	\$ 283,022	\$ 401,100	\$ 278,090	\$ 396,444	\$ 349,690	\$ 395,800	\$ 46,110	13.2%	

Surplus (Deficit) to balance	\$ 110,341	\$ 831	\$ (55,834)	\$ 67	\$ 67	\$ 315	\$ 248	372.5%	\$ -
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<i>EXPENDITURES</i>	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>2023 vs. 2022</i>	<i>2023 vs. 2022</i>	<i>Comments</i>
6090 Bond Principal	\$ 137,000	\$ 278,000	\$ 278,000	\$ 278,000	\$ 278,000	\$ 281,000	\$ 3,000	1%	
6091 Bond Interest payment	\$ 23,959	\$ 53,618	\$ 42,636	\$ 51,116	\$ 44,336	\$ 48,614	\$ 4,277	10%	
6092 Agent Fees	\$ 11,721	\$ 29,788	\$ 13,288	\$ 28,398	\$ 27,287	\$ 27,008	\$ (280)	-1%	
10% Debt Assurance SRF		\$ 38,864		\$ 38,864		\$ 38,864	\$ 38,864		
TOTAL	\$ 172,680	\$ 400,269	\$ 333,924	\$ 396,377	\$ 349,624	\$ 395,485	\$ 45,861	13%	

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

Adopted
12/8/2022

Wastewater Treatment Plant Fund

Wastewater Treatment Plant 22-90

	Actual 2020	Budget 2021 Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total	Difference		Comments
													2023 vs. 2022	2023 vs. 2022	
Operating Cash Balance	\$ 389,621	\$ 389,770		\$ 25,577	\$ 52,647	\$ 53,181		\$ 53,181	\$ 95,788	\$ 110,877		\$ 110,877	\$ 15,090		
Money Market Account	\$ 459,857	\$ 459,857		\$ 459,857	\$ 763,733	\$ 663,733	\$ (481,732)	\$ 182,001	\$ 746,298	\$ 746,298	\$ (331,593)	\$ 414,705	\$ (331,593)		
Repair & Replacement Account (see below)	\$ 57,698	\$ 57,698	\$ -	\$ 57,698	\$ 36,613	\$ 36,613	\$ -	\$ 36,613	\$ 183,984	\$ 532,305	\$ (24,000)	\$ 508,305	\$ 324,321		
Total Cash Balance December 31	\$ 907,176	\$ 907,325	\$ -	\$ 543,132	\$ 852,992	\$ 753,526	\$ (481,732)	\$ 271,794	\$ 1,026,070	\$ 1,389,480	\$ (365,593)	\$ 1,033,887	\$ 7,818	0.8%	

REVENUES	Actual 2020	Budget 2021 Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total	Difference		Comments
													2023 vs. 2022	2023 vs. 2022	
4092 WWTP PILOT	\$ 42,366	\$ 41,000		\$ 41,000	\$ 42,001	\$ 41,000		\$ 41,000	\$ 41,356	\$ 39,268		\$ 39,268	\$ (2,118)	-5.1%	
4200 Sale of Assets					\$ 1,902			\$ -					\$ -		
4230 Interest	\$ 54,954	\$ 6,900		\$ 6,900	\$ 4,654	\$ 5,040		\$ 5,040	\$ 5,014	\$ 5,040		\$ 5,040	\$ 26	0.5%	
4525 Sewer Use	\$ 848,542	\$ 820,000		\$ 820,000	\$ 839,941	\$ 820,000		\$ 820,000	\$ 1,115,006	\$ 1,402,425		\$ 1,402,425	\$ 287,419	25.8%	
4540 Webster Capital Credits	\$ 5,676	\$ 7,874		\$ 7,824	\$ 5,015			\$ -	\$ 11,375			\$ -	\$ (11,375)		
4541 Anthem Ins. Rebate	\$ 5,427			\$ -	\$ 5,828			\$ -	\$ 3,676			\$ -	\$ (3,676)		Not budgeting for Anthem Insurance Rebate
4542 Insurance Claims				\$ -				\$ -				\$ -	\$ -		
4545 Tap-Ins	\$ 510	\$ 600		\$ 600	\$ 420	\$ 400		\$ 400	\$ 510	\$ 400		\$ 400	\$ (110)	-21.6%	
4550 Misc. Revenue	\$ 23			\$ -	\$ 1,460			\$ -	\$ 3,364			\$ -	\$ (3,364)		
4555 Sewer Use Late Charges	\$ 23,638	\$ 33,100		\$ 33,100	\$ 29,255	\$ 31,000		\$ 31,000	\$ 33,784	\$ 30,000		\$ 30,000	\$ (3,784)	-11.2%	
4800 Grant Funds								\$ 5,300					\$ -		WWTP Samples Grant
4801 CARES Program Reimbursement	\$ 1,393			\$ -				\$ -					\$ -		
Subtotal	\$ 982,529	\$ 909,424	\$ -	\$ 909,424	\$ 930,476	\$ 897,440	\$ -	\$ 897,440	\$ 1,219,415	\$ 1,477,133	\$ -	\$ 1,477,133	\$ 257,718	21.1%	

Surplus (Deficit) to Balance	\$ 106,075	\$ 149	\$ -	\$ (384,044)	\$ (59,444)	\$ (99,466)	\$ (481,732)	\$ (581,198)	\$ 26,401	\$ 16,090	\$ (331,593)	\$ (316,503)	\$ (521,754)	877.7%	
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OPERATING EXPENDITURES	Actual 2020	Budget 2021 Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total	Difference		Comments
													2023 vs. 2022	2023 vs. 2022	
6010 Wages	\$ 333,832	\$ 249,194		\$ 249,194	\$ 292,796	\$ 292,796		\$ 292,796	\$ 288,119	\$ 288,119		\$ 288,119	\$ 34,783	9.8%	
Wages - Admin	\$ 99,841	\$ 99,841		\$ 99,841	\$ 337,482	\$ 91,094		\$ 91,094	\$ 356,081	\$ 102,745		\$ 102,745	\$ 11,254	12.5%	
6011 Payroll Taxes	\$ 24,420	\$ 19,063		\$ 19,063	\$ 22,399	\$ 22,399		\$ 22,399	\$ 22,041	\$ 22,041		\$ 22,041	\$ 358	1.6%	
Payroll Taxes - Admin	\$ 7,638	\$ 7,638		\$ 7,638	\$ 23,789	\$ 6,969		\$ 6,969	\$ 25,044	\$ 7,860		\$ 7,860	\$ 891	12.9%	
6012 Group Insurance	\$ 81,876	\$ 82,161		\$ 82,161	\$ 98,272	\$ 98,272		\$ 98,272	\$ 132,265	\$ 132,265		\$ 132,265	\$ 50,993	61.9%	
Group Ins. - Admin	\$ 33,122	\$ 33,122		\$ 33,122	\$ 92,721	\$ 31,237		\$ 31,237	\$ 116,815	\$ 28,978		\$ 28,978	\$ (4,259)	-13.1%	
6013 LAGERS	\$ 48,568	\$ 39,123		\$ 39,123	\$ 46,847	\$ 46,847		\$ 46,847	\$ 43,506	\$ 43,506		\$ 43,506	\$ (5,062)	-10.6%	
LAGERS - Admin	\$ 15,675	\$ 15,675		\$ 15,675	\$ 48,300	\$ 14,575		\$ 14,575	\$ 50,208	\$ 13,204		\$ 13,204	\$ (1,371)	-9.5%	
6014 Worker's Compensation	\$ 6,621	\$ 10,685		\$ 10,685	\$ 9,047	\$ 9,799		\$ 9,799	\$ 11,421	\$ 12,883		\$ 12,883	\$ 1,463	12.8%	
6020 Truck Expense	\$ 3,642	\$ 7,500		\$ 7,500	\$ 4,102	\$ 7,500		\$ 7,500	\$ 8,865	\$ 10,000		\$ 10,000	\$ 1,135	12.8%	
6021 Gas and Oil	\$ 8,129	\$ 10,500		\$ 10,500	\$ 10,259	\$ 11,000		\$ 11,000	\$ 14,184	\$ 15,000		\$ 15,000	\$ 816	5.8%	
6022 Equipment Maintenance	\$ 2,122	\$ 5,000		\$ 5,000	\$ 4,425	\$ 5,000		\$ 5,000	\$ 4,748	\$ 5,000		\$ 5,000	\$ 252	5.3%	
6023 Computer Maintenance	\$ 5,095	\$ 5,000		\$ 5,000	\$ 3,482	\$ 5,000	\$ 5,833	\$ 5,833	\$ 10,833	\$ 5,221		\$ 5,221	\$ (612)	-10.5%	
6024 Collection System Maint.	\$ 35,834	\$ 32,000	\$ 9,000	\$ 41,000	\$ 33,681	\$ 40,000		\$ 40,000	\$ 36,613	\$ 40,000		\$ 40,000	\$ 3,385	9.2%	
6025 Plant Maintenance	\$ 33,926	\$ 30,000		\$ 30,000	\$ 26,581	\$ 25,000		\$ 25,000	\$ 29,970	\$ 25,000		\$ 25,000	\$ (4,970)	-16.6%	
6029 SCADA	\$ 16,775	\$ 6,500		\$ 6,500	\$ 11,521	\$ 11,200	\$ 5,833	\$ 17,033	\$ 11,215	\$ 12,500		\$ 12,500	\$ 1,285	11.5%	
6030 Legal	\$ 110	\$ -		\$ -	\$ 175			\$ -	\$ 294			\$ -	\$ (294)	-100.0%	
6031 Engineering				\$ -	\$ 5,959			\$ -	\$ 5,196	\$ 5,000		\$ 5,000	\$ (196)	-3.8%	
6032 Insurance	\$ 41,465	\$ 46,158		\$ 46,158	\$ 46,253	\$ 49,354		\$ 49,354	\$ 35,838	\$ 40,051		\$ 40,051	\$ (4,297)	-11.8%	
6033 Postage	\$ 5,882	\$ 5,800		\$ 5,800	\$ 5,966	\$ 5,800		\$ 5,800	\$ 7,203	\$ 5,800		\$ 5,800	\$ (1,403)	-19.5%	
6034 Custodian Fees	\$ 1,175	\$ 1,427		\$ 1,427	\$ 1,205	\$ 1,427		\$ 1,427	\$ 1,027	\$ 1,427		\$ 1,427	\$ 400	38.9%	
6038 Postage Mach. Lease	\$ 280	\$ 280		\$ 280	\$ 280	\$ 280		\$ 280	\$ 280	\$ 280		\$ 280	\$ -	0.0%	
6040 Office Supplies	\$ 603	\$ 1,500		\$ 1,500	\$ 641	\$ 1,500		\$ 1,500	\$ 748	\$ 1,500		\$ 1,500	\$ 752	100.7%	
6042 Lab Supplies	\$ 3,456	\$ 6,000		\$ 6,000	\$ 1,449	\$ 6,000	\$ 5,200	\$ 11,200	\$ 6,051	\$ 6,000		\$ 6,000	\$ (51)	-0.8%	
6045 General Supplies	\$ 3,334	\$ 1,500		\$ 1,500	\$ 2,530	\$ 1,500		\$ 1,500	\$ 2,706	\$ 2,000		\$ 2,000	\$ (706)	-26.1%	
6047 Gravel	\$ 2,975			\$ -	\$ 2,173	\$ 3,500		\$ 3,500	\$ 2,258	\$ 3,500		\$ 3,500	\$ 1,242	55.0%	
6051 Telephone	\$ 5,909	\$ 6,250		\$ 6,250	\$ 5,520	\$ 6,250		\$ 6,250	\$ 8,854	\$ 6,250		\$ 6,250	\$ 396	6.8%	
6052 Power	\$ 84,109	\$ 83,000		\$ 83,000	\$ 80,426	\$ 83,000		\$ 83,000	\$ 77,007	\$ 85,000		\$ 85,000	\$ 7,993	10.4%	
6060 Grounds Maintenance	\$ 8,107	\$ 8,075		\$ 8,075	\$ 8,313	\$ 8,075		\$ 8,075	\$ 7,605	\$ 8,883		\$ 8,883	\$ 1,277	16.8%	
6062 Capital Exp. Maint.				\$ -				\$ -				\$ -	\$ -		
6064 Sludge Site Maintenance	\$ 336			\$ -				\$ -	\$ 574	\$ 1,000		\$ 1,000	\$ 426		
6066 Sludge Site Crop				\$ -				\$ -				\$ -	\$ -		
6069 Uniforms	\$ 3,570	\$ 6,000		\$ 6,000	\$ 4,376	\$ 6,000		\$ 6,000	\$ 4,272	\$ 6,000		\$ 6,000	\$ 1,728	40.4%	
6070 Meetings & Lodging	\$ 195	\$ 250		\$ 250	\$ 546	\$ 500		\$ 500	\$ 511	\$ 500		\$ 500	\$ 349	232.0%	
6071 Dues and Subscriptions	\$ 1,039	\$ 1,000		\$ 1,000	\$ 1,049	\$ 1,000		\$ 1,000	\$ 971	\$ 1,000		\$ 1,000	\$ 27	2.8%	
6072 Trash	\$ 712	\$ 700		\$ 700	\$ 1,056	\$ 700		\$ 700	\$ 1,442	\$ 1,000		\$ 1,000	\$ (442)	-30.7%	
6073 Publications	\$ 871	\$ 1,000		\$ 1,000	\$ 1,717	\$ 1,000		\$ 1,000	\$ 804	\$ 1,000		\$ 1,000	\$ 196	24.3%	

	Actual 2020	Budget 2021 Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	Comments
OPERATING EXPENDITURES															
6075 Training and Safety	\$ 8,881	\$ 8,500		\$ 8,500	\$ 5,614	\$ 3,500		\$ 3,500	\$ 1,489	\$ 3,500		\$ 3,500	\$ 2,011	135.0%	
6076 Unemployment				\$ -				\$ -				\$ -	\$ -		
6079 Miscellaneous	\$ 181			\$ -				\$ -				\$ -	\$ -		
6080 NPDES Permit	\$ 4,262	\$ 4,300		\$ 4,300	\$ 4,283	\$ 4,300		\$ 4,300	\$ 4,123	\$ 4,400		\$ 4,400	\$ 77	1.8%	
6083 Plant Chemicals	\$ 5,090			\$ -				\$ -				\$ -	\$ -		
6097 Drug Testing	\$ 355	\$ 350		\$ 350	\$ 498	\$ 350		\$ 350	\$ 498	\$ 350		\$ 350	\$ (148)	-29.8%	
6100 Inmate Program	\$ 286	\$ 1,000		\$ 1,000	\$ -	\$ 1,000		\$ 1,000	\$ 512	\$ 1,000		\$ 1,000	\$ 418	71.9%	
6101 Locates	\$ 1,247	\$ 950		\$ 950	\$ 854	\$ 950		\$ 950	\$ 898	\$ 950		\$ 950	\$ 52	5.8%	
6230 City Website			\$ 5,000	\$ 5,000			\$ 5,000	\$ 5,000	\$ 5,000			\$ 5,000			
6231 Software Support	\$ 5,753	\$ 5,232		\$ 5,232	\$ 9,161	\$ 5,232		\$ 5,232	\$ 4,361	\$ 5,232		\$ 5,232	\$ 871	20.0%	
6253 WWTP Samples	\$ 16,473	\$ 17,000		\$ 17,000	\$ 21,765	\$ 25,000		\$ 25,000	\$ 16,599	\$ 20,000		\$ 20,000	\$ 3,601	22.0%	
6254 Disinfection/Water Treatment		\$ 3,000		\$ 3,000	\$ -	\$ 15,000		\$ 15,000	\$ 9,220	\$ 10,000		\$ 10,000	\$ 4,080	68.9%	UV bulbs.
6301 Professional Services			\$ 5,000	\$ 5,000	\$ 5,000		\$ -	\$ -	\$ 3,000			\$ -	\$ (3,000)	-100.0%	
6302 Accounting	\$ 2,432	\$ 3,000		\$ 3,000	\$ 2,902	\$ 3,000		\$ 3,000	\$ 2,917	\$ 3,200		\$ 3,200	\$ 268	9.1%	
6323 WC Injury City Paid				\$ -				\$ -				\$ -	\$ -		
6502 Program	\$ 1,022	\$ 3,000		\$ 3,000	\$ 1,677	\$ 3,000		\$ 3,000	\$ 2,305	\$ 3,000		\$ 3,000	\$ 695	30.2%	
6511 Security				\$ -				\$ -				\$ -	\$ -		
6611 Capital Equip. Purchase				\$ -	\$ 21,085			\$ -				\$ -	\$ -		
6621 Capital Equip. Purchase				\$ -				\$ -				\$ -	\$ -		
Transfer PILOT to GF	\$ 42,366	\$ 41,000		\$ 41,000	\$ 42,001	\$ 41,000		\$ 41,000	\$ 41,386	\$ 39,268		\$ 39,268	\$ (2,118)	-5.1%	
Subtotal	\$ 853,318	\$ 909,275	\$ 19,000	\$ 928,275	\$ 889,864	\$ 996,906	\$ 21,866	\$ 1,018,772	\$ 919,765	\$ 1,032,222	\$ -	\$ 1,032,222	\$ 112,458	12.2%	

CAPITAL EXPENDITURES															
6256 Repair & Replacement										\$ 81,500		\$ 81,500			
Transfer to Repair & Replace Account									\$ 147,372	\$ 348,321		\$ 348,321			
6611 Prior Years' Capital Expenditure	\$ 23,136		\$ 203,600	\$ 203,600	\$ 100,056			\$ 101,273	\$ 101,273	\$ 125,818		\$ -			
6630 New City Hall Remodel			\$ 103,593	\$ 103,593				\$ 103,593	\$ 103,593		\$ 103,593	\$ 103,593			
6611 Fiber Ring & Configuration			\$ 58,000	\$ 58,000				\$ -	\$ -			\$ -			
6611 New Building at Treatment Plant								\$ 150,000	\$ 150,000		\$ 75,000	\$ 75,000			
6018 Part-time staff								\$ 10,000	\$ 10,000			\$ -			
6010 Full-time Staff												\$ -			
6611 Sewer Collection Skid Mount Rodder Unit								\$ 30,000	\$ 30,000			\$ -			Moved to WWTP CIP
6611 Sampling Building												\$ -			
6611 New Backhoe								\$ 65,000	\$ 65,000		\$ 65,000	\$ 65,000			Approved in 2022, but will not come in until 2023.
6611 Dump Truck											\$ 20,000	\$ 20,000			
6611 Skid Steer											\$ 30,000	\$ 30,000			
6611 Sludge Blanket Monitor				\$ -				\$ -			\$ 13,000	\$ 13,000			
6611 Bypass Pump											\$ 25,000	\$ 25,000			
6611 WWTP Storm Water Modifications				\$ -				\$ -			\$ -	\$ -			
6611 Lift Station 12 Relocation				\$ -				\$ -			\$ -	\$ -			Moved to WWTP CIP
6611 Trunk Line Repair				\$ -				\$ -			\$ -	\$ -			
6611 Lift Station 6				\$ -				\$ -			\$ -	\$ -			
Subtotal	\$ 23,136	\$ -	\$ 365,193	\$ 365,193	\$ 100,056	\$ -	\$ 459,866	\$ 459,866	\$ 273,189	\$ 429,821	\$ 331,593	\$ 761,414	\$ 488,225	178.7%	

TOTAL EXPENDITURES	\$ 876,454	\$ 909,275	\$ 384,193	\$ 1,293,468	\$ 989,920	\$ 996,906	\$ 481,732	\$ 1,478,638	\$ 1,192,954	\$ 1,462,043	\$ 331,593	\$ 1,793,636	\$ 600,683	50.4%	
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WWTP REPAIR & REPLACE ACCOUNT															
	Actual 2020	2021 Operating	2021 Growth	Budget 2021 Total	Actual 2021	2022 Operating	2022 Growth Areas	Budget 2022 Total	Actual 2022	2023 Operating	2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	
Cash Balance as of December 31st	\$ 57,698	\$ 57,698		\$ 57,698	\$ 36,613	\$ 36,613		\$ 36,613	\$ 183,984	\$ 532,305	\$ (24,000)	\$ 508,305	\$ 324,321	176.3%	

Replacement Schedule: Transfer Out															
<i>Included in the above budget</i>															
6611 LS Pump					\$ 21,085				\$ 37,885			\$ -			
6031 Engineering										\$ 20,000		\$ 20,000			
6611 AC Units										\$ 11,500		\$ 11,500			
6024 Manhole Linings										\$ 50,000		\$ 50,000			
Hillsboro Sewer Line Replacement											\$ 24,000	\$ 24,000			
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 21,085	\$ -	\$ -	\$ -	\$ 37,885	\$ 81,500	\$ 24,000	\$ 105,500			

Annual Replacement Schedule								\$ -	\$ 185,257	\$ 429,821		\$ 429,821			
Net Transfer In			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 147,372	\$ 348,321	\$ (24,000)	\$ 324,321			

Adopted
12/8/2022

WWTP Fund

Line Item	Line Item Description	Request Detail	2022 Budget Amount	2023 Budget Amount
4092	WWTP PILOT	PILOT - payment-in-lieu-of-taxes. 2.8% collected on sewer usage fees to be transferred to the General Fund. Used to pay for costs incurred for other services provided by the City through the General Fund such as police, streets and other services.	\$ 41,000	\$ 39,268
4200	Sale of Assets	Records the sale of any assets and surplus property.		
4230	Interest	Interest earned from the cash balance in the Operating and money market accounts.	\$ 5,040	\$ 5,040
4370	Sludge Farm Lease 2 year	Lease - will no longer be leasing due to leaf dump relocation.		
4525	Sewer Use	Sewer use fees collected. Basic fixed charge of \$5.00 plus \$4.00 per 1,000 gals usage inside the City and \$18.01 fixed charge plus \$4.33 for usage outside the City beginning January 2017.	\$ 820,000	\$ 1,402,425
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.		
4545	Tap-Ins	Fee charged for inspection new sewer hookups.	\$ 400	\$ 400
4550	Misc. Revenue			
4555	Sewer Use Late Charges	Fees and penalties collected on late payments.	\$ 31,000	\$ 30,000
Total Revenues			\$ 897,440	\$ 1,477,133
6010	Wages	12 total employees. 3 employees that are 100% allocated to WWTP, of which 1 position is vacant and 9 employees allocated among other departments with 1 position as vacant.	\$ 292,796	\$ 288,119
	Wages - Admin	9 employees with various allocations, including a vacant part-time position.	\$ 91,094	\$ 102,745
6011	Payroll Taxes	Next several lines are based on the above employees and allocations.	\$ 22,399	\$ 22,041
	Payroll Taxes - Admin		\$ 6,969	\$ 7,860
6012	Group Insurance		\$ 98,272	\$ 132,265
	Group Ins. - Admin		\$ 31,237	\$ 28,978
6013	LAGERS		\$ 46,847	\$ 43,506
	LAGERS - Admin		\$ 14,575	\$ 13,204
6014	Work Comp		\$ 9,799	\$ 12,883
6020	Auto & Truck Expense	Line 20 Truck Expense: Funds to maintain and repair all vehicles in the Department including: TP5-2005 Chevy 1500 pickup 125,133 miles, TP9-2015 chevy 3500 utility truck 64,043 miles, TP14-2016 F550 flatbed with dump bed truck, TP3-1995 F250 118,095 miles, TP2-1993 Ford L8000 sludge truck 65,482, TP8-2019 Vactor 5,386 miles, TP7-1982 C60 Dump Truck 79,833 miles	\$ 7,500	\$ 10,000
6021	Gas and Oil	Funds for fuel, oil, def and lubricants to operate and maintain all mobile equipment in the department.	\$ 11,000	\$ 15,000
6022	Equipment Maintenance	Line 22 Equipment Maintenance: Funds to maintain, replace, and repair all equipment in the Department including: TP 4-1993 Massey Ferguson Tractor 2,371 hours, TP 11-2011 utility trailer, 2006 Massey Ferguson commercial mower 758hrs, 2022 John Deere 310 backhoe, army generator, CCTV camera, power tools, hand tools, 6in bypass pump, and equipment	\$ 5,000	\$ 5,000
6023	Computer Maintenance	Line 23 Computer Maintenance: funding to maintain and repair Department computers including percentages of costs for maintenance and repair of computers at City Hall, server and backup system.	\$ 5,000	\$ 6,030
6024	Collection System Maint.	Line 24 Collection System Maintenance: Budgeted funds for maintenance, repairs, manhole replacement, pipe replacement, and spare parts inventory allotted to cover 65 miles of sewer piping which includes video, cleaning, root cutting, float controls, excavations, overflow clean up, pipe repair or replacement; over 1300 manhole structures of which some of these are in very poor condition and are allowing I & I to enter the sewer system, we have been replacing as many of these as the budget will allow to help with the prevention and stoppage of Inflow and Infiltration, lid/ring replacement, and 13 lift pump stations which includes maintenance, repair or replacement of motors or pumps, control circuitry, valves, piping and site maintenance. Each Lift station is designed for redundant pumping, so there are 2 sets of pumps and motors, pressure transducers, and 4 floats in each lift station. These pumps and motors are subject to the worst environment imaginable, and must be rebuilt and replaced as needed.	\$ 40,000	\$ 40,000
6025	Plant Maintenance	Line 25 Plant Maintenance: Funding for the maintenance, replacement, repairs and spare parts inventory of the wastewater facility including all tanks, buildings, mechanical equipment, piping, pumps, motors, electrical control systems, tools and site maintenance.	\$ 25,000	\$ 25,000
6029	SCADA	Line 29 SCADA: This line item is for the program updating, equipment maintenance, repair and replacement of a computerized system for the Supervisory Control and Data Acquisition system that provides monitoring, alarm call outs and data recording for most all of the processes and/or equipment at the WWTP, 13 Lift Station sites. The equipment consists of fiber optic cables, PLC's, Motor Starters, Variable Frequency Drives, and electrical controls, power, cabinets, server, and computers, cell phones to monitor and control the Scada system and respond to alarms.	\$ 11,200	\$ 12,500
6030	Legal	Line 30 Legal: funding to pay for our City Attorney as may be needed for legal matters such as buying or selling property, dealing with threats, enforcing the Sewer Use Codes, suits against the City. Includes some allocations from City Hall	\$ -	\$ -
6031	Engineering	Line 31 Engineering: Funding used for on call engineering services such as pump or equipment sizing, bidding work or equipment replacement, addressing inquiries from Mo DNR.	\$ -	\$ 5,000
6032	Insurance	Line 32 Insurance: Purchase coverage on buildings, equipment, vehicles and liability.	\$ 49,354	\$ 40,051
6033	Postage	Line 33 Postage: Allocation of funds for the mailing of Sewer Bills, letters and packages	\$ 5,800	\$ 5,800
6034	Custodian Fees	Line 34 Custodian Fees: Commercial janitorial services to clean City owned properties.	\$ 1,427	\$ 1,427
6038	Postage Mach. Lease	Line 38 Postage Machine Lease: Wastewater department allocation for lease of machine	\$ 280	\$ 280
6040	Office Supplies	Line 40 Office Supplies: funds to pay for chairs, tables, printer, desks, bathroom supplies, paper, copier, folders, pens, pencils, paper clips, post it notes, coffee, coffee cups, forms, staples and stapler, purchase order books, work order books, keys, light bulbs, cleaners, soaps, mops and other misc. items used to maintain an office.	\$ 1,500	\$ 1,500
6042	Lab Supplies	Line 42 Lab Supplies: Used to maintain, replace or purchase, glassware, measuring devices, weighing devices, incubators, refrigerator, samplers, sterilizer, acids, thermometers, instruments such as oxygen measuring machines and probes, ph meters, depth meters, muffle furnaces, drying ovens, balances, vacuum machine, lab counter, COD incubator, colorimetric measuring devices, spectrophotometer. This line would also allow for us to replace a drying oven that is starting to fail.	\$ 6,000	\$ 6,000
6045	General Supplies	Line 45 General Supplies: This line item provides funding to repair, maintain or replace maintenance tools such as grinders, hand tools, welders, cutting torch gas, chain saws, chargers, power tools, hammers, wrenches, electrical supplies, lumber, metal stock, cutters, and purchase shop supplies such as gasket material, cleaners, solvents, paints and lubricants.	\$ 1,500	\$ 2,000
6047	Gravel	Line 47 Gravel: Funds for this line item are used for repairs to sewer mains, unhooking of sewer taps, and manhole repair/installation.	\$ 3,500	\$ 3,500

6051	Telephone	Line 51 Telephone: funding for land line office phone bill during business hours, wireless tablets, smart phones used to monitor/operate Scada equipment, receive alarms, receive and input work orders through mobile 311, and answer calls and Scada alarms after hours.	\$ 6,250	\$ 6,250
6052	Power	Line 52 Power: Funds the purchase of power for the wastewater facility and 13 remote lift pump stations.	\$ 83,000	\$ 85,000
6060	Grounds Maintenance	Contract mowing of City properties and yearly generator maintenance of 2 lift stations and WWTP facility	\$ 8,075	\$ 8,883
6062	Capital Exp. Maint.	Line 62 Capital Exp. Maint.: Provides funding for the maintenance of capital purchases such as updating new computer work stations at City hall.		
6064	Sludge Site Maintenance			\$ 1,000
6069	Uniforms	Provides uniforms, coats, and sweatshirts for 6 employees within the department along with grease rags and mats for the offices	\$ 6,000	\$ 6,000
6070	Meetings & Lodging	Line 70 Funds for accommodations when traveling for trainings and meetings	\$ 500	\$ 500
6071	Dues and Subscriptions	Line 71 Dues and subscriptions: Pays for dues to professional organizations such as MRWA, Mo WEF, MWWA OPIS Newsletter, SREP, ICMA Membership	\$ 1,000	\$ 1,000
6072	Trash	Line 72 Trash: Trash service for wastewater facility which includes special disposal charges for solids removed from the wastewater during treatment	\$ 700	\$ 1,000
6073	Publications	Line 73 Publications: Pays for Public Notices, Financial Statements, Help Wanted ads that might apply to wastewater dept. or is allocated from Administration	\$ 1,000	\$ 1,000
6075	Training and Safety	Line 75 Training: Funds the employee safety equipment including safety boots, rubber boots, gloves, hats, vests, climbing harness, safety glasses or goggles, ear protection, signs and safety cones and formal safety training for the personnel and includes paying for the required State Wastewater License and Commercial Driving License	\$ 3,500	\$ 3,500
6076	Unemployment			
6080	NPDES Permit	Line 80 NPDES Permit City is required to pay an annual fee to the MDNR to operate the facility	\$ 4,300	\$ 4,400
6097	Drug Testing	Funds the random drug testing of employees which is mandatory for Commercial Driver License.	\$ 350	\$ 350
6100	Inmate Program		\$ 1,000	\$ 1,000
6101	Locates	Funds for our annual fee with Mo One Call and marking paint used to do the locates.	\$ 950	\$ 950
6231	Software Support	Funds allocated for Simple City and Dude Solutions (mobile 311) and GIS.	\$ 5,232	\$ 5,232
6253	WWTP samples	Line 53 WWTP samples: These funds allow for monthly, quarterly, annual samples, acute and chronic wet tests, rain event sampling, and pretreatment that we are required to do per our NPDES permit which allows us to treat and disperse waste water.	\$ 25,000	\$ 20,000
6254	Disinfection/Water Treatment	Line 254 Disinfection: Funds used for the disinfection process, primarily for uv bulb replacements. They are rated for up to 10,000 hrs. per bulb. It looks like we are on pace to replace half of the bulbs every year.	\$ 15,000	\$ 10,000
6302	Accounting	Line 302 Accounting Funds the Wastewater Department portion of accounting costs	\$ 3,000	\$ 3,200
6323	WC Injury City Paid			
6502	Propane	Line 502 Propane: Pays for the cost of propane for heating the buildings at the Wastewater Facility	\$ 3,000	\$ 3,000
Transfer	Transfer	PILOT transfer to General Fund	\$ 41,000	\$ 39,268
	Repair & Replacement	Projects under the Repair and Replacement account: Manhole Lining. This additional maintenance money would also allow us to be more aggressive and consistent with our I & I issues with our manholes. AC Units. These funds are for the purchase of new AC units for the headworks and control building at the treatment plant. Engineering		\$ 81,500
	Transfer	Repair & Replacement account to fund future R&R projects.		\$ 348,321
		Total Expenditures	\$ 996,906	\$ 1,462,043
		Net	\$ (99,466)	\$ 15,090

GROWTH AREAS: Personnel and Capital Needs

6630	Capital Expenditure Purchase	New City Hall Remodel and relocation, this is estimated to cost a total \$1,100,000 and to be allocated across the appropriate funds.	\$ 103,593	\$ 103,593
6062	Capital Maintenance	City Hall Roof Repair \$35,750 allocated to G&A, Cemetery, Parks, Water and WWTP	\$ 7,150	
6301	Professional Services	New Website design, cost shared with WWTP, Water, General and Parks.	\$ 5,000	
6023	Computer Maintenance	IT Services allocated to 12 departments/funds.	\$ 11,667	
6611	Capital Expenditure Purchase	Dump Truck \$60,000 allocated to WWTP, Water and Street Department.		\$ 20,000
6611	Capital Expenditure Purchase	new Backhoe - approved in 2022, but will not come in until 2023	\$ 65,000	\$ 65,000
6611	Capital Expenditure Purchase	Skid Steer \$90,000 allocated to Water, WWTP and Street Department		\$ 30,000
6611	Capital Expenditure Purchase	New Building at Treatment Plant that would allow for the department to be more efficient, the collection system employees currently work with the water department employees daily and there is not enough room for equipment and parts at one location which causes us to make extra trips across town to get everything needed for daily tasks, This would allow for the Street Department to be housed out of the current water building on McVay Street and would allow for us to get all of our equipment in out of the weather, and not have to sit outside adding wear and tear during certain weather conditions.	\$ 150,000	\$ 75,000
6611	Capital Expenditure Purchase	Sewer Collection Skid Mount Rodder Unit. This purchase would allow us to have a back up if our Vector truck was down for any reason and also we have several lines in back yards and easements that we cannot access with the Vector truck which this purchase would let us access and clean those lines. Moved to WWTP CIP.	\$ 30,000	
	Capital Expenditure Purchase	Blower Building. This purchase would allow us to replace the 3 existing structures that are outdated and undersized over the reactor blowers at the treatment plant with one continuous building which we could install a small crane in when we have to do blower maintenance.		
	Capital Expenditure Purchase	WWTP Storm water modifications		unknown
	Capital Expenditure Purchase	Bypass Pump		\$ 25,000
	Capital Expenditure Purchase	Trunk Line Repair		
	Capital Expenditure Purchase	Lift Station 6		unknown
		Sludge Blanket Monitor		\$ 13,000
		Total Growth Areas	\$ 372,410	\$ 331,593
		Total Expenditures	\$ 1,369,316	\$ 1,793,636
		Net	\$ (471,876)	\$ (316,503)

Wastewater Treatment Plant - Capacity Fees 22-90

													Difference		
	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs 2022	2022 vs 2021	Comments
Cash Balance as of December 31st	\$ 79,969	\$ 77,409		\$ 77,409	\$ 53,881	\$ 88,416		\$ 88,416	\$ 88,569	\$ 107,230		\$ 107,230	18,661	21.1%	

REVENUES															
	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs 2022	2022 vs 2021	Comments
4570 Capacity Fees	\$ 23,628	\$ 10,000		\$ 10,000	\$ 15,311	\$ 10,000		\$ 10,000	\$ 12,510	\$ 12,000		\$ 12,000	(510)	-4.1%	
4800 Grant Funds		\$ 50,000		\$ 50,000		\$ 50,000		\$ 50,000	\$ 45,000	\$ 6,661		\$ 6,661	(38,339)	-85.2%	SCEAP Grant balance
Subtotal	\$ 23,628	\$ 60,000	\$ -	\$ 60,000	\$ 15,311	\$ 60,000	\$ -	\$ 60,000	\$ 57,510	\$ 18,661	\$ -	\$ 18,661	(38,849)	-67.6%	

Surplus (Deficit) to Balance	\$ 23,628	\$ (2,500)	\$ -	\$ (2,500)	\$ (26,028)	\$ 34,535	\$ -	\$ 34,535	\$ 36,349	\$ 18,661	\$ -	\$ 18,661	(17,688)	-48.7%	
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EXPENDITURES															
	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs 2022	2022 vs 2021	Comments
6025 Maintenance															
6029 SCADA															
6030 Legal															
6031 Engineering		\$ 62,500		\$ 62,500	\$ 41,339	\$ 25,465		\$ 25,465	\$ 21,161				(21,161)	-100.0%	May need to roll balance of SCEAP contract to 2023.
6062 Capital Expenditure Maint.															
6375 Amortization Expense															
6611 Capital Expenditure															
6621 Capital Exp. Equipment Purchase															
6626 Equipment Lease															
TOTAL	\$ -	\$ 62,500	\$ -	\$ 62,500	\$ 41,339	\$ 25,465	\$ -	\$ 25,465	\$ 21,161	\$ -	\$ -	\$ -	(21,161)	-100.0%	

Adopted
12/8/2022

WWTP Capacity Fees

Line Item	Line Item Description	Request Detail	2022 Budget Amount	2023 Budget Amount
4570	Capacity Fees	Fees imposed upon all new construction with the City for the purpose of improvements to the sewer system collection, treatment and/or storage facilities.	\$ 10,000	\$ 12,000
4800	Grants	SCEAP Grant (80/20 grant \$62,500 being reimbursed \$50,000, total cost to City is \$12,500). Balance rolled to 2023.	\$ 50,000	\$ 6,661
Total Revenues			\$ 60,000	\$ 18,661
6031	SCEAP Grant	SCEAP Grant (80/20 grant for \$62,500, reimbursed for \$50,000. The purpose of the study is to identify sources, both public and private side of I&I to prevent the overloading of the wastewater treatment facility and prevent SSO events. Field tasks performed on the collection system as part of this Sanitary Sewer Evaluation Study may include: GIS data collection, manhole inspections, acoustic sounding, lift station evaluations, flow monitoring, and manhole level sensing with photo confirmation data collection. Results from the field inspection activities will be used to generate recommendations for collection system improvements. A facility plan will be developed outlining the findings of the field work and evaluation of the wastewater treatment facility and collection system. This will be submitted to the Missouri Department of Natural Resources as a requirement of the Small Community Engineering Assistance Program Grant. It should be noted that budget costs will be developed based on information available as the project moves into additional phases. Rolled balance of contract to 2022.	\$ 25,465	
Total Expenditures			\$ 25,465	\$ -
Net			\$ 34,535	\$ 18,661

Water and WWTP CIP

Water & WWTP Capital Projects

Water and Wastewater Treatment Plant CIP

											Difference		
WATER CIP	Budget 2021 Separate	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs 2022	2023 vs 2022	Comments	
Water CIP Cash Balance	\$ 338,095	\$ 464,713	\$ 435,970		\$ 435,970	\$ 478,319	\$ 499,831		\$ 499,831	\$ 21,512	4.5%		
Water CIP Revenues													
	Budget 2021 Separate	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs 2022	2023 vs 2022	Comments	
4230 Interest	\$ 2,100	\$ 1,355	\$ 1,571		\$ 1,571	\$ 2,599	\$ 2,220		\$ 2,220	\$ (379)	-14.6%		
4512 CIP fee	\$ 190,710	\$ 193,618	\$ 191,100		\$ 191,100	\$ 194,493	\$ 193,500		\$ 193,500	\$ (993)	-0.5%		
Total Water CIP Revenues	\$ 192,810	\$ 194,972	\$ 192,671	\$ -	\$ 192,671	\$ 197,092	\$ 195,720	\$ -	\$ 195,720	\$ (1,372)	-0.7%		
Surplus (Deficit) to Balance	\$ 244,968	\$ 74,460	\$ (28,743)	\$ -	\$ (28,743)	\$ 40,261	\$ 21,512	\$ -	\$ 21,512	\$ (18,749)	-46.6%		
Water CIP Expenditures													
23-25-6029 Water SCADA					\$ -				\$ -	\$ -			
23-25-6030 Water Legal					\$ -				\$ -	\$ -			
23-25-6031 Water Engineering	\$ -	\$ 9,401			\$ -				\$ -	\$ -			
23-25-6062 Water Capital Expenditure Maint.	\$ -				\$ -				\$ -	\$ -			
23-25-6090 Water Debt Service Principal					\$ -				\$ -	\$ -			
23-25-6091 Water Debt Service Interest	\$ 90,968	\$ 90,968	\$ 79,305		\$ 79,305	\$ 79,305	\$ 79,305		\$ 79,305	\$ -	0.0%		
23-25-6092 Water Debt Service Agent Fees		\$ 124	\$ 109		\$ 109	\$ 108	\$ 109		\$ 109	\$ 1	0.8%		
23-25-6301 Water Professional Services	\$ 20,000	\$ 20,000	\$ 16,000		\$ 16,000	\$ 16,000	\$ 9,794		\$ 9,794	\$ (6,206)	-38.8%	Reduced GRO commitment less Industrial Fund contribution.	
23-25-6311 Water Bank Fees/Check Fees		\$ 20			\$ -				\$ -	\$ -			
23-25-6611 Water Capital Expenditure	\$ -				\$ -				\$ -	\$ -			
23-25-6652 Water Expansion	\$ -				\$ -				\$ -	\$ -			
23-25-6805 Water Planning	\$ -				\$ -				\$ -	\$ -			
Transfer to Water Debt Service Fund for SRF Loan	\$ 134,000	\$ -	\$ 126,000		\$ 126,000	\$ 61,418	\$ 85,000		\$ 85,000	\$ 23,582	38.4%		
Total Water CIP Expenditures	\$ 244,968	\$ 120,512	\$ 221,414	\$ -	\$ 221,414	\$ 156,831	\$ 174,208	\$ -	\$ 174,208	\$ 17,377	11.1%		

WWTP CIP		Budget 2021 Separate	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2022 vs 2021	2022 vs 2021	Comments
WWTP CIP Cash Balance		\$ 691,960	\$ 1,039,780	\$ 1,172,773		\$ 1,172,773	\$ 1,194,863	\$ 1,285,893	\$ (382,000)	\$ 903,893			
WWTP CIP Revenues		Budget 2021 Separate	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs 2022	2023 vs 2022	Comments
4230	Interest	\$ 4,900	\$ 3,161	\$ 4,249		\$ 4,249	\$ 4,644	\$ 4,980		\$ 4,980	\$ 336	7.2%	
4512	CIP fee	\$ 298,290	\$ 302,838	\$ 298,900		\$ 298,900	\$ 304,208	\$ 300,000		\$ 300,000	\$ (4,208)	-1.4%	
Total WWTP CIP Revenues		\$ 303,190	\$ 305,999	\$ 303,149	\$ -	\$ 303,149	\$ 308,852	\$ 304,980	\$ -	\$ 304,980	\$ (3,872)	-1.3%	
Surplus (Deficit) to Balance		\$ 90,908	\$ 135,537	\$ 132,993	\$ -	\$ 132,993	\$ 128,429	\$ 91,030	\$ (382,000)	\$ (290,970)	\$ (419,398)	-326.6%	
WWTP CIP Expenditures		Budget 2021 Separate	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs 2022	2023 vs 2022	Comments
23-26-6029	WWTP SCADA	\$ -				\$ -				\$ -	\$ -		
23-26-6030	WWTP Legal	\$ -				\$ -				\$ -	\$ -		
23-26-6031	WWTP Engineering	\$ 50,000	\$ 7,965			\$ -	\$ 10,268	\$ 50,000		\$ 50,000	\$ 39,732	386.9%	
23-26-6062	WWTP Capital Expenditure Maint.					\$ -				\$ -	\$ -		
23-26-6090	WWTP Debt Service Principal					\$ -				\$ -	\$ -		
23-26-6091	WWTP Debt Service Interest	\$ 142,283	\$ 142,283	\$ 153,945		\$ 153,945	\$ 153,945	\$ 153,945		\$ 153,945	\$ -	0.0%	
23-26-6092	WWTP Debt Service Agent Fees		\$ 194	\$ 211		\$ 211	\$ 210	\$ 211		\$ 211	\$ 1	0.5%	
23-26-6301	WWTP Professional Services	\$ 20,000	\$ 20,000	\$ 16,000		\$ 16,000	\$ 16,000	\$ 9,794		\$ 9,794	\$ (6,206)	-38.8%	Reduced GRO commitment less Industrial Fund contribution.
23-26-6311	WWTP Bank Fees/Check Fees		\$ 20							\$ -	\$ -		
23-26-6611	WWTP Capital Expenditure					\$ -			\$ 300,000	\$ 300,000	\$ 300,000		Lift Station 12 Relocation
23-26-6621	WWTP Capital Equip Purch					\$ -			\$ 82,000	\$ 82,000	\$ 82,000		Sewer Collection Skid Mount Rodder Unit
23-26-6651	WWTP Expansion					\$ -				\$ -	\$ -		
23-26-6805	WWTP Planning					\$ -				\$ -	\$ -		
TOTAL		\$ 212,283	\$ 170,461	\$ 170,156	\$ -	\$ 170,156	\$ 180,423	\$ 213,950	\$ 382,000	\$ 595,950	\$ 415,527	230.3%	

Adopted
12/8/2022

Water and Sewer Capital Project Fund

	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>
Cash Balance as of December 31st						
2020B Bond Proceeds	\$ 2,099,482	\$ 614,170	\$ 1,810,520	\$ 72	\$ 1,594,684	\$ (25,858)
Total Cash	\$ 2,099,482	\$ 614,170	\$ 1,810,520	\$ 72	\$ 1,594,684	\$ (25,858)

<i>REVENUES</i>	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>
4230 Interest	\$ 16,086	\$ 6,000	\$ 31,084	\$ 1,800	\$ 4,384	\$ 1,800
TOTAL	\$ 16,086	\$ 6,000	\$ 31,084	\$ 1,800	\$ 4,384	\$ 1,800

Surplus (Deficit) to Balance	\$ (3,347,126)	\$ (1,485,312)	\$ (262,909)	\$ (1,810,448)	\$ (215,837)	\$ (1,620,542)
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<i>EXPENDITURES</i>	<i>Actual 2020</i>	<i>Budget 2021</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>
6032 Insurance	\$ 39,835					
6193 Cost of Issuance	\$ 109,618					
6311 Bank Fees			\$ 20			
6611 Sewer System Capital Project						
WWTP BEP	\$ 1,711,307	\$ 103,800	\$ 105,391			
Change Orders						
BEP Contingency		\$ 89,750	\$ -			
Sewer Expansion Design Eng.	\$ 247,625	\$ 5	\$ -			
5 Sanitary Sewer Crossings		\$ 225,684		\$ 225,684		\$ 225,684
SCADA Design Fees	\$ 10,047	\$ 4,953		\$ 4,953		
SCADA System	\$ 387,377	\$ 77,107	\$ 27,078	\$ 95,323	\$ 104,538	
Engineering Lift Station No. 6		\$ 40,000		\$ 40,000		\$ 40,000
Sewer Projects & Contingency				\$ 383,987	\$ 12,393	\$ 678,687
WWTF Bypass, I & I Study					\$ 28,629	\$ 54,623
Lift Station #12 Relocation Design					\$ 34,873	\$ 24,713
6611 Water System Capital Projects						
SCADA System	\$ 139,514	\$ 51,059		\$ 51,059	\$ 39,788	\$ 39,557
North Side Water Expansion	\$ 688,843	\$ 655,607	\$ 161,505	\$ 494,102		\$ 430,877
N. Side Water Exp. Contingency		\$ 62,000		\$ 62,000		\$ 62,000
Water Expansion Casings	\$ 19,000	\$ -				
SCADA Design Fees	\$ 10,047	\$ 4,953		\$ 4,953		
Roundabout Water Main Relocate		\$ 176,394		\$ 66,201		\$ 66,201
Water Projects & Contingency				\$ 383,987		
TOTAL	\$ 3,363,212	\$ 1,491,312	\$ 293,993	\$ 1,812,248	\$ 220,221	\$ 1,622,342

Adopted
12/8/2022

SRF Water Projects

	<i>Project Budget</i>	<i>2020 Actual</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>
SRF Loan Balance	\$ 6,164,000	\$ 1,963,398	\$ 725,880	\$ 68,274	\$ 637,380	\$ 355,275

<i>EXPENDITURES</i>	<i>Project Budget</i>	<i>2020 Actual</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>
Cost of Issuance	\$ 69,984	\$ 69,984				
Contract 1 - LE Davis Construction	\$ 1,927,753	\$ 791,319	\$ 970,642	\$ 139,747		\$ 154,747
Contract 2 - Maguire Iron	\$ 1,812,000	\$ 1,496,385	\$ 213,115	\$ 90,500	\$ 88,500	
Meter Procurement	\$ 727,845	\$ 687,298	\$ 30,190	\$ 10,357		\$ 10,357
Engineering	\$ 347,100	\$ 312,535	\$ 22,185			
Elm St. Chemical Fees	\$ 12,000	\$ 11,500	\$ 1,385			
Refinance 2003 DWSRF Loan	\$ 831,582	\$ 831,582				
Contingency	\$ 117,002			\$ 117,002		\$ 117,002
Cast Iron Main Replacement	\$ 300,000			\$ 300,000		
TOTAL	\$ 6,145,266	\$ 4,200,602	\$ 1,237,517	\$ 657,606	\$ 88,500	\$ 282,106

Adopted
12/8/2022

Water Fund

Water Department 21-91

													Difference		Comments
	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	
Operating Cash Balance	\$ 234,838	\$ 360,747		\$ 332,654	\$ 584,241	\$ 578,938	\$ 578,938	\$ 579,007	\$ 578,744	\$ (410,593)	\$ 168,151	\$ (410,855)			
SRF Loan Proceeds (expended, will be Reim)	\$ 325,538														
Mon. Market Cash Balance	\$ 527,156	\$ 527,156		\$ 352,156	\$ 474,848	\$ 474,848	\$ (452,866)	\$ 21,982	\$ 479,915	\$ 484,955	\$ 484,955	\$ 5,040			
Repair & Replacement Account (see below)	\$ 320,839	\$ 357,979	\$ -	\$ 357,979	\$ 377,709	\$ 414,849	\$ -	\$ 414,849	\$ 439,349	\$ 422,435	\$ -	\$ 422,435	\$ (16,914)		
Reat Revenues				\$ 6,400	\$ 17,800	\$ 17,800	\$ 17,800	\$ 22,200	\$ 43,000	\$ 43,000	\$ 43,000	\$ 20,800	\$ 20,800		
Total Cash Balance December 31	\$ 1,408,371	\$ 1,445,882	\$ -	\$ 1,042,789	\$ 1,445,197	\$ 1,486,434	\$ (452,866)	\$ 1,033,568	\$ 1,520,470	\$ 1,529,134	\$ (410,593)	\$ 1,118,541	\$ (401,929)	-26.4%	

REVENUES	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	Comments
4091 Water PILOT	\$ 55,140	\$ 54,130		\$ 54,130	\$ 54,690	\$ 54,562		\$ 54,562	\$ 54,437	\$ 55,680		\$ 55,680	\$ 1,243	2.3%	
4200 Sale of Assets								\$ -				\$ -	\$ -		
4230 Interest	\$ 13,264	\$ 8,000		\$ 8,000	\$ 8,917	\$ 6,950		\$ 6,950	\$ 7,210	\$ 7,200		\$ 7,200	\$ (110)	-0.1%	
4380 Misc. Revenues	\$ 1,093			\$ -	\$ 1,327			\$ -	\$ 35,058			\$ -	\$ (35,058)		2022 is the Fire Dept, water line reimb. & sran meters
4500 Water Use Exempt	\$ 30,127	\$ 46,500		\$ 46,500	\$ 55,388	\$ 50,100		\$ 50,100	\$ 55,880	\$ 62,400		\$ 62,400	\$ 6,520	11.7%	
4505 Water Use Resident	\$ 608,623	\$ 607,500		\$ 607,500	\$ 607,741	\$ 608,600		\$ 608,600	\$ 728,742	\$ 828,000		\$ 828,000	\$ 99,258	13.6%	
4510 Water Use Business	\$ 165,819	\$ 163,000		\$ 163,000	\$ 153,672	\$ 163,000		\$ 163,000	\$ 160,596	\$ 190,800		\$ 190,800	\$ 30,204	18.8%	
4520 Water Use Tapin	\$ 18,350	\$ 17,000		\$ 17,000	\$ 15,605	\$ 17,000		\$ 17,000	\$ 16,404	\$ 15,000		\$ 15,000	\$ (1,404)	-8.6%	
4540 Webster Capital Credits	\$ 3,501	\$ 6,239		\$ 6,239	\$ 3,338			\$ -	\$ 1,208			\$ -	\$ (1,208)	-100.0%	
4541 Anthem Ins. Rebate	\$ 5,251			\$ -	\$ 5,255			\$ -	\$ 3,379			\$ -	\$ (3,379)		Not budgeting for Anthem Insurance Rebate.
4542 Insurance Claims				\$ -				\$ -				\$ -	\$ -		
4555 Water Use Late Charge	\$ 32,813	\$ 44,000		\$ 44,000	\$ 40,692	\$ 44,000		\$ 44,000	\$ 42,967	\$ 41,000		\$ 41,000	\$ (1,997)	-4.6%	
4560 Water Use Adjustment	\$ 3,039			\$ -	\$ 948			\$ -	\$ 1,830			\$ -	\$ (1,830)		
4565 Water Tower Rent				\$ -	\$ 6,400	\$ 11,400		\$ 11,400	\$ 15,800	\$ 20,800		\$ 20,800	\$ 5,000	31.6%	Full year revenue plus contract increase
4801 CARES Program Reimbursement	\$ 7,504			\$ -				\$ -				\$ -	\$ -		
Subtotal	\$ 958,223	\$ 946,369	\$ -	\$ 946,369	\$ 953,953	\$ 955,611	\$ -	\$ 955,611	\$ 1,123,521	\$ 1,220,880	\$ -	\$ 1,220,880	\$ 97,359	8.7%	

Surplus (Deficit) to Balance	\$ 86,817	\$ 371	\$ (403,093)	\$ (402,722)	\$ (37,083)	\$ (6,803)	\$ (460,632)	\$ (474,835)	\$ (3,925)	\$ 4,778	\$ (410,593)	\$ (408,815)	\$ (401,910)
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OPERATING EXPENDITURES	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	Comments
6010 Wages	\$ 229,388	\$ 204,668		\$ 204,668	\$ 199,991	\$ 199,991		\$ 199,991	\$ 208,788	\$ 208,788		\$ 208,788	\$ 33,142	11.9%	
Wages - Admin	\$ 99,841	\$ 99,841		\$ 99,841	\$ 263,970	\$ 91,094		\$ 91,094	\$ 102,745	\$ 102,745		\$ 102,745	\$ 33,142	11.9%	
6011 Payroll Taxes	\$ 16,873	\$ 15,657		\$ 15,657	\$ 15,299	\$ 15,299		\$ 15,299	\$ 15,972	\$ 15,972		\$ 15,972	\$ 4,147	21.1%	
Payroll Taxes - Admin	\$ 7,638	\$ 7,638		\$ 7,638	\$ 18,764	\$ 6,969		\$ 6,969	\$ 12,686	\$ 7,860		\$ 7,860	\$ 4,147	21.1%	
6012 Group Insurance	\$ 73,682	\$ 67,473		\$ 67,473	\$ 62,379	\$ 62,379		\$ 62,379	\$ 82,329	\$ 82,329		\$ 82,329	\$ 17,622	18.8%	
Group Ins. - Admin	\$ 33,122	\$ 33,122		\$ 33,122	\$ 85,152	\$ 31,237		\$ 31,237	\$ 93,685	\$ 28,978		\$ 28,978	\$ 17,622	18.8%	
6013 LAGERS	\$ 33,004	\$ 32,133		\$ 32,133	\$ 31,999	\$ 31,999		\$ 31,999	\$ 31,527	\$ 31,527		\$ 31,527	\$ 3,711	9.0%	
LAGERS - Admin	\$ 15,675	\$ 15,675		\$ 15,675	\$ 37,425	\$ 14,575		\$ 14,575	\$ 41,020	\$ 13,204		\$ 13,204	\$ 3,711	9.0%	
6014 Worker's Compensation	\$ 7,220	\$ 9,975		\$ 9,975	\$ 10,883	\$ 7,655		\$ 7,655	\$ 5,851	\$ 9,778		\$ 9,778	\$ 3,927	67.1%	
6020 Truck Expense	\$ 5,761	\$ 4,000		\$ 4,000	\$ 6,039	\$ 4,000		\$ 4,000	\$ 4,636	\$ 4,000		\$ 4,000	\$ (606)	-13.1%	
6021 Gas and Oil	\$ 9,114	\$ 11,000		\$ 11,000	\$ 12,185	\$ 12,000		\$ 12,000	\$ 17,451	\$ 17,000		\$ 17,000	\$ (451)	-2.9%	
6022 Equip. Maintenance	\$ 4,717	\$ 3,500		\$ 3,500	\$ 2,566	\$ 4,000		\$ 4,000	\$ 4,593	\$ 4,000		\$ 4,000	\$ (593)	-12.9%	
6023 Computer Maintenance	\$ 4,256	\$ 4,000		\$ 4,000	\$ 3,180	\$ 4,000	\$ 8,833	\$ 9,833	\$ 4,004	\$ 5,964		\$ 5,964	\$ 1,960	48.9%	
6025 Maintenance	\$ 42,879	\$ 48,000		\$ 48,000	\$ 46,901	\$ 48,000		\$ 48,000	\$ 66,099	\$ 48,000		\$ 48,000	\$ (18,099)	-27.4%	
6027 Radio Expense				\$ -				\$ -				\$ -	\$ -		
6028 Building Maintenance	\$ 17	\$ 600		\$ 600	\$ 475	\$ 600		\$ 600	\$ 37	\$ 1,000		\$ 1,000	\$ 963	2604.2%	
6029 SCADA	\$ 11,451	\$ 7,500		\$ 7,500	\$ 12,282	\$ 11,200	\$ 8,813	\$ 17,033	\$ 11,338	\$ 12,500		\$ 12,500	\$ 1,162	10.2%	
6030 Legal	\$ 373	\$ 500		\$ 500	\$ 595	\$ 500		\$ 500	\$ 343	\$ 500		\$ 500	\$ 157	45.8%	
6031 Engineering		\$ 5,000		\$ 5,000	\$ 9,063	\$ 5,000		\$ 5,000	\$ 6,794	\$ 5,000		\$ 5,000	\$ (1,794)	-26.4%	
6032 Insurance	\$ 14,112	\$ 19,100		\$ 19,100	\$ 20,411	\$ 21,759		\$ 21,759	\$ 22,477	\$ 25,703		\$ 25,703	\$ 2,876	12.6%	Full year with trucks and 10% increase.
6033 Postage	\$ 6,989	\$ 7,500		\$ 7,500	\$ 6,254	\$ 7,000		\$ 7,000	\$ 7,625	\$ 7,000		\$ 7,000	\$ (623)	-8.2%	
6034 Custodian Fee	\$ 1,175	\$ 1,400		\$ 1,400	\$ 1,205	\$ 1,300		\$ 1,300	\$ 1,071	\$ 1,300		\$ 1,300	\$ 273	26.6%	
6038 Postage, Mech lease	\$ 280	\$ 280		\$ 280	\$ 280	\$ 280		\$ 280	\$ 280	\$ 280		\$ 280	\$ -	0.0%	
6040 Office Supplies	\$ 534	\$ 700		\$ 700	\$ 592	\$ 700		\$ 700	\$ 443	\$ 700		\$ 700	\$ 257	58.1%	
6045 General Supplies	\$ 3,454	\$ 2,740		\$ 2,740	\$ 2,323	\$ 2,750		\$ 2,750	\$ 3,085	\$ 3,000		\$ 3,000	\$ (85)	-2.7%	
6047 Gravel	\$ 3,516	\$ 3,500		\$ 3,500	\$ 2,235	\$ 3,500		\$ 3,500	\$ 3,648	\$ 3,500		\$ 3,500	\$ (148)	-4.1%	
6050 Utilities				\$ -				\$ -				\$ -	\$ -		
6051 Telephone	\$ 5,985	\$ 6,700		\$ 6,700	\$ 6,009	\$ 6,700		\$ 6,700	\$ 5,997	\$ 6,700		\$ 6,700	\$ 703	11.7%	
6052 Power	\$ 66,779	\$ 69,000		\$ 69,000	\$ 68,514	\$ 69,000		\$ 69,000	\$ 69,414	\$ 70,200		\$ 70,200	\$ 786	1.1%	10% increase less additional meter adjustment.
6060 Grounds Maintenance	\$ 3,802	\$ 3,825		\$ 3,825	\$ 3,793	\$ 3,825		\$ 3,825	\$ 3,773	\$ 4,208		\$ 4,208	\$ 414	10.9%	
6069 Uniforms	\$ 2,208	\$ 4,300		\$ 4,300	\$ 3,505	\$ 4,500		\$ 4,500	\$ 2,326	\$ 4,500		\$ 4,500	\$ 2,174	93.5%	
6070 Meeting & Lodging	\$ 106	\$ 500		\$ 500	\$ 485	\$ 500		\$ 500	\$ 672	\$ 500		\$ 500	\$ (172)	-25.6%	
6071 Dues and Subscriptions	\$ 925	\$ 1,500		\$ 1,500	\$ 967	\$ 1,500		\$ 1,500	\$ 1,127	\$ 1,500		\$ 1,500	\$ 373	33.1%	
6072 Trash	\$ 505	\$ 1,000		\$ 1,000	\$ 1,339	\$ 1,000		\$ 1,000	\$ 1,520	\$ 1,000		\$ 1,000	\$ (520)	-34.2%	
6073 Publications	\$ 1,167	\$ 2,000		\$ 2,000	\$ 945	\$ 2,000		\$ 2,000	\$ 733	\$ 2,000		\$ 2,000	\$ 1,267	172.9%	
6075 Training and Safety	\$ 2,538	\$ 4,500		\$ 4,500	\$ 1,871	\$ 4,000		\$ 4,000	\$ 5,079	\$ 5,000		\$ 5,000	\$ (79)	-1.6%	
6076 Unemployment				\$ -				\$ -				\$ -	\$ -		

	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	Comments
OPERATING EXPENDITURES															
6079 Miscellaneous	\$ 277			\$ -	\$ 32			\$ -	\$ 263			\$ -	\$ (263)	-100.0%	
6091 Bond Interest	\$ 5,403			\$ -				\$ -				\$ -	\$ -		
6097 Drug Testing	\$ 164	\$ 300		\$ 300	\$ 161	\$ 300		\$ 300	\$ 238	\$ 300		\$ 300	\$ 62	26.1%	
6101 Licenses	\$ 1,129	\$ 1,200		\$ 1,200	\$ 872	\$ 1,200		\$ 1,200	\$ 928	\$ 1,200		\$ 1,200	\$ 272	29.3%	
6193 Cost of Insurance	\$ 75,746			\$ -				\$ -				\$ -	\$ -		
6230 City Website			\$ 5,000	\$ 5,000			\$ 5,000	\$ 5,000				\$ -	\$ -		
6231 Software Support	\$ 10,307	\$ 18,000		\$ 18,000	\$ 19,516	\$ 18,000		\$ 18,000	\$ 16,242	\$ 20,000		\$ 20,000	\$ 3,708	22.8%	
6251 Meters	\$ 19,483	\$ 25,000		\$ 25,000	\$ 29,147	\$ 25,000		\$ 25,000	\$ 51,583	\$ 30,000		\$ 30,000	\$ (21,585)	-41.8%	\$20,000 meter purchase approved 08/11/22, enclosed 2023, receive 2023
6252 Wells	\$ 7,012	\$ 10,000		\$ 10,000	\$ 9,592	\$ 10,000		\$ 10,000	\$ 6,385	\$ 10,000		\$ 10,000	\$ 3,614	36.6%	
6253 Water Samples	\$ 3,708	\$ 1,000		\$ 3,000	\$ 1,982	\$ 2,500		\$ 2,500	\$ 1,603	\$ 2,500		\$ 2,500	\$ 897	36.0%	
6254 Disinfection/Water Treatment	\$ 7,526	\$ 8,000		\$ 8,000	\$ 19,531	\$ 30,000		\$ 30,000	\$ 46,416	\$ 45,000		\$ 45,000	\$ (1,416)	-3.1%	
6255 Water Towers	\$ 2,065	\$ 600	\$ 29,000	\$ 29,600	\$ 39,736	\$ 600		\$ 600	\$ -	\$ 600		\$ 600	\$ 600		
6256 Replacement Account - See Below				\$ -				\$ -				\$ -	\$ -		See Below.
6301 Professional Services		\$ 5,000		\$ 5,000	\$ 4,500			\$ -	\$ 300			\$ -	\$ (500)	-100.0%	
6302 Accounting	\$ 1,432	\$ 3,000		\$ 3,000	\$ 2,902	\$ 3,000		\$ 3,000	\$ 2,932	\$ 3,200		\$ 3,200	\$ 268	9.1%	
6311 Bank Fees/Check Fees				\$ -	\$ 40			\$ -				\$ -	\$ -		
6323 WC Injuries City Paid				\$ -				\$ -				\$ -	\$ -		
6502 Propane	\$ 1,705	\$ 1,500		\$ 1,500	\$ 1,452	\$ 1,300		\$ 1,500	\$ 2,933	\$ 2,500		\$ 2,500	\$ (433)	-14.8%	
6511 Security				\$ -				\$ -				\$ -	\$ -		
6611 Capital Expenditure Purch	\$ 2,990			\$ -				\$ -				\$ -	\$ -		
Transfer PILOT to GP	\$ 35,140	\$ 34,170		\$ 34,170	\$ 54,690	\$ 54,562		\$ 54,562	\$ 54,477	\$ 55,680		\$ 55,680	\$ 1,243	2.3%	
Subtotal	\$ 747,299	\$ 821,858	\$ 39,000	\$ 862,858	\$ 814,363	\$ 827,375	\$ 16,666	\$ 844,041	\$ 872,986	\$ 907,216	\$ -	\$ 907,216	\$ 34,231	3.9%	

CAPITAL EXPENDITURES															
6256 Repair and Replacement	\$ 84,873	\$ 85,000		\$ 85,000	\$ 65,270	\$ 85,000		\$ 85,000	\$ 125,906	\$ 305,000		\$ 305,000			
Transfer to Replacement Fund	\$ 37,267	\$ 37,140		\$ 37,140	\$ 56,870	\$ 37,140		\$ 37,140	\$ 61,640	\$ (16,914)		\$ (16,914)			Negative number is the amount to be used from the R&R Account.
6611 Prior Years' Capital Expenditures	\$ 2,168		\$ 260,500	\$ 260,500	\$ 48,082		\$ 75,273	\$ 75,273	\$ 81,094			\$ -	\$ -		
6301 New Website Design				\$ -				\$ -				\$ -	\$ -		
6611 New Bldg				\$ 65,000		\$ 65,000		\$ 65,000		\$ 65,000		\$ 65,000			Approved in 2022, but will not come in until 2023.
6630 New City Hall Remodel			\$ 103,593	\$ 103,593		\$ 103,593		\$ 103,593		\$ 103,593		\$ 103,593			
6611 Repeater Tower				\$ 25,000		\$ 25,000		\$ 25,000		\$ 25,000		\$ 25,000			
6611 Directional Bore Machine				\$ -		\$ -		\$ -		\$ -		\$ -			
6611 Bulk Water Filling Station				\$ 23,000		\$ 23,000		\$ 23,000		\$ 23,000		\$ 23,000			
6611 New Building at Treatment Plant				\$ 150,000		\$ 150,000		\$ 150,000		\$ 150,000		\$ 150,000			Possible Land Acquisition in 2023.
(5) Employees				\$ 49,000		\$ 49,000		\$ 49,000		\$ 49,000		\$ 49,000			
6251 Meters for New Subdivisions				\$ 20,000		\$ 20,000		\$ 20,000		\$ 20,000		\$ 20,000			
6018 Part-time Staff				\$ -		\$ -		\$ -		\$ -		\$ -			
6611 Dump Truck				\$ 20,000		\$ 20,000		\$ 20,000		\$ 20,000		\$ 20,000			
6611 Skid Steer				\$ 30,000		\$ 30,000		\$ 30,000		\$ 30,000		\$ 30,000			
Transfer Rent Revenues				\$ 6,400	\$ 11,400		\$ 11,400	\$ 15,800	\$ 20,800		\$ 20,800	\$ 20,800			
Subtotal	\$ 124,308	\$ 122,140	\$ 364,093	\$ 486,233	\$ 176,622	\$ 133,540	\$ 452,866	\$ 586,406	\$ 254,440	\$ 309,886	\$ 410,493	\$ 719,479	\$ 465,039	182.8%	

TOTAL EXPENDITURES	\$ 871,607	\$ 945,998	\$ 403,093	\$ 1,349,091	\$ 990,986	\$ 960,915	\$ 469,532	\$ 1,430,447	\$ 1,127,426	\$ 1,216,102	\$ 410,593	\$ 1,626,695	\$ 499,270	44.3%	
						\$ 0									

REPAIR & REPLACEMENT ACCOUNT															
	Actual 2020	Budget 2021 Current Operating	Budget 2021 Growth Areas	Budget 2021 Total	Actual 2021	Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	2023 vs. 2022	2023 vs. 2022	Comments
Cash Balance as of December 31st	\$ 320,839	\$ 357,979		\$ 357,979	\$ 377,709	\$ 414,849	\$ -	\$ 414,849	\$ 439,349	\$ 422,435	\$ -	\$ 422,435			
Replacement Schedule: Transfer Out															
Replace Well #1 Pump & Motor												\$ -	\$ -		
Paint Blue Jay Water Tower								\$ -		\$ 185,000		\$ 185,000			
Paint Pine & Jackson Water Tower								\$ -		\$ -		\$ -			
Paint Warren Water Tower								\$ -		\$ -		\$ -			
Water Line Replacement Schedule Projects:								\$ -		\$ -		\$ -			
Included in the above budget:								\$ -		\$ -		\$ -			
N. Crittenden, S. Vine, Elm N. Buffalo & Bedford								\$ 100,000		\$ 100,000		\$ 100,000			
Engineering	\$ -							\$ -		\$ 20,000		\$ 20,000			
Replacement Schedule Projects	\$ 84,873	\$ 85,000		\$ 85,000	\$ 65,270	\$ 85,000		\$ 85,000	\$ 125,906	\$ 305,000		\$ 305,000	\$ 179,094	142.2%	
Subtotal	\$ 84,873	\$ 85,000	\$ -	\$ 85,000	\$ 65,270	\$ 85,000	\$ -	\$ 85,000	\$ 125,906	\$ 305,000	\$ -	\$ 305,000	\$ 179,094	142.2%	
Annual Replacement Schedule	\$ 122,140	\$ 122,140	\$ -	\$ 122,140	\$ 122,140	\$ 122,140	\$ -	\$ 122,140	\$ 187,546	\$ 288,086	\$ -	\$ 288,086	\$ (16,914)	(78,554)	
Net Transfer In (Out)	\$ 37,267	\$ 37,140	\$ -	\$ 37,140	\$ 56,870	\$ 37,140	\$ -	\$ 37,140	\$ 61,640	\$ (16,914)	\$ -	\$ (16,914)	\$ (78,554)		

Adopted
12/8/2022

Water Fund				
Line Item	Line Item Description	Request Detail	2022 Budget Amount	2023 Budget Amount
4091	PILOT	PILOT - payment-in-lieu-of-taxes. 4.0% collected on water usage fees to be transferred to the General Fund. Used to pay for costs incurred for other services provided by the City through the General Fund such as police, streets and other services.	\$ 54,562	\$ 55,680
4200	Sale of Assets	Records the sale of any assets and surplus property		
4230	Interest	Interest earned from the cash balance in the Operating, Money Market and Water Meter Deposit accounts.	\$ 6,950	\$ 7,200
4380	Misc. Revenues	2% of Sales Tax for timely collections, 2% of Primacy Fee retained for collection, purchasing card rebate, scrap metal, insurance claims, and refunds.		
4500	Water Use Exempt	Water use collections on tax exempt entities, such as churches and schools.	\$ 50,100	\$ 62,400
4505	Water Use Resident	Water use collections on residential meters. All Water use fees include the basic fixed charge of \$16.67 plus \$2.54 per 1,000 gals usage inside the City and \$33.34 fixed charge plus \$5.08 per 1,000 gals for usage outside the City beginning January 2017.	\$ 608,600	\$ 828,000
4510	Water Use Business	Water use collections on business meters.	\$ 163,000	\$ 190,800
4520	Water Use Tapin	Revenue collected to pay for new meters.	\$ 17,000	\$ 15,000
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.	\$ 44,000	\$ 41,000
4560	Water Use Adjustment	When a customer pays more on their account than what is due, the extra amount is recorded in this line item. When the overage is applied to the account, it is deducted from this line and applied to the above appropriate lines.		
4565	Water Tower Rent	Rent received from renting space on the water towers. These funds are being set aside for future use.	\$ 11,400	\$ 20,800
4580	Damaged Prop. Collection			
		Total Revenues	\$ 955,612	\$ 1,220,880
6010	Wages F/T	10 employees with various allocations of which 1 position is vacant.	\$ 199,991	\$ 208,788
	Wages - Admin	9 employees with various allocations, plus part-time position that is vacant.	\$ 91,094	\$ 102,745
6011	Payroll Taxes	Next several lines are based on the above employees and allocations.	\$ 15,299	\$ 15,972
	Payroll Taxes - Admin		\$ 6,969	\$ 7,860
6012	Group Insurance		\$ 62,379	\$ 82,329
	Group Ins. - Admin		\$ 31,237	\$ 28,978
6013	LAGERS		\$ 31,999	\$ 31,527
	LAGERS - Admin		\$ 14,575	\$ 13,204
6014	Worker's Compensation		\$ 7,655	\$ 9,778
6020	Auto and Truck Expense	Cost for tires, brakes, batteries, parts, and any other vehicle maintenance. Currently we have 6 vehicles and 1 dump truck in our fleet, W1- 2014 Dodge 2500 utility truck 74012 miles, W2- 2015 Chevrolet utility truck 56,000 miles, W4-1997 Ford ranger 94,644 miles, W6-2007 F150 pickup 115,091 miles, W8-2014 Ford F450 flatbed truck 178,298 miles, W9- 2007 international Dump truck 73,400 miles.	\$ 4,000	\$ 4,000
6021	Gas and Oil	Funds for fuel, oil, blue def, and lubes to operate and maintain all mobile equipment in the department fleet.	\$ 12,000	\$ 17,000
6022	Equip. Maintenance	Funds for the maintenance of current equipment. Currently in our equipment fleet we have a 2009 Volvo Backhoe 3225 hours, 2022 Cat Mini Excavator, 2022 John Deere 310 backhoe, hydraulic chain saw, pull behind air compressor, Hammerhead Mole, an Army generator, cut-off saw, drill press, air compressor, cordless drill, cordless impact, cordless sawzall, 3- 12 volt water pumps, pipe beveller, pipe freezer, locator, tools, etc.	\$ 4,000	\$ 4,000
6023	Computer Maintenance	Funds to maintain and repair department computers including percentages of cost for maintenance and repair of computers at city hall, server and backup system.	\$ 4,000	\$ 5,964
6025	Maintenance	Funds are for daily maintenance, improvements, and repairs of emergency situations to maintain and repair our water distribution system when pipes fail, contractor errors, or something breaks. Our water system includes line sizes of ½", 1", 1 ½", 2", 3", 4", 6", 8", 10", 12", and 16" pvc, copper, ductile iron, and asbestos water mains and service lines. We must keep enough pipe, couplings, and fittings on hand for emergency situations. These funds also keep our , shut-off valves, fire hydrants, parts and automatic hydrant flushers for dead end mains, tool replacement, steel parts, PVC parts, and Brass parts in stock. The pvc parts are subject to oil prices since they are a petroleum product and can fluctuate frequently, also the brass parts are now all lead free which was mandated by DNR a few years ago and the cost of these parts can be very expensive.	\$ 48,000	\$ 48,000
6028	Building Maintenance	Funds are for maintenance of the water building	\$ 600	\$ 1,000
6029	SCADA	Funds are set up for the program updating, equipment maintenance, and repair for the Supervisory Control and Data Acquisition system that provides monitoring, alarm call outs and data recording for most all of the processes and/ or equipment (servers) at the WWTF, city hall, 13 remote lift stations, 3 well and tower sites, and water boost station. The equipment consists of fiber optic cables, 20 plc's, relays, transducers, electrical cabinets and a computer hard drive with monitors, cell phones to monitor and control the Scada system, respond to alarms, and monitor pressure in the water system through fire hydrants	\$ 11,200	\$ 12,500
6030	Legal	Funds pay for our city attorney as may be needed for legal matters such as buying of selling property, dealing with threats, enforcing the water use codes, suits against the City. Includes some allocations from city hall.	\$ 500	\$ 500

6031	Engineering	Funds pay for engineering for city projects not listed in the CIP projects. An example will be water line extensions, looping of dead end lines, water rate study or updating our hydraulic water model	\$ 5,000	\$ 5,000
6032	Insurance	Funds set aside for insurance coverage for Buildings, Vehicles, Equipment and Liability.	\$ 21,759	\$ 25,703
6033	Postage	Funds used for sending out water/sewer bills, informational letters, and packages.	\$ 7,000	\$ 7,000
6034	Custodian Fee	Commercial janitorial services to clean City owned properties, including the Water building.	\$ 1,200	\$ 1,300
6038	Postage Mach lease	Funds the water department share of a monthly lease.	\$ 280	\$ 280
6040	Office Supplies	Funds used for copy paper, pens, printer ink, bathroom supplies, folders, paper clips, note pads, staples, staplers, purchase order books, work order books, keys light bulbs, cleaning supplies, replace chairs, desks, coffee, foam cups.	\$ 700	\$ 700
6045	General Supplies	Funds used for repairs or replacement of tools on the trucks and in the shop, like grinders, hand tools, wrenches, sockets, welders, weed eaters, chargers, power tools, hammers, wrenches, and electrical supplies, lumber, nails, screws, bolts and nuts, major tool repairs, or replacement.	\$ 2,750	\$ 3,000
6047	Gravel	Funds for gravel on emergency water leaks, new service connections, some meter repairs, and repairs to street when the water issue involves the street, fire hydrant replacement, water line extensions, and looping of dead end water lines, valve replacement. This line has increased due to the amount of in house projects we are doing	\$ 3,500	\$ 3,500
6051	Telephone	Funds used to pay for land line office phone bill during business hours and cell phones used to monitor alarms, enter mobile 311 data, answer calls after hours, monitoring the department through SCADA and turning equipment off/on from remote locations after hours, and a wireless tablet needed for our GIS system equipment	\$ 6,700	\$ 6,700
6052	Power	Funds used to pay for electric at the water facility, boost station, 3 well sites, and 3 tower sites.	\$ 69,000	\$ 70,200
6060	Grounds Maintenance	Contract mowing of City properties.	\$ 3,825	\$ 4,208
6062	Capital Exp. Maint.			
6069	Uniforms	Funds provide uniforms for 5 department personnel along with grease rags, hooded sweat shirts, rain gear, boots and jackets	\$ 4,500	\$ 4,500
6070	Meeting & lodging	Funds that would be used for overnight room for training classes.	\$ 500	\$ 500
6071	Dues and Subscriptions	Funds to pay for dues to professional organizations such as MO WEF, MWWA, MRWA, SREP, ICMA, AWWA membership. This line is increased due to subscribing to become a AWWA member	\$ 1,500	\$ 1,500
6072	Trash	Funds used to pay for trash service at the water facility.	\$ 1,000	\$ 1,000
6073	Publications	Funds to pay for public notices, financial statements, help wanted ads that might apply to water department or is allocated by Administration	\$ 2,000	\$ 2,000
6075	Training and Safety	Funds to pay for the employee safety equipment including safety toe boots, gloves, hats, vest, safety glasses, ear protection, signs, safety cones, and formal safety training for the personnel such as 10 hour OSHA, CPR, Hazard material handling, driving, and pays for the required state water license and commercial driving license.	\$ 4,000	\$ 5,000
6076	Unemployment			
6097	Drug Testing	Funds the random drug testing of employees which is mandatory for Commercial Driver License.	\$ 300	\$ 300
6101	Locates	Funds for our annual fee with Mo One Call and marking paint used to do the locates, with the expansion of our water system we have been and will continue to see more locates, we typically average 65 to 90 a month	\$ 1,200	\$ 1,200
6231	Software Support	Funds allocated for Harmony (Master Meter), Summit and Dude Solutions (mobile 311) and GIS.	\$ 18,000	\$ 20,000
6251	Meters	Funds use to pay for water meters, meter pits, and all brass fittings, brass meter setters, and electronic reading components involve with meter installation. We have to maintain enough in this line for new installs, replacement of meter yoke components, meter pits, and meter pit lids. The new meters need to have a plastic lid also in some cases a plastic pit to allow the radio frequency to reach the base station or a repeater.	\$ 25,000	\$ 30,000
6252	Wells	Funds used for upkeep and maintenance of water wells, including chemical pumps and components, pressure gauges, soft starts, and yearly inspections of the wells	\$ 10,000	\$ 10,000
6253	Water Samples	Funds set for routine monthly testing of water to ensure safe drinking water, also special testing due to new water main installation, water main breaks, customer complaints, sampling equipment, bleach.	\$ 2,500	\$ 2,500
6254	Disinfection/Water Treatment	Funds for the purchase of chemicals to improve the quality of drinking water, including chlorine, caustic, and phosphate. This line is increased due to the rising cost of chemicals, expansion of our water system, amount of hydrant flushing we do to keep good water quality, and bulk water sales all of which contribute to increased water usage which increases the amount of disinfection needed.	\$ 30,000	\$ 45,000
6255	Water Towers	Funds for maintenance of our three water towers which is typically light bulbs and insulation as there are some pressure sensors that the Scada system operates on that we must kept from freezing.	\$ 600	\$ 600
6256	Replacement Schedule	Funds are for the replacement of aged and undersized water mains, looping of dead-end mains, and installing new mains where there are currently not any which allows us to move meters out of the backyards and this also includes planning, engineering, and installation of the water main replacement. Current year includes painting the Blue Jay Water Tower.	\$ 85,000	\$ 305,000
	Replacement Schedule	Transfer to Replacement Fund	\$ 37,140	\$ (16,914)
6302	Accounting	Funds the water department portion of accounting costs	\$ 3,000	\$ 3,200
6323	WC Injury City Paid			
6502	Propane	Heating the offices and equipment buys in the Water Department	\$ 1,500	\$ 2,500
		Transfer PILOT to General	\$ 54,562	\$ 55,680
		Transfer Rent Revenues for future use.	\$ 11,400	\$ 20,800
		Total Expenditures	\$ 960,915	\$ 1,216,102
		Net	\$ (5,303)	\$ 4,778

GROWTH AREAS: Personnel and Capital Needs

6630	Capital Expenditure Purchase	New City Hall Remodel and relocation , this is estimated to cost a total \$1,100,000 and to be allocated across the appropriate funds.	\$ 103,593	\$ 103,593
6023	Computer Maintenance	IT Services allocated to 12 departments/funds.	\$ 11,666	
6301	Professional Services	New Website design , cost shared with WWTP, Water, General and Parks.	\$ 5,000	
6611	Capital Expenditure Purchase	New Backhoe approved in 2022, but will not come in until 2023.		\$ 65,000
6611	Capital Expenditure Purchase	Used Dump Truck . This purchase would be for another used dump truck, the one we purchased from Greene County last year has been working good for us, like all used vehicles it could use some work at some point but for the most part it has been a good purchase. We still only have two dump trucks that are barely less than 15 years old and four between the departments including the cemetery that range from 25 to 40 years old which we do not use two of them for hauling purposes if at all possible because of their condition. This purchase would be split between the Water, WWTP and the Street Department.		\$ 20,000
6611	Capital Expenditure Purchase	Skid Steer . This purchase would allow for the purchase of a new skid steer which is one of the most used pieces of equipment we have by all departments. The departments have to work around each others schedule to use the current skid steer, with the purchase of a new one it would make projects and daily tasks more efficient for every department		\$ 30,000
6611	Capital Expenditure Purchase	New Building at the Treatment Plant that would allow for the department to be more efficient, the collection system employees currently work with the water department employees daily and there is not enough room for equipment and parts at one location which causes us to make extra trips across town to get everything needed for daily tasks, This would allow for the Street Department to be housed out of the current water building on McVay Street and would allow for us to get all of our equipment in out of the weather, and not have to sit outside adding wear and tear during certain weather conditions.	\$ 150,000	\$ 75,000
		(5) Hydrants	\$ 49,000	\$ 49,000
	Capital Expenditure Purchase	Repeater Tower . This would allow us to purchase a 80 ft tower with repeater that we would own and install it at our water Boost Station to improve the meter reading quality on the south side of our water system, currently most of the meters past the city limits do not read automatically like the rest of the system meters due to the fact that they are so far away from the existing repeaters. The customers in this area cannot access the water smart app to see track their water usage.		\$ 25,000
	Capital Expenditure Purchase	Bulk Water Filling Station . This purchase would allow customers 24/7 access to bulk water filling with the ability to pay for it on the site which is currently located at well 3		\$ 23,000
6251	Meters	Meters for new subdivisions		\$ 20,000
		Total Growth Areas	\$ 319,259	\$ 410,593
		Total Expenditures	\$ 1,280,174	\$ 1,626,695
		Net	\$ (324,562)	\$ (405,815)

Water Capacity Fees 21-91

													<i>Difference</i>		
	<i>Actual 2020</i>	<i>Budget 2021 Current Operating</i>	<i>Budget 2021 Growth Areas</i>	<i>Budget 2021 Total</i>	<i>Actual 2021</i>	<i>Budget 2022 Current Operating</i>	<i>Budget 2022 Growth Areas</i>	<i>Budget 2022 Total</i>	<i>Actual 2022</i>	<i>Budget 2023 Current Operating</i>	<i>Budget 2023 Growth Areas</i>	<i>Budget 2023 Total</i>	<i>2023 vs. 2022</i>	<i>2023 vs. 2022</i>	<i>Comments</i>
Cash Balance as of December 31st	\$ 43,004	\$ 50,004		\$ 50,004	\$ 51,004	\$ 58,004		\$ 58,004	\$ 57,388	\$ 63,772		\$ 63,772	\$ 6,384	11%	
REVENUES															
	<i>Actual 2020</i>	<i>Budget 2021 Current Operating</i>	<i>Budget 2021 Growth Areas</i>	<i>Budget 2021 Total</i>	<i>Actual 2021</i>	<i>Budget 2022 Current Operating</i>	<i>Budget 2022 Growth Areas</i>	<i>Budget 2022 Total</i>	<i>Actual 2022</i>	<i>Budget 2023 Current Operating</i>	<i>Budget 2023 Growth Areas</i>	<i>Budget 2023 Total</i>	<i>2023 vs. 2022</i>	<i>2023 vs. 2022</i>	<i>Comments</i>
4570 Capacity Fees	\$ 9,843	\$ 7,000		\$ 7,000	\$ 8,000	\$ 7,000		\$ 7,000	\$ 6,384	\$ 7,000		\$ 7,000	\$ 616	9.6%	
Subtotal	\$ 9,843	\$ 7,000	\$ -	\$ 7,000	\$ 8,000	\$ 7,000	\$ -	\$ 7,000	\$ 6,384	\$ 7,000	\$ -	\$ 7,000	\$ 616	9.6%	
Surplus (Deficit to Balance)	\$ 9,843	\$ 7,000	\$ -	\$ 7,000	\$ 8,000	\$ 7,000	\$ -	\$ 7,000	\$ 6,384	\$ 7,000	\$ -	\$ 7,000	\$ 616	0.09648436	
EXPENDITURES															
	<i>Actual 2020</i>	<i>Budget 2021 Current Operating</i>	<i>Budget 2021 Growth Areas</i>	<i>Budget 2021 Total</i>	<i>Actual 2021</i>	<i>Budget 2022 Current Operating</i>	<i>Budget 2022 Growth Areas</i>	<i>Budget 2022 Total</i>	<i>Actual 2022</i>	<i>Budget 2023 Current Operating</i>	<i>Budget 2023 Growth Areas</i>	<i>Budget 2023 Total</i>	<i>2023 vs. 2022</i>	<i>2023 vs. 2022</i>	<i>Comments</i>
6029 SCADA															
6030 Legal															
6031 Engineering															
6062 Capital Exp., Maint.															
6251 Meters															
6611 Capital Expenditure															
6626 Equipment Lease															
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			

Adopted
12/8/2022

Water Capacity Fees

Line Item	Line Item Description	Request Detail	2022 Proposed Budget Amount	2023 Proposed Budget Amount
4570	Capacity Fees	Fees imposed upon all new construction with the City for the purpose of improvements to the sewer system collection, treatment and/or storage facilities.	\$ 7,000	\$ 7,000
		Total Revenues	\$ 7,000	\$ 7,000
		Total Expenditures	\$ -	\$ -
		Net	\$ 7,000	\$ 7,000