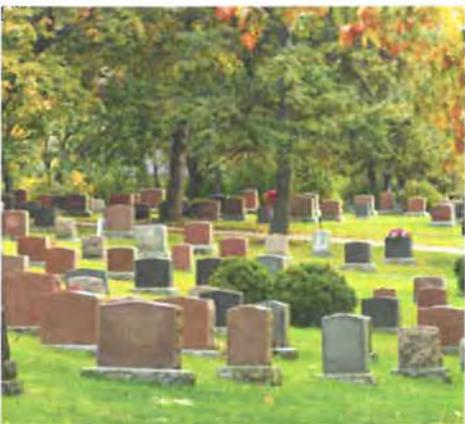


CITY OF

# MARSHFIELD

## 2024 BUDGET



**City of Marshfield, Missouri**  
**2024 Budget**

January 1, 2024 – December 31, 2024

Adopted December 7, 2023

City of Marshfield  
798 South Marshall  
Marshfield, MO 65706



798 South Marshall, Marshfield, MO 65706  
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[www.marshfieldmo.gov](http://www.marshfieldmo.gov)

February 14th, 2023

Board of Aldermen  
Appointed Officials  
Citizens of Marshfield

Subject: City of Marshfield FY2024 Budget

On behalf of the City of Marshfield City Staff, we are proud to present the City of Marshfield's FY2024 Budget. The budget reflects the priorities established by City Staff and the Board of Aldermen.

As part of our continuing effort for clear transparency from City Staff to the Board of Aldermen, Parks Board, Cemetery Board, and Marshfield Citizens, staff continued with the approach from 2021-2023 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 reflects the operating budget for each department, then outlines other expenditures known as "Growth Areas". These Growth Areas would otherwise be known as capital expenditures that are above and beyond the day-to-day operational issues. Recommendations from respected Boards and committees were to approve the additional expenditures in each department. The Board of Aldermen appropriated funds in the 2024 Budget for all the Growth Areas as presented. Growth Areas outlined in the budget require final approval from the Board of Aldermen prior to purchase and are not considered part of the overall operating budget.

Public and Private industries continue to face unprecedented challenges. While the availability of goods seems to be improving, inflation continues to create challenges for day to day operations, along with replacement costs and capital expenditures.

### **GENERAL FUND**

The need for space within City Hall continues to be a top priority for city leaders. The City of Marshfield entered into an agreement with Paragon Architecture early in 2023. The plans were to renovate and expand the current City Hall. After working through the planning portion with Paragon, we released the project for bids. Bids received for the project were far from what were anticipated and were not feasible with the funds that were set aside for the project. City Staff will continue to look for alternative ways to improve efficiency, opportunities for providing more workspace for the employees and for easy access for public engagement.

There was additional revenue approved to the General fund in 2023 through an additional ½ cent sales tax for public safety. The police department plans to expand its police force by 4 additional officers, new and replacement vehicles for those new positions and current patrolmen, body cameras, radar units for the patrol cars, dash cameras, and bullet proof vests. These additional expenditures are anticipated to take place in 2024. City Staff will be looking for ways to renovate the Police Department to allow for additional officers in 2024. The Board of Aldermen approved the 2024 budget with setting aside 10% of the new public safety sales tax in a replacement fund for the Police Department.

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

The General Fund Budget also includes monies appropriated for street markings, establishing grass and erosion control on North Elm from CC highway to Hubble Drive, GIS equipment for the Building Department, storm water improvements on West Washington between White Oak and Allen Street, and some Right-Of-Way equipment for the Street Department.

### **ENTERPRISE FUNDS**

The Water Department has been very aggressive, internally replacing thousands of feet of pipe. Throughout 2024 it is anticipated that the city will replace portions of water line on S. Elm, S. Locust, S. Vine, along with other opportunities that might arise. The city is also anticipating a couple of sub-division additions in which the city hopes to partner with the developers to provide the labor to extend utilities to the development in an effort to spur on some healthy economic development. 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. Water Department Capital Expenditures include the shared equipment with the Wastewater, funding for a bulk water filling station, and additional fire hydrants that have technology built into them for data collections and notifications for emergency situations.

The Sewer Department is anticipated to see a major expansion into the new CC corridor and modifications to the Wastewater Treatment Facility. The State of Missouri appropriated \$5M for this project and design started on the project in late December of 2023. It is anticipated that some portion of the project will start construction in 2024. This project is estimated to cost more than \$7M. Funds have been appropriated for several items to be purchased from the replacement fund. Replacement Fund expenditures include a new sewer main on N. Mill to make public sewer available to residents on a private sewer line, CIPP lining to repair and prolong the life of several thousand feet of pipe, sewer extensions to development areas, clearing of existing R-O-W's for maintenance and replacement purposes, and a new sewer camera and a camera truck in case the current camera that we have becomes nonfunctional.

### **TRANSPORTATION FUND**

The dust has settled on the I-44 interchange project, but we still have not received documentation from MoDOT on closing out our partnership for that project. We are still holding \$300,000 in contingency monies to close that project out. We are hopeful that we will be able to close that project in late 2024. 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 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 resurface or overlay identified streets, 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. 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. 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. Engineers are currently working on the design of the project and hope to get preliminary approval from MoDOT in the first quarter of 2024. Other noteworthy projects for the Transportation Fund include the

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sealing of parking lots and trails at city owned facilities and parks, and partnerships with developers to resurface N. Buffalo to allow housing and economic development opportunities.

## **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 a new zip line apparatus, and the completion of the Tommy Macdonnell sign. There are funds appropriated in the budget to improve/replace the tennis courts, the addition of pickleball courts, permanent parks signage, park swing replacement, the laying out of Patriot Park for future purposes and the replacement/purchase of a park's utility truck. The Activity Center is still on the forefront of where we are trying to take the Parks Department, however, inflation has caused us to pause while we look for additional funding to go with what we can afford at this time. The Parks team continues to work on other programming to build upon, and they continue to see record breaking numbers for registrations in every sport that the City has to offer.

The following budget highlights are worthy of mentioning for the 2024 Budget.

- ❖ The city's reserve fund currently has a cash balance of \$649,400 which is close 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 \$50,000 set aside for the Board of Aldermen's discretion if a project or need arises.
- ❖ 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. The City was awarded \$5M from the state for these improvements. The City has set aside all of the monies from the American Rescue Plan Act (ARPA) from 2020 which totals approximately \$1,580,000 to go towards matching funds. Between the ARPA dollars, unallocated cash, and the state appropriated monies, it is anticipated that the City will spend a minimum of \$7M in the near future on sewer related items. Design of such improvements started in December of 2023.

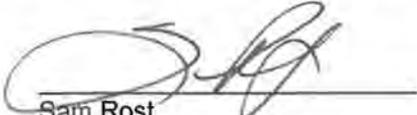
### **Future Projects and Continued Projects from 2023 include the following:**

- Improvements to the Drinking Water System including tower improvements, and water line replacement and expansion.
- Niche structure and layout for cremations within the Cemetery
- Sewer Manhole and sewer line cast in place lining

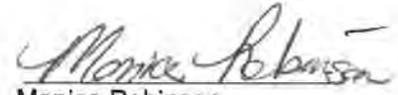
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Mayor Natalie McNish

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

In conclusion, the City of Marshfield's FY2024 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 Natalie McNish

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

## 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 50.1% of the total general fund revenue of the City in FY 2024. Revenue generated by the general sales tax is allocated to the General Fund and can be used for municipal purposes approved by the Board of Aldermen.

On April 4, 2023, the voters of the City voted to approve an increase of the general sales tax by one-half percent for the purpose of improving public safety in the City. The additional tax became effective October 1, 2023 and is to be used to fund the Police Department, in conjunction with a transfer from the General Fund. The budgeted Public Safety sales tax is projected to be 24.7% of the total general fund revenue of the City in FY 2024.

#### *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. Authorized in 2005 by the City of Marshfield voters, the 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

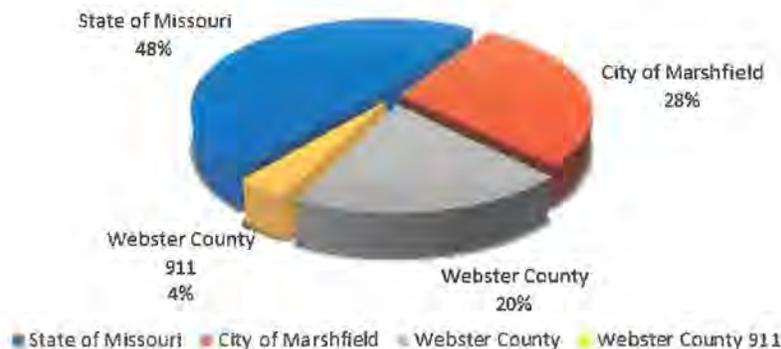
**State of Missouri (Total Rate 4.225%)**

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

**City of Marshfield Sales Tax (Total Rate 2.5%)**

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

**City of Marshfield Sales Tax Rate 8.808%  
Distribution**



## 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 no 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 majority 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, 2023 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, 2024). 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, 2023 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, 2024).

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 (2023 Levy – collected in 2024)

Rate	Use	Estimated Revenue
.3700/100	Debt Service	\$ 424,941
.1052/100	Parks	\$ 121,281
.1244/100	Cemetery	\$ 143,361

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

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.

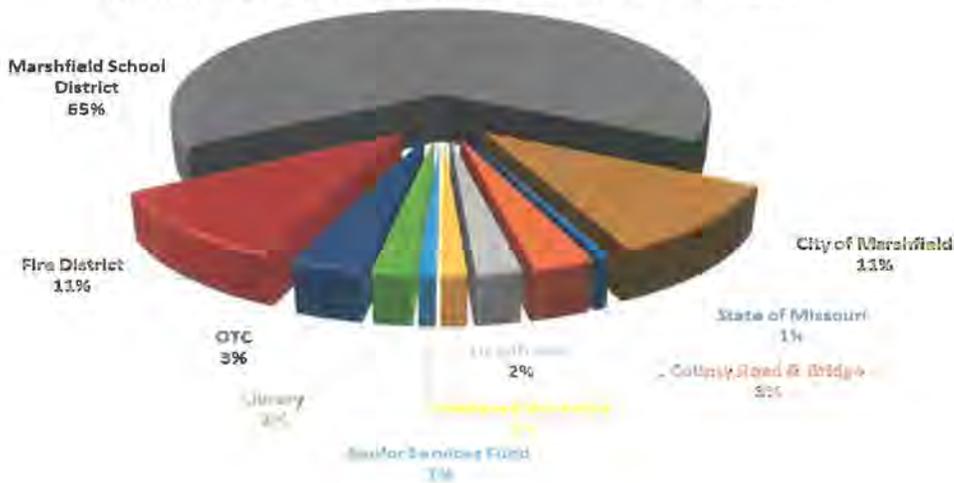
**Residential**

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	0.1871	35.55
Fire District	0.6000	114.00
Marshfield School District	3.6909	701.27
City of Marshfield	0.5996	113.92
<b>Total</b>	<b>5.6308</b>	<b>1,069.85</b>

**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	0.1871	59.87
Fire District	0.6000	192.00
Marshfield School District	3.6909	1,181.09
City of Marshfield	0.5996	191.87
<b>Total</b>	<b>6.0008</b>	<b>1,920.26</b>

**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 8.8% of the total general fund revenue of the City in FY 2024.

### **Payment in Lieu of Taxes**

Payment in lieu of taxes (PILOTs) are assessed on gross water municipal sales (3.9%) and gross sewer charges (2.6%) 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 2024 represent 2.6% of the total general fund revenue.

### **Tourism Tax**

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

### **Licenses and Permits**

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

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

### **Fines and Forfeitures**

The various fines for municipal code violations are set by the Municipal Judge. Most fines and forfeitures are attributed to municipal court fines and represent 1.6% of the total general fund revenue for FY 2024.

### **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 8.1% of the total general fund revenue for FY 2024.

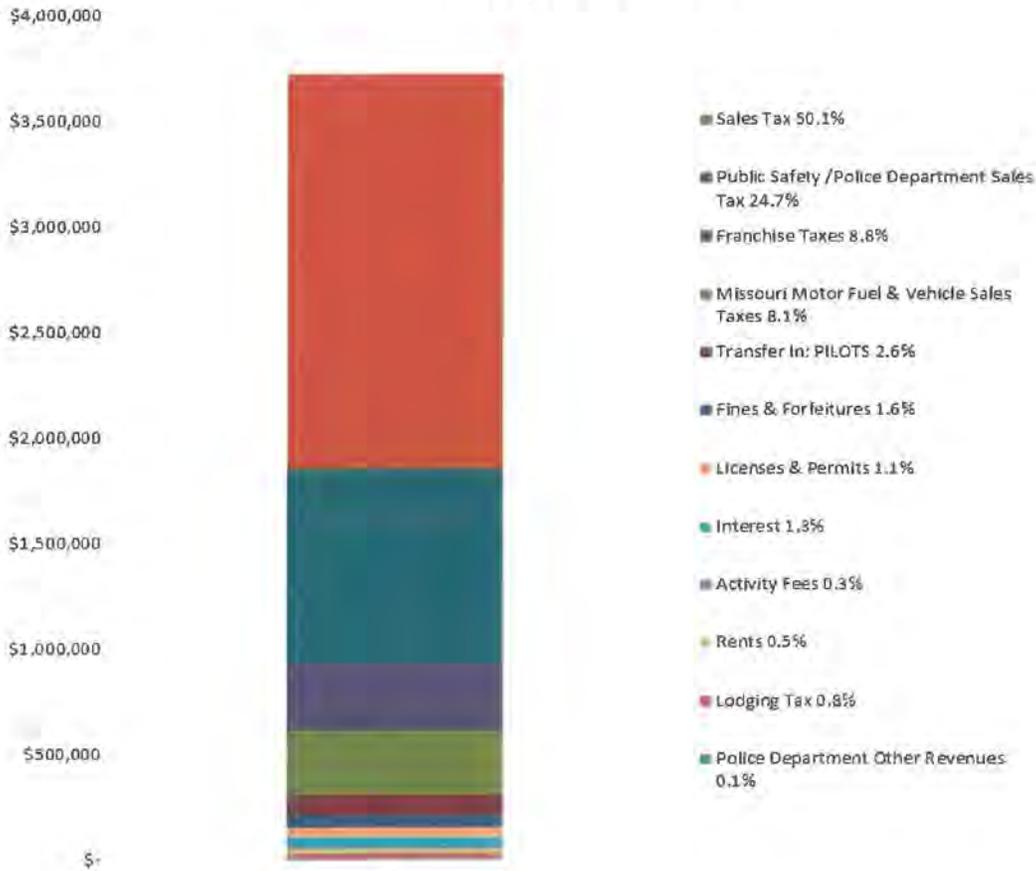
### **Rent**

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 and at other locations that is rented through a bid process. 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 yet to be determined.

**2024 Budget Operating Revenues**

	General Fund	Police Department	Transportation Fund	Parks Fund	Cemetery Fund	Total Governmental Funds
<b>REVENUES</b>						
<b>Taxes</b>						
Property Taxes				\$ 121,281	\$ 143,361	\$ 264,642
Franchise taxes	\$ 328,000					\$ 328,000
Sales taxes	\$ 1,868,344	\$ 920,760	\$ 895,760	\$ 895,760		\$ 4,580,624
Lodging tax	\$ 30,000					\$ 30,000
<b>Intergovernmental:</b>						\$ -
Missouri motor fuel & vehicle sales taxes	\$ 303,000					\$ 303,000
<b>User charges:</b>						\$ -
Activity fees	\$ 12,100	\$ 300		\$ 255,180		\$ 267,580
Cemetery sale of plots & grave openings					\$ 39,500	\$ 39,500
Licenses & permits	\$ 41,000					\$ 41,000
Fines & forfeitures	\$ 58,000	\$ 1,200				\$ 59,200
Interest	\$ 48,000		\$ 24,000	\$ 24,000	\$ 12,000	\$ 108,000
Rents	\$ 19,452			\$ 1,200	\$ 1,000	\$ 21,652
PILOTS (Transferred In)	\$ 96,167					\$ 96,167
Miscellaneous		\$ 3,000				\$ 3,000
<b>Total Revenues</b>	<b>\$ 2,804,063</b>	<b>\$ 925,260</b>	<b>\$ 919,760</b>	<b>\$ 1,297,421</b>	<b>\$ 195,861</b>	<b>\$ 6,142,365</b>

**2024 Budget General Fund Revenues**  
**Total \$3,729,323**



**2024 Budget Operating Expenditures**

EXPENDITURES	General Fund	Transportation Fund	Parks Fund	Cemetery Fund	Total
					Governmental Funds
General & Administrative	\$ 524,723				\$ 524,723
Law and public safety:					\$ -
Police	\$2,180,014				\$ 2,180,014
Municipal Court	\$ 135,467				\$ 135,467
Street	\$ 553,525	\$ 1,309,300			\$ 1,862,825
Building Inspection	\$ 187,177				\$ 187,177
Animal Control	\$ 46,601				\$ 46,601
Cemetery				\$ 176,959	\$ 176,959
Parks			\$ 870,469		\$ 870,469
Debt Service		\$ 390,000	\$ 192,194		\$ 582,194
Encumbered	\$ 19,452		\$ 200,000		\$ 219,452
<b>Total Expenditures</b>	<b>\$3,646,958</b>	<b>\$ 1,699,300</b>	<b>\$1,262,663</b>	<b>\$ 176,959</b>	<b>\$ 6,785,880</b>

**2024 Budget General Fund Expenditures**



- General & Administrative 14.4%
- Police 59.8%
- Municipal Court 3.7%
- Street 15.2%
- Building Inspection 5.1%
- Animal Control 1.3%
- Encumbered rent revenues 0.3%

**2024 Budget General Fund Departments' Personnel Expenses**

	Total Expenditures	Personnel Expenses *	Percent of Total by Department
General & Administrative	\$ 524,723	\$ 186,746	35.6%
Police	\$ 2,180,014	\$ 1,591,788	73.0%
Municipal Court	\$ 135,467	\$ 69,081	51.0%
Street	\$ 553,525	\$ 352,162	63.6%
Building Inspection	\$ 187,177	\$ 99,093	52.9%
Animal Control	\$ 46,601	\$ 26,751	57.4%
Cemetery	\$ 176,959	\$ 133,264	75.3%
Parks	\$ 870,469	\$ 523,952	60.2%
<b>Total</b>	<b>\$ 4,674,935</b>	<b>\$ 2,982,837</b>	<b>63.8%</b>

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

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**Growth Areas**

**Summary**

**Allocations**

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# City of Marshfield Budget - 2024

<i>REVENUES</i>	<i>Actual 2021</i>	<i>Budget 2022 Operating</i>	<i>Budget 2022 Growth Areas</i>	<i>Budget 2022 Total</i>	<i>Actual 2022</i>	<i>Budget 2023 Operating</i>	<i>Budget 2023 Growth Areas</i>	<i>Budget 2023 Total</i>	<i>Actual 2023</i>	<i>Budget 2024 Operating</i>	<i>Budget 2024 Growth Areas</i>	<i>Budget 2024 Total</i>
General/Administrative	\$ 2,930,229	\$ 1,993,578	\$ -	\$ 1,993,578	\$ 2,453,461	\$ 2,193,557	\$ -	\$ 2,193,557	\$ 2,574,730	\$ 2,309,296	\$ -	\$ 2,309,296
Police	\$ 18,181	\$ 1,800	\$ -	\$ 1,800	\$ 11,391	\$ 4,850	\$ -	\$ 4,850	\$ 89,629	\$ 925,260	\$ -	\$ 925,260
Street	\$ 310,401	\$ 270,841	\$ -	\$ 270,841	\$ 331,027	\$ 275,000	\$ -	\$ 275,000	\$ 388,129	\$ 303,000	\$ -	\$ 303,000
Building Regulations	\$ 34,334	\$ 31,500	\$ -	\$ 31,500	\$ 34,008	\$ 36,000	\$ -	\$ 36,000	\$ 51,011	\$ 36,000	\$ -	\$ 36,000
Municipal Court	\$ 48,814	\$ 60,000	\$ -	\$ 60,000	\$ 88,669	\$ 70,000	\$ -	\$ 70,000	\$ 68,031	\$ 58,000	\$ -	\$ 58,000
Animal Control	\$ 2,079	\$ 1,900	\$ -	\$ 1,900	\$ 1,825	\$ 1,350	\$ -	\$ 1,350	\$ 2,301	\$ 1,600	\$ -	\$ 1,600
Industrial Park	\$ 49	\$ 50	\$ -	\$ 50	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
American Rescue Plan Act Funds	\$ 764,401	\$ 767,511	\$ -	\$ 767,511	\$ 782,755	\$ 3,840	\$ -	\$ 3,840	\$ 32,802	\$ 36,000	\$ -	\$ 36,000
Cemetery	\$ 177,606	\$ 169,982	\$ -	\$ 169,982	\$ 176,058	\$ 179,165	\$ -	\$ 179,165	\$ 206,952	\$ 195,861	\$ -	\$ 195,861
Parks Fund	\$ 1,273,864	\$ 1,165,683	\$ -	\$ 1,165,683	\$ 1,324,008	\$ 1,228,462	\$ -	\$ 1,228,462	\$ 1,403,482	\$ 1,297,421	\$ -	\$ 1,297,421
Transportation Fund	\$ 988,227	\$ 793,391	\$ -	\$ 793,391	\$ 946,215	\$ 876,240	\$ -	\$ 876,240	\$ 1,034,759	\$ 1,340,826	\$ 110,000	\$ 1,450,826
Transportation Capital Projects	\$ 2,539	\$ 400	\$ -	\$ 400	\$ 991	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G.O. Bond Debt Service	\$ 884,737	\$ 836,069	\$ -	\$ 836,069	\$ 872,543	\$ 837,647	\$ -	\$ 837,647	\$ 858,124	\$ 817,941	\$ -	\$ 817,941
Water Rev Bond Debt Service	\$ 278,090	\$ 396,444	\$ -	\$ 396,444	\$ 349,690	\$ 395,800	\$ -	\$ 395,800	\$ 347,553	\$ 398,453	\$ -	\$ 398,453
Water & Sewer Capital Projects	\$ 31,084	\$ 1,800	\$ -	\$ 1,800	\$ 4,384	\$ 1,800	\$ -	\$ 1,800	\$ 17,283	\$ 1,800	\$ -	\$ 1,800
WWTP	\$ 929,601	\$ 897,440	\$ -	\$ 897,440	\$ 1,255,103	\$ 1,477,133	\$ -	\$ 1,477,133	\$ 1,565,188	\$ 1,603,870	\$ -	\$ 1,603,870
WWTP Capacity Fees	\$ 15,311	\$ 60,000	\$ -	\$ 60,000	\$ 57,510	\$ 18,661	\$ -	\$ 18,661	\$ 29,512	\$ 12,000	\$ -	\$ 12,000
WWTP CIP	\$ 305,999	\$ 303,149	\$ -	\$ 303,149	\$ 308,852	\$ 304,980	\$ -	\$ 304,980	\$ 332,184	\$ 325,700	\$ -	\$ 325,700
Water CIP	\$ 194,972	\$ 192,671	\$ -	\$ 192,671	\$ 197,092	\$ 195,720	\$ -	\$ 195,720	\$ 207,012	\$ 203,900	\$ -	\$ 203,900
Water	\$ 960,566	\$ 955,611	\$ -	\$ 955,611	\$ 1,135,737	\$ 1,220,880	\$ -	\$ 1,220,880	\$ 1,304,162	\$ 1,335,480	\$ -	\$ 1,335,480
Water Capacity Fees	\$ 8,000	\$ 7,000	\$ -	\$ 7,000	\$ 6,384	\$ 7,000	\$ -	\$ 7,000	\$ 15,589	\$ 7,000	\$ -	\$ 7,000
<b>TOTAL</b>	<b>\$ 10,159,083</b>	<b>\$ 8,906,820</b>	<b>\$ -</b>	<b>\$ 8,906,820</b>	<b>\$ 10,337,763</b>	<b>\$ 9,328,085</b>	<b>\$ -</b>	<b>\$ 9,328,085</b>	<b>\$ 10,528,434</b>	<b>\$ 11,209,407</b>	<b>\$ 110,000</b>	<b>\$ 11,319,407</b>

<i>EXPENDITURES</i>	<i>Actual 2021</i>	<i>Budget 2022 Operating</i>	<i>Budget 2022 Growth Areas</i>	<i>Budget 2022 Total</i>	<i>Actual 2022</i>	<i>Budget 2023 Operating</i>	<i>Budget 2023 Growth Areas</i>	<i>Budget 2023 Total</i>	<i>Actual 2023</i>	<i>Budget 2024 Operating</i>	<i>Budget 2024 Growth Areas</i>	<i>Budget 2024 Total</i>
General/Administrative	\$ 346,636	\$ 346,276	\$ 241,683	\$ 587,959	\$ 362,134	\$ 393,771	\$ 915,350	\$ 1,309,121	\$ 622,120	\$ 524,723	\$ 1,010,350	\$ 1,535,073
Police	\$ 1,097,067	\$ 1,192,764	\$ 91,108	\$ 1,215,444	\$ 1,192,580	\$ 1,325,095	\$ 103,035	\$ 1,593,100	\$ 1,511,720	\$ 2,180,014	\$ 11,275	\$ 2,191,289
Street	\$ 430,453	\$ 508,701	\$ 111,441	\$ 620,142	\$ 545,851	\$ 548,655	\$ 139,275	\$ 687,930	\$ 565,445	\$ 553,525	\$ 91,942	\$ 645,467
Building Regulations	\$ 147,828	\$ 164,009	\$ 5,833	\$ 169,842	\$ 133,058	\$ 182,989	\$ 4,000	\$ 186,989	\$ 129,668	\$ 187,177	\$ 8,500	\$ 195,677
Municipal Court	\$ 74,021	\$ 125,554	\$ 17,108	\$ 142,662	\$ 116,630	\$ 133,808	\$ 11,275	\$ 145,083	\$ 132,047	\$ 135,467	\$ 11,275	\$ 146,742
Animal Control	\$ 29,115	\$ 43,468	\$ 9,833	\$ 53,301	\$ 38,926	\$ 48,319	\$ -	\$ 48,319	\$ 40,652	\$ 46,601	\$ 4,000	\$ 50,601
Industrial Park	\$ -	\$ 11,022	\$ -	\$ 11,022	\$ -	\$ 11,031	\$ -	\$ 11,031	\$ -	\$ -	\$ -	\$ -
American Rescue Plan Act Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
Cemetery	\$ 146,215	\$ 169,982	\$ 66,029	\$ 236,011	\$ 160,442	\$ 173,557	\$ 101,796	\$ 275,353	\$ 184,450	\$ 176,959	\$ 140,196	\$ 317,155
Parks Fund	\$ 1,080,795	\$ 1,153,696	\$ 328,276	\$ 1,481,972	\$ 1,197,490	\$ 1,224,537	\$ 552,193	\$ 1,743,330	\$ 1,249,826	\$ 1,262,663	\$ 662,103	\$ 1,924,766
Transportation Fund	\$ 668,758	\$ 1,474,827	\$ 20,000	\$ 1,494,827	\$ 737,962	\$ 986,700	\$ 300,000	\$ 1,286,700	\$ 514,304	\$ 1,699,300	\$ 283,000	\$ 1,982,300
Transportation Capital Projects	\$ 1,009,802	\$ 383,027	\$ -	\$ 383,027	\$ 383,284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G.O. Bond Debt Service	\$ 826,755	\$ 826,935	\$ -	\$ 826,935	\$ 823,888	\$ 826,635	\$ -	\$ 826,635	\$ 823,588	\$ 821,703	\$ -	\$ 821,703
Water Rev Bond Debt Service	\$ 333,924	\$ 396,377	\$ -	\$ 396,377	\$ 349,624	\$ 395,485	\$ -	\$ 395,485	\$ 347,451	\$ 397,523	\$ -	\$ 397,523
SRF Water Capital Projects	\$ 1,237,517	\$ 657,606	\$ -	\$ 657,606	\$ 88,500	\$ 282,106	\$ -	\$ 282,106	\$ 131,805	\$ -	\$ -	\$ -
Water & Sewer Capital Projects	\$ 293,993	\$ 1,812,248	\$ -	\$ 1,812,248	\$ 220,221	\$ 1,622,342	\$ -	\$ 1,622,342	\$ 600,997	\$ 984,416	\$ -	\$ 984,416
WWTP	\$ 989,920	\$ 996,906	\$ 481,732	\$ 1,478,638	\$ 1,192,954	\$ 1,462,043	\$ 355,593	\$ 1,793,636	\$ 1,527,674	\$ 1,599,055	\$ 181,260	\$ 1,780,315
WWTP Capacity Fees	\$ 41,339	\$ 25,465	\$ -	\$ 25,465	\$ 21,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WWTP CIP	\$ 170,461	\$ 170,156	\$ -	\$ 170,156	\$ 180,423	\$ 213,950	\$ 382,000	\$ 595,950	\$ 259,240	\$ 514,154	\$ -	\$ 514,154
Water CIP	\$ 120,512	\$ 221,414	\$ -	\$ 221,414	\$ 156,831	\$ 174,208	\$ -	\$ 174,208	\$ 156,208	\$ 184,414	\$ -	\$ 184,414
Water	\$ 990,986	\$ 960,915	\$ 469,532	\$ 1,430,447	\$ 1,127,426	\$ 1,216,102	\$ 410,593	\$ 1,626,695	\$ 1,343,523	\$ 1,331,622	\$ 257,260	\$ 1,588,881
Water Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 10,036,099</b>	<b>\$ 11,641,349</b>	<b>\$ 1,842,575</b>	<b>\$ 13,415,495</b>	<b>\$ 9,029,384</b>	<b>\$ 11,721,334</b>	<b>\$ 3,275,110</b>	<b>\$ 15,104,014</b>	<b>\$ 10,140,717</b>	<b>\$ 13,599,315</b>	<b>\$ 2,661,160</b>	<b>\$ 16,260,475</b>

Adopted  
12/7/2023

2024 Growth Areas and Capital Expenditures:		General Fund	Police Department	Cemetery Fund	Parks Fund	Transportation Fund	Water Fund	Water CIP	Wastewater Fund	WWTP CIP	
Operating Cash Balances Budgeted 12/31/2024		\$ 2,942,809	\$ 93,671	\$ 548,552	\$ 1,884,435	\$ 1,991,216	\$ 1,008,775	\$ 548,609	\$ 871,755	\$ 1,079,353	
<b>2023 Approved Growth Areas Expected to be Expended 2024</b>	<b>Amount</b>										
Tommy Macdonnel Pool Signage	\$ 24,170				\$ 24,170						Paid down pmt. In 2023, expect bal. in 2024
	\$ -										
<b>2024 Growth Areas, Capital Expenditures and Projects</b>											<b>Comments</b>
City Hall Remodel	\$ 1,107,050	\$ 779,075		\$ 47,196	\$ 93,593		\$ 93,593		\$ 93,593		
Roof Repair to Police/Street Building	\$ 45,100	\$ 33,825	\$ 11,275								Allocated to G&A, Court, Street, PD
Washington St. ditch improvements	\$ 100,000	\$ 100,000									
Bedford & Marshall ditch improvements	\$ 100,000	\$ 100,000									
Elm St. reseeding from Hubble to CC	\$ 20,000	\$ 20,000									
Skid Steer Attachment: Brush Hog	\$ 9,000	\$ 9,000									
Skid Steer Attachment: Street Saw	\$ 20,000	\$ 6,666					\$ 6,667		\$ 6,667		Cost shared with Water/WWTP/ Street
Street Department Utility Truck	\$ 95,000	\$ 35,000									
Street Department Snow Plow Equipment: Spreader bed & Controls	\$ 20,000	\$ 20,000									
Street Sweeping	\$ 10,000	\$ 10,000									
GIS Equipment for Building Department	\$ 8,500	\$ 8,500									
Animal Control Training	\$ 4,000	\$ 4,000									
Cemetery Ground Protection Mats	\$ 10,000			\$ 10,000							
Cemetery Niche Structure Design	\$ 75,000			\$ 75,000							
Cemetery Back Expansion Grading Plan	\$ 8,000			\$ 8,000							
New Building at Treatment Plant for WWTP & Water	\$ 150,000						\$ 75,000		\$ 75,000		Possible Land Acquisition
WWTP Air Release Valve	\$ 6,000								\$ 6,000		
Bulk Water Filling Station	\$ 47,000						\$ 47,000				
(5) Hydrants	\$ 25,000						\$ 25,000				
Part-time staff	\$ 10,000						\$ 10,000				
Replace Hereford & Vivian Intersection	\$ 13,000					\$ 13,000					
Replace Spring Hills Cul-de-sac	\$ 50,000					\$ 50,000					
Paving North Buffalo	\$ 220,000					\$ 220,000					
Activity Center	\$ -										
Tennis Courts (phase 1)	\$ 352,239				\$ 352,239						
Pickleball Courts (phase 2)	\$ 75,000				\$ 75,000						
Patriot Park Layout	\$ 15,000				\$ 15,000						
Ellis O Jackson Barn Concrete	\$ 8,000				\$ 8,000						
Fence Replace Hidden Waters-Parking Lot	\$ 600				\$ 600						
Fence Repair North Park - Cyclone Spr	\$ -										
Aquat Zip Pool Upgrade	\$ 16,500				\$ 16,500						
Skate Park	\$ -										
Park Signage	\$ 14,000				\$ 14,000						
Pool Motor Replacements	\$ 12,000				\$ 12,000						
Pool Repaint	\$ -										
Backstop Replace Shook	\$ -										
Park Truck Replacement	\$ 45,000				\$ 45,000						
Dug Outs Lundh	\$ -										
Foul Poles Shook/Lundh	\$ -										
Basketball Goals Massey	\$ -										
Family Games Massey	\$ -										
Park Swing Replacement	\$ 6,000				\$ 6,000						
Restrooms - Massey	\$ -										
Side by Side w Trailer	\$ -										
Patriot Park Development	\$ -										
Kitchen Upgrade Dishman	\$ -										
Rotary Concession Stand/Security	\$ -										
Hidden Waters Bridge	\$ -										
Brick Memorial/Tree ID - Rotary	\$ -										
Trails	\$ -										
	\$ -										
<b>Total Growth Areas</b>	<b>\$ 2,661,159</b>	<b>\$ 1,126,066</b>	<b>\$ 11,275</b>	<b>\$ 140,196</b>	<b>\$ 662,102</b>	<b>\$ 283,000</b>	<b>\$ 257,260</b>	<b>\$ -</b>	<b>\$ 181,260</b>	<b>\$ -</b>	

	General Fund	Police Department	Cemetery Fund	Parks Fund	Transportation Fund	Water Fund	Water CIP	Wastewater Fund	WWTP CIP	
<b>Total Cash Balances after Growth Area Expenses and 2024 Approved and Anticipated Expenditures</b>	\$ 2,638,243	\$ 82,396	\$ 408,356	\$ 1,222,333	\$ 1,708,216	\$ 751,515	\$ 548,609	\$ 690,495	\$ 1,079,353	
Reserve Cash Balances	\$ 648,983	\$ 92,076		\$ 20,000		\$ 543,965		\$ 555,244		
Rent Revenues	\$ 38,611					\$ 67,600				
City Hall Renovations/Improvements	\$									
Activity Center Fund				\$ 200,000						
Cash Flow Reserves	\$ 45,000									
<b>Total Cash Balances</b>	<b>\$ 3,370,837</b>	<b>\$ 174,472</b>	<b>\$ 408,356</b>	<b>\$ 1,442,333</b>	<b>\$ 1,708,216</b>	<b>\$ 1,363,080</b>	<b>\$ 548,609</b>	<b>\$ 1,245,739</b>	<b>\$ 1,079,353</b>	

# City of Marshfield Summary

Revenues	General Fund											
	Actual 2021	Budget 2022 Operating	Budget 2022		Actual 2022	Budget 2023		Actual 2023	Budget 2024		Budget 2024 Total	
			Growth Areas	Total		Growth Areas	Total		Growth Areas	Total		
General & Administrative	\$ 2,930,229	\$ 1,993,579	\$ -	\$ 1,993,578	\$ 2,453,461	\$ 2,193,557	\$ -	\$ 2,193,557	\$ 2,574,730	\$ -	\$ 2,574,730	
Police **	\$ 18,181	\$ 1,800	\$ -	\$ 1,800	\$ 11,391	\$ 4,850	\$ -	\$ 4,850	\$ 89,629	\$ -	\$ 89,629	
Street	\$ 310,401	\$ 270,841	\$ -	\$ 270,841	\$ 331,027	\$ 275,000	\$ -	\$ 275,000	\$ 388,129	\$ -	\$ 388,129	
Building	\$ 34,354	\$ 31,500	\$ -	\$ 31,500	\$ 34,008	\$ 36,000	\$ -	\$ 36,000	\$ 51,011	\$ -	\$ 51,011	
Court	\$ 48,814	\$ 60,000	\$ -	\$ 60,000	\$ 88,669	\$ 70,000	\$ -	\$ 70,000	\$ 68,031	\$ -	\$ 68,031	
Animal Control	\$ 2,079	\$ 1,900	\$ -	\$ 1,900	\$ 1,825	\$ 1,350	\$ -	\$ 1,350	\$ 2,301	\$ -	\$ 2,301	
<b>Total General Fund Revenues</b>	<b>\$ 3,344,037</b>	<b>\$ 2,359,619</b>	<b>\$ -</b>	<b>\$ 2,359,619</b>	<b>\$ 2,920,380</b>	<b>\$ 2,580,757</b>	<b>\$ -</b>	<b>\$ 2,580,757</b>	<b>\$ 3,173,832</b>	<b>\$ -</b>	<b>\$ 3,173,832</b>	
<b>Expenditures</b>												
<b>General</b>												
General & Administrative	\$ 346,636	\$ 346,276	\$ 241,683	\$ 587,959	\$ 362,134	\$ 393,771	\$ 915,350	\$ 1,309,121	\$ 622,120	\$ -	\$ 1,309,121	
Police **	\$ 1,097,067	\$ 1,192,764	\$ 91,108	\$ 1,215,444	\$ 1,192,580	\$ 1,325,095	\$ 103,035	\$ 1,593,100	\$ 1,511,720	\$ -	\$ 1,593,100	
Street	\$ 430,453	\$ 508,701	\$ 111,441	\$ 620,142	\$ 545,851	\$ 548,655	\$ 139,275	\$ 687,930	\$ 565,445	\$ 91,942	\$ 687,930	
Building	\$ 147,828	\$ 164,009	\$ 5,833	\$ 169,842	\$ 133,058	\$ 182,989	\$ 4,000	\$ 186,989	\$ 129,668	\$ 187,177	\$ 186,989	
Court	\$ 74,021	\$ 125,554	\$ 17,108	\$ 142,662	\$ 116,630	\$ 133,808	\$ 11,275	\$ 145,083	\$ 132,047	\$ 11,275	\$ 145,083	
Animal Control	\$ 29,115	\$ 43,468	\$ 9,833	\$ 53,301	\$ 38,926	\$ 48,319	\$ -	\$ 48,319	\$ 40,652	\$ 4,000	\$ 48,319	
<b>Total General Fund Expenditures</b>	<b>\$ 2,125,121</b>	<b>\$ 2,380,772</b>	<b>\$ 477,006</b>	<b>\$ 2,789,349</b>	<b>\$ 2,389,179</b>	<b>\$ 2,637,638</b>	<b>\$ 1,172,935</b>	<b>\$ 3,970,543</b>	<b>\$ 3,001,653</b>	<b>\$ 1,447,493</b>	<b>\$ 3,970,543</b>	
<b>General Fund Transfers &amp; Encumbrances</b>												
Rent Revenues and PILOTS	\$ (52,088)	\$ (20,831)	\$ -	\$ (20,831)	\$ (77,096)	\$ (75,871)	\$ -	\$ (75,871)	\$ (76,216)	\$ -	\$ (75,871)	
Transfer to Police Department	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>General Fund Revenue (Deficit)</b>	<b>\$ 1,218,916</b>	<b>\$ (20,153)</b>	<b>\$ (477,006)</b>	<b>\$ (408,900)</b>	<b>\$ 608,297</b>	<b>\$ 23,990</b>	<b>\$ (1,172,935)</b>	<b>\$ (2,313,915)</b>	<b>\$ 248,395</b>	<b>\$ 56,580</b>	<b>\$ (1,126,067)</b>	
<i>*Positive adds to expenditures, negative decreases expenditures</i>												
Unallocated Cash Balance	\$ 1,688,199	\$ 1,675,520	\$ (299,175)	\$ 1,376,345	\$ 2,217,908	\$ 2,241,898	\$ (351,435)	\$ 1,890,463	\$ 2,386,607	\$ 2,443,187	\$ (304,567)	
Cash Flow Reserve	\$ 45,000	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ 45,000	
City Hall Renovations/Improvements/Expa	\$ 625,000	\$ 625,285	\$ -	\$ 625,285	\$ 625,000	\$ 625,000	\$ (625,000)	\$ -	\$ 625,000	\$ (625,000)	\$ -	
Encumbered Rent Revenues	\$ 177,831	\$ 196,521	\$ (177,831)	\$ 18,690	\$ 196,558	\$ 215,635	\$ (196,500)	\$ 19,135	\$ 215,660	\$ 235,111	\$ (196,500)	
Reserve Fund Cash Balance	\$ 633,597	\$ 637,017	\$ -	\$ 637,017	\$ 637,099	\$ 640,519	\$ -	\$ 640,519	\$ 648,983	\$ -	\$ 648,983	
<b>Total Cash Balance</b>	<b>\$ 3,169,627</b>	<b>\$ 3,179,342</b>	<b>\$ (477,006)</b>	<b>\$ 2,702,336</b>	<b>\$ 3,721,566</b>	<b>\$ 3,768,053</b>	<b>\$ (1,172,935)</b>	<b>\$ 2,595,118</b>	<b>\$ 3,921,250</b>	<b>\$ 3,997,281</b>	<b>\$ (1,126,067)</b>	

Police Department **			
	Budget 2024 Operating	Budget 2024 Growth	Budget 2024 Total
Revenues	\$ 925,260	\$ -	\$ 925,260
Transfer in from General Fund	\$ 1,280,916	\$ -	\$ 1,280,916
Expenditures	\$ 2,180,014	\$ 11,275	\$ 2,191,289
<b>Police Department Revenue (Deficit)</b>	<b>\$ 26,162</b>	<b>\$ (11,275)</b>	<b>\$ 14,887</b>
Cash Balance	\$ 93,671	\$ (11,275)	\$ 82,396
Repair & Replacement Cash Balance	\$ 92,076	\$ -	\$ 92,076
<b>Total Police Department Cash Balance</b>	<b>\$ 185,747</b>	<b>\$ (11,275)</b>	<b>\$ 174,472</b>

\*\* Police Department - On April 4, 2023, the voters of the City voted to approve an increase of the general sales tax by one-half percent (1/2 of 1%) for the purpose of improving public safety in the City. The additional sales tax became effective October 1, 2023 and is to be used to fund the Police Department, in conjunction with a transfer from the General Fund.

Parks Fund											
Revenues	Actual 2021	Budget 2022 Operating	Budget 2022		Actual 2022	Budget 2023		Actual 2023	Budget 2024		Budget 2024 Total
			Growth Areas	Total		Growth Areas	Total		Growth Areas	Total	
Revenues	\$ 1,273,864	\$ 1,165,683	\$ -	\$ 1,165,683	\$ 1,324,008	\$ 1,228,462	\$ -	\$ 1,228,462	\$ 1,403,482	\$ -	\$ 1,403,482
Expenditures	\$ 1,080,795	\$ 1,153,696	\$ 328,276	\$ 1,481,972	\$ 1,197,490	\$ 1,224,537	\$ 552,193	\$ 1,743,330	\$ 1,249,826	\$ 1,262,663	\$ 662,103
<b>Parks Fund Revenue (Deficit)</b>	<b>\$ 193,069</b>	<b>\$ 11,986</b>	<b>\$ (328,276)</b>	<b>\$ (316,290)</b>	<b>\$ 126,517</b>	<b>\$ 3,926</b>	<b>\$ (552,193)</b>	<b>\$ (514,867)</b>	<b>\$ 153,656</b>	<b>\$ 34,758</b>	<b>\$ (662,103)</b>
Cash Balance	\$ 1,542,420	\$ 1,554,407	\$ (328,276)	\$ 1,226,131	\$ 1,698,672	\$ 1,702,597	\$ (552,193)	\$ 1,150,404	\$ 1,849,677	\$ 1,884,435	\$ (662,103)
Disc Golf Funds	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Activity Center Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
Equipment Repair & Replacement Account	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
<b>Parks Fund Cash Balance</b>	<b>\$ 1,572,420</b>	<b>\$ 1,584,407</b>	<b>\$ (328,276)</b>	<b>\$ 1,256,131</b>	<b>\$ 1,698,672</b>	<b>\$ 1,702,597</b>	<b>\$ (552,193)</b>	<b>\$ 1,150,404</b>	<b>\$ 1,869,677</b>	<b>\$ 2,104,435</b>	<b>\$ (662,103)</b>

Cemetery Fund											
Revenues	Actual 2021	Budget 2022 Operating	Budget 2022		Actual 2022	Budget 2023		Actual 2023	Budget 2024		Budget 2024 Total
			Growth Areas	Total		Growth Areas	Total		Growth Areas	Total	
Revenues	\$ 177,000	\$ 100,082	\$ -	\$ 100,082	\$ 176,058	\$ 179,105	\$ -	\$ 179,105	\$ 206,052	\$ -	\$ 206,052
Expenditures	\$ 140,215	\$ 100,082	\$ 66,029	\$ 238,011	\$ 157,742	\$ 173,557	\$ 101,798	\$ 275,353	\$ 169,381	\$ 176,059	\$ 140,198
<b>Cemetery Revenue (Deficit)</b>	<b>\$ 36,785</b>	<b>\$ 0</b>	<b>\$ (66,029)</b>	<b>\$ (66,029)</b>	<b>\$ 18,316</b>	<b>\$ 5,548</b>	<b>\$ (101,798)</b>	<b>\$ (96,188)</b>	<b>\$ 36,671</b>	<b>\$ 18,902</b>	<b>\$ (140,196)</b>
Cash Balance	\$ 108,838	\$ 108,598	\$ (66,029)	\$ 42,569	\$ 121,159	\$ 126,767	\$ (101,796)	\$ 24,971	\$ 529,651	\$ 548,552	\$ (140,196)
Money Market Cash Balance	\$ 383,529	\$ 383,529	\$ -	\$ 383,529	\$ 386,646	\$ 386,646	\$ -	\$ 386,646	\$ -	\$ -	\$ -
<b>Total Cash Balance</b>	<b>\$ 492,367</b>	<b>\$ 492,127</b>	<b>\$ (66,029)</b>	<b>\$ 426,098</b>	<b>\$ 507,806</b>	<b>\$ 513,414</b>	<b>\$ (101,796)</b>	<b>\$ 411,618</b>	<b>\$ 529,651</b>	<b>\$ 548,552</b>	<b>\$ (140,196)</b>

WWTP Fund												
	Budget 2022			Budget 2023			Budget 2024			Budget 2024		
	Actual 2021	Budget 2022 Operating	Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Operating	Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Operating	Growth Areas	Budget 2024 Total
<b>Revenues</b>												
WWTP	\$ 929,601	\$ 897,440	\$ -	\$ 897,440	\$ 1,255,103	\$ 1,477,133	\$ -	\$ 1,477,133	\$ 1,565,188	\$ 1,603,870	\$ -	\$ 1,603,870
WWTP CIP												
WWTP Capacity Fees	\$ 15,311	\$ 60,000	\$ -	\$ 60,000	\$ 57,510	\$ 18,661	\$ -	\$ 18,661	\$ 29,512	\$ 12,000	\$ -	\$ 12,000
<b>Total WWTP Revenues</b>	\$ 944,911	\$ 957,440	\$ -	\$ 957,440	\$ 1,312,614	\$ 1,495,794	\$ -	\$ 1,495,794	\$ 1,594,700	\$ 1,615,870	\$ -	\$ 1,615,870
<b>Expenditures</b>												
WWTP	\$ 989,920	\$ 996,906	\$ 481,732	\$ 1,478,638	\$ 1,192,954	\$ 1,462,043	\$ 331,593	\$ 1,793,636	\$ 1,527,674	\$ 1,599,055	\$ 181,260	\$ 1,780,315
WWTP CIP												
WWTP Capacity Fees	\$ 41,339	\$ 25,465	\$ -	\$ 25,465	\$ 21,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total WWTP Expenditures</b>	\$ 1,031,259	\$ 1,022,371	\$ 481,732	\$ 1,504,103	\$ 1,214,115	\$ 1,462,043	\$ 331,593	\$ 1,793,636	\$ 1,527,674	\$ 1,599,055	\$ 181,260	\$ 1,780,315
<b>WWTP Fund Revenue (Deficit)</b>	\$ (86,348)	\$ (64,931)	\$ (481,732)	\$ (546,663)	\$ 98,499	\$ 33,751	\$ (331,593)	\$ (297,842)	\$ 67,026	\$ 16,815	\$ (181,260)	\$ (164,445)
Cash Balance	\$ 52,647	\$ 53,181	\$ -	\$ 53,181	\$ 95,788	\$ 110,877	\$ -	\$ 110,877	\$ 866,940	\$ 871,755	\$ (181,260)	\$ 690,495
Money Market Cash Balance	\$ 763,733	\$ 663,733	\$ (481,732)	\$ 182,001	\$ 746,298	\$ 746,298	\$ (331,593)	\$ 414,705	\$ -	\$ -	\$ -	\$ -
Repair & Replacement Cash Balance	\$ 36,613	\$ 36,613	\$ -	\$ 36,613	\$ 183,984	\$ 532,305	\$ (24,000)	\$ 508,305	\$ 532,744	\$ 555,244	\$ -	\$ 555,244
WWTP Capacity Fees	\$ 53,881	\$ 88,416	\$ -	\$ 88,416	\$ 88,569	\$ 107,230	\$ -	\$ 107,230	\$ 118,081	\$ 130,081	\$ -	\$ 130,081
<b>Total Operating Cash Balance</b>	\$ 906,874	\$ 841,942	\$ (481,732)	\$ 360,210	\$ 1,134,639	\$ 1,496,710	\$ (355,593)	\$ 1,141,117	\$ 1,517,764	\$ 1,557,079	\$ (181,260)	\$ 1,375,820

WWTP CIP Fund												
	Budget 2022			Budget 2023			Budget 2024			Budget 2024		
	Actual 2021	Budget 2022 Operating	Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Operating	Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Operating	Growth Areas	Budget 2024 Total
<b>Revenues</b>	\$ 305,999	\$ 303,149	\$ -	\$ 303,149	\$ 308,852	\$ 304,980	\$ -	\$ 304,980	\$ 332,184	\$ 325,700	\$ -	\$ 325,700
<b>Expenditures</b>	\$ 170,461	\$ 170,156	\$ -	\$ 170,156	\$ 180,423	\$ 213,950	\$ 382,000	\$ 595,950	\$ 259,240	\$ 514,154	\$ -	\$ 514,154
<b>Combined CIP Fund Revenue (Deficit)</b>	\$ 170,461	\$ 170,156	\$ -	\$ 170,156	\$ 180,423	\$ 213,950	\$ 382,000	\$ 595,950	\$ 259,240	\$ 514,154	\$ -	\$ 514,154
<b>Total WWTP CIP Cash Balance</b>	\$ 1,039,780	\$ 1,172,773	\$ -	\$ 1,172,773	\$ 1,194,863	\$ 1,285,893	\$ (382,000)	\$ 903,893	\$ 1,267,807	\$ 1,079,353	\$ -	\$ 1,079,353

Water Fund												
	Budget 2022			Budget 2023			Budget 2024			Budget 2024		
	Actual 2021	Budget 2022 Operating	Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Operating	Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Operating	Growth Areas	Budget 2024 Total
<b>Revenues</b>												
Water Fund	\$ 960,566	\$ 955,611	\$ -	\$ 955,611	\$ 1,135,737	\$ 1,220,880	\$ -	\$ 1,220,880	\$ 1,304,162	\$ 1,335,480	\$ -	\$ 1,335,480
Water CIP												
Water Capacity Fees	\$ 8,000	\$ 7,000	\$ -	\$ 7,000	\$ 6,384	\$ 7,000	\$ -	\$ 7,000	\$ 15,589	\$ 7,000	\$ -	\$ 7,000
<b>Total Water Revenues</b>	\$ 968,566	\$ 962,611	\$ -	\$ 962,611	\$ 1,142,121	\$ 1,227,880	\$ -	\$ 1,227,880	\$ 1,319,751	\$ 1,342,480	\$ -	\$ 1,342,480
<b>Expenditures</b>												
Water Fund	\$ 990,986	\$ 960,915	\$ 469,532	\$ 1,430,447	\$ 1,127,426	\$ 1,216,102	\$ 410,593	\$ 1,626,695	\$ 1,343,523	\$ 1,331,622	\$ 257,260	\$ 1,588,881
Water CIP												
Water Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Water Expenditures</b>	\$ 990,986	\$ 960,915	\$ 469,532	\$ 1,430,447	\$ 1,127,426	\$ 1,216,102	\$ 410,593	\$ 1,626,695	\$ 1,343,523	\$ 1,331,622	\$ 257,260	\$ 1,588,881
<b>Water Fund Revenue (Deficit)</b>	\$ (22,419)	\$ 1,697	\$ (469,532)	\$ (467,835)	\$ 14,696	\$ 11,778	\$ (410,593)	\$ (398,815)	\$ (23,772)	\$ 10,858	\$ (257,260)	\$ (246,401)
Cash Balance	\$ 584,241	\$ 578,938	\$ -	\$ 578,938	\$ 579,007	\$ 578,744	\$ (410,593)	\$ 168,151	\$ 1,004,917	\$ 1,008,775	\$ (257,260)	\$ 751,515
Money Market Cash Balance	\$ 474,848	\$ 474,848	\$ (452,866)	\$ 21,982	\$ 479,915	\$ 484,955	\$ -	\$ 484,955	\$ -	\$ -	\$ -	\$ -
Replacement Reserve Fund Cash Balance	\$ 377,709	\$ 414,849	\$ -	\$ 414,849	\$ 439,349	\$ 422,435	\$ -	\$ 422,435	\$ 537,906	\$ 543,965	\$ -	\$ 543,965
Rent Revenues	\$ 6,400	\$ 17,800	\$ -	\$ 17,800	\$ 22,200	\$ 43,000	\$ -	\$ 43,000	\$ 41,800	\$ 67,600	\$ -	\$ 67,600
Water Capacity Fees	\$ 51,004	\$ 58,004	\$ -	\$ 58,004	\$ 57,388	\$ 63,772	\$ -	\$ 63,772	\$ 72,977	\$ 79,977	\$ -	\$ 79,977
<b>Total Operating Cash Balance</b>	\$ 1,494,201	\$ 1,544,438	\$ (452,866)	\$ 1,091,572	\$ 1,577,858	\$ 1,592,906	\$ (410,593)	\$ 1,182,313	\$ 1,657,600	\$ 1,700,317	\$ (257,260)	\$ 1,443,057

Water CIP Fund												
	Budget 2022			Budget 2023			Budget 2024			Budget 2024		
	Actual 2021	Budget 2022 Operating	Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Operating	Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Operating	Growth Areas	Budget 2024 Total
<b>Revenues</b>	\$ 194,972	\$ 192,671	\$ -	\$ 192,671	\$ 197,092	\$ 195,720	\$ -	\$ 195,720	\$ 207,012	\$ 203,900	\$ -	\$ 203,900
<b>Expenditures</b>	\$ 120,512	\$ 221,414	\$ -	\$ 221,414	\$ 156,831	\$ 174,208	\$ -	\$ 174,208	\$ 156,208	\$ 184,414	\$ -	\$ 184,414
<b>Combined CIP Fund Revenue (Deficit)</b>	\$ 74,460	\$ (28,743)	\$ -	\$ (28,743)	\$ 40,261	\$ 21,512	\$ -	\$ 21,512	\$ 50,805	\$ 19,486	\$ -	\$ 19,486
<b>Total Water CIP Cash Balance</b>	\$ 464,713	\$ 435,970	\$ -	\$ 435,970	\$ 478,319	\$ 499,831	\$ -	\$ 499,831	\$ 529,123	\$ 548,609	\$ -	\$ 548,609

Transportation Fund												
	Budget 2022			Budget 2023			Budget 2024			Budget 2024		
	Actual 2021	Budget 2022 Operating	Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Operating	Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Operating	Growth Areas	Budget 2024 Total
<b>Revenues</b>	\$ 988,227	\$ 793,391	\$ -	\$ 793,391	\$ 948,215	\$ 876,240	\$ -	\$ 876,240	#####	\$ 1,340,820	\$ 110,000	\$ 1,450,826
<b>Expenditures</b>	\$ 868,758	\$ 1,474,827	\$ 20,000	\$ 1,494,827	\$ 737,962	\$ 986,700	\$ 300,000	\$ 1,286,700	\$ 514,304	\$ 1,699,300	\$ 283,000	\$ 1,982,300
<b>Transportation Fund Revenue (Deficit)</b>	\$ 319,469	\$ (681,436)	\$ (20,000)	\$ (701,436)	\$ 208,253	\$ (110,460)	\$ (300,000)	\$ (410,460)	\$ 520,455	\$ (358,474)	\$ (173,000)	\$ (531,474)
<b>Total Cash Balance</b>	\$ 1,620,609	\$ 939,173	\$ (20,000)	\$ 919,173	\$ 1,829,236	\$ 1,718,776	\$ (300,000)	\$ 1,418,776	\$ 2,349,690	\$ 1,991,216	\$ (173,000)	\$ 1,818,216

Adopted  
12/7/2023

## 2024 ALLOCATIONS

Title	General	Water	WWTP	Street	Parks	Court	Animal Control	Cemetery	Police	Tree	Inspection	TOTAL
<b>Administration</b>												
City Administrator	38.5%	12.0%	12.0%	15.0%	7.5%	2.5%	2.5%	2.5%	2.5%	0.0%	5.0%	100.0%
Administrative Planner and Project Manager	25.0%	10.0%	10.0%	22.0%	5.0%	0.0%	5.0%	5.0%	0.0%	3.0%	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	20.0%	15.0%	15.0%	12.0%	10.0%		2.5%	15.0%	5.0%	3.0%	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%	10.0%	10.0%	0.0%	0.0%	2.5%	15.0%		2.5%	100.0%
Building Inspector/Code Enforcer		5.0%	5.0%	5.0%			5.0%			5.0%	75.0%	100.0%
Court Clerk						100.0%						100.0%
<b>Parks</b>												
Parks Director					100.0%							100.0%
Recreation Coordinator					100.0%							100.0%
Recreation Specialist					100.0%							100.0%
<b>Public Works</b>												
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%
<b>Police Department</b>												
Police Chief									100.0%			100.0%
2 Sergeants									100.0%			100.0%
Detective									100.0%			100.0%
7 Officers									100.0%			100.0%
5 Officers									100.0%			100.0%
Police Clerk									100.0%			100.0%
<b>Utilities</b>												
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%
<b>Cemetery</b>												
Cemetery Foreman								100.0%				100.0%

\* Note: Highlighted yellow are vacant positions.

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**General & Administrative**

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General and Administrative 11-50

											Difference		Comments		
	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total		2024 vs. 2023	2024 vs. 2023
Unallocated Cash	\$ 1,688,199	\$ 1,675,520	\$ (299,179)	\$ 1,376,345	\$ 2,217,908	\$ 2,241,898	\$ (351,435)	\$ 1,890,463	\$ 2,186,601	\$ 2,443,187	\$ (304,567)	\$ 2,138,620	\$ (247,987)	-10.39%	
Rent Revenue Mony Market Acct.	\$ 177,831	\$ 196,521	\$ (177,831)	\$ 18,690	\$ 196,558	\$ 215,635	\$ (196,500)	\$ 19,153	\$ 215,600	\$ 235,111	\$ (196,500)	\$ 38,611	\$ (177,048)	-82.10%	
Cash Flow Reserve	\$ 45,000	\$ 45,000		\$ 45,000	\$ 45,000	\$ 45,000		\$ 45,000	\$ 45,000	\$ 45,000		\$ 45,000	\$ -	0.00%	
City Hall Renovations/Improvements/Expa	\$ 625,000	\$ 625,285		\$ 625,285	\$ 625,000	\$ (625,000)		\$ 625,000	\$ 625,000	\$ (625,000)		\$ -	\$ (625,000)	-100.00%	City Hall Remodel
Reserve Fund Cash Balance	\$ 633,597	\$ 637,017		\$ 637,017	\$ 637,099	\$ 640,519		\$ 640,519	\$ 648,983	\$ 648,983		\$ 648,983	\$ -	0.00%	
<b>Total Cash Balance December 31</b>	<b>\$ 3,169,627</b>	<b>\$ 3,179,342</b>	<b>\$ (477,006)</b>	<b>\$ 2,702,336</b>	<b>\$ 3,721,566</b>	<b>\$ 3,768,053</b>	<b>\$ (1,172,935)</b>	<b>\$ 2,595,118</b>	<b>\$ 3,921,250</b>	<b>\$ 3,997,281</b>	<b>\$ (1,126,067)</b>	<b>\$ 2,871,215</b>	<b>\$ (1,050,035)</b>	<b>-26.78%</b>	

REVENUES	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023	Comments
4010 Financial Institution Tax	\$ 2,024	\$ 2,000		\$ 2,000	\$ 2,915	\$ 2,600		\$ 2,600	\$ 1,141	\$ 2,000		\$ 2,000	\$ 38	3.01%	
4030 Sales Tax	\$ 1,880,494	\$ 1,620,112		\$ 1,620,192	\$ 2,002,354	\$ 1,809,894		\$ 1,809,894	\$ 2,059,522	\$ 1,866,344		\$ 1,866,344	\$ (193,278)	-9.38%	
4050 Lodging Tax	\$ 29,348	\$ 25,000		\$ 25,000	\$ 33,478	\$ 28,000		\$ 28,000	\$ 31,991	\$ 30,000		\$ 30,000	\$ (1,991)	-6.22%	
4070 Webster Electric Franchise	\$ 168,429	\$ 167,800		\$ 167,000	\$ 171,599	\$ 167,000		\$ 167,000	\$ 163,043	\$ 173,000		\$ 172,000	\$ (10,093)	-5.54%	
4080 Telephone Franchise	\$ 64,208	\$ 55,000		\$ 55,000	\$ 64,000	\$ 45,000		\$ 45,000	\$ 58,443	\$ 30,000		\$ 50,000	\$ (18,543)	-27.05%	
4090 Natural Gas Franchise	\$ 62,155	\$ 85,500		\$ 61,500	\$ 75,979	\$ 62,500		\$ 61,500	\$ 94,832	\$ 85,000		\$ 85,000	\$ (9,822)	-10.36%	
4100 Merchant License	\$ 6,487	\$ 5,500		\$ 5,500	\$ 9,738	\$ 7,500		\$ 7,500	\$ 6,699	\$ 7,500		\$ 7,500	\$ 801	11.96%	
4110 Cable Franchise	\$ 23,294	\$ 23,000		\$ 23,000	\$ 23,025	\$ 23,000		\$ 23,000	\$ 14,980	\$ 21,000		\$ 21,000	\$ 6,050	40.46%	
4140 Liquor License	\$ 7,440	\$ 6,500		\$ 6,500	\$ 6,171	\$ 6,500		\$ 6,500	\$ 8,799	\$ 8,000		\$ 8,000	\$ (799)	-9.08%	
4180 Copies Made Sunshine	\$ 23			\$ -	\$ 12			\$ -	\$ 67			\$ -	\$ (67)	-100.00%	
4200 Sale of Assets	\$ 625,285			\$ -	\$ 19,600			\$ -	\$ -			\$ -	\$ -		
4230 Interest	\$ 7,190	\$ 7,200		\$ 7,200	\$ 13,686	\$ 13,686		\$ 13,686	\$ 59,752	\$ 48,000		\$ 48,000	\$ (11,752)	-19.67%	
4265 Lidar & Topographical Data				\$ -	\$ 1,002			\$ -	\$ 989			\$ -	\$ (989)	-100.00%	
4270 Spr Tax	\$ 923			\$ -	\$ 4,013			\$ -	\$ 5,677			\$ -	\$ (5,677)		Spring Clean scrup, purchasing card rebate
4380 Misc. Reimbursement	\$ 687	\$ 996		\$ 996	\$ 747			\$ -	\$ 711			\$ -	\$ (711)		
4390 Insurance Claim Pmt.				\$ -	\$ -			\$ -	\$ -			\$ -	\$ -		
4410 Emp. Insurance Reimb.				\$ -	\$ 5,355	\$ 9,400		\$ 9,400	\$ 7,834			\$ -	\$ (7,834)	-100.00%	COBRA reimbursement will end.
4540 Webster Capital Credit	\$ 532			\$ -	\$ 143			\$ -	\$ 223			\$ -	\$ (223)		
4541 Anthem Ins Rebate	\$ 2,934			\$ -	\$ 918			\$ -	\$ 1,824			\$ -	\$ (1,824)		
4542 Insurance Claims				\$ -	\$ -			\$ -	\$ -			\$ -	\$ -		
4561 Tower Rent	\$ 18,360	\$ 18,690		\$ 18,690	\$ 18,727	\$ 19,077		\$ 19,077	\$ 19,101	\$ 19,452		\$ 19,452	\$ 350	1.83%	
4620 Rent	\$ 26,242			\$ -	\$ -			\$ -	\$ -			\$ -	\$ -		
<b>Subtotal</b>	<b>\$ 2,930,229</b>	<b>\$ 1,993,578</b>	<b>\$ -</b>	<b>\$ 1,993,578</b>	<b>\$ 2,453,461</b>	<b>\$ 2,193,557</b>	<b>\$ -</b>	<b>\$ 1,193,557</b>	<b>\$ 2,574,730</b>	<b>\$ 2,309,296</b>	<b>\$ -</b>	<b>\$ 2,309,296</b>	<b>\$ (265,434)</b>	<b>-10.31%</b>	
<b>Surplus (Def) to Balance</b>	<b>\$ 1,271,005</b>	<b>\$ (233)</b>	<b>\$ (477,006)</b>	<b>\$ (408,900)</b>	<b>\$ 608,297</b>	<b>\$ 23,990</b>	<b>\$ (1,172,935)</b>	<b>\$ (1,313,915)</b>	<b>\$ (72,009)</b>	<b>\$ 66,500</b>	<b>\$ (1,126,067)</b>	<b>\$ (1,069,487)</b>	<b>\$ (1,246,496)</b>	<b>-704.20%</b>	

OPERATING EXPENDITURES	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023	Comments
6010 Wages	\$ 77,734	\$ 101,917		\$ 101,917	\$ 96,479	\$ 102,774		\$ 102,774	\$ 103,462	\$ 114,707		\$ 114,707	\$ 11,244	10.87%	
6011 Payroll Taxes	\$ 7,696	\$ 7,797		\$ 7,797	\$ 8,804	\$ 9,239		\$ 9,239	\$ 10,252	\$ 10,832		\$ 10,832	\$ 600	5.86%	
6012 Group Insurance	\$ 15,141	\$ 38,377		\$ 28,377	\$ 27,737	\$ 31,121		\$ 31,121	\$ 33,159	\$ 32,461		\$ 32,461	\$ (698)	-2.11%	
6013 LAGERS	\$ 11,643	\$ 16,307		\$ 16,307	\$ 16,005	\$ 15,519		\$ 15,519	\$ 17,161	\$ 16,977		\$ 16,977	\$ (186)	-1.09%	
6014 Worker's Compensation	\$ 816	\$ 2,262		\$ 2,262	\$ 1,427	\$ 288		\$ 288	\$ 298	\$ 249		\$ 249	\$ (61)	-21.18%	
6016 Board Fees	\$ 18,000	\$ 18,000		\$ 18,000	\$ 18,000	\$ 18,000		\$ 18,000	\$ 18,000	\$ 18,000		\$ 18,000	\$ -	0.00%	
6020 Auto Expense	\$ 715	\$ 400		\$ 400	\$ 138	\$ 3,000		\$ 3,000	\$ 3,345	\$ 3,000		\$ 3,000	\$ (345)	-10.31%	
6021 Gas and Oil	\$ 796	\$ 1,400		\$ 1,400	\$ 1,336	\$ 2,500		\$ 2,500	\$ 1,521	\$ 3,500		\$ 3,500	\$ 1,980	130.29%	
6022 Equipment Maintenance	\$ 332	\$ 350		\$ 350	\$ 785	\$ 350		\$ 350	\$ 358	\$ 350		\$ 350	\$ (8)	-2.15%	
6023 Computer Maintenance	\$ 5,333	\$ 6,000	\$ 5,833	\$ 11,833	\$ 5,614	\$ 7,500		\$ 7,500	\$ 6,993	\$ 7,200		\$ 7,200	\$ 207	2.96%	
6025 Maintenance	\$ 331	\$ 800		\$ 800	\$ 61	\$ 800		\$ 800	\$ 60	\$ 800		\$ 800	\$ 740	123.33%	
6027 Radio Expense				\$ -	\$ -	\$ 100		\$ -	\$ 100			\$ -	\$ (100)	-100.00%	
6028 Building Maintenance	\$ 945	\$ 2,000		\$ 2,000	\$ 1,204	\$ 2,000		\$ 2,000	\$ 689	\$ 2,000		\$ 2,000	\$ (1,311)	-190.11%	
6030 Legal	\$ 15,127	\$ 11,000		\$ 11,000	\$ 8,296	\$ 11,000		\$ 11,000	\$ 18,999	\$ 15,000		\$ 15,000	\$ (3,999)	-21.05%	
6031 Engineering				\$ -	\$ -	\$ 2,000		\$ -	\$ 2,000			\$ -	\$ (2,000)	-100.00%	
6032 Insurance	\$ 15,922	\$ 11,517		\$ 11,517	\$ 11,460	\$ 14,880		\$ 14,880	\$ 12,983	\$ 17,532		\$ 17,532	\$ 4,539	34.96%	
6033 Postage	\$ 884	\$ 1,000		\$ 1,000	\$ 715	\$ 1,000		\$ 1,000	\$ 979	\$ 1,000		\$ 1,000	\$ (21)	-2.12%	
6034 Custodian Fee	\$ 1,205	\$ 1,428		\$ 1,428	\$ 1,027	\$ 1,400		\$ 1,400	\$ 1,121	\$ 1,400		\$ 1,400	\$ (279)	-24.94%	
6038 Postage Machine	\$ 280	\$ 280		\$ 280	\$ 280	\$ 280		\$ 280	\$ 282	\$ 280		\$ 280	\$ (2)	-0.71%	
6040 Office Supplies	\$ 5,372	\$ 5,000		\$ 5,000	\$ 3,735	\$ 5,000		\$ 5,000	\$ 5,166	\$ 5,000		\$ 5,000	\$ (166)	-3.21%	
6045 General Supplies	\$ 7,916	\$ 4,500		\$ 4,500	\$ 2,875	\$ 4,500		\$ 4,500	\$ 3,085	\$ 4,300		\$ 4,300	\$ (585)	-11.51%	
6050 Utilities - City Hall	\$ 5,369	\$ 5,000		\$ 5,000	\$ 5,495	\$ 6,160		\$ 6,160	\$ 6,042	\$ 6,300		\$ 6,300	\$ 258	4.27%	
6051 Telephone	\$ 3,496	\$ 3,500		\$ 3,500	\$ 3,275	\$ 3,700		\$ 3,700	\$ 4,974	\$ 6,000		\$ 6,000	\$ 1,026	20.63%	Increased for electronic fax line.
6057 Misc				\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6060 Grounds Maintenance	\$ 3,378	\$ 11,373		\$ 11,373	\$ 5,724	\$ 15,000		\$ 15,000	\$ 14,976	\$ 15,000		\$ 15,000	\$ 24	0.16%	
6062 Capital Exp. Maint.				\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6068 Landscaping				\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6069 Uniform	\$ 98	\$ 280		\$ 280	\$ -	\$ 280		\$ 280	\$ 719	\$ 250		\$ 250	\$ (469)	-65.23%	
6070 Meetings & Lodging	\$ 3,904	\$ 8,400		\$ 8,400	\$ 4,655	\$ 8,400		\$ 8,400	\$ 4,703	\$ 9,500		\$ 9,500	\$ 4,797	101.98%	More trainings & conferences.
6071 Buses	\$ 6,839	\$ 8,000		\$ 8,000	\$ 5,899	\$ 8,000		\$ 8,000	\$ 4,843	\$ 8,000		\$ 8,000	\$ (3,137)	-64.51%	
6072 Trash	\$ -	\$ 400		\$ 400	\$ 90	\$ 400	\$ 5,000	\$ 5,400	\$ 1,675	\$ 400		\$ 400	\$ (3,275)	-89.12%	Records Destruction
6073 Publications	\$ 2,118	\$ 1,500		\$ 1,500	\$ 457	\$ 1,500		\$ 1,500	\$ 1,163	\$ 1,800		\$ 1,500	\$ (337)	-29.00%	

	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023	Comments
<b>OPERATING EXPENDITURES</b>															
6075 Training and Safety	\$ 498	\$ 1,500	\$ -	\$ 1,500	\$ 1,431	\$ 1,500	\$ -	\$ 1,500	\$ 1,499	\$ 1,500	\$ -	\$ 1,500	\$ 91	6.48%	
6076 Unemployment															
6077 Emergency Management	\$ 2,820	\$ 4,500	\$ -	\$ 4,500	\$ 3,431	\$ 4,500	\$ -	\$ 4,500	\$ 3,969	\$ 6,000	\$ -	\$ 6,000	\$ 2,031	51.18%	
6079 Miscellaneous	\$ 45	\$ 100	\$ -	\$ 100	\$ 7,994	\$ 100	\$ -	\$ 100	\$ 5,757	\$ 100	\$ -	\$ 100	\$ (5,657)	-58.26%	Christmas Lights match
6086 Election Expense	\$ 1,819	\$ 7,500	\$ -	\$ 7,500	\$ 2,858	\$ 8,000	\$ -	\$ 8,000	\$ 5,974	\$ 7,000	\$ -	\$ 7,000	\$ (1,574)	-46.17%	Increased in 2023 for ballot issues
6094 City Wide Clean-up	\$ 11,132	\$ 5,800	\$ -	\$ 5,800	\$ 10,519	\$ 11,000	\$ -	\$ 11,000	\$ 16,548	\$ 18,000	\$ -	\$ 18,000	\$ 1,452	8.78%	
6097 Drug Testing					\$ 13				\$ 7				\$ -		
6111 Payroll Tax Penalties	\$ 638														
6124 COBRA Insurance Pmt.					\$ 5,371	\$ 9,400		\$ 9,400	\$ 8,617				\$ -		
6194 Leaf and Yard Waste	\$ 31,415	\$ 15,000	\$ -	\$ 15,000	\$ 11,642	\$ 12,000	\$ -	\$ 12,000	\$ 10,214	\$ 13,000	\$ -	\$ 13,000	\$ 1,786	17.48%	
6230 City Website					\$ 5,000	\$ 5,000		\$ 5,000							
6231 Software Support	\$ 2,464	\$ 4,000	\$ 3,000	\$ 7,000	\$ 1,877	\$ 4,200		\$ 4,200	\$ 4,048	\$ 5,000	\$ -	\$ 5,000	\$ 952	23.51%	
6265 LIDAR & Topographic Data					\$ 4,000	\$ 1,877		\$ 1,877	\$ 978	\$ 1,300		\$ 1,300	\$ (577)	-30.79%	
6301 Professional Services	\$ 20,000		\$ 16,000	\$ 16,000	\$ 16,000	\$ 9,794	\$ 45,000	\$ 54,794	\$ 103,187	\$ 100,000	\$ -	\$ 100,000	\$ (3,187)	-3.09%	Moved GRO contribution to Economic Development, left in Government Relations, added \$40,000 for Emergency Mgmt. Policies.
6302 Accounting	\$ 4,353	\$ 4,400	\$ -	\$ 4,400	\$ 4,398	\$ 5,000		\$ 5,000	\$ 4,000	\$ 5,000	\$ -	\$ 5,000	\$ 992	24.75%	
6303 Lodging Tax Remit	\$ 29,348	\$ 25,000	\$ -	\$ 25,000	\$ 33,478	\$ 28,000		\$ 28,000	\$ 31,991	\$ 30,000	\$ -	\$ 30,000	\$ (1,991)	-6.22%	
6501 Building Security Fee	\$ 660	\$ 700	\$ -	\$ 700	\$ 660	\$ 700		\$ 700	\$ 780	\$ 780	\$ -	\$ 780	\$ 80	11.43%	
6502 Propane	\$ 2,240	\$ 3,500	\$ -	\$ 3,500	\$ 3,118	\$ 3,500		\$ 3,500	\$ 7,339	\$ 3,300	\$ -	\$ 3,300	\$ (200)	-5.71%	
6511 Security	\$ 783														
6536 Seasonal										\$ 5,000		\$ 5,000			
6611 Capital Expenditure									\$ 75,000				\$ (75,000)		
6620 Capital Lease Payments															
6621 Capital Exp. Purchase															
6626 Equipment Lease Purchase															
6628 Clothing and Apparel Fees	\$ 2,800														
6629 Safe Room Maintenance	\$ 5,832	\$ 5,000	\$ -	\$ 5,000	\$ 5,765	\$ 6,600		\$ 6,600	\$ 6,746	\$ 6,600	\$ -	\$ 6,600	\$ (141)	-2.14%	
6630 New City Hall Remodel															
6803 Marketing															
6804 Economic Development									\$ 7,300	\$ 10,000		\$ 10,000			
6805 Planning															
6939 Tree City	\$ 12,526	\$ 14,916	\$ 5,000	\$ 19,916	\$ 16,007	\$ 14,916		\$ 14,916	\$ 15,157	\$ 14,916	\$ -	\$ 14,916	\$ (241)	-1.59%	
<b>Subtotal</b>	<b>\$ 335,812</b>	<b>\$ 346,276</b>	<b>\$ 31,833</b>	<b>\$ 378,109</b>	<b>\$ 362,134</b>	<b>\$ 393,771</b>	<b>\$ 50,000</b>	<b>\$ 443,771</b>	<b>\$ 546,927</b>	<b>\$ 524,723</b>	<b>\$ -</b>	<b>\$ 524,723</b>	<b>\$ 81,637</b>	<b>-4.06%</b>	

	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023	Comments
<b>CAPITAL EXPENDITURES</b>															
6611 Prior Years' Capital Expenditures				\$ -				\$ -				\$ -			
6626 Lease purchase vehicle	\$ 8,447			\$ -				\$ -				\$ -			
6630 City Hall Remodel Phase A, B & C, Construction, 10% Contingency & Furnishings	\$ 2,377		\$ 191,424	\$ 191,425			\$ 854,075	\$ 854,075	\$ 75,193		\$ 779,075	\$ 779,075			\$625,000 projects provision, \$196,500 rent revenues, \$32,575 cash \$1,523,700
6662 City Hall Phase D: Construction, 10% Contingency & Furnishings				\$ 7,150				\$ -				\$ -			
6662 City Hall roof repair				\$ 7,150				\$ -				\$ -			
6662 Roof Repair to Police/Street Building				\$ 11,275			\$ 11,275	\$ 11,275			\$ 11,275	\$ 11,275			
Washburn St. ditch improvements											\$ 100,000	\$ 100,000			
Bedford & Marshall ditch improvements											\$ 100,000	\$ 100,000			
Elm St. reseedim. from Hubble to CC.											\$ 20,000	\$ 20,000			
<b>Subtotal</b>	<b>\$ 10,825</b>	<b>\$ -</b>	<b>\$ 209,850</b>	<b>\$ 209,850</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 865,350</b>	<b>\$ 865,350</b>	<b>\$ 75,193</b>	<b>\$ -</b>	<b>\$ 1,010,350</b>	<b>\$ 1,010,350</b>	<b>\$ 935,157</b>	<b>100.00%</b>	

<b>TOTAL EXPENDITURES</b>	<b>\$ 346,636</b>	<b>\$ 346,276</b>	<b>\$ 241,883</b>	<b>\$ 587,959</b>	<b>\$ 362,134</b>	<b>\$ 393,771</b>	<b>\$ 915,350</b>	<b>\$ 1,309,121</b>	<b>\$ 622,120</b>	<b>\$ 524,723</b>	<b>\$ 1,010,350</b>	<b>\$ 1,535,073</b>	<b>\$ 912,953</b>	<b>146.75%</b>	
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Transfers (In) / Out	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023	Comments
Transfer to Police	\$ 1,078,886	\$ 1,100,064	\$ 91,108	\$ 1,213,644	\$ 1,181,189	\$ 1,320,245	\$ 103,035	\$ 1,588,250	\$ 1,493,478	\$ 1,280,916	\$ -	\$ 1,280,916	\$ (212,560)	-14.23%	
Transfer to Street	\$ 120,052	\$ 237,860	\$ 111,441	\$ 349,301	\$ 214,824	\$ 273,655	\$ 139,275	\$ 412,930	\$ 177,116	\$ 240,528	\$ 91,942	\$ 342,467	\$ 165,151	93.14%	
Transfer to Building Reg.	\$ 113,494	\$ 132,309	\$ 5,833	\$ 138,342	\$ 99,051	\$ 146,989	\$ 4,000	\$ 150,989	\$ 78,657	\$ 151,177	\$ 8,500	\$ 159,677	\$ 81,020	103.01%	
Transfer to Court	\$ 25,208	\$ 63,544	\$ 17,108	\$ 82,662	\$ 27,961	\$ 63,808	\$ 11,275	\$ 75,083	\$ 64,017	\$ 77,467	\$ 11,275	\$ 88,742	\$ 24,725	38.62%	
Transfer to Animal Control	\$ 27,036	\$ 41,563	\$ 4,833	\$ 51,401	\$ 37,101	\$ 46,969	\$ -	\$ 46,969	\$ 38,351	\$ 45,001	\$ 4,000	\$ 49,001	\$ 10,650	27.77%	
Transfer to Park Fund		\$ 56,041	\$ -	\$ 56,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Encumbered Tower Rent Revenue	\$ 18,360	\$ 18,690	\$ -	\$ 18,690	\$ 18,727	\$ 19,077	\$ -	\$ 19,077	\$ 19,102	\$ 19,453	\$ -	\$ 19,453	\$ 380	1.83%	
Encumbered Boat Revenue	\$ 26,242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Transfer from Water PILOT	\$ (54,690)	\$ (54,562)	\$ -	\$ (54,562)	\$ (54,437)	\$ (55,680)	\$ -	\$ (55,680)	\$ (54,969)	\$ (57,341)	\$ -	\$ (57,341)	\$ (2,372)	-4.32%	
Transfer from WWTP PILOT	\$ (42,001)	\$ (41,000)	\$ -	\$ (41,000)	\$ (41,386)	\$ (39,268)	\$ -	\$ (39,268)	\$ (40,148)	\$ (39,504)	\$ -	\$ (39,504)	\$ (1,144)	-2.84%	
<b>Total Transfers from GF</b>	<b>\$ 1,312,588</b>	<b>\$ 1,647,828</b>	<b>\$ 235,328</b>	<b>\$ 1,814,519</b>	<b>\$ 1,483,030</b>	<b>\$ 1,775,708</b>	<b>\$ 257,585</b>	<b>\$ 2,108,351</b>	<b>\$ 1,778,604</b>	<b>\$ 1,727,992</b>	<b>\$ 115,717</b>	<b>\$ 1,843,709</b>	<b>\$ 68,108</b>	<b>3.84%</b>	

<b>TOTAL</b>	<b>\$ 1,659,225</b>	<b>\$ 1,993,901</b>	<b>\$ 477,006</b>	<b>\$ 2,402,478</b>	<b>\$ 1,845,164</b>	<b>\$ 2,169,567</b>	<b>\$ 1,172,935</b>	<b>\$ 3,507,472</b>	<b>\$ 2,397,721</b>	<b>\$ 2,252,716</b>	<b>\$ 1,126,067</b>	<b>\$ 3,378,782</b>	<b>\$ 981,061</b>	<b>40.92%</b>	
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Adopted  
12/7/2023

**General & Administrative 11-50**

Line Item	Line Item Description	Request Detail	2023 Budget Amount	2024 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.	\$ 1,809,894	\$ 1,866,344
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	\$ 28,000	\$ 30,000
4070	Webster Electric Franchise	3% of aggregate sum received.	\$ 167,000	\$ 172,000
4080	Telephone Franchise	5% of gross receipts.	\$ 45,000	\$ 50,000
4090	Natural Gas Franchise	5% of gross receipts remitted quarterly.	\$ 62,500	\$ 85,000
4100	Merchant License	\$25.00 per business annually.	\$ 7,500	\$ 7,500
4110	Cable Franchise	5% of gross receipts, remitted quarterly.	\$ 23,000	\$ 21,000
4140	Liquor License	Based on categories and subcategories of liquor sales. Annual renewal that expires on June 30th.	\$ 6,500	\$ 8,000
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 accounts.	\$ 13,686	\$ 48,000
4265	LiDAR & Topographical Data	Fees charged for providing contour mapping information, also known as Light Detection and Ranging (LiDAR).		
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.		
4390	Insurance Claim Pmt	Revenue collected due to an insurance claim, less deductible if applicable.		
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.	\$ 19,077	\$ 19,452
<b>Total Revenues</b>			<b>\$ 2,193,557</b>	<b>\$ 2,309,296</b>

6010	Wages	Seven allocated Administrative employees. The City has four appointed positions included in the budgeted wages line: (1) City Administrator \$126,480 allocated across departments/funds, (2) City Clerk \$63,750 allocated across departments/funds, (3) City Collector \$52,530 allocated across departments/funds, (4) Police Chief \$91,800 in the Police Department.	\$ 102,774	\$ 114,707
	Appointed Wages			
6011	Payroll Taxes	Payroll taxes based on the above employee allocations	\$ 9,239	\$ 10,832
6012	Group Insurance	Health insurance based on the above employee allocations.	\$ 31,121	\$ 32,461
6013	LAGERS	Retirement contributions based on the above employee allocations.	\$ 15,519	\$ 16,977
6014	Worker's Compensation	Worker's compensation insurance based on the above employee allocations.	\$ 288	\$ 349
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.	\$ 3,000	\$ 3,000
6021	Gas and Oil	For general & administrative vehicles. Increased fuel for PD vehicles transferred to Administrative.	\$ 2,500	\$ 3,500
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 departments and funds.	\$ 7,500	\$ 7,200
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	\$ 15,000
6031	Engineering			
6032	Insurance	Property and liability insurance.	\$ 14,880	\$ 17,522
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.	\$ 1,400	\$ 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	\$ 6,160	\$ 6,300
6051	Telephone	Includes City Hall's phone lines, and allocations of cell phone, fiber, internet and electronic fax line.	\$ 3,700	\$ 6,000
6057	Mapping			
6060	Grounds Maintenance	Contract mowing of City properties, general fund allocation.	\$ 15,000	\$ 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 MML meetings.	\$ 8,400	\$ 9,500

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 news paper.	\$ 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	\$ 6,000
6079	Miscellaneous		\$ 100	\$ 100
6086	Election Expense	City's portion of election expenses	\$ 8,000	\$ 3,000
6094	City Wide Clean-up	Spring Clean Up for the removal of Trash	\$ 11,000	\$ 18,000
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 drop site.	\$ 12,000	\$ 12,000
6231	Software Support	Software license, support expenses and domain name renewals.	\$ 4,200	\$ 5,000
6265	LiDAR & Topographical Data	Expenses to provide contour mapping information, also known as Light Detection and Ranging (Lidar). Some expense will be reimbursed by the property owner requesting the information.		\$ 1,500
6301	Professional Services	Moved GRO contribution to Economic Development line. 2024 Budget includes Government Relations and \$40,000 for developing an Emergency Management policy.	\$ 9,794	\$ 100,000
6302	Accounting	Annual Independent Auditor's fee, which includes preparation for submitting the Annual Comprehensive Financial Report (ACFR) and if required a Single Audit for expending more than \$750,000 in federal funds. Also included in this line is the ACFR submission fee.	\$ 5,000	\$ 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	\$ 28,000	\$ 30,000
6501	Building Security Fee	Annual City Hall security monitoring fee.	\$ 700	\$ 780
6502	Propane	Propane for City Hall	\$ 3,500	\$ 3,500
6511	Security	Repairs needed for security system		
6536	Seasonal	Examples for this line would be partnering with the Chamber for Christmas lights, or other seasonal expenses that do not fit in any other line.		\$ 5,000
6621	Capital Exp. Purchase			
6626	Equipment Lease			
6629	Safe Room Maintenance	Funds the maintenance and electric, generator services, backflow inspections and all other expenditures needed for the safe room.	\$ 6,600	\$ 6,600
6804	Economic Development	Funds to be distributed at the Board's approval for the purpose of economic development.		\$ 10,000
6805	Planning			
6939	Tree City	To qualify for the Tree City USA certification, the City must have a tree board, an Arbor Day observance and proclamation, and a tree-care ordinance. The City must also budget at least \$2 per capita.	\$ 14,916	\$ 14,916
<b>Subtotal</b>			<b>\$ 393,771</b>	<b>\$ 524,723</b>
<b>Transfers (In) / Out</b>				
	Transfer to Police		\$ 1,320,245	\$ 1,280,916
	Transfer to Stroot		\$ 273,902	\$ 250,525
	Transfer to Building Regulations		\$ 146,989	\$ 151,177
	Transfer to Court		\$ 63,808	\$ 77,467
	Transfer to Animal Control		\$ 46,969	\$ 45,001
	Transfer to Park Fund		\$ -	\$ -
	Encumbered Rent Revenues		\$ 19,077	\$ 19,452
	Transfer in from Water PILOT		\$ (55,680)	\$ (57,341)
	Transfer in from WWTP PILOT		\$ (39,268)	\$ (39,204)
	Transfer to Reserve Fund			
<b>Total Transfers from General Fund</b>			<b>\$ 1,776,042</b>	<b>\$ 1,727,993</b>
<b>Subtotal Expenditures and Transfers</b>			<b>\$ 2,169,814</b>	<b>\$ 2,252,716</b>

**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).	\$ 854,075	\$ 779,075
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	\$ -
6062	Capital Expenditure Maintenance	Washington Street ditch improvements		\$ 100,000
6062	Capital Expenditure Maintenance	Bedford & Marshall ditch improvements		\$ 100,000
6062	Capital Expenditure Maintenance	Elm Street reseeding from Hubble to CC		\$ 20,000
<b>Total Growth Area General Fund Transfers - See individual department's narratives.</b>			<b>\$ 257,585</b>	<b>\$ 115,717</b>
<b>Total Growth Areas</b>			<b>\$ 1,172,935</b>	<b>\$ 1,126,067</b>
<b>Total Expenditures</b>			<b>\$ 3,342,749</b>	<b>\$ 3,378,783</b>
<b>Net</b>			<b>\$ (1,149,192)</b>	<b>\$ (1,069,487)</b>

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**Police Department**

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**Police Department 11-70**

													Difference		
	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023	Comments
Cash Balance as of December 31st									\$ 67,509	\$ 93,671	\$ (11,275)	\$ 82,396			
Repair & Replacement Account									\$ 92,076	\$	\$	\$ 92,076			
<b>Total Cash Balance</b>									\$ 185,747	\$ (11,275)	\$	\$ 174,472			

REVENUES	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023	Comments
4030 Sales Tax									\$ 71,719	\$ 920,760	\$	\$ 920,760			Includes partial year of Diagnostic Utility Tax.
4150 Post - LET	\$ 1,356	\$ (1,400)		\$ 1,800	\$ 1,209	\$ 1,600		\$ 1,600	\$ 1,416	\$ 1,200		\$ 1,200	\$ (218)	-15.4%	
4180 Copies of PD Reports	\$ 355				\$ 338	\$ 250		\$ 250	\$ 411	\$ 300		\$ 300	\$ (131)	-30.4%	
4200 Sale of Assets									\$ -	\$ -		\$ -	\$ -		
4230 Interest									\$ 107			\$ -	\$ -		
4390 Misc. Revenues	\$ 4,016				\$ 3,097	\$ 3,000		\$ 3,000	\$ 4,918	\$ 3,000		\$ 3,000	\$ (1,918)	-39.0%	Share with-a-Corp grant.
4399 Insurance Claim Pmts.	\$ 1,290											\$ -	\$ -		
4410 Equip Insurance Reimb												\$ -	\$ -		
4540 Webster Elec Central Credit	\$ 77											\$ -	\$ -		
4541 Anthem Ins Rebate	\$ 11,087				\$ 6,747				\$ 17,209			\$ -	\$ (11,209)		
4545 Damaged From Collected									\$ 268			\$ -	\$ (268)		
Transfer In from General Fund										\$ 1,280,916		\$ 1,280,916			Transfer in less 2023 wage adjustments
<b>Sub Total</b>	\$ 18,181	\$ (1,400)	\$ -	\$ 1,800	\$ 11,191	\$ 4,850	\$ -	\$ 4,850	\$ 89,629	\$ 2,206,176	\$ -	\$ 2,206,176	\$ 2,116,547		
<b>Surplus (Deficit) to balance</b>	\$ (1,078,886)	\$ (1,190,964)	\$ (91,108)	\$ (1,213,644)	\$ (1,181,189)	\$ (1,320,245)	\$ (103,035)	\$ (1,588,290)	\$ (1,422,091)	\$ 26,162	\$ (11,275)	\$ 14,887	\$ (407,061)	34.5%	

OPERATING EXPENDITURES	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023	Comments
6010 Wages	\$ 623,887	\$ 623,887		\$ 623,887	\$ 619,369	\$ 645,421		\$ 645,421	\$ 684,730	\$ 923,570	\$	\$ 923,570	\$ 248,643	35.6%	
6011 Wages - Admin	\$ 587,496	\$ 11,808		\$ 11,808	\$ 15,077	\$ 15,077		\$ 15,077	\$ 407,721	\$ 32,793		\$ 32,793	\$ 248,643	35.6%	
6011 Payroll Taxes	\$ 42,587	\$ 908		\$ 908	\$ 47,727	\$ 49,375		\$ 49,375	\$ 1,153	\$ 1,744		\$ 1,744	\$ 21,201	41.4%	
6012 Group Insurance	\$ 169,989	\$ 189,474		\$ 189,474	\$ 225,717	\$ 225,717		\$ 225,717	\$ 51,196	\$ 113,808		\$ 113,808	\$ 313,808	53.7%	
6013 LAGERS - Admin	\$ 107,396	\$ 1,899		\$ 1,899	\$ 118,179	\$ 2,277		\$ 2,277	\$ 140,595	\$ 3,373		\$ 3,373	\$ 62,270	44.3%	
6014 Work Comp	\$ 21,333	\$ 19,476		\$ 19,476	\$ 25,708	\$ 31,517		\$ 31,517	\$ 23,185	\$ 20,283		\$ 20,283	\$ 17,098	31.5%	
6020 Auto Expense	\$ 11,177	\$ 14,000		\$ 14,000	\$ 14,479	\$ 17,000		\$ 17,000	\$ 31,604	\$ 23,375		\$ 23,375	\$ (8,228)	-26.0%	
6021 Gas and Oil	\$ 24,038	\$ 24,000		\$ 24,000	\$ 37,052	\$ 35,000		\$ 35,000	\$ 34,184	\$ 48,125		\$ 48,125	\$ 13,941	40.8%	
6023 Computer Maintenance	\$ 2,782	\$ 4,000	\$ 5,833	\$ 9,833	\$ 4,211	\$ 6,270		\$ 6,270	\$ 15,015	\$ 15,721		\$ 15,721	\$ 15,499	76.6%	Allocate IT Services based on users.
6025 Maintenance	\$ 50	\$ -		\$ -	\$ 426	\$ -		\$ -	\$ 60	\$ -		\$ -	\$ (60)	-100.0%	
6026 Radar Maintenance	\$ -	\$ 525		\$ 525	\$ 1,174	\$ 525		\$ 525	\$ 405	\$ 525		\$ 525	\$ 120	29.6%	
6027 Radio Expense	\$ 243	\$ 825		\$ 825	\$ 1,306	\$ 825		\$ 825	\$ 42	\$ 825		\$ 825	\$ 783	1869.9%	
6028 Building Maintenance	\$ 2,416	\$ 500		\$ 500	\$ 4,817	\$ 500		\$ 500	\$ 1,716	\$ 500		\$ 500	\$ (1,216)	-70.5%	
6030 Travel	\$ 504	\$ 500		\$ 500	\$ 721	\$ 1,000		\$ 1,000	\$ 1,168	\$ 1,000		\$ 1,000	\$ (108)	-9.7%	
6032 Insurance	\$ 32,548	\$ 18,091		\$ 18,091	\$ 38,091	\$ 41,897		\$ 41,897	\$ 43,576	\$ 45,313		\$ 45,313	\$ 3,788	9.1%	
6033 Postage	\$ 142	\$ 400		\$ 400	\$ 184	\$ 400		\$ 400	\$ 1,258	\$ 400		\$ 400	\$ (858)	-68.2%	
6034 Custodian Fee	\$ 4,646	\$ 4,321		\$ 4,321	\$ 3,961	\$ 4,321		\$ 4,321	\$ 4,321	\$ 4,321		\$ 4,321	\$ 0	0.0%	
6040 Office Supplies	\$ 3,102	\$ 2,300		\$ 2,300	\$ 2,689	\$ 2,300		\$ 2,300	\$ 1,742	\$ 3,067		\$ 3,067	\$ 1,325	76.1%	
6044 Firearms and Training	\$ 8,566	\$ 12,000		\$ 12,000	\$ 22,813	\$ 13,500		\$ 13,500	\$ 31,545	\$ 25,100		\$ 25,100	\$ (6,445)	-20.4%	
6045 Supplies	\$ 3,180	\$ 3,000		\$ 3,000	\$ 3,920	\$ 3,000		\$ 3,000	\$ 22,455	\$ 3,700		\$ 3,700	\$ (18,755)	-83.5%	2023 includes Public Safety Equipment
6046 Uniforms	\$ 6,492	\$ 8,500		\$ 8,500	\$ 6,185	\$ 8,500		\$ 8,500	\$ 9,320	\$ 34,500		\$ 34,500	\$ 25,180	270.2%	
6050 Utilities	\$ 1,835	\$ 1,900		\$ 1,900	\$ 1,623	\$ 2,090		\$ 2,090	\$ 1,797	\$ 2,090		\$ 2,090	\$ 353	20.3%	
6051 Telephone	\$ 5,206	\$ 3,000		\$ 3,000	\$ 2,792	\$ 3,000		\$ 3,000	\$ 4,468	\$ 3,000		\$ 3,000	\$ (1,468)	-32.9%	
6062 Capital Exp. Maint.	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ 197	\$ -		\$ -	\$ (197)		
6070 Meetings and Lodging	\$ 145	\$ -		\$ -	\$ 82	\$ 250		\$ 250	\$ 273	\$ 250		\$ 250	\$ (23)	-8.2%	
6071 Dues and Subscriptions	\$ 162	\$ 750		\$ 750	\$ 530	\$ 658		\$ 658	\$ 550	\$ 550		\$ 550	\$ 61	12.4%	
6072 Trash	\$ 364	\$ 500		\$ 500	\$ 821	\$ 500		\$ 500	\$ 574	\$ 500		\$ 500	\$ (74)	-12.9%	
6073 Publications	\$ 633	\$ 900		\$ 900	\$ 620	\$ 900		\$ 900	\$ 1,972	\$ 1,800		\$ 1,800	\$ (172)	-6.7%	
6075 Training and Safety	\$ 6,270	\$ 13,500		\$ 13,500	\$ 6,620	\$ 13,500		\$ 13,500	\$ 19,792	\$ 18,000		\$ 18,000	\$ (1,792)	-11.7%	Share with-a-Corp grant.
6076 Unemployment	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6079 Miscellaneous	\$ 4,645	\$ 600		\$ 600	\$ 3,000	\$ 3,000		\$ 3,000	\$ 3,197	\$ 3,000		\$ 3,000	\$ (297)	-9.9%	
6085 MOCIC	\$ 150	\$ 150		\$ 150	\$ 150	\$ 150		\$ 150	\$ 150	\$ 150		\$ 150	\$ -	0.0%	
6096 Public Relations	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ 5,000		\$ 5,000	\$ 5,000		
6231 Software Support	\$ 6,755	\$ 6,844		\$ 6,844	\$ 7,186	\$ 8,100		\$ 8,100	\$ 8,674	\$ 9,000		\$ 9,000	\$ 366	4.2%	
6261 Car Camera Maintenance	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6302 Accounting	\$ 290	\$ 293		\$ 293	\$ 293	\$ 320		\$ 320	\$ 332	\$ 400		\$ 400	\$ 68	20.6%	
6323 WC In/Out City Paid	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6440 Evidence Destruction	\$ 493	\$ 1,000		\$ 1,000	\$ 519	\$ 1,000		\$ 1,000	\$ -	\$ 1,000		\$ 1,000	\$ 1,000		
6441 Investigations	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6502 Postage	\$ 3,110	\$ 2,110		\$ 2,110	\$ 2,594	\$ 2,110		\$ 2,110	\$ 2,543	\$ 2,110		\$ 2,110	\$ (433)	-17.0%	
6511 Security	\$ 1,512	\$ 654		\$ 654	\$ -	\$ 654		\$ 654	\$ -	\$ 654		\$ 654	\$ 654		
6511 Capital Expenditure Purchase	\$ -	\$ -		\$ -	\$ 14,464	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6621 Capital Exp Equip Purchase	\$ 1,308	\$ -		\$ -	\$ -	\$ -		\$ -	\$ 2,148	\$ -		\$ -	\$ -		
6626 Equipment Lease	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6714 Crime Lab Pledge	\$ -	\$ 1,222		\$ 1,222	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6971 Criminal Records Check	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
<b>Subtotal</b>	\$ 1,059,453	\$ 1,170,573	\$ 5,833	\$ 1,176,406	\$ 1,169,852	\$ 1,283,467	\$ -	\$ 1,339,341	\$ 1,376,733	\$ 1,863,965	\$ -	\$ 1,863,965	\$ 487,232	35.4%	

	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023	Comments	
<b>CAPITAL EXPENDITURES</b>																
Prior Years' Capital Expenditures	\$ 21,851	\$ 6,429	\$ 62,000		\$ 6,965	\$ 3,215	\$ 48,000	\$ 91,215	\$ 49,490	\$ 92,076		\$ 92,076				
Transfer to Repair & Replacement - See Below				\$ -				\$ 52,034		\$ 52,034		\$ 52,034	\$ 52,034		Purchase in 2023 to reimburse GF 2024	
6611 Purchase (1) vehicle 2024										\$ 25,000		\$ 25,000				
Lease/Purchase (2) vehicles 2024										\$ 27,000		\$ 27,000	\$ 3,692	6.9%		
6611 Car equipment & installation				\$ -			\$ 26,400	\$ 43,462	\$ 53,308	\$ 57,000		\$ 57,000	\$ 2,627	113.136%	-83.3%	Lease paid off in 2024.
6626 Lease /purchase (2) vehicles 2019	\$ 15,763	\$ 15,763		\$ 15,763	\$ 15,763	\$ 15,763		\$ 15,763	\$ 15,763	\$ 2,627		\$ 2,627	\$ 113,136			
6626 Lease /purchase (2) vehicles 2023			\$ 12,000	\$ 12,000		\$ 22,650		\$ 22,650	\$ 16,436	\$ 21,902		\$ 21,902	\$ 5,475	33.3%	2024 has full year lease payments	
6611 16 Body worn cameras										\$ 7,600		\$ 7,600				
6611 9 Dual antenna radar units										\$ 21,150		\$ 21,150				
6611 9 in-car dash cameras										\$ 25,000		\$ 25,000				
6621 Tasers		\$ -		\$ -			\$ -	\$ -		\$ -		\$ -				
6621 Department Vests							\$ 11,660	\$ 11,660		\$ 11,660		\$ 11,660	\$ 11,660			
Additional Safety Equipment							\$ 5,700	\$ 5,700		\$ -		\$ -	\$ -			
6062 Roof Repair on Police Department/Street Department Building			\$ 11,275	\$ 11,275			\$ 11,275	\$ 11,275			\$ 11,275	\$ 11,275	\$ 11,275			
Subtotal	\$ 37,614	\$ 22,192	\$ 85,275	\$ 39,038	\$ 22,728	\$ 41,628	\$ 103,035	\$ 253,759	\$ 134,987	\$ 316,049	\$ 11,275	\$ 327,324	\$ 192,337	142.5%		
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,097,067</b>	<b>\$ 1,192,764</b>	<b>\$ 91,108</b>	<b>\$ 1,215,444</b>	<b>\$ 1,192,580</b>	<b>\$ 1,325,095</b>	<b>\$ 103,035</b>	<b>\$ 1,593,100</b>	<b>\$ 1,511,720</b>	<b>\$ 2,180,014</b>	<b>\$ 11,275</b>	<b>\$ 2,191,289</b>	<b>\$ 679,569</b>	<b>45.0%</b>		

<b>POLICE DEPARTMENT REPAIR &amp; REPLACE ACCOUNT</b>															
	Actual 2021	Budget 2022 Current Operating	2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023	Comments
Cash Balance as of December 31st										\$ 92,076	\$ -	\$ 92,076			\$ -
Subtotal															
Annual Repair & Replacement Schedule										\$ 92,076		\$ 92,076			
Net Transfer In										\$ 92,076		\$ 92,076			

Adopted  
12/7/2023

**Police Department 11-70**

Line Item	Line Item Description	Request Detail	2023 Budget Amount	2024 Budget Amount
4030	Sales Tax	April 2023, the voters of the City voted to approve an increase of the general sales tax by on-half percent for the purpose of improving public safes in the City.		\$ 920,760
4150	Post - IET	A portion of Municipal Court fines that is specifically for law enforcement training.	\$ 1,600	\$ 1,200
4180	Copies of PD Reports		\$ 250	\$ 300
4200	Sale of Assets			
4380	Misc. Revenues	Reimbursements, refunds, rebate from city credit card purchases. Budget is for the Walmart Shop-with-a-Cop grant.	\$ 3,000	\$ 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			
		Transfer in from General Fund		\$ 1,280,916
		<b>Total Revenues</b>	<b>\$ 4,850</b>	<b>\$ 2,206,176</b>
6010	Wages	Wages for Police Chief, 2 Sergeants, Detective, 12 full-time officers and 1 desk clerk.	\$ 645,421	\$ 923,570
	Wages - Admin	Allocations of 3 Administration employees.	\$ 15,077	\$ 22,793
6011	Payroll Taxes	For the above employees.	\$ 49,375	\$ 70,653
	Payroll Taxes - Admin	For the above allocated employees.	\$ 1,153	\$ 1,744
6012	Group Insurance	For the above employees.	\$ 225,717	\$ 313,808
	Group Ins. - Admin	For the above allocated employees.	\$ 3,902	\$ 6,072
6013	LAGERS	For the above employees.	\$ 138,766	\$ 199,491
	LAGERS - Admin	For the above allocated employees.	\$ 2,277	\$ 3,373
6014	Work Comp	For all employees.	\$ 31,517	\$ 50,283
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. This increase is due to requesting our fleet increasing to 11 police vehicles.	\$ 17,000	\$ 23,375
6021	Gas and Oil	Marshfield PD has a vehicle fleet of eight patrol cars, but we are requesting our fleet to increase to 11 patrol vehicles. This expense covers all Police Department fuel and all oil changes.	\$ 35,000	\$ 48,125
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 IITL	\$ 6,270	\$ 35,721
6026	Radar Maintenance	Marshfield Police Department has and uses a total of seven radar units. Under current State Law, each radar must be certified as accurate every six months. A certified private company comes to the police department and calibrates and certifies each radar unit every six months.	\$ 525	\$ 525
6027	Radio Expense	Marshfield Police department has twelve portable radios and eight mobile base units. This provides one base unit per vehicle and one portable radio per officer. This expense provides maintenance for batteries, antennas, all microphones for both portable and base radios, repairs/replace radio repeater parts and replacement of department radios.	\$ 825	\$ 825
6028	Building Maintenance	This budget line consists of repair/ replacement of building light bulbs, doors, A/C unit, Light Switches, Toilet repairs, door locks, heater, duck filters, thermostat batteries, fire extinguisher repairs that are done annually. This year our budget increased due to A/C an heating issues along with having to replace all of the lights in the police department and lobby.	\$ 500	\$ 500
6030	Legal	This Expense covers the services rendered for the police department from the city attorney.	\$ 1,000	\$ 1,000
6032	Insurance	Property and general liability insurance.	\$ 41,897	\$ 45,313
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. The additional increase is due to adding 4 more police officers.	\$ 2,300	\$ 3,067
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. We are requesting an additional increase due to adding 4 more police officers, which includes 4 Glock handguns, 1 AR and 1 shotgun.	\$ 13,500	\$ 25,100
6045	Supplies	This purchases all paper/plastic evidence bags, evidence tape, sharps containers of various sizes, drug testing kits such as methamphetamine, cocaine, heroin, marijuana. This also purchases all firearm evidence boxes, fingerprint lift cards, finger print lift tape, fingerprint powders, rubber gloves, batteries, police tape, evidence cones. This increase request is due to adding 4 new police officers.	\$ 3,000	\$ 3,700
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. The extra increase is due to adding four new officers.	\$ 8,500	\$ 34,500
6050	Utilities	This expense covers the lighting and cooling of the police department.	\$ 2,090	\$ 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.	\$ 550	\$ 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 my 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. The additional increase is due to adding four new police officers.	\$ 13,500	\$ 18,000

6076	Unemployment			
6079	Miscellaneous	Walmart Grant - Shop-with-a-Cop	\$ 3,000	\$ 3,000
6085	MOCIC	This expense covers the annual cost of partnership with MOCIC, which assists police departments with the gathering of intelligence, documenting patterns of certain crimes	\$ 150	\$ 150
6096	Public Relations	Funds to buy supplies for public relations.		\$ 5,000
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.	\$ 8,100	\$ 9,000
6261	Car Camera Maintenance	This expense covers the repair/replacement of camera body microphones, body microphone batteries, car camera scan disks, car camera software, in car video cameras.		
6302	Accounting	Allocation of Annual Audit and Annual Comprehensive Financial Report.	\$ 320	\$ 400
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	Purchase (1) vehicle. This purchase is to be done in 2023 and reimburse the General Fund. Purchase new trucks' equipment and the installation. Purchase 16 Body worn cameras and 9 Dual antenna radar units and 9 in-car dash cameras.		\$ 162,784
6621	Capital Exp. Equipment	Purchase department vests.		\$ 11,660
6626	Equipment Lease	This expense cover the cost of 5 lease to own police vehicles that were purchased in 2019 and 2023.	\$ 41,628	\$ 49,529
6971	Criminal Records Check			
		Transfer to Repair & Replacement Account		\$ 92,076
		<b>Subtotal</b>	<b>\$ 1,325,095</b>	<b>\$ 2,180,013</b>

**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
		<b>Total Growth Areas</b>	<b>\$ 103,035</b>	<b>\$ 11,275</b>
		<b>Total Expenditures</b>	<b>\$ 1,428,130</b>	<b>\$ 2,191,288</b>
		<b>Net</b>	<b>\$ (1,423,280)</b>	<b>\$ 14,888</b>

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**Street Department**

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Street Department 11-60

REVENUES	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	Difference		Comments
													2024 vs. 2023	2024 vs. 2023	
4040 Vehicle Sales Tax	\$ 109,474	\$ 91,172		\$ 91,172	\$ 104,384	\$ 95,000		\$ 95,000	\$ 114,815	\$ 103,000		\$ 103,000	\$ (11,815)	-10.3%	
4200 Sale of Assets	\$ 638			\$ -				\$ -	\$ 533						
4280 Fuel Tax	\$ 180,085	\$ 179,669		\$ 179,669	\$ 222,938	\$ 180,000		\$ 180,000	\$ 265,844	\$ 200,000		\$ 200,000	\$ (65,844)	-24.8%	
4380 Misc. Revenue	\$ 2,414			\$ -	\$ 904			\$ -	\$ 2,121				\$ (2,121)		
4410 Emp. Insurance Reimb.	\$ 12,097			\$ -				\$ -					\$ -		
4540 Webster Capital Credits	\$ 2,249			\$ -	\$ 712			\$ -	\$ 958				\$ (958)		
4541 Anthem Ins Rebate	\$ 3,443			\$ -	\$ 2,088			\$ -	\$ 3,859				\$ (3,859)		
4915 SEMA/WEMA Payments				\$ -				\$ -							
Subtotal	\$ 310,401	\$ 270,841	\$ -	\$ 270,841	\$ 331,027	\$ 275,000	\$ -	\$ 275,000	\$ 388,129	\$ 303,000	\$ -	\$ 303,000	\$ (85,129)	-21.9%	
Surplus (Deficit) to Balance	\$ (120,052)	\$ (237,860)	\$ (111,441)	\$ (349,301)	\$ (214,824)	\$ (273,655)	\$ (139,275)	\$ (412,930)	\$ (177,316)	\$ (250,525)	\$ (91,942)	\$ (342,467)	\$ (165,151)	93.1%	

OPERATING EXPENDITURES	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	Difference		Comments
													2024 vs. 2023	2024 vs. 2023	
6010 Wages	\$ 159,095	\$ 159,095		\$ 159,095	\$ 162,795	\$ 162,795		\$ 162,795	\$ 172,300	\$ 172,300		\$ 172,300	\$ 8,413	3.9%	
Wages - Admin	\$ 167,900	\$ 55,898		\$ 55,898	\$ 185,073	\$ 54,516		\$ 54,516	\$ 218,031	\$ 54,144		\$ 54,144	\$ 8,413	3.9%	
6011 Payroll Taxes	\$ 12,171	\$ 12,171		\$ 12,171	\$ 12,454	\$ 12,454		\$ 12,454	\$ 13,181	\$ 13,181		\$ 13,181	\$ 1,645	10.5%	
Payroll Taxes - Admin	\$ 11,765	\$ 4,276		\$ 4,276	\$ 13,214	\$ 4,170		\$ 4,170	\$ 15,678	\$ 4,142		\$ 4,142	\$ 1,645	10.5%	
6012 Group Insurance	\$ 49,920	\$ 49,920		\$ 49,920	\$ 59,439	\$ 59,439		\$ 59,439	\$ 44,529	\$ 44,529		\$ 44,529	\$ (14,910)	-2.0%	
Group Ins. - Admin	\$ 52,753	\$ 14,942		\$ 14,942	\$ 52,880	\$ 15,587		\$ 15,587	\$ 59,708	\$ 14,010		\$ 14,010	\$ (1,169)	-2.0%	
6013 LAGERS	\$ 25,455	\$ 25,455		\$ 25,455	\$ 24,582	\$ 24,582		\$ 24,582	\$ 25,500	\$ 25,500		\$ 25,500	\$ 749	2.3%	
LAGERS - Admin	\$ 19,194	\$ 8,944		\$ 8,944	\$ 26,486	\$ 8,232		\$ 8,232	\$ 32,765	\$ 8,013		\$ 8,013	\$ 749	2.3%	
6014 Worker's Compensation	\$ 2,262	\$ 9,810		\$ 9,810	\$ 11,911	\$ 13,605		\$ 13,605	\$ 15,183	\$ 16,343		\$ 16,343	\$ 1,161	7.6%	
Truck Expense	\$ 17,420	\$ 12,000		\$ 12,000	\$ 16,742	\$ 15,000		\$ 15,000	\$ 17,992	\$ 15,000		\$ 15,000	\$ (2,992)	-16.6%	
6021 Gas and Oil	\$ 9,744	\$ 12,000		\$ 12,000	\$ 22,023	\$ 18,000		\$ 18,000	\$ 23,067	\$ 20,000		\$ 20,000	\$ (3,067)	-13.3%	
6022 Public Maintenance	\$ 10,274	\$ 9,500		\$ 9,500	\$ 23,299	\$ 15,000		\$ 15,000	\$ 15,541	\$ 15,000		\$ 15,000	\$ 1,459	10.8%	
6023 Computer Maintenance	\$ 1,040	\$ 2,500	\$ 5,833	\$ 8,333	\$ 3,479	\$ 5,910		\$ 5,910	\$ 6,298	\$ 4,800		\$ 4,800	\$ (1,498)	-23.8%	
6025 Maintenance	\$ 27,726	\$ 30,000		\$ 30,000	\$ 27,588	\$ 30,000		\$ 30,000	\$ 30,163	\$ 30,000		\$ 30,000	\$ (163)	-0.5%	
6027 Radio Expense				\$ -				\$ -				\$ -	\$ -		
6030 Legal	\$ 119	\$ 250		\$ 250	\$ 21	\$ 250		\$ 250	\$ 60	\$ 250		\$ 250	\$ 190	316.7%	
6031 Engineering				\$ -				\$ -				\$ -	\$ -		
6032 Insurance	\$ 10,285	\$ 10,524		\$ 10,524	\$ 11,114	\$ 12,483		\$ 12,483	\$ 12,983	\$ 15,681		\$ 15,681	\$ 2,698	20.8%	
6033 Postage	\$ 86	\$ 150		\$ 150	\$ 111	\$ 150		\$ 150	\$ 127	\$ 150		\$ 150	\$ 23	17.9%	
6034 Custodian Fees	\$ 575	\$ 732		\$ 732	\$ 490	\$ 732		\$ 732	\$ 535	\$ 732		\$ 732	\$ 197	36.9%	
6043 Sign and Paint	\$ 8,000	\$ 6,000		\$ 6,000	\$ 7,730	\$ 10,000		\$ 10,000	\$ 14,354	\$ 10,000		\$ 10,000	\$ (4,354)	-30.3%	
6045 General Supplies	\$ 1,550	\$ 2,200		\$ 2,200	\$ 1,578	\$ 2,200		\$ 2,200	\$ 2,071	\$ 2,200		\$ 2,200	\$ 129	6.2%	
6047 Gravel	\$ 5,658	\$ 6,000		\$ 6,000	\$ 4,028	\$ 6,000		\$ 6,000	\$ 5,881	\$ 6,000		\$ 6,000	\$ 119	2.0%	
6051 Telephone	\$ 5,104	\$ 5,700		\$ 5,700	\$ 4,074	\$ 5,700		\$ 5,700	\$ 3,629	\$ 5,700		\$ 5,700	\$ 2,071	57.0%	
6052 Power	\$ 2,082	\$ 2,200		\$ 2,200	\$ 2,012	\$ 2,420		\$ 2,420	\$ 2,168	\$ 2,420		\$ 2,420	\$ 252	11.6%	
6062 Capital Exp. Maint.				\$ -				\$ -				\$ -	\$ -		
6063 Paving				\$ -				\$ -				\$ -	\$ -		
6067 Sidewalk	\$ 5,596	\$ 8,000		\$ 8,000	\$ 18,558	\$ 8,000		\$ 8,000	\$ 8,050	\$ 8,000		\$ 8,000	\$ (50)	-0.6%	
6069 Uniforms	\$ 2,303	\$ 4,000		\$ 4,000	\$ 2,189	\$ 4,000		\$ 4,000	\$ 2,678	\$ 4,000		\$ 4,000	\$ 1,362	51.6%	
6070 Meeting and Lodging	\$ 415	\$ 750		\$ 750	\$ 182	\$ 750		\$ 750	\$ 176	\$ 750		\$ 750	\$ 574	325.0%	
6071 Dues and Subscriptions	\$ 452	\$ 130		\$ 130	\$ 133	\$ 130		\$ 130	\$ 272	\$ 130		\$ 130	\$ (142)	-52.2%	
6072 Trash	\$ 364	\$ 500		\$ 500	\$ 446	\$ 500		\$ 500	\$ 490	\$ 500		\$ 500	\$ 11	2.1%	
6073 Publications	\$ 325	\$ 600		\$ 600	\$ 426	\$ 600		\$ 600	\$ 540	\$ 600		\$ 600	\$ 50	9.1%	
6075 Training and Safety	\$ 3,180	\$ 4,000		\$ 4,000	\$ 3,314	\$ 4,000		\$ 4,000	\$ 3,089	\$ 4,000		\$ 4,000	\$ 1,951	64.0%	
6076 Unemployment				\$ -				\$ -				\$ -	\$ -		
6079 Miscellaneous	\$ 13,778	\$ 500		\$ 500		\$ 500		\$ 500	\$ 3,170	\$ 500		\$ 500	\$ (2,679)	-84.3%	
6086 Election Expense				\$ -				\$ -				\$ -	\$ -		
6097 Drug Testing	\$ 372	\$ 410		\$ 410	\$ 204	\$ 410		\$ 410	\$ 543	\$ 410		\$ 410	\$ (133)	-24.5%	
6100 Inmate Program	\$ -	\$ 6,100		\$ 6,100	\$ 2,675	\$ 6,100		\$ 6,100	\$ 1,676	\$ 6,100		\$ 6,100	\$ 4,424	263.9%	
6231 Software Support	\$ 2,839	\$ 3,040		\$ 3,040	\$ 650	\$ 3,040		\$ 3,040	\$ -	\$ 3,040		\$ 3,040	\$ 3,040		
6302 Accounting	\$ 290	\$ 1,400		\$ 1,400	\$ 293	\$ 400		\$ 400	\$ 396	\$ 400		\$ 400	\$ 4	1.0%	
6123 WC Injurs. Civ. Paid				\$ -				\$ -				\$ -	\$ -		
6484 Salt	\$ 2,800	\$ 8,000		\$ 8,000	\$ 3,158	\$ 8,000		\$ 8,000	\$ 2,848	\$ 8,000		\$ 8,000	\$ 5,352	202.1%	
6502 Propane	\$ 1,737	\$ 3,000		\$ 3,000	\$ 3,308	\$ 3,000		\$ 3,000	\$ 1,153	\$ 3,000		\$ 3,000	\$ (157)	-5.0%	
6511 Security				\$ -				\$ -				\$ -	\$ -		

	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023	Comments
<b>OPERATING EXPENDITURES</b>															
6621 Street Lights	\$ 31,005	\$ 30,000		\$ 30,000	\$ 31,002	\$ 30,000		\$ 30,000	\$ 32,851	\$ 33,000		\$ 33,000	\$ (851)	-2.5%	
6622 Install Street Lights				\$ -				\$ -				\$ -	\$ -		
6611 Capital Expenditure				\$ -				\$ -				\$ -	\$ -		
6621 Capital Equip Purchase				\$ -				\$ -				\$ -	\$ -		
6626 Equipment Lease				\$ -				\$ -				\$ -	\$ -		
Subtotal	\$ 423,994	\$ 508,701	\$ 5,833	\$ 514,534	\$ 480,393	\$ 548,655	\$ -	\$ 548,655	\$ 534,912	\$ 553,525	\$ -	\$ 553,525	\$ 18,613	3.5%	
<b>CAPITAL EXPENDITURES</b>															
Prior Years' Capital Expenditure	\$ 6,459			\$ 94,333	\$ 94,333	\$ 65,458		\$ 20,000	\$ 20,000			\$ -			
6062 Roof Repair on Police Department/Street Department Building			\$ 11,275	\$ 11,275				\$ 11,275	\$ 11,275			\$ 11,275	\$ 11,275		Allocated G.A. Street, Police, Court
Street Bldg. Drop Ceiling															
6611 Skid Steer - Cost Shared							\$ 30,000	\$ 30,000	\$ 30,533			\$ -	\$ -		Allocated Street, Water, Wastewater
6611 Salt Building								\$ -				\$ -	\$ -		
6611 Skid Steer Attachments				\$ -			\$ 15,000	\$ 15,000			\$ 9,000	\$ 9,000	\$ 9,000		Brush Ho
Skid Steer Attachments											\$ 6,667	\$ 6,667	\$ 6,667		Street Saw Cost Shared with Water-WWTP/Street
6611 Utility Truck				\$ -			\$ 35,000	\$ 35,000			\$ 35,000	\$ 35,000	\$ 35,000		
6018 Part-Time Pay		\$ 10,000		\$ 10,000				\$ -				\$ -	\$ -		
6611 Snow Plow Equipment (Spreader bed & controls)							\$ 18,000	\$ 18,000			\$ 20,000	\$ 20,000	\$ 20,000		
6043 Contracting Street Markings on Routine Basis				\$ -				\$ -				\$ -	\$ -		
Street Sweeping							\$ 10,000	\$ 10,000			\$ 10,000	\$ 10,000	\$ 10,000		
Brush Hoisting & R-O-W maintenance								\$ -				\$ -	\$ -		
Subtotal	\$ 6,459	\$ -	\$ 105,608	\$ 105,608	\$ 65,458	\$ -	\$ 139,275	\$ 139,275	\$ 30,533	\$ -	\$ 91,942	\$ 91,942			
<b>TOTAL EXPENDITURES</b>	<b>\$430,453</b>	<b>\$ 508,701</b>	<b>\$ 111,441</b>	<b>\$ 620,142</b>	<b>\$ 545,851</b>	<b>\$ 548,655</b>	<b>\$ 139,275</b>	<b>\$ 687,930</b>	<b>\$ 565,445</b>	<b>\$ 553,525</b>	<b>\$ 91,942</b>	<b>\$ 645,467</b>	<b>\$ 80,022</b>	<b>14.2%</b>	

Adopted  
12/7/2023

**Street Department 11-60**

Line Item	Line Item Description	Request Detail	2023 Budget Amount	2024 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.	\$ 95,000	\$ 103,000
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.	\$ 180,000	\$ 200,000
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.		
		<b>Total Revenues</b>	<b>\$ 275,000</b>	<b>\$ 303,000</b>
6010	Wages	Wages for five employees. Three employees are 100% and two are allocated.	\$ 162,795	\$ 172,300
	Wages - Admin	Wages for six allocated employees.	\$ 54,516	\$ 54,144
6011	Payroll Taxes	Payroll taxes for the above employees.	\$ 12,454	\$ 13,181
	Payroll Taxes - Admin	Payroll taxes for the above employees.	\$ 4,170	\$ 4,142
6012	Group Insurance	Health insurance costs for employees.	\$ 59,439	\$ 44,529
	Group Ins. - Admin		\$ 15,587	\$ 14,010
6013	LAGERS	Retirement contributions for employees.	\$ 24,582	\$ 25,500
	LAGERS - Admin		\$ 8,232	\$ 8,013
6014	Worker's Compensation	Worker's Compensation Insurance paid on employees based on the allocations.	\$ 13,605	\$ 16,343
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.	\$ 15,000	\$ 15,000
6021	Gas and Oil	Includes fuel, oil, filters and lubricants to operate and maintain all mobile equipment in the department.	\$ 18,000	\$ 20,000
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.	\$ 15,000	\$ 15,000
6023	Computer Maintenance	Provides funds to purchase, maintain and repair computers used for Street Department purposes and IT services	\$ 5,910	\$ 4,800
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	\$ 12,730	\$ 15,681
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 an increase in this line item due to material cost rising.	\$ 10,000	\$ 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 an increase as we have had an increase in our rock hauling bid. We contract our rock hauling from the quarries to our storage bins to limit the possibility of wear and tear on our dump trucks. The contractor can haul 20-25 tons of rock whereas we can only haul 8 ton of rock.	\$ 6,000	\$ 6,000
6051	Telephone	Funds the allocation for fiber and internet allocations, along with cell phones for Street Department employees and other allocated employees for that department. This also covers repairs/replacements, covers and upgrades, and phone for new employee.	\$ 5,700	\$ 5,700
6052	Power	Funds to pay the Electric used within the Street Building.	\$ 2,420	\$ 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 OPIB 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	\$ 5,000
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	Allocation for accounting software and other software needs.	\$ 3,040	\$ 3,040
6302	Accounting	Funds the Street Department portion of accounting costs	\$ 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.	\$ 8,000	\$ 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	\$ 33,000
		<b>Subtotal</b>	<b>\$ 548,902</b>	<b>\$ 553,525</b>

#### 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
6611	Capital Expenditure	Skid Steer Attachment - Brush Hog		\$ 9,000
6611	Capital Expenditure	Used Utility Truck	\$ 35,000	\$ 35,000
6611	Capital Expenditure	Snow Plow Equipment (Spreader bed & controls)	\$ 18,000	\$ 20,000
6611	Capital Expenditure	Skid Steer Attachment - Street Saw, cost shared with Water and WWTP	\$ 15,000	\$ 6,667
		Street Sweeping	\$ 10,000	\$ 10,000
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.		
6611	Capital Expenditure	1-Ton Utility Dump Truck		
		<b>Total Growth Areas</b>	<b>\$ 139,275</b>	<b>\$ 91,942</b>
		<b>Total Expenditures</b>	<b>\$ 688,177</b>	<b>\$ 645,467</b>
		<b>Net</b>	<b>\$ (413,177)</b>	<b>\$ (342,467)</b>

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**Building Department**

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**Building Regulations Department 11-20**

	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	Difference		Comments	
													2024 vs. 2023	2024 vs. 2023		
<b>REVENUES</b>																
4120 Building Permits	\$ 30,820	\$ 25,000		\$ 25,000	\$ 22,545	\$ 25,000		\$ 25,000	\$ 45,228	\$ 25,000		\$ 25,000	\$ (20,228)	-44.7%		
4123 Engineering Review	\$ 2,408	\$ 5,000		\$ 5,000	\$ 10,898	\$ 10,000		\$ 10,000	\$ 4,644	\$ 10,000		\$ 10,000	\$ 5,356	115.3%	Pass through	
4125 Blighted Properties	\$ 45	\$ 1,500		\$ 1,500	\$ -	\$ 1,000		\$ 1,000	\$ 63	\$ 1,000		\$ 1,000	\$ 937			
4380 Misc.	\$ 69			\$ -	\$ 14			\$ -				\$ -	\$ -			
4390 Insurance Claim Payments				\$ -	\$ -			\$ -				\$ -	\$ -			
4541 Anthem Insurance Rebate	\$ 993			\$ -	\$ 551			\$ -	\$ 1,077			\$ -	\$ (1,077)			
<b>Subtotal</b>	<b>\$ 34,334</b>	<b>\$ 31,500</b>	<b>\$ -</b>	<b>\$ 31,500</b>	<b>\$ 34,008</b>	<b>\$ 36,000</b>	<b>\$ -</b>	<b>\$ 36,000</b>	<b>\$ 51,011</b>	<b>\$ 36,000</b>	<b>\$ -</b>	<b>\$ 36,000</b>	<b>\$ (15,011)</b>	<b>-29.4%</b>		
<b>Surplus (Deficit) to balance</b>	<b>\$ (113,494)</b>	<b>\$ (132,809)</b>	<b>\$ (5,833)</b>	<b>\$ (138,342)</b>	<b>\$ (99,051)</b>	<b>\$ (146,989)</b>	<b>\$ (4,000)</b>	<b>\$ (150,989)</b>	<b>\$ (78,657)</b>	<b>\$ (151,177)</b>	<b>\$ (8,500)</b>	<b>\$ (159,677)</b>	<b>\$ (81,020)</b>	<b>103.0%</b>		

	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	Difference		Comments	
													2024 vs. 2023	2024 vs. 2023		
<b>OPERATING EXPENDITURES</b>																
6010 Wages		\$ 36,731		\$ 36,731		\$ 36,693		\$ 36,693		\$ 37,427		\$ 37,427	\$ 734	2.0%		
Wages - Admin	\$ 49,186	\$ 23,364		\$ 23,364	\$ 59,879	\$ 24,020		\$ 24,020	\$ 61,078	\$ 25,102		\$ 25,102	\$ 1,651	2.7%		
6011 Payroll Taxes		\$ 2,810		\$ 2,810		\$ 2,807		\$ 2,807		\$ 2,863		\$ 2,863	\$ 556	19.8%		
Payroll Taxes - Admin	\$ 3,496	\$ 1,787		\$ 1,787	\$ 4,313	\$ 1,838		\$ 1,838	\$ 4,348	\$ 1,936		\$ 1,936	\$ 450	10.4%		
6012 Group Insurance		\$ 11,312		\$ 11,312		\$ 13,478		\$ 13,478		\$ 13,621		\$ 13,621	\$ 149	1.3%		
Group Ins. - Admin	\$ 13,934	\$ 5,235		\$ 5,235	\$ 17,387	\$ 6,384		\$ 6,384	\$ 19,948	\$ 6,446		\$ 6,446	\$ 170	0.9%		
6013 LAGERS		\$ 5,877		\$ 5,877		\$ 5,541		\$ 5,541		\$ 5,539		\$ 5,539	\$ (2)	-0.0%		
LAGERS - Admin	\$ 7,215	\$ 3,738		\$ 3,738	\$ 8,968	\$ 3,627		\$ 3,627	\$ 9,182	\$ 3,745		\$ 3,745	\$ 101	1.1%		
6014 Worker's Compensation		\$ 1,535		\$ 1,535	\$ 1,292	\$ 1,901		\$ 1,901	\$ 1,737	\$ 2,164		\$ 2,164	\$ 427	24.6%		
6020 Auto & Truck Expense		\$ 1,500		\$ 1,500	\$ 553	\$ 2,000		\$ 2,000	\$ 56	\$ 2,000		\$ 2,000	\$ 1,944	3473.3%		
6021 Gas and Oil		\$ 2,400		\$ 2,400	\$ 2,004	\$ 2,700		\$ 2,700	\$ 2,040	\$ 2,700		\$ 2,700	\$ 660	32.4%		
6023 Computer Maintenance		\$ 1,000	\$ 5,833	\$ 6,833	\$ 2,944	\$ 5,400		\$ 5,400	\$ 5,154	\$ 8,800		\$ 8,800	\$ 246	4.4%	DuZoc plus computer replacement	
6030 Legal		\$ 2,000		\$ 2,000	\$ 406	\$ 2,000		\$ 2,000	\$ 540	\$ 2,000		\$ 2,000	\$ 1,460	270.4%		
6031 Engineering		\$ 5,000		\$ 5,000	\$ 11,654	\$ 10,000		\$ 10,000	\$ 7,639	\$ 10,000		\$ 10,000	\$ 2,361	30.9%		
6032 Insurance		\$ 2,419		\$ 2,419	\$ 2,419	\$ 2,661		\$ 2,661	\$ 2,709	\$ 3,534		\$ 3,534	\$ 825	30.4%		
6033 Postage		\$ 350		\$ 350	\$ 350	\$ 350		\$ 350	\$ 351	\$ 350		\$ 350	\$ (1)	-0.3%		
6034 Custodian Fees		\$ 600		\$ 600	\$ 490	\$ 600		\$ 600	\$ 535	\$ 600		\$ 600	\$ 65	12.2%		
6040 Office Supplies		\$ 1,000		\$ 1,000	\$ -	\$ 1,000		\$ 1,000	\$ 141	\$ 1,000		\$ 1,000	\$ 859	610.6%		
6045 General Supplies		\$ 1,000		\$ 1,000	\$ 458	\$ 1,000		\$ 1,000	\$ 1,974	\$ 1,000		\$ 1,000	\$ (974)	-49.3%		
6051 Telephone		\$ 1,650		\$ 1,650	\$ 1,755	\$ 1,700		\$ 1,700	\$ 1,812	\$ 1,700		\$ 1,700	\$ (192)	-10.2%		
6062 Capital Expenditures		\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -			
6069 Uniforms		\$ 500		\$ 500	\$ 180	\$ 500		\$ 500	\$ -	\$ 500		\$ 500	\$ -			
6070 Meetings & Lodging		\$ 750		\$ 750	\$ 750	\$ 750		\$ 750	\$ 750	\$ 750		\$ 750	\$ -			
6071 Dues/Subscriptions		\$ 400		\$ 400	\$ 430	\$ 400		\$ 400	\$ 540	\$ 600		\$ 600	\$ 200	11.2%		
6072 Trash		\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -			
6073 Publications		\$ 2,000		\$ 2,000	\$ 642	\$ 2,000	\$ 4,000	\$ 6,000	\$ 5,284	\$ 2,000		\$ 2,000	\$ (3,284)	-62.2%	Update building code books from 2012 to 2018.	
6075 Training and safety		\$ 2,000		\$ 2,000	\$ -	\$ 2,000		\$ 2,000	\$ 210	\$ 2,000		\$ 2,000	\$ 1,770	769.6%		
6076 Unemployment		\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -			
6079 Misc.		\$ 500		\$ 500	\$ -	\$ 500		\$ 500	\$ 500	\$ 500		\$ 500	\$ -			
6125 Blighted Properties Expense		\$ 3,000		\$ 3,000	\$ -	\$ 3,000		\$ 3,000	\$ 3,000	\$ 3,000		\$ 3,000	\$ -			
6231 Software Support		\$ 3,050		\$ 3,050	\$ 650	\$ 3,050		\$ 3,050	\$ -	\$ 3,050		\$ 3,050	\$ -			
6232 Software Purchase		\$ 2,820		\$ 2,820	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -			
6301 Professional Services		\$ 40,000		\$ 40,000	\$ 16,284	\$ 45,000		\$ 45,000	\$ 3,890	\$ 45,000		\$ 45,000	\$ 4,110	1056.8%	Increased for contract inspections	
6323 WC Injury Clm Paid		\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -			
6511 Security		\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -			
6611 Capital Expenditure Purchase - GIS Equipment		\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ 8,500		\$ 8,500	\$ 8,500			
6626 Equipment Lease		\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -			
<b>TOTAL EXPENDITURES</b>	<b>\$ 147,828</b>	<b>\$ 164,009</b>	<b>\$ 5,833</b>	<b>\$ 169,842</b>	<b>\$ 133,058</b>	<b>\$ 182,989</b>	<b>\$ 4,000</b>	<b>\$ 186,989</b>	<b>\$ 129,668</b>	<b>\$ 187,177</b>	<b>\$ 8,500</b>	<b>\$ 195,677</b>	<b>\$ 66,009</b>	<b>50.9%</b>		

Adopted  
12/7/2023

**Building Regulations and Code Enforcement Department 11-20**

Line Item	Line Item Description	Request Detail	2023 Budget Amount	2024 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.	\$ 10,000	\$ 10,000
4125	Blighted Properties	Revenue for reimbursement of mowing blighted properties either directly or as a property tax lien.	\$ 1,000	\$ 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.		
		<b>Total Revenues</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>
6010	Wages	One employee's allocation.	\$ 36,693	\$ 37,427
	Wages - Admin	Five allocated employees.	\$ 24,020	\$ 25,302
6011	Payroll Taxes	One employee's allocation.	\$ 2,807	\$ 2,863
	Payroll Taxes - Admin	Five allocated employees.	\$ 1,838	\$ 1,936
6012	Group Insurance	One employee's allocation.	\$ 13,478	\$ 13,671
	Group Ins. - Admin	Five allocated employees.	\$ 6,384	\$ 6,446
6013	LAGERS	One employee's allocation.	\$ 5,541	\$ 5,539
	LAGERS - Admin	Five allocated employees.	\$ 3,627	\$ 3,745
6014	Work Comp	All allocated employees.	\$ 1,901	\$ 2,164
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.	\$ 2,000	\$ 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.	\$ 2,700	\$ 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.	\$ 5,490	\$ 5,800
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.	\$ 10,000	\$ 10,000
6032	Insurance	Insurance for property and liability.	\$ 2,661	\$ 3,534
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.	\$ 1,700	\$ 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-\$38.77, FMAM-\$30.00, Zoom \$145.90 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	\$ 600
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 PPE gear, training classes for certifications and conferences. there is an increase in this years budget to allow for certification exams with 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 Assessor's office.	\$ 3,000	\$ 3,000
6231	Software Support	Allocation for accounting software and other software needs.	\$ 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.	\$ 45,000	\$ 45,000
6323	WC Injury City Paid			
		<b>Subtotal</b>	<b>\$ 182,989</b>	<b>\$ 187,177</b>

**GROWTH AREAS: Personnel and Capital Needs**

		Trimble R2 signal receiver and accessories up fees, Ipad or one comparable. This will be utilized to identify new utilities (sewer taps and water meters) during inspections. Since the City currently only has one at this time this will be available as a backup unit.		\$ 8,500
	GIS Equipment			
	Vehicle Replacement	Begin planning for a replacement vehicle with-in 5 yrs		
			<b>Total Growth Areas</b>	\$ - \$ 8,500
			<b>Total Expenditures</b>	\$ 182,989 \$ 195,677
			<b>Net</b>	\$ (146,989) \$ (159,677)

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**Municipal Court**

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**Municipal Court 11-71**

													Difference		
REVENUES	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023	Comments
4210 Court Fines / Clerk Fee	\$ 48,795	\$ 60,000		\$ 60,000	\$ 88,618	\$ 70,000		\$ 70,000	\$ 66,681	\$ 58,000		\$ 58,000	\$ (8,681)	-13.0%	
4230 Interest					\$ 18				\$ 56			\$ -			
4380 Misc. Revenues	\$ 8			\$ -	\$ 8				\$ 15			\$ -			
4390 Insurance Claim Payment				\$ -								\$ -			
4410 Empl Insurance Reimb				\$ -								\$ -			
4540 Webster Elec Credit				\$ -								\$ -			
4541 Anthem Ins Rebate	\$ 10			\$ -	\$ 25				\$ 1,279			\$ -			
Sub-Total	\$ 48,814	\$ 60,000	\$ -	\$ 60,000	\$ 88,669	\$ 70,000	\$ -	\$ 70,000	\$ 68,051	\$ 58,000	\$ -	\$ 58,000	\$ (10,031)	-14.7%	

Surplus (Deficit) to balance	\$ (25,208)	\$ (65,554)	\$ (17,108)	\$ (82,662)	\$ (27,961)	\$ (63,808)	\$ (11,275)	\$ (75,083)	\$ (64,017)	\$ (77,467)	\$ (11,275)	\$ (88,742)	\$ (47,122)	168.5%	
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EXPENDITURES	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023	Comments
6010 Wages P/T		\$ 28,376		\$ 28,376	\$ 29,426	\$ 29,426		\$ 29,426	\$ 30,025	\$ 30,025		\$ 30,025	\$ (182)	-0.5%	
Wages - Admin	\$ 4,351	\$ 4,206		\$ 4,206	\$ 32,009	\$ 4,408		\$ 4,408	\$ 34,963	\$ 4,756		\$ 4,756	\$ (182)	-0.5%	
6018 Wages P/T	\$ 16,755			\$ -	\$ 1,417			\$ -				\$ -			
6011 Payroll Taxes		\$ 2,171		\$ 2,171	\$ 2,251	\$ 2,251		\$ 2,251	\$ 2,297	\$ 2,297		\$ 2,297	\$ 88	28.4%	
Payroll Taxes - Adm	\$ 1,572	\$ 722		\$ 322	\$ 2,050	\$ 337		\$ 337	\$ 2,072	\$ 364		\$ 364	\$ 588	28.4%	
6012 Group Insurance		\$ 21,060		\$ 21,060	\$ 25,115	\$ 25,115		\$ 25,115	\$ 25,474	\$ 25,474		\$ 25,474	\$ 258	1.0%	
Group Ins. - Admin	\$ 631	\$ 731		\$ 731	\$ 20,498	\$ 870		\$ 870	\$ 26,045	\$ 879		\$ 879	\$ 258	1.0%	
6013 LAGERS		\$ 4,540		\$ 4,540	\$ 4,443	\$ 4,443		\$ 4,443	\$ 4,444	\$ 4,444		\$ 4,444	\$ (1)	-0.0%	
LAGERS - Admin	\$ 621	\$ 673		\$ 673	\$ 5,235	\$ 654		\$ 654	\$ 5,265	\$ 704		\$ 704	\$ (117)	-2.2%	
6014 Worker's Compensation	\$ 96	\$ 257		\$ 257	\$ 265	\$ 167		\$ 167	\$ 9	\$ 189		\$ 189	\$ 180	1963.2%	
6023 Computer Maintenance	\$ 823	\$ 2,500	\$ 5,833	\$ 8,333	\$ 2,992	\$ 5,130		\$ 5,130	\$ 5,615	\$ 3,300		\$ 3,300	\$ (2,315)	-41.2%	
6025 Maintenance	\$ 50			\$ -	\$ 61			\$ -	\$ 60	\$ 60		\$ 60	\$ -	0.0%	
6028 Building Maintenance				\$ -				\$ -				\$ -			
6030 Legal	\$ 34,948	\$ 45,000		\$ 45,000	\$ 39,676	\$ 45,000		\$ 45,000	\$ 45,257	\$ 45,000		\$ 45,000	\$ (252)	-0.6%	
6032 Insurance	\$ 1,872	\$ 1,869		\$ 1,869	\$ 1,869	\$ 2,056		\$ 2,056	\$ 2,164	\$ 3,066		\$ 3,066	\$ 902	41.7%	
6033 Postage	\$ 338	\$ 750		\$ 750	\$ 361	\$ 600		\$ 600	\$ 282	\$ 600		\$ 600	\$ 318	112.5%	
6034 Custodian Fee	\$ 2,068	\$ 2,000		\$ 2,000	\$ 1,764	\$ 2,000		\$ 2,000	\$ 1,924	\$ 2,000		\$ 2,000	\$ 76	4.0%	
6040 Office Supplies	\$ 333	\$ 1,000		\$ 1,000	\$ 278	\$ 1,000		\$ 1,000	\$ 32	\$ 500		\$ 500	\$ 468	1447.0%	
6045 General Supplies	\$ 1,029	\$ 1,500		\$ 1,500	\$ 1,147	\$ 1,500		\$ 1,500	\$ 1,209	\$ 1,500		\$ 1,500	\$ 291	24.0%	
6050 Utilities	\$ 1,512	\$ 2,200		\$ 2,200	\$ 2,594	\$ 2,200		\$ 2,200	\$ 2,543	\$ 2,500		\$ 2,500	\$ (43)	-1.7%	Propane only
6051 Telephone	\$ 2,346	\$ 2,000		\$ 2,000	\$ 1,706	\$ 2,000		\$ 2,000	\$ 2,598	\$ 2,500		\$ 2,500	\$ (98)	-3.8%	
6062 Capital Expenditures Maint.				\$ -				\$ -				\$ -			
6070 Meetings and Lodging	\$ -	\$ 650		\$ 650		\$ 650		\$ 650	\$ 777	\$ 1,000		\$ 1,000	\$ 223	28.7%	
6071 Dues and Sub.	\$ 17	\$ 60		\$ 60	\$ 17	\$ 60		\$ 60	\$ 218	\$ 80		\$ 80	\$ (138)	-63.2%	
6072 Trash				\$ -				\$ -				\$ -			
6073 Publications	\$ 191	\$ 280		\$ 280	\$ 236	\$ 280		\$ 280	\$ 198	\$ 280		\$ 280	\$ 82	41.3%	
6075 Training and Safety	\$ -	\$ 1,000		\$ 1,000	\$ -	\$ 1,000		\$ 1,000	\$ 623	\$ 1,000		\$ 1,000	\$ 377	60.5%	
6076 Unemployment				\$ -				\$ -				\$ -			
6079 Misc.				\$ -				\$ -				\$ -			
6231 Software Support	\$ 4,323	\$ 2,250		\$ 2,250	\$ 2,309	\$ 2,500		\$ 2,500	\$ -	\$ 2,700		\$ 2,700	\$ 2,700		
6232 Software Purchase				\$ -				\$ -				\$ -			
6302 Accounting	\$ 145	\$ 160		\$ 160	\$ 147	\$ 160		\$ 160	\$ 198	\$ 300		\$ 300	\$ 102	51.4%	
6511 Security				\$ -				\$ -				\$ -			
6611 Capital Expenditure Purchase				\$ -				\$ -				\$ -			
Roof Repair to Police/Street Building			\$ 11,275	\$ 11,275				\$ 11,275	\$ 11,275			\$ 11,275	\$ 11,275		Allocated G&A, Street, Police, Court
<b>TOTAL</b>	<b>\$ 74,021</b>	<b>\$ 125,554</b>	<b>\$ 17,108</b>	<b>\$ 142,662</b>	<b>\$ 116,630</b>	<b>\$ 133,808</b>	<b>\$ 11,275</b>	<b>\$ 145,083</b>	<b>\$ 132,047</b>	<b>\$ 135,467</b>	<b>\$ 11,275</b>	<b>\$ 146,742</b>	<b>\$ 14,694</b>	<b>11.1%</b>	

Adopted  
12/7/2023

**Municipal Court 11-71**

Line Item	Line Item Description	Request Detail	2023 Budget Amount	2024 Budget Amount
4210	Court Fines / Clerk Fee	Court Fines collected.	\$ 70,000	\$ 58,000
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.		
<b>Total Revenues</b>			<b>\$ 70,000</b>	<b>\$ 58,000</b>
6010	Wages F/T	One permanent part-time employee.	\$ 29,426	\$ 30,025
	Wages - Admin	2 allocated Administration employees	\$ 4,408	\$ 4,756
6018	Wages P/T	One part-time Court Clerk.	\$ -	\$ -
6011	Payroll Taxes	One permanent part-time employee.	\$ 2,251	\$ 2,297
	Payroll Taxes - Admin	2 allocated Administration employees	\$ 337	\$ 364
6012	Group Insurance	One permanent part-time employee.	\$ 25,115	\$ 25,424
	Group Ins. - Admin	2 allocated Administration employees	\$ 870	\$ 879
6013	LAGERS	One permanent part-time employee.	\$ 4,443	\$ 4,444
	LAGERS - Admin	2 allocated Administration employees	\$ 654	\$ 704
6014	Worker's Compensation	All allocated employees.	\$ 167	\$ 189
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.	\$ 5,130	\$ 3,300
6025	Maintenance			\$ 60
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.	\$ 2,056	\$ 3,066
6033	Postage	This expense covers the mailing of all court documents such as legal notices, Show Cause notices, summons to appear, Notice of Entries and miscellaneous documents.	\$ 600	\$ 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	\$ 500
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	\$ 2,500
6051	Telephone	This expense covers the municipal court phone line and an allocation of internet service.	\$ 2,000	\$ 2,500
6062	Capital Expenditures Maint.			
6070	Meetings and Lodging	This expense covers the cost of lodging and meals for municipal court clerk training.	\$ 650	\$ 1,000
6071	Dues and Sub.	This expense covers the cost of the municipal court MACA membership dues.	\$ 60	\$ 80
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	Court Prosecuting Attorney's portal and other software needs.	\$ 2,500	\$ 2,700
6232	Software Purchase			
6302	Accounting	Audit and Annual Comprehensive Financial Report allocation.	\$ 160	\$ 300
6511	Security			
6611	Capital Expenditure Purchase			
<b>Subtotal</b>			<b>\$ 133,808</b>	<b>\$ 135,467</b>

**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
<b>Total Growth Areas</b>			<b>\$ 11,275</b>	<b>\$ 11,275</b>
<b>Total Expenditures</b>			<b>\$ 145,083</b>	<b>\$ 146,742</b>
<b>Net</b>			<b>\$ (75,083)</b>	<b>\$ (88,742)</b>

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**Animal Control**

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**Animal Control 11-72**

REVENUES	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	Difference		Comments
													2024 vs. 2023	2024 vs. 2023	
4190 Release of Animals	\$ 1,504	\$ 1,100		\$ 1,100	\$ 1,171	\$ 1,100		\$ 1,100	\$ 1,419	\$ 1,100		\$ 1,100	\$ (319)	-22.5%	
4195 Dog Licenses	\$ 450	\$ 300		\$ 300	\$ 500	\$ 250		\$ 250	\$ 600	\$ 300		\$ 500	\$ (100)	-16.7%	
4380 Misc. Revenues	\$ 9			\$ 18				\$ -	\$ 8				\$ (8)		
4541 Anthem Ins Rebate	\$ 116			\$ 135				\$ -	\$ 275				\$ (275)		
<b>Subtotal</b>	<b>\$ 2,079</b>	<b>\$ 1,900</b>	<b>\$ -</b>	<b>\$ 1,900</b>	<b>\$ 1,825</b>	<b>\$ 1,350</b>	<b>\$ -</b>	<b>\$ 1,350</b>	<b>\$ 2,303</b>	<b>\$ 1,800</b>	<b>\$ -</b>	<b>\$ 1,800</b>	<b>\$ (701)</b>	<b>-30.5%</b>	
<b>Surplus (Deficit) to balance</b>	<b>\$ (27,036)</b>	<b>\$ (41,568)</b>	<b>\$ (9,833)</b>	<b>\$ (51,401)</b>	<b>\$ (37,101)</b>	<b>\$ (46,969)</b>	<b>\$ -</b>	<b>\$ (46,969)</b>	<b>\$ (18,351)</b>	<b>\$ (43,001)</b>	<b>\$ (4,000)</b>	<b>\$ (49,001)</b>	<b>\$ (10,650)</b>	<b>27.8%</b>	

EXPENDITURES	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	Difference		Comments
													2024 vs. 2023	2024 vs. 2023	
6010 Wages F/T	\$ 12,585	\$ 16,791		\$ 16,791	\$ 16,654	\$ 16,449		\$ 16,449	\$ 16,663	\$ 17,346		\$ 17,546	\$ 883	5.3%	
6011 Payroll Taxes	\$ 908	\$ 1,385		\$ 1,285	\$ 1,222	\$ 1,338		\$ 1,258	\$ 1,211	\$ 1,342		\$ 1,342	\$ 132	10.9%	
6012 Group Insurance	\$ 3,418	\$ 4,367		\$ 4,367	\$ 4,419	\$ 4,750		\$ 4,750	\$ 4,749	\$ 4,804		\$ 4,804	\$ 55	1.2%	
6013 LAGERS	\$ 1,531	\$ 2,687		\$ 2,687	\$ 2,428	\$ 2,484		\$ 2,484	\$ 2,503	\$ 2,557		\$ 2,597	\$ 93	3.7%	
6014 Worker's Compensation	\$ 304	\$ 418		\$ 418	\$ 214	\$ 396		\$ 396	\$ 245	\$ 461		\$ 461	\$ 217	88.6%	
6020 Auto/Truck Expense	\$ 1,045	\$ 1,000		\$ 1,000	\$ 376	\$ 1,000		\$ 1,000	\$ 79	\$ 1,000		\$ 1,000	\$ 921	1166.8%	
6021 Gas and Oil	\$ 377	\$ 800		\$ 800	\$ 1,058	\$ 1,100		\$ 1,200	\$ 1,177	\$ 1,300		\$ 1,200	\$ 23	2.0%	
6022 Equipment Maintenance								\$ -		\$ -		\$ -	\$ -		
6023 Comp Maint	\$ 73	\$ 1,000	\$ (5,833)	\$ 6,833	\$ 2,824	\$ 5,490		\$ 5,490	\$ 5,358	\$ 1,200		\$ 1,200	\$ (4,158)	-77.6%	
6030 Legal	\$ 84	\$ 240		\$ 250	\$ 784	\$ 250		\$ 250	\$ 400	\$ 500		\$ 500	\$ -	0.0%	
6032 Insurance	\$ 1,684	\$ 1,748		\$ 1,748	\$ 1,748	\$ 1,923		\$ 1,923	\$ 2,032	\$ 2,830		\$ 2,830	\$ 798	39.2%	
6033 Postage	\$ 50	\$ 100		\$ 100	\$ 31	\$ 100		\$ 100	\$ 36	\$ 100		\$ 100	\$ 64	176.0%	
6034 Custodian Fees	\$ 384	\$ 500		\$ 500	\$ 328	\$ 500		\$ 500	\$ 357	\$ 300		\$ 500	\$ 143	39.9%	
6035 Boarding Supplies	\$ 1,300	\$ 3,000		\$ 3,000	\$ 954	\$ 3,000		\$ 3,000	\$ 2,063	\$ 3,000		\$ 3,000	\$ 940	45.6%	
6045 General Supplies	\$ 614	\$ 1,000		\$ 1,000	\$ 568	\$ 1,000		\$ 1,000	\$ 1,029	\$ 1,000		\$ 1,000	\$ (29)	-2.9%	
6051 Telephone	\$ 1,679	\$ 1,500		\$ 1,500	\$ 1,462	\$ 1,500		\$ 1,500	\$ 1,354	\$ 1,400		\$ 1,500	\$ 136	10.0%	
6062 Capital Exp. Main.								\$ -		\$ -		\$ -	\$ -		
6069 Uniforms	\$ 516	\$ 600		\$ 600	\$ 360	\$ 600		\$ 600	\$ 295	\$ 600		\$ 600	\$ 305	103.4%	
6071 Dues and Subscriptions	\$ 25	\$ 400		\$ 400	\$ 20	\$ 400		\$ 400	\$ 189	\$ 400		\$ 400	\$ 211	111.1%	
6073 Publications	\$ 191	\$ 250		\$ 250	\$ 182	\$ 250		\$ 250	\$ 312	\$ 250		\$ 250	\$ (62)	-19.8%	
6075 Training and Safety	\$ 431	\$ 4,000	\$ 4,000	\$ 8,000	\$ 7,635	\$ 4,000		\$ 4,000	\$ 489	\$ 4,000		\$ 4,000	\$ 3,511	718.7%	
6076 Unemployment								\$ -		\$ -		\$ -	\$ -		
6079 Misc.	\$ -	\$ 100		\$ 100	\$ -	\$ 100		\$ 100	\$ -	\$ 100		\$ 100	\$ 100		
6097 Drug Testing	\$ -	\$ 50		\$ 50	\$ 10	\$ 50		\$ 50	\$ 4	\$ 50		\$ 50	\$ 46	1269.9%	
6231 Software Support	\$ 1,916	\$ 1,620		\$ 1,620	\$ 650	\$ 1,620		\$ 1,620	\$ -	\$ 1,620		\$ 1,620	\$ 1,620		
6232 Software Purchase								\$ -		\$ -		\$ -	\$ -		
6323 WC Injury Cbrs paid								\$ -		\$ -		\$ -	\$ -		
6611 Capital Expenditure Purchase								\$ -		\$ -		\$ -	\$ -		
6621 Capital Exp. Equip. Purch								\$ -		\$ -		\$ -	\$ -		
6971 Criminal Records Check								\$ -		\$ -		\$ -	\$ -		
<b>Subtotal</b>	<b>\$ 29,115</b>	<b>\$ 43,468</b>	<b>\$ 9,833</b>	<b>\$ 53,301</b>	<b>\$ 38,926</b>	<b>\$ 48,319</b>	<b>\$ -</b>	<b>\$ 48,319</b>	<b>\$ 40,652</b>	<b>\$ 46,601</b>	<b>\$ -</b>	<b>\$ 46,601</b>	<b>\$ 5,948</b>	<b>14.6%</b>	

CAPITAL EXPENDITURES AND GROWTH AREAS															
6075 Training - NACA & MACA Training												\$ 4,000	\$ 4,000		
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 9,948</b>	<b>24.5%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 29,115</b>	<b>\$ 43,468</b>	<b>\$ 9,833</b>	<b>\$ 53,301</b>	<b>\$ 38,926</b>	<b>\$ 48,319</b>	<b>\$ -</b>	<b>\$ 48,319</b>	<b>\$ 40,652</b>	<b>\$ 46,601</b>	<b>\$ 4,000</b>	<b>\$ 50,601</b>	<b>\$ 9,948</b>	<b>24.5%</b>	

Adopted  
12/7/2023

**Animal Control Department 11-72**

Line Item	Line Item Description	Request Detail	2023 Budget Amount	2024 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.	\$ 250	\$ 500
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.		
		<b>Total Revenues</b>	<b>\$ 1,350</b>	<b>\$ 1,600</b>
6010	Wages F/T	Wages for eight allocated employees.	\$ 16,449	\$ 17,546
6011	Payroll Taxes	Payroll taxes based on the above allocations.	\$ 1,258	\$ 1,342
6012	Group Insurance	Health insurance expense for employees based on above allocations.	\$ 4,750	\$ 4,804
6013	LAGERS	Retirement contributions for employees based on above allocations.	\$ 2,484	\$ 2,597
6014	Worker's Compensation	Based on above allocations.	\$ 396	\$ 461
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.	\$ 1,200	\$ 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.	\$ 5,490	\$ 1,200
6030	Legal	Funds to pay for our City Attorney as may be needed for legal matters and enforcing the City codes.	\$ 250	\$ 500
6032	Insurance	Property and liability coverage on buildings, equipment and vehicles.	\$ 1,923	\$ 2,830
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	Allocated accounting software and other software support.	\$ 1,620	\$ 1,620
6323	WC Injury City paid	Worker's compensation claims paid by the City.		
6971	Criminal Records Check			
		<b>Subtotal</b>	<b>\$ 48,319</b>	<b>\$ 46,601</b>

**GROWTH AREAS: Personnel and Capital Needs**

6075	Training and Safety	NACA and MACA Training		\$ 4,000
		<b>Total Growth Areas</b>	<b>\$ -</b>	<b>\$ 4,000</b>
		<b>Total Expenditures</b>	<b>\$ 48,319</b>	<b>\$ 50,601</b>
		<b>Net</b>	<b>\$ (46,969)</b>	<b>\$ (49,001)</b>

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**American Rescue Plan Act**

**ARPA**

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## American Rescue Plan Act (ARPA) 41-94

	Actual 2021	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024	Comments
Ending Cash Balance December 31st	\$ 764,401	\$ 1,531,912	\$ 1,547,156	\$ 1,050,996	\$ 1,579,958	\$ 615,958	

REVENUES	Actual 2021	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024	Comments
4230 Interest	\$ 1,450	\$ 4,560	\$ 5,100	\$ 3,840	\$ 32,802	\$ 36,000	
4800 Grant Funds	\$ 762,951	\$ 762,951	\$ 777,655	\$ -			
<b>Subtotal</b>	<b>\$ 764,401</b>	<b>\$ 767,511</b>	<b>\$ 782,755</b>	<b>\$ 3,840</b>	<b>\$ 32,802</b>	<b>\$ 36,000</b>	

<b>Surplus (Deficit) to Balance</b>	\$ 764,401	\$ 767,511	\$ 782,755	\$ (496,160)	\$ 32,802	\$ (964,000)	
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EXPENDITURES	Actual 2021	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024	Comments
6030 Legal							
6031 Engineering				\$ 500,000		\$ 1,000,000	
6301 Professional Services							
6611 Capital Expenditure							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	

*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. The City is utilizing these funds for the planned Sewer Expansion and Wastewater Treatment Facility Improvements.*

**Adopted**  
**12/7/2023**

## Industrial Park 15-15

	Actual 2020	Budget 2021	Actual 2021	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Comments
Ending Cash Balance December 31st	\$ 10,922	\$ 11,037	\$ 10,971	\$ (1)	\$ 11,032	\$ -	\$ (0)	

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

Surplus (Deficit) to Balance	\$ 101	\$ 105	\$ 49	\$ (10,972)	\$ 61	\$ (11,031)	\$ (11,032)	
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EXPENDITURES	Actual 2020	Budget 2021	Actual 2021	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Comments
6030 Legal								
6068 TAP Landscape Plan								
6071 Dues & Sub								
6230 City Website								
6231 Software Support								
6301 Professional Services				\$ 11,022		\$ 11,031	\$ 11,032	GRO Marshfield
6611 Capital Expenditure								
6760 Economic Development Grant								
6801 Vision Casting								
6802 Branding								
6803 Marketing								
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,022</b>	<b>\$ -</b>	<b>\$ 11,031</b>	<b>\$ 11,032</b>	

*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.*

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**Cemetery Fund**

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**Cemetery Fund 31-40**

													Difference		
	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023	Comments
Cash Balance as of December 31st	\$ 108,838	\$ 108,398	\$ (66,029)	\$ 42,369	\$ 121,159	\$ 126,767	\$ (101,796)	\$ 24,971	\$ 529,651	\$ 548,552	\$ (140,196)	\$ 408,356			
Money Market Cash Balance as of 12/31	\$ 383,529	\$ 383,529		\$ 383,529	\$ 386,646	\$ 386,646		\$ 386,646							
<b>Total Cash Balance</b>	<b>\$ 492,367</b>	<b>\$ 492,127</b>	<b>\$ (66,029)</b>	<b>\$ 426,098</b>	<b>\$ 507,806</b>	<b>\$ 513,414</b>	<b>\$ (101,796)</b>	<b>\$ 411,618</b>	<b>\$ 529,651</b>	<b>\$ 548,552</b>	<b>\$ (140,196)</b>	<b>\$ 408,356</b>	<b>\$ (121,294)</b>	<b>-22.9%</b>	

REVENUES	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023	Comments
4230 Interest	\$ 2,096	\$ 2,400		\$ 2,400	\$ 2,580	\$ 2,616		\$ 2,616	\$ 10,706	\$ 12,900		\$ 12,900	\$ 1,294	12.1%	
4380 Misc.	\$ 12			\$ -	\$ 14			\$ -	\$ 10			\$ -	\$ (10)		Purchasing card rebate.
4420 Grave Opening	\$ 20,550	\$ 20,500		\$ 20,500	\$ 22,850	\$ 20,500		\$ 20,500	\$ 20,950	\$ 20,500		\$ 20,500	\$ (450)	-2.1%	
4540 Webster Capital Credit	\$ 23			\$ -	\$ 5			\$ -	\$ 7			\$ -	\$ (7)		
4541 Health Insurance Rebate	\$ 1,473			\$ -	\$ 962			\$ -	\$ 1,819			\$ -	\$ (1,819)		Not including for Anthem Insurance Rebate.
4600 Sale of Lots	\$ 18,050	\$ 16,100		\$ 16,100	\$ 10,050	\$ 16,100		\$ 16,100	\$ 26,250	\$ 19,000		\$ 19,000	\$ (7,250)	-27.6%	
4610 Taxes	\$ 134,401	\$ 129,982		\$ 129,982	\$ 138,496	\$ 138,949		\$ 138,949	\$ 145,210	\$ 143,161		\$ 143,161	\$ (1,849)	-1.3%	
4615 Donations				\$ -	\$ -			\$ -	\$ 500			\$ -	\$ (500)		
4620 Rent	\$ 1,000	\$ 1,000		\$ 1,000	\$ 1,100	\$ 1,000		\$ 1,000	\$ 1,000	\$ 1,000		\$ 1,000	\$ (500)	-33.3%	
<b>Sub Total</b>	<b>\$ 177,666</b>	<b>\$ 169,982</b>	<b>\$ -</b>	<b>\$ 169,982</b>	<b>\$ 176,058</b>	<b>\$ 179,165</b>	<b>\$ -</b>	<b>\$ 179,165</b>	<b>\$ 206,952</b>	<b>\$ 195,861</b>	<b>\$ -</b>	<b>\$ 195,861</b>	<b>\$ (11,091)</b>	<b>-5.4%</b>	

<b>Surplus (Deficit) to Balance</b>	<b>\$ 31,391</b>	<b>\$ 0</b>	<b>\$ (66,029)</b>	<b>\$ (66,029)</b>	<b>\$ 15,616</b>	<b>\$ 5,608</b>	<b>\$ (101,796)</b>	<b>\$ (96,188)</b>	<b>\$ 22,407</b>	<b>\$ 18,902</b>	<b>\$ (140,196)</b>	<b>\$ (121,294)</b>	<b>\$ (143,790)</b>	<b>-639.0%</b>	
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OPERATING EXPENDITURES	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023	Comments
6010 Wages	\$ 41,760	\$ 41,760		\$ 41,760	\$ 43,752	\$ 43,752		\$ 43,752	\$ 43,075	\$ 45,675		\$ 45,675	\$ 1,900	4.3%	
6011 Wages - Admin	\$ 93,123	\$ 18,045		\$ 18,045	\$ 61,147	\$ 18,381		\$ 18,381	\$ 67,278	\$ 19,855		\$ 19,855	\$ 3,253	5.2%	
6018 Wages P/T	\$ 3,766	\$ 18,448		\$ 18,448	\$ 4,956	\$ 14,000		\$ 14,000	\$ 13,611	\$ 14,000		\$ 14,000	\$ -	0%	
6011 Payroll Taxes	\$ 4,606	\$ 4,606		\$ 4,606	\$ 4,418	\$ 4,418		\$ 4,418	\$ 4,565	\$ 4,565		\$ 4,565	\$ 147	3.3%	
6012 Payroll Taxes - Admin	\$ 4,269	\$ 21,767		\$ 21,767	\$ 1,449	\$ 4,489		\$ 1,406	\$ 3,384	\$ 5,519		\$ 5,519	\$ 720	13.4%	
6012 Group Insurance	\$ 24,196	\$ 6,883		\$ 6,883	\$ 29,097	\$ 7,305		\$ 7,305	\$ 31,009	\$ 7,377		\$ 7,377	\$ 294	0.9%	
6013 LAGERS	\$ 6,682	\$ 6,682		\$ 6,682	\$ 6,607	\$ 6,607		\$ 6,607	\$ 6,760	\$ 6,760		\$ 6,760	\$ 153	2.3%	
6013 LAGERS - Admin	\$ 8,046	\$ 3,031		\$ 3,031	\$ 9,469	\$ 2,775		\$ 2,775	\$ 9,357	\$ 2,919		\$ 2,919	\$ 341	3.6%	
6014 Worker's Compensation	\$ 2,179	\$ 2,757		\$ 2,757	\$ 2,702	\$ 3,828		\$ 3,828	\$ 4,349	\$ 4,349		\$ 4,349	\$ 525	13.7%	
6020 Auto & Truck Expense	\$ 1,152	\$ 1,000		\$ 1,000	\$ 306	\$ 1,000		\$ 1,000	\$ 483	\$ 1,000		\$ 1,000	\$ 517	106.9%	
6021 Gas and Oil	\$ 2,655	\$ 2,500		\$ 2,500	\$ 3,994	\$ 3,500		\$ 3,500	\$ 3,524	\$ 3,500		\$ 3,500	\$ (24)	-0.7%	
6022 Equipment Maintenance	\$ 2,199	\$ 3,750		\$ 3,750	\$ 2,814	\$ 4,000		\$ 4,000	\$ 3,241	\$ 4,000		\$ 4,000	\$ 759	23.4%	
6023 Computer Maintenance	\$ 783	\$ 400	\$ 5,831	\$ 6,231	\$ 2,959	\$ 5,430		\$ 5,430	\$ 5,623	\$ 2,000		\$ 2,000	\$ (3,623)	-64.4%	
6025 Maintenance	\$ 2,835	\$ 3,500		\$ 3,500	\$ 2,960	\$ 3,500		\$ 3,500	\$ 3,238	\$ 4,000		\$ 4,000	\$ 762	23.5%	
6028 Building Maintenance	\$ 1,000	\$ 1,000		\$ 1,000	\$ -	\$ 1,000		\$ 1,000	\$ -	\$ 1,000		\$ 1,000	\$ 1,000	100%	
6030 Fuel	\$ 84	\$ 250		\$ 250	\$ 42	\$ 250		\$ 250	\$ -	\$ 250		\$ 250	\$ 250	100%	
6031 Engineering	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	0%	
6032 Insurance	\$ 3,161	\$ 3,054		\$ 3,054	\$ 3,305	\$ 3,305		\$ 3,305	\$ 3,400	\$ 4,245		\$ 4,245	\$ 845	24.8%	
6033 Postage	\$ 92	\$ 100		\$ 100	\$ 75	\$ 100		\$ 100	\$ 69	\$ 100		\$ 100	\$ 31	45.5%	
6040 Office Supplies	\$ 124	\$ 100		\$ 100	\$ 17	\$ 100		\$ 100	\$ 81	\$ 100		\$ 100	\$ 39	62.9%	
6045 Supplies	\$ 679	\$ 1,000		\$ 1,000	\$ 728	\$ 1,000		\$ 1,000	\$ 912	\$ 1,000		\$ 1,000	\$ 87	9.5%	
6051 Telephone	\$ 2,028	\$ 1,716		\$ 1,716	\$ 1,808	\$ 1,800		\$ 1,800	\$ 1,784	\$ 1,800		\$ 1,800	\$ 16	0.9%	
6052 Power	\$ 1,036	\$ 1,100		\$ 1,100	\$ 1,023	\$ 1,210		\$ 1,210	\$ 1,187	\$ 1,300		\$ 1,300	\$ 113	9.5%	
6062 Capital Exp. Maint.	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	0%	
6069 Uniforms	\$ 1,080	\$ 1,000		\$ 1,000	\$ 974	\$ 1,100		\$ 1,100	\$ 1,011	\$ 1,100		\$ 1,100	\$ 89	8.8%	
6070 Meetings & Lodging	\$ 242	\$ 50		\$ 50	\$ -	\$ 50		\$ 50	\$ 177	\$ 200		\$ 200	\$ 23	13.3%	
6072 Trash	\$ 529	\$ 624		\$ 624	\$ 959	\$ 1,090		\$ 1,090	\$ 979	\$ 1,100		\$ 1,100	\$ 121	12.4%	
6073 Publications	\$ 731	\$ 500		\$ 500	\$ 201	\$ 500		\$ 500	\$ 218	\$ 500		\$ 500	\$ 282	129.0%	
6075 Training and Safety	\$ 383	\$ 850		\$ 850	\$ 496	\$ 850		\$ 850	\$ 580	\$ 850		\$ 850	\$ 270	46.5%	
6076 Unemployment	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	0%	
6079 Miscellaneous	\$ 800	\$ 1,000		\$ 1,000	\$ 1,300	\$ 1,000		\$ 1,000	\$ 1,023	\$ 1,000		\$ 1,000	\$ (23)	-2.2%	Includes Cemetery Lots buy backs.
6097 Drug Testing	\$ 19	\$ 30		\$ 30	\$ 130	\$ 100		\$ 100	\$ 22	\$ 100		\$ 100	\$ 78	345.4%	
6100 Inmate Program	\$ -	\$ 1,000		\$ 1,000	\$ 840	\$ 1,000		\$ 1,000	\$ 550	\$ 1,000		\$ 1,000	\$ 441	79.0%	
6231 Software Support	\$ 2,350	\$ 2,160		\$ 2,160	\$ 2,527	\$ 1,250		\$ 1,250	\$ 1,599	\$ 1,250		\$ 1,250	\$ (749)	-37.5%	
6301 Professional Services	\$ 20,000	\$ 14,750	\$ 1,250	\$ 16,000	\$ 16,000	\$ 9,794		\$ 9,794	\$ 9,794	\$ -		\$ -	\$ (9,794)	-100.0%	Moved GRO Marshfield contribution to Economic Development
6302 Accounting	\$ 145	\$ 200		\$ 200	\$ 147	\$ 200		\$ 200	\$ 198	\$ 300		\$ 300	\$ 102	51.4%	
6323 WC Injury City Paid	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	0%	
6502 Precious	\$ 1,529	\$ 2,000		\$ 2,000	\$ 2,528	\$ 2,000		\$ 2,000	\$ 1,584	\$ 2,000		\$ 2,000	\$ 446	28.7%	
6511 Security	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	0%	
6804 Economic Development	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ 10,000		\$ 10,000	\$ -	0%	Moved GRO Marshfield contribution to Economic Development
<b>Subtotal</b>	<b>\$ 146,215</b>	<b>\$ 169,982</b>	<b>\$ 7,083</b>	<b>\$ 177,085</b>	<b>\$ 187,742</b>	<b>\$ 173,857</b>	<b>\$ -</b>	<b>\$ 173,857</b>	<b>\$ 169,381</b>	<b>\$ 176,949</b>	<b>\$ -</b>	<b>\$ 176,949</b>	<b>\$ 7,579</b>	<b>4.5%</b>	

	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023	Comments
<b>CAPITAL EXPENDITURES</b>															
Prior Years' Capital Expenditures			\$ 7,150	\$ 7,150				\$ -							
6630 New Ctr. Hall Remodel			\$ 51,796	\$ 51,796			\$ 51,796	\$ 51,796	\$ 4,575		\$ 47,196	\$ 47,196			
Office Space					\$ 2,700			\$ -			\$ -	\$ -			
GIS Space Location								\$ -			\$ -	\$ -			
Ground Protection Mats								\$ -			\$ 10,000	\$ 10,000			Replaces plywood.
Ground Penetration Radar								\$ -			\$ -	\$ -			
Zero-Turn Mower								\$ -			\$ -	\$ -			
Compact Tractor								\$ -			\$ -	\$ -			
Cemetery Expansion Projects:							\$ 50,000	\$ 50,000	\$ 10,494						Niche Structure and Back Extension Project
Niche Structure Design							\$ -	\$ -			\$ 75,000	\$ 75,000			
Cemetery Back Expansion							\$ -	\$ -			\$ 8,000	\$ 8,000			Grading Plan
Subtotal	\$ -	\$ -	\$ 58,946	\$ 58,946	\$ 2,700	\$ -	\$ 101,796	\$ 101,796	\$ 15,069	\$ -	\$ 140,196	\$ 140,196	\$ 125,127		
<b>TOTAL EXPENDITURES</b>	<b>\$ 146,215</b>	<b>\$ 169,982</b>	<b>\$ 66,029</b>	<b>\$ 236,011</b>	<b>\$ 160,442</b>	<b>\$ 173,557</b>	<b>\$ 101,796</b>	<b>\$ 275,353</b>	<b>\$ 184,450</b>	<b>\$ 176,959</b>	<b>\$ 140,196</b>	<b>\$ 317,155</b>	<b>\$ 132,705</b>	<b>71.9%</b>	

Adopted  
12/7/2023

**Cemetery Fund 31-40**

Line Item	Line Item Description	Request Detail	2023 Budget Amount	2024 Budget Amount
4230	Interest	Interest earned on cash in bank accounts.	\$ 2,616	\$ 12,000
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 openings: \$450 and infant grave openings \$150.	\$ 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: residents \$300 per lot and nonresident sale of lots \$450 per lot.	\$ 16,100	\$ 19,000
4605	Maintenance Revenue	Not used since 2014.		
4610	Taxes	Real estate & personal property taxes.	\$ 138,949	\$ 143,361
4615	Donations			
4620	Rent	Rent for unused property for hay lease, 1 year term.	\$ 1,000	\$ 1,000
		<b>Total Revenues</b>	<b>\$ 179,165</b>	<b>\$ 195,861</b>
6010	Wages	Funds for 1 full-time Cemetery employee and 1 employee allocated.	\$ 43,752	\$ 45,675
	Wages - Admin	Funds for the allocations of 5 administration employees.	\$ 18,381	\$ 19,855
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.	\$ 14,000	\$ 14,000
6011	Payroll Taxes	Funds for 1 full-time Cemetery employee and 1 employee allocated.	\$ 4,418	\$ 4,565
	Payroll Taxes - Admin	Funds for the allocations of 5 administration employees.	\$ 1,406	\$ 1,519
6012	Group Insurance	Funds for 1 full-time Cemetery employee and 1 employee allocated.	\$ 25,957	\$ 26,226
	Group Ins. Admin	Funds for the allocations of 5 administration employees.	\$ 7,305	\$ 7,377
6013	LAGERS	Funds for 1 full-time Cemetery employee and 1 employee allocated.	\$ 6,607	\$ 6,760
	LAGERS - Admin	Funds for the allocations of 5 administration employees.	\$ 2,775	\$ 2,939
6014	Worker's Compensation	Funds for all full-time, allocated and part-time employees.	\$ 3,828	\$ 4,349
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.	\$ 3,500	\$ 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.	\$ 4,000	\$ 4,000
6023	Computer Maintenance	Allocation of funds for allocated employees for I.T. services and Office 365	\$ 5,430	\$ 2,000
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	\$ 4,000
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.	\$ 3,365	\$ 4,245
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.	\$ 1,800	\$ 1,800
6052	Power	Funds to pay the Electric used within the Cemetery Property.	\$ 1,210	\$ 1,300
6062	Capital Exp. Maint.			
6069	Uniforms	Provides uniforms for the department personnel along with grease rags and mats for the offices.	\$ 1,100	\$ 1,100
6070	Meetings & Lodging		\$ 50	\$ 200
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.	\$ 1,090	\$ 1,100
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.	\$ 100	\$ 100
6100	Inmate Program	Funds to use inmate labor from Ozarks Correction Center in Fordland (OCC)	\$ 1,000	\$ 1,000
6231	Software Support	Allocated accounting software and other software support.	\$ 1,250	\$ 1,250
6301	Professional Services	Economic Development cost share allocation.	\$ 9,794	\$ -
6302	Accounting	Funds the Cemetery portion of accounting costs	\$ 200	\$ 300
6502	Propane	Pays for the cost of propane for heating the building	\$ 2,000	\$ 2,000
6804	Economic Development	Funds to be distributed at the Board's approval for the purpose of economic development.		\$ 10,000
		<b>Total Expenditures</b>	<b>\$ 173,617</b>	<b>\$ 176,959</b>
		<b>Net</b>	<b>\$ 5,548</b>	<b>\$ 18,902</b>

**GROWTH AREAS: Personnel and Capital Needs**

6611	Capital Expenditure Purchase	<b>New City Hall Remodel</b> and relocation, this is estimated to cost a total \$1,100,000 and to be allocated across the appropriate funds.	\$ 51,796	\$ 47,196
6611	Capital Expenditure Purchase	<b>Ground Protection Mats</b>		\$ 10,000
6301	Professional Services	<b>GRO Marshfield</b> contract for economic development.	\$ 9,794	
		<b>GIS Space Location</b>		
	Cemetery Expansion Projects	<b>Niche Structure</b>	\$ 50,000	\$ 75,000
		<b>Back Expansion Grading Plan</b>		\$ 8,000
		<b>Total Growth Areas</b>	<b>\$ 111,590</b>	<b>\$ 140,196</b>
		<b>Total Expenditures</b>	<b>\$ 285,207</b>	<b>\$ 317,155</b>
		<b>Net</b>	<b>\$ (106,042)</b>	<b>\$ (121,294)</b>

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**Parks Fund**

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**Parks Fund 33-33**

												Difference			
	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023	Comments
Cash Balance as of December 31st	\$ 1,542,420	\$ 1,334,407	\$ (138,276)	\$ 1,226,131	\$ 1,698,672	\$ 1,702,597	\$ (552,193)	\$ 1,150,404	\$ 1,869,677	\$ 1,884,435	\$ (662,103)	\$ 1,222,332	\$ (627,345)	\$ -33.9%	
Disc Golf Course	\$ 30,000	\$ 30,000		\$ 30,000				\$ -				\$ 200,000	\$ 200,000	\$ -	
Activity Center Fund										\$ 20,000		\$ 20,000	\$ 20,000	\$ -	
Equipment Repair & Replacement Account												\$ 20,000	\$ 20,000	\$ -	
<b>Total Cash Balance</b>	<b>\$ 1,572,420</b>	<b>\$ 1,384,407</b>	<b>\$ (328,276)</b>	<b>\$ 1,256,131</b>	<b>\$ 1,698,672</b>	<b>\$ 1,702,597</b>	<b>\$ (552,193)</b>	<b>\$ 1,150,404</b>	<b>\$ 1,869,677</b>	<b>\$ 2,104,435</b>	<b>\$ (662,103)</b>	<b>\$ 1,442,332</b>	<b>\$ (427,145)</b>	<b>-22.9%</b>	

REVENUES	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023	Comments
4030 Sales Tax	\$ 902,528	\$ 773,449		\$ 775,445	\$ 927,986	\$ 870,000		\$ 870,000	\$ 981,417	\$ 895,760		\$ 895,760	\$ (187,657)	\$ -8.9%	
4200 Sale of Assets	\$ 3,277							\$ -				\$ -			
4230 Interest	\$ 5,322	\$ 7,200		\$ 7,200	\$ 7,200	\$ 7,200		\$ 7,200	\$ 33,810	\$ 24,000		\$ 24,000	\$ (9,810)	\$ -29.0%	
4370 Property Rent Inv								\$ -	\$ 2,100	\$ 1,200		\$ 1,200			
4380 Misc. Revenue	\$ 235			\$ -	\$ 1,724	\$ 1,500		\$ 1,500	\$ 879			\$ -	\$ (829)	\$ -100.0%	
4390 Insurance Claims Payment	\$ 1,468			\$ -				\$ -	\$ 4,125			\$ -	\$ (4,125)	\$ -	
4540 Webster Electric Capital Credits	\$ 730			\$ -	\$ 253			\$ -	\$ 345			\$ -	\$ (345)	\$ -	
4541 Anthem Ins. Rebate	\$ 2,005			\$ -	\$ 1,676			\$ -	\$ 3,128			\$ -	\$ (3,128)	\$ -	
4610 Property Taxes	\$ 114,239	\$ 109,961		\$ 109,961	\$ 116,523	\$ 117,547		\$ 117,547	\$ 122,172	\$ 121,281		\$ 121,281	\$ (891)	\$ -0.7%	
4620 Pool Rentals	\$ 9,201	\$ 9,000		\$ 9,000	\$ 9,500	\$ 12,880		\$ 9,995	\$ 12,533	\$ 13,200		\$ 12,200	\$ (1,323)	\$ -2.6%	
4621 Park Rentals	\$ 6,125	\$ 5,300		\$ 5,300	\$ 9,125	\$ 6,420		\$ 6,420	\$ 8,875	\$ 7,400		\$ 7,400	\$ (1,425)	\$ -16.1%	
4622 Land Fitness/Self Defense	\$ 4,009	\$ 3,700		\$ 3,700	\$ 2,700	\$ 1,371		\$ 2,435	\$ 1,555	\$ 1,900		\$ 1,900	\$ 317	\$ 20.0%	
4623 Youth Volleyball	\$ 2,041	\$ 2,325		\$ 2,325	\$ 4,390	\$ 4,245		\$ 4,245	\$ 4,935	\$ 5,000		\$ 5,000	\$ 5	\$ 0.1%	
4625 Softball/Baseball	\$ 12,217	\$ 14,125		\$ 14,125	\$ 13,897	\$ 12,720		\$ 12,720	\$ 14,178	\$ 15,085		\$ 15,085	\$ 908	\$ 6.4%	
4626 Adult Ball Sports	\$ 3,200	\$ 3,750		\$ 3,750	\$ 3,600	\$ 4,130		\$ 4,130	\$ 4,060	\$ 4,300		\$ 4,300	\$ 240	\$ 5.9%	
4627 Youth Basketball	\$ 8,450	\$ 7,990		\$ 7,990	\$ 14,648	\$ 8,500		\$ 8,500	\$ 9,388	\$ 10,045		\$ 10,045	\$ 658	\$ 7.0%	
4628 Adult Basketball	\$ 375			\$ -				\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
4630 Soccer	\$ 24,487	\$ 24,815		\$ 24,815	\$ 25,634	\$ 24,730		\$ 24,730	\$ 24,015	\$ 26,800		\$ 26,500	\$ 2,495	\$ 10.3%	
4634 Season Passes	\$ 25,305	\$ 18,500		\$ 18,500	\$ 32,965	\$ 24,975		\$ 24,975	\$ 31,509	\$ 35,660		\$ 35,160	\$ 1,651	\$ 11.6%	
4635 Daily Passes	\$ 69,939	\$ 70,000		\$ 70,000	\$ 74,712	\$ 70,000		\$ 70,000	\$ 70,273	\$ 70,000		\$ 70,000	\$ (373)	\$ -0.5%	
4639 Water Fitness	\$ 2,510	\$ 2,000		\$ 2,000	\$ 1,659	\$ 2,500		\$ 2,500	\$ 2,480	\$ 2,800		\$ 2,500	\$ 20	\$ 0.8%	
4640 Swim Teams	\$ 1,462	\$ 1,800		\$ 1,800	\$ 2,037	\$ 3,935		\$ 3,935	\$ 2,520	\$ 3,300		\$ 2,500	\$ (20)	\$ -0.8%	
4645 Swim Lessons	\$ 12,540	\$ 10,125		\$ 10,125	\$ 11,440	\$ 10,845		\$ 10,845	\$ 12,000	\$ 12,500		\$ 12,250	\$ (630)	\$ -4.9%	
4655 Pool Concessions	\$ 37,070	\$ 33,483		\$ 33,483	\$ 30,707	\$ 36,880		\$ 36,880	\$ 45,340	\$ 41,400		\$ 41,400	\$ (3,996)	\$ -8.8%	
4656 Park Concessions	\$ 4,724	\$ 5,108		\$ 5,108	\$ 4,817	\$ 4,855		\$ 4,855	\$ 5,660	\$ 4,800		\$ 4,800	\$ (869)	\$ -15.3%	
4657 Food Truck Sales				\$ -				\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
4730 Movies in the Park	\$ 630			\$ -				\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	Moved to Special Events/Classes
4731 Dog Swim	\$ 80			\$ -				\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	Moved to Special Events/Classes
4732 Parents Night Out	\$ 1,309			\$ -				\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	Moved to Special Events/Classes
4734 Programs Events & Classes		\$ 5,520		\$ 5,520	\$ 4,262	\$ 5,050		\$ 5,050	\$ 3,703	\$ 4,140		\$ 4,140	\$ 975	\$ 30.8%	
4735 Christmas Class	\$ 65			\$ -				\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	Moved to Special Events/Classes
4800 Grant Funds				\$ -				\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
COP Items to be paid by City and	\$ 24,320			\$ -				\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Transfer in from General Fund	\$ -	\$ 56,041		\$ 56,041				\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
<b>Subtotal</b>	<b>\$ 1,373,864</b>	<b>\$ 1,165,683</b>	<b>\$ -</b>	<b>\$ 1,165,683</b>	<b>\$ 1,324,008</b>	<b>\$ 1,338,462</b>	<b>\$ -</b>	<b>\$ 1,228,462</b>	<b>\$ 1,403,492</b>	<b>\$ 1,297,421</b>	<b>\$ -</b>	<b>\$ 1,297,421</b>	<b>\$ (106,061)</b>	<b>-7.6%</b>	
<b>Surplus (Deficit) in Balance</b>	<b>\$ 193,069</b>	<b>\$ 11,984</b>	<b>\$ (328,276)</b>	<b>\$ (316,290)</b>	<b>\$ 126,517</b>	<b>\$ 3,926</b>	<b>\$ (552,193)</b>	<b>\$ (514,867)</b>	<b>\$ 157,634</b>	<b>\$ 34,758</b>	<b>\$ (662,103)</b>	<b>\$ (627,345)</b>	<b>\$ (781,001)</b>	<b>\$ -608.3%</b>	
	\$ 24,417.83														

OPERATING EXPENDITURES	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023	Comments
6010 Wages	\$ 149,588	\$ 149,588		\$ 149,588	\$ 161,741	\$ 161,741		\$ 161,741	\$ 180,653	\$ 180,865		\$ 180,865	\$ 22,188	\$ 11.7%	
Wages - Admin	\$ 127,749	\$ 27,368		\$ 27,368	\$ 174,860	\$ 27,770		\$ 27,770	\$ 188,020	\$ 30,348		\$ 30,348	\$ 18,674	\$ 12.1%	
6018 Wages FT	\$ 142,772	\$ 157,694		\$ 157,694	\$ 139,750	\$ 168,927		\$ 168,927	\$ 153,903	\$ 172,577		\$ 172,577	\$ 18,674	\$ 12.1%	
6011 Payroll Taxes	\$ 23,501	\$ 23,501		\$ 23,501	\$ 25,296	\$ 25,296		\$ 25,296	\$ 27,038	\$ 27,038		\$ 27,038	\$ 2,742	\$ 10.1%	
Payroll Taxes - Admin	\$ 20,031	\$ 3,094		\$ 2,094	\$ 23,746	\$ 2,124		\$ 2,124	\$ 25,496	\$ 2,314		\$ 2,314	\$ 3,857	\$ 15.1%	
6012 Group Insurance	\$ 42,125	\$ 42,125		\$ 42,125	\$ 51,115	\$ 51,115		\$ 51,115	\$ 53,596	\$ 53,596		\$ 53,596	\$ 2,481	\$ 4.9%	
Group Ins - Admin	\$ 42,443	\$ 7,997		\$ 7,997	\$ 51,396	\$ 8,154		\$ 8,154	\$ 59,713	\$ 8,248		\$ 8,248	\$ 2,297	\$ 3.9%	
6013 LAGERS	\$ 23,934	\$ 23,934		\$ 23,934	\$ 24,423	\$ 24,423		\$ 24,423	\$ 26,768	\$ 26,768		\$ 26,768	\$ 2,345	\$ 9.6%	
LAGERS - Admin	\$ 18,048	\$ 4,379		\$ 4,379	\$ 26,915	\$ 4,193		\$ 4,193	\$ 38,291	\$ 4,477		\$ 4,477	\$ 2,953	\$ 10.4%	
6014 Worker's Compensation	\$ 7,578	\$ 8,678		\$ 8,678	\$ 11,477	\$ 12,822		\$ 12,822	\$ 16,268	\$ 18,035		\$ 18,035	\$ 1,267	\$ 7.6%	
6020 Truck Expense	\$ 1,812	\$ 2,000		\$ 2,000	\$ 2,046	\$ 4,000		\$ 4,000	\$ 3,712	\$ 6,000		\$ 6,000	\$ 2,288	\$ 61.6%	
6021 Gas and Oil	\$ 2,966	\$ 3,000		\$ 3,000	\$ 4,664	\$ 5,800		\$ 5,800	\$ 3,420	\$ 7,000		\$ 7,000	\$ 4,078	\$ 119.2%	
6022 Equipment Maintenance	\$ 7,293	\$ 4,500		\$ 4,500	\$ 3,676	\$ 5,000		\$ 5,000	\$ 3,922	\$ 6,500		\$ 6,500	\$ 608	\$ 10.3%	
6023 Computer Maintenance	\$ 4,175	\$ 6,000		\$ 11,833	\$ 5,762	\$ 7,900		\$ 7,900	\$ 11,486	\$ 9,180		\$ 9,180	\$ (2,306)	\$ -20.1%	
6025 Maintenance	\$ 1,675	\$ 12,500		\$ 12,500	\$ 13,338	\$ 13,750		\$ 13,750	\$ 15,596	\$ 15,000		\$ 15,000	\$ (596)	\$ -3.8%	
6028 Building Maintenance				\$ -		\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
6030 Legal	\$ 735	\$ 1,400		\$ 1,400	\$ 364	\$ 1,400		\$ 1,400	\$ 1,421	\$ 1,400		\$ 1,400	\$ (23)	\$ -1.6%	
6031 Engineering				\$ -	\$ 23,669	\$ -		\$ -	\$ 879	\$ -		\$ -	\$ (875)	\$ -100.0%	
6032 Insurance	\$ 20,508	\$ 18,738		\$ 18,238	\$ 17,660	\$ 20,678		\$ 20,678	\$ 19,826	\$ 23,052		\$ 23,052	\$ 5,226	\$ 26.4%	
6033 Postage	\$ 225	\$ 250		\$ 250	\$ 250	\$ 250		\$ 250	\$ 290	\$ 290		\$ 290	\$ (40)	\$ -16.0%	

	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023	Comments	
<b>OPERATING EXPENDITURES</b>																
6034 Cartolan Fees	\$ 1,355	\$ 1,140		\$ 1,140	\$ 1,027	\$ 1,200		\$ 1,200	\$ 1,171	\$ 1,500		\$ 1,500	\$ 29	7.1%		
6040 Office Supplies	\$ 1,336	\$ 2,000		\$ 2,000	\$ 1,317	\$ 2,000		\$ 2,000	\$ 897	\$ 2,000		\$ 2,000	\$ 1,303	187.0%		
6045 General Supplies	\$ 6,743	\$ 8,000		\$ 8,000	\$ 10,785	\$ 9,500		\$ 9,500	\$ 8,223	\$ 9,900		\$ 9,900	\$ 1,268	15.4%		
6048 Swim Team	\$ 462	\$ 550		\$ 550	\$ 1,269	\$ 1,300		\$ 1,300	\$ 847	\$ 1,300		\$ 1,300	\$ 453	53.5%		
6049 Adult Sports	\$ 960	\$ 800		\$ 800	\$ 1,559	\$ 1,500		\$ 1,500	\$ 1,470	\$ 1,500		\$ 1,500	\$ 80	5.6%		
6051 Telephone	\$ 4,872	\$ 5,500		\$ 5,500	\$ 4,793	\$ 5,500		\$ 5,500	\$ 4,660	\$ 5,500		\$ 5,500	\$ 810	17.3%		
6052 Power Purchased	\$ 12,937	\$ 13,500		\$ 13,500	\$ 12,737	\$ 15,600		\$ 15,600	\$ 14,273	\$ 15,600		\$ 15,600	\$ 1,327	9.3%		
6053 Swim Lessons	\$ 25	\$ 400		\$ 400	\$ 0	\$ 400		\$ 400	\$ 12	\$ 400		\$ 400	\$ 388	3336.4%		
6055 Youth hall	\$ 5,439	\$ 6,000		\$ 6,000	\$ 5,792	\$ 6,000		\$ 6,000	\$ 5,284	\$ 6,000		\$ 6,000	\$ 416	7.3%		
6058 Soccer	\$ 5,670	\$ 6,500		\$ 6,500	\$ 6,560	\$ 7,000		\$ 7,000	\$ 5,488	\$ 7,000		\$ 7,000	\$ 1,512	27.5%		
6059 Concession	\$ 20,212	\$ 18,540		\$ 18,540	\$ 19,240	\$ 25,000		\$ 25,000	\$ 28,779	\$ 20,000		\$ 30,000	\$ 1,711	4.2%		
6060 Grounds Maintenance	\$ 57,356	\$ 62,500		\$ 62,500	\$ 50,395	\$ 68,750		\$ 68,750	\$ 60,706	\$ 80,700		\$ 68,750	\$ 8,044	13.5%		
6061 Post-in-Place Maintenance	\$ 700	\$ 5,000		\$ 5,000	\$ 2,000	\$ 2,000		\$ 2,000	\$ 2,000	\$ 3,000		\$ 3,000	\$ 2,000	2,000%		
6062 Capital Exp. Maint.	\$ 3,958	\$ -		\$ -	\$ -	\$ -		\$ -	\$ 4,533	\$ -		\$ -	\$ -	(4,535)	-100.0%	
6069 Uniform	\$ 3,162	\$ 3,300		\$ 3,300	\$ 2,716	\$ 3,630		\$ 3,630	\$ 3,241	\$ 3,630		\$ 3,630	\$ 382	12.0%		
6070 Meetings & Lodging	\$ 145	\$ 4,500		\$ 4,500	\$ 1,979	\$ 5,100		\$ 5,100	\$ 3,811	\$ 5,100		\$ 5,100	\$ 4,089	404.4%	2024 MPRA Staff 2023 NRPA Dallas - Director	
6071 Dues and Subscriptions	\$ 612	\$ 1,350		\$ 1,350	\$ 1,138	\$ 1,150		\$ 1,150	\$ 1,002	\$ 1,150		\$ 1,150	\$ 348	34.7%		
6072 Trash	\$ 5,764	\$ 5,500		\$ 5,500	\$ 6,268	\$ 3,000		\$ 3,000	\$ 5,058	\$ 4,500		\$ 4,500	\$ (558)	-11.0%		
6073 Publications	\$ 1,055	\$ 1,200		\$ 1,200	\$ 544	\$ 1,100		\$ 1,100	\$ 447	\$ 1,200		\$ 1,200	\$ 732	168.6%		
6074 Sports Fields Expense	\$ 3,741	\$ 10,000		\$ 10,000	\$ 9,301	\$ 10,000		\$ 10,000	\$ 6,628	\$ 10,000		\$ 10,000	\$ 3,372	50.9%		
6075 Training and Safety	\$ 5,203	\$ 7,150		\$ 7,150	\$ 4,302	\$ 7,150		\$ 7,150	\$ 4,944	\$ 7,150		\$ 7,150	\$ 2,206	44.6%		
6076 Unemployment	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		
6079 Misc.	\$ 0	\$ -		\$ -	\$ 10	\$ -		\$ -	\$ 340	\$ -		\$ -	\$ -	(349)		
6081 Credit Card Fees	\$ 16	\$ -		\$ -	\$ -	\$ -		\$ -	\$ 957	\$ 1,000		\$ 1,000	\$ 43			
6083 Pool Chemicals/Equipment	\$ 10,826	\$ 12,000		\$ 12,000	\$ 9,474	\$ 20,500		\$ 20,500	\$ 19,873	\$ 13,000		\$ 13,000	\$ (6,893)	-34.7%		
6090 Bond Principal	\$ 280,000	\$ 290,000		\$ 290,000	\$ 290,000	\$ 300,000		\$ 300,000	\$ 300,000	\$ 100,000		\$ 100,000	\$ (200,000)	-66.7%		
6091 Bond Interest	\$ 121,720	\$ 110,344		\$ 110,344	\$ 110,137	\$ 98,544		\$ 98,544	\$ 97,801	\$ 90,544		\$ 90,544	\$ (7,258)	-7.4%		
6092 Agent Fees	\$ 1,670	\$ 1,670		\$ 1,670	\$ 1,590	\$ 1,390		\$ 1,390	\$ 1,626	\$ 1,630		\$ 1,630	\$ 24	1.5%		
6097 Drug Testing	\$ 19	\$ 50		\$ 50	\$ 7	\$ 50		\$ 50	\$ 17	\$ 50		\$ 50	\$ 33	190.2%		
6100 Innate Program	\$ -	\$ 5,000		\$ 5,000	\$ 2,221	\$ 5,000		\$ 5,000	\$ 1,676	\$ 5,000		\$ 5,000	\$ 3,324	198.3%		
6230 City Website	\$ -	\$ 25,000		\$ 25,000	\$ 18,806	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		
6231 Software Support	\$ 5,867	\$ 5,646		\$ 5,646	\$ 5,295	\$ 11,646		\$ 11,646	\$ 11,733	\$ 8,100		\$ 8,300	\$ (3,433)	-29.3%		
6300 Contractual Services	\$ 3,020	\$ 3,000		\$ 3,000	\$ 2,916	\$ 3,855		\$ 3,855	\$ 3,017	\$ 3,520		\$ 3,520	\$ 303	10.0%		
6301 Professional Services	\$ 20,000	\$ 16,000		\$ 16,000	\$ 16,000	\$ 9,794		\$ 9,794	\$ 9,794	\$ -		\$ -	\$ (9,794)	-100.0%	Moved Marshfield GRO contribution to Economic Development	
6302 Accounting	\$ 2,902	\$ 3,000		\$ 3,000	\$ 2,932	\$ 3,200		\$ 3,200	\$ 4,776	\$ 3,200		\$ 3,200	\$ (1,376)	-30.1%		
6304 Pool Opening/Closing	\$ 13,406	\$ 14,000		\$ 14,000	\$ 6,388	\$ 10,000		\$ 10,000	\$ 9,244	\$ 10,500		\$ 10,500	\$ 1,256	13.6%		
6305 Sewaring	\$ 4,991	\$ 5,500		\$ 5,500	\$ 5,177	\$ 5,000		\$ 5,000	\$ 4,993	\$ 5,000		\$ 5,000	\$ 97	2.0%		
6311 Bank Fees/Check Fees	\$ 80	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		
6323 WC Injury city paid	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		
6422 Group Exercise Class	\$ 595	\$ 200		\$ 200	\$ 123	\$ 200		\$ 200	\$ 36	\$ 200		\$ 200	\$ 164	453.3%		
6423 Youth Volleyball	\$ 1,054	\$ 1,150		\$ 1,150	\$ 671	\$ 2,700		\$ 2,700	\$ 2,925	\$ 1,000		\$ 1,000	\$ 75	2.6%		
6427 Youth Basketball	\$ 6,315	\$ 4,850		\$ 4,850	\$ 3,969	\$ 5,500		\$ 5,500	\$ 7,003	\$ 6,350		\$ 6,350	\$ (681)	-9.7%		
6428 Adult Basketball	\$ 291	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		
6502 Programs	\$ 629	\$ 1,800		\$ 1,800	\$ 1,537	\$ 1,800		\$ 1,800	\$ 1,833	\$ 1,800		\$ 1,800	\$ (33)	-1.8%		
6511 Security	\$ 1,818	\$ 2,400		\$ 2,400	\$ 1,845	\$ 2,500		\$ 2,500	\$ 1,818	\$ 2,500		\$ 2,500	\$ 682	37.5%		
6530 Movies in the Park	\$ 472	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	Moved to Special Events/Classes.	
6531 Dog Swim	\$ 75	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	Moved to Special Events/Classes.	
6532 Parents Night Out	\$ 828	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	Moved to Special Events/Classes.	
6534 Program Events & Classes	\$ -	\$ 3,100		\$ 3,100	\$ 2,660	\$ 4,800		\$ 4,800	\$ 1,463	\$ 5,000		\$ 5,000	\$ 1,039		1 session hit h.s. movie series in the park - no revenue	
6535 Christmas Class	\$ 147	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	Moved to Special Events/Classes.	
6611 Capital Expenditure	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		
6619 Sports Team Equipment	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		
6664 Score Boards	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		
6800 Special Events	\$ 4,830	\$ 5,000		\$ 5,000	\$ 5,233	\$ 5,000		\$ 5,000	\$ 4,032	\$ 5,000		\$ 5,000	\$ 968	24.0%	911 Annual Event	
6804 Economic Development	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	Moved Marshfield GRO contribution to Economic Development	
6805 Planning/Marketing	\$ 1,406	\$ 8,736		\$ 8,736	\$ 3,616	\$ 8,735		\$ 8,735	\$ 7,448	\$ 8,735		\$ 8,735	\$ 5,287			
6941 Vandalism	\$ 1,036	\$ 1,500		\$ 1,500	\$ 395	\$ 1,500		\$ 1,500	\$ 2,304	\$ 2,000		\$ 2,000	\$ (304)	-13.2%		
Transfer to Activity Center Fund	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ 200,000	\$ -		\$ -	\$ -	\$ -		
<b>Subtotal</b>	<b>\$ 1,029,630</b>	<b>\$ 1,153,696</b>	<b>\$ 30,833</b>	<b>\$ 1,184,529</b>	<b>\$ 1,145,061</b>	<b>\$ 1,224,537</b>	<b>\$ -</b>	<b>\$ 1,224,537</b>	<b>\$ 1,185,033</b>	<b>\$ 1,262,663</b>	<b>\$ -</b>	<b>\$ 1,262,663</b>	<b>\$ 77,630</b>	<b>6.6%</b>		

	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023	Comments
<b>CAPITAL EXPENDITURES</b>															
Prior Years Capital Expenditures	\$ 51,166		\$ 129,630	\$ 129,630	\$ 52,430		\$ 11,400	\$ 30,245							
6630 New Clin. Hall Remodel			\$ 103,593	\$ 103,593			\$ 103,593	\$ 9,044			\$ 93,593	\$ 93,593			
Activity Center															
Tennis Courts (phase 1)							\$ 350,200	\$ 350,200			\$ 351,240	\$ 352,240			McCormick/Associates - from RFP 2023
Pickleball Courts (phase 2)											\$ 75,000	\$ 75,000			
Patriot Park Layout											\$ 15,000	\$ 15,000			GRE not to exceed. Waiting on SAPP
Ellis O Jackson Barn Concrete				\$							\$ 8,000	\$ 8,000			
Point of Sale/Integration (computers)											\$	\$			
Tennis Macdonnell Pool Storage			\$ 21,000	\$ 21,000			\$ 28,500	\$ 28,500	\$ 5,504		\$ 24,170	\$ 24,170			
Fence Replace Hidden Waters-Parking Lot											\$ 600	\$ 600			
Fence Repair North Park - Cyclone Str											\$	\$			
Aquatic Zip Pool Upgrade											\$ 16,500	\$ 16,500			
Slate Park											\$	\$			
Park Storage			\$ 14,000	\$ 14,000			\$ 14,000	\$ 14,000			\$ 14,000	\$ 14,000			
Pool Motor Replacements			\$ 15,300	\$ 15,300			\$ 12,000	\$ 12,000			\$ 12,000	\$ 12,000			Replacement may not be needed. Some repairs suggested for 24 Planning for 2025
Pool Revalat											\$	\$			
Backstop Replace Shook											\$	\$			
Park Truck Replacement											\$ 45,000	\$ 45,000			
Dog Out Lunds											\$	\$			
Fool Poles Shook/Lunds											\$	\$			
Basketball Goals Massey											\$	\$			
Family Games Massey											\$	\$			
Park Signage Replacement											\$ 6,000	\$ 6,000			
Restrooms - Massey											\$	\$			
Side by Side w Trailer											\$	\$			
Patriot Park Development											\$	\$			
Kitchen Upgrade Dishman											\$	\$			
Hidden Waters Bridge											\$	\$			Partner with Friends of Hidden Waters. They are waiting on funds.
Brick Memorial/Trex ID - Rotary											\$	\$			
Trails											\$	\$			New natural trail addition.
Commercial Umbrellas Pool Concession							\$ 2,500	\$ 2,500			\$	\$			\$369 each x 6
Transfer to Repair & Replacement Account									\$ 20,000						
Subtotal	\$ 51,166	\$ -	\$ 297,443	\$ 297,443	\$ 52,430	\$ -	\$ 552,193	\$ 518,793	\$ 64,793	\$ -	\$ 662,103	\$ 662,103	\$ 466,163	889.5%	
<b>TOTAL EXPENDITURES</b>	\$ 1,080,795	\$ 1,153,696	\$ 718,276	\$ 1,481,972	\$ 1,197,490	\$ 1,224,537	\$ 552,193	\$ 1,743,330	\$ 1,249,826	\$ 1,362,663	\$ 662,103	\$ 1,924,766	\$ 545,839	45.6%	
<b>2018 COP Outstanding</b>	\$ 3,175,000	\$ 2,895,000		\$ 2,895,000	\$ 2,585,000		\$ 2,585,000	\$ 2,585,000	\$ 2,485,000		\$ 2,485,000				

Adopted  
12/7/2023

**Parks Fund 33-33**

Line Item	Line Item Description	Request Detail	2023 Budget Amount	2024 Budget Amount
4030	Sales tax	1.2% local parks / stormwater sales tax. RSMo Sections 644.032-644.033.	\$ 870,000	\$ 895,760
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	\$ 24,000
4370	Property Rent May	May Bid		\$ 1,200
4380	Miscellaneous	Purchasing rebate 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	
4610	Taxes (real property)	Real estate & personal property taxes levied each year.	\$ 117,547	\$ 121,281
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.	\$ 9,995	\$ 12,200
4621	Park Rentals	Pavilion rentals, Ellis O Jackson Park (fairgrounds), Omer Dishman Kitchen, Ball Fields. Based on 3 year averages	\$ 6,420	\$ 7,400
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.	\$ 2,435	\$ 1,900
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.	\$ 4,245	\$ 5,000
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.	\$ 12,720	\$ 15,085
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.	\$ 4,130	\$ 4,300
4627	Youth Basketball	Based on 168 registrations for 2023.	\$ 8,500	\$ 10,045
4628	Adult Basketball	Moved to Adult Sports		
4630	Soccer	Based on a 3 year average.	\$ 24,730	\$ 26,500
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 rainy seasons with lower temps. Based on multiple season averages.	\$ 24,975	\$ 35,160
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 2024 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.	\$ 2,500	\$ 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.	\$ 3,935	\$ 2,500
4645	Swim Lessons	Projections are based from both averages as well as available sessions and classes based off of the calendar for 2023.	\$ 10,845	\$ 12,250
4655	Pool Concessions	Based on a 3 season average. Concessions sales are affected by the weather and open swim numbers.	\$ 36,880	\$ 41,400
4656	Park Concessions	Summer Youth Ball is profitable, but fall and spring sports struggle to break even. Numbers based on multiple season averages.	\$ 4,855	\$ 4,800
4734	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.	\$ 5,050	\$ 4,140
4800	Grant Funds			
		<b>Total Revenues</b>	<b>\$ 1,228,462</b>	<b>\$ 1,297,421</b>
6010	Wages	Allocations for employees salaried that work within the parks system. Parks Director, Recreation Coordinator, Recreation Specialist, Public Works Super, Park Maint.	\$ 161,741	\$ 180,865
	Wages - Admin	Allocations include City Administrator 7.5%, Admin Planner 5% City Clerk 10%, Finance Director 10%, Administrative Assistant 10%	\$ 27,770	\$ 30,248
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.	\$ 168,927	\$ 172,577
6011	Payroll Taxes		\$ 25,296	\$ 27,038
	Payroll Taxes - Admin		\$ 2,124	\$ 2,314
6012	Group Insurance		\$ 51,115	\$ 53,396
	Group Ins - Admin		\$ 8,154	\$ 8,234
6013	LAGERS		\$ 24,423	\$ 26,768
	LAGERS - Admin		\$ 4,193	\$ 4,477
6014	Worker's Compensation		\$ 12,822	\$ 18,035
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 retiring police vehicle in Parks.	\$ 4,000	\$ 6,000
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.	\$ 5,800	\$ 7,500
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.	\$ 5,500	\$ 6,500
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.	\$ 7,500	\$ 9,180
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	\$ 13,750	\$ 15,000
6030	Legal	City Attorney fees for Park related matters.	\$ 1,400	\$ 1,400

6032	Insurance	Property and liability insurance of property, buildings, vehicles and equipment.	\$ 20,719	\$ 25,052
6033	Postage	Parks related mailing goods. Check stubs, postcards, information return shipping, etc.	\$ 250	\$ 250
6034	Facilities Fees	Parks allocation for weekly cleaning at City Hall	\$ 1,200	\$ 1,200
6040	Office Supplies	Pays for chairs, tables, printers, 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, 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. Cost increase for 2023.	\$ 9,500	\$ 9,500
6048	Swim Team	Ribbons, trophies, t-shirts, swim caps, oat cards, timers, clipboards. Coaching supplies, as well as supplies for hosting a swim meet.	\$ 1,300	\$ 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.	\$ 1,500	\$ 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.	\$ 15,600	\$ 15,600
6053	Swim Lessons	Instructor resources like dive rings, hoola hoops, waterproof paper, clipboards, goggles, lifejackets, noodles, Finnis floating teaching pads x 3 - 89.99	\$ 400	\$ 400
6055	Youth ball	Funds cover t-shirts, medals, non-uniform staff expenses, bases and anchors, coaches equipment and sports equipment.	\$ 6,000	\$ 6,000
6058	Soccer	Funds for City's Youth Soccer league. T-shirts, medals, balls, nets, ref and coaches equipment.	\$ 7,000	\$ 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.	\$ 25,000	\$ 30,000
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 logging 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.	\$ 68,750	\$ 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	\$ 3,630	\$ 3,630
6070	Meetings & Lodging	MPRA Conference x 5 for FTE and Parks Committee. Travel, Hotel, Meals. National Park and Recreation Conference 2024 (Parks Director)	\$ 5,100	\$ 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 dumpsters. Covers increased cost in 2022	\$ 3,000	\$ 4,500
6073	Publications	Pays for Public Notices, Financial Statements, Help Wanted ads that might apply to Parks dept. or is allocated from City Hall. The five year average for this line is less than \$1,000 and the line has never exceeded \$1200. 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 Certification - 3 levels per instructor x 12 instructors. Lifeguard Training. Lifeguard training and safety equipment: Training supplies, BVM, pocket masks, gloves, first aid supplies, exposure control kit, biohazard cleanup. First aid kit refills per field. Funds the employee safety equipment including safety boots, gloves, hats, vests, safety glasses or goggles, ear protection and signs as well as all the safety training courses for personnel. Certified Pool Operator training and Lifeguard Safety Certification training.	\$ 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.		\$ 1,000
6083	Chemicals	Based on 2021 usage and increased costs for 2022. Pool chemical controller, Beck5 system for pool chemical monitoring and control moved from growth areas into operating for 2023.	\$ 20,500	\$ 13,000
6090	Bond Principal	2018 Certificates of Participation	\$ 300,000	\$ 100,000
6091	Bond Interest	2018 Certificates of Participation	\$ 98,544	\$ 90,544
6092	Agent Fees	Trustee Bank fees plus an additional amount for arbitrage rebate calculations.	\$ 1,590	\$ 1,650
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.	\$ 11,646	\$ 8,300
6300	Contractual Services	Fees paid to instructors for special events and classes, also including land and water fitness.	\$ 3,855	\$ 3,320
6301	Professional Services	Economic Development cost share = \$20,000 for 2021. This is an allocated fund set by BOA.	\$ 9,794	\$ -
6302	Accounting	Funds the Parks Department portion of accounting costs	\$ 3,200	\$ 3,200
6304	Pool Opening/Closing	Costs for opening and closing the pool. Contract changed in 2022 from Westport Pools to Capri Pools. Includes Power Washing and inspections.	\$ 10,000	\$ 10,500
6305	Spraying	Expenses related to spraying in parks including herbicides, trailers, tanks, and spray applicators.	\$ 5,000	\$ 5,000
6323	WC Agency 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, skins, medals, equipment, supplies. Added additional season in spring. It is now a 2 season program similar to youth soccer.	\$ 2,700	\$ 3,000
6427	Youth Basketball	Rental fees, player uniforms (jerseys and shorts), medals, equipment, supplies	\$ 5,500	\$ 6,350
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.	\$ 4,800	\$ 3,000
6760	Economic Development	Moved Marshfield GRO contribution to Economic Development		\$ -
6800	Special Events	Funds for annual 911 event	\$ 5,000	\$ 5,000
6804	Economic Development	Funds to be distributed at the Board's approval for the purpose of economic development.		\$ 10,000
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.	\$ 8,735	\$ 8,735
6941	Vandalism	Funds for repair, clean up, and replacement after damages occur	\$ 1,500	\$ 2,000
		Transfer to Activity Center Fund		\$ 200,000
		<b>Total Operating Expenditures</b>	<b>\$ 1,224,578</b>	<b>\$ 1,262,663</b>

**GROWTH AREAS: Personnel and Capital Needs**

	Past Growth Areas	This line combines and consolidates past or archive growth areas from previous years.	\$ 35,900	
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	\$ 93,593
	Activity Centers	Funds related to the continued development of an Activity Center at Patriot Park		
	Tennis Courts	Phase 1 - 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	\$ 352,240
	Pickleball Courts	Phase 2		\$ 75,000
	Patriot Park Layout			\$ 15,000
	Ellis O Jackson	Ellis O Jackson Barn Concrete		\$ 8,000
	Tommy Macdonnell Pool Sign	Tommy Macdonnell Pool Signage - Carried over balance from 2023.	\$ 28,500	\$ 24,170
	Hidden Waters Fence Repair	The fence at Hidden Waters will need replaced.		\$ 600
	Fence Repair North Park	The fence around Cyclone Springs at North Park is in disrepair and needs to be replaced		
	Pool	Aquatic Zip Pool Upgrade		\$ 16,500
	Skate Park			
	Parks Signage	In conjunction with the Parks Master Plan, Funds to begin implementing a comprehensive signage needs plan in all of Marshfield's Parks. New and replacement signage will have a similar look and design that will brand and tie in all of Marshfield Parks including the logo, like fonts for similar signage, logo stickers for any signs that already exist in good condition, crossing signs where the track at rotary crosses the entrance to the ballfield parking lot, etc. Sign cost varies by what kind of signage, the material used to make it, and its size. Some signs can be purchased for as little as \$30-40, and others are \$650 per side for 96"x46". 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.	\$ 12,000	\$ 12,000
	Pool Repaint	The pool paint will need to be replaced in the next year or two.		
	Shook Park	Replace Backstop at Shook		
	Truck	Park truck replacement		\$ 45,000
	Lundh	Dug Outs at Lundh		
	Shook/Lundh	Foul Poles at shook/Lundh		
	Massey Park	Basketball Goals at Massey		
	Massey Park	Family Games at Massey		
	Swings	Park Swings replacement		\$ 6,000
	Restrooms Massey			
	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	
	Patriot Park Development	For continued Patriot Park development as outlined in the 2022 Patriot Park Concept Design and Master Plan		
	Dishman Kitchen Upgrade			
	Hidden Waters	Bridge at Hidden Waters Park		
	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		
	Trails	For new natural trail additions		
	Rotary Basketball Lights	Between \$5,000 and \$10,000		
	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.		
		<b>Total Growth Areas</b>	<b>\$ 552,193</b>	<b>\$ 662,103</b>
		<b>Total Expenditures</b>	<b>\$ 1,776,771</b>	<b>\$ 1,924,766</b>
		<b>Net</b>	<b>\$ (548,309)</b>	<b>\$ (627,345)</b>

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**Transportation Fund**

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**Transportation Fund 55-93 Revenue and 55-95 Expense**

													Difference		
	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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023	Comments
Cash Balance as of December 31st	\$ 1,620,609	\$ 939,175	\$ (230,000)	\$ 919,175	\$ 1,829,236	\$ 1,718,776	\$ (300,000)	\$ 1,418,776	\$ 2,349,690	\$ (699,216)	\$ (173,000)	\$ 1,818,216	\$ (531,474)	-22.6%	
<b>REVENUES</b>															
4030 Sales Tax	\$ 888,622	\$ 715,511		\$ 715,511	\$ 928,037	\$ 870,000		\$ 870,000	\$ 983,497	\$ 303,760		\$ 895,760	\$ (87,883)	-8.92%	
4130 Interest	\$ 4,522	\$ 5,880		\$ 5,880	\$ 6,158	\$ 6,240		\$ 6,240	\$ 37,409	\$ 24,000		\$ 24,000	\$ (13,409)	-35.84%	
4325 TAP Project Reimbursement									\$ 13,926	\$ 421,066		\$ 421,066	\$ 407,160	-5.84%	TAP Project for sidewalks
4800 Grant Reimbursement	\$ 9,000	\$ 17,000		\$ 17,000	\$ 12,000			\$ 12,000				\$ 110,000	\$ 110,000		
Development Agreement Reimbursement from COP for Tru	\$ 86,083											\$ -	\$ -		
<b>TOTAL</b>	<b>\$ 988,227</b>	<b>\$ 793,391</b>	<b>\$ -</b>	<b>\$ 793,391</b>	<b>\$ 946,215</b>	<b>\$ 876,240</b>	<b>\$ -</b>	<b>\$ 876,240</b>	<b>\$ 1,034,759</b>	<b>\$ 1,340,826</b>	<b>\$ 110,000</b>	<b>\$ 1,450,826</b>	<b>\$ 416,067</b>	<b>40.21%</b>	
Surplus (Deficit) to Balance	\$ 319,469	\$ (681,434)	\$ (230,000)	\$ (701,434)	\$ 208,253	\$ (110,460)	\$ (300,000)	\$ (410,460)	\$ 520,455	\$ (258,474)	\$ (173,000)	\$ (531,474)	\$ (1,051,929)	-202.12%	
<b>EXPENDITURES</b>															
6025 Maintenance				\$ -				\$ -				\$ -			
6030 Legal	\$ 252	\$ 1,000		\$ 1,000	\$ 42	\$ 1,000		\$ 1,000	\$ 90	\$ 1,000		\$ 1,000	\$ 920	1150.0%	
6031 Engineering	\$ 1,340	\$ (10,000)		\$ (10,000)	\$ 2,102	\$ 10,000		\$ 10,000	\$ 11,064	\$ (10,000)		\$ 10,000	\$ (23,064)	-69.8%	
6032 Insurance				\$ -				\$ -				\$ -			
6033 Postage	\$ 87	\$ (10)		\$ (10)	\$ 26	\$ 100		\$ 100	\$ -	\$ (100)		\$ 100	\$ 100		
6043 Signs and Paint		\$ 30,000		\$ 30,000	\$ 27,995	\$ 50,000		\$ 50,000	\$ 14,665	\$ 72,000		\$ 72,000	\$ 27,335		Hubble, Elm, Square and intersections & crosswalks.
6045 General Supplies				\$ -				\$ -				\$ -	\$ -		
6062 Capital Exp. Maint.				\$ -	\$ 40,499			\$ -				\$ -	\$ -		
6063 Paving				\$ -				\$ -	\$ (100,000)	\$ 100,000		\$ 100,000	\$ 100,000		TBD
6067 Sidewalks				\$ -				\$ -	\$ (100,000)	\$ 100,000		\$ 100,000	\$ 100,000		Sidewalks around Square and other replacement needs
6070 Meetings & Lodging				\$ -				\$ -				\$ -	\$ -		
6073 Publications	\$ 391	\$ (400)		\$ (400)	\$ 116	\$ 600		\$ 600	\$ 116	\$ (600)		\$ 600	\$ 484	418.4%	
6079 Misc.				\$ -				\$ -				\$ -	\$ -		
6086 Election Expense				\$ -				\$ -				\$ -	\$ -		
6301 Professional Services	\$ 5,000	\$ 14,530		\$ 14,530	\$ -	\$ 14,530		\$ 14,530				\$ -	\$ (14,530)		Transit Station Plan from SMOG approved 2021, rolled back to 2022
6302 Accounting	\$ 580	\$ 3,000		\$ 3,000	\$ 585	\$ 5,000		\$ 5,000	\$ 5,308	\$ (600)		\$ 600	\$ (4,708)	-88.7%	Arbitration rebate calculation on 2018 G.O. Bonds
6311 Bank Fees/Check Fees	\$ 40			\$ -				\$ -				\$ -	\$ -		
6611 Capital Equipment Purchase			\$ 20,000	\$ 20,000				\$ -				\$ -	\$ -		
6780 TAP Project				\$ -	\$ 19,500	\$ 150,000		\$ 150,000	\$ 21,741	\$ 630,000		\$ 630,000	\$ 608,259	2797.8%	TAP Project for sidewalks
6788 TRAP Grant Project	\$ 10,000	\$ 10,800		\$ 10,800	\$ 19,499			\$ 19,499				\$ -	\$ -		2022 TRAP Hubble Drive Corridor Study & Operational Analysis
6963 Equipment Rental				\$ -				\$ -				\$ -	\$ -		
6963 Hot Rubber Asphalt Crack Filling Material	\$ 45,000			\$ 45,000		\$ 45,000		\$ 45,000	\$ 45,000			\$ 45,000	\$ 45,000		
6963 Prairie Lane Major Concrete Patch	\$ 44,128	\$ 90,000		\$ 90,000	\$ 47,583			\$ -				\$ -	\$ -		
6963 Resurface Street Repairs & Resurface	\$ 98,322			\$ -				\$ -				\$ -	\$ -		
6963 Resurface N. Marshall from Hillsboro to Interchange		\$ 303,099		\$ 303,099				\$ -				\$ -	\$ -		
6963 No. Marshall Box Culvert	\$ 8,618			\$ -	\$ 8,618			\$ -				\$ -	\$ -		
6963 Sealing of Parking Lots and Trails		\$ 21,500		\$ 21,500	\$ 19,866			\$ -	\$ 23,000			\$ 25,000	\$ 25,000		
6963 N. Buffalo Overlay from W. Washington to Maney Park				\$ -				\$ -				\$ -	\$ -		
6963 Resurface Existing Patch	\$ 45,000			\$ 45,000		\$ 25,000		\$ 25,000	\$ 25,000			\$ 25,000	\$ 25,000		
6967 Sidewalk Expansion/Replacement	\$ 50,000			\$ 50,000				\$ -				\$ -	\$ -		
I-44 Roundabout, Elm & Banbury Continuity	\$ 300,000			\$ 300,000		\$ 300,000		\$ 300,000	\$ 300,000			\$ 300,000	\$ 300,000		Continuity moved to 2024 to allow for project close-out.
Julian Street				\$ -		\$ 200,000		\$ 200,000				\$ -	\$ -		
Resurface Hereford and Vivian Intersection				\$ -		\$ 13,000		\$ 13,000		\$ 13,000		\$ 13,000	\$ 13,000		
Resurface Spring Hill Cul-de-sac				\$ -		\$ 50,000		\$ 50,000		\$ 50,000		\$ 50,000	\$ 50,000		
Contractor Street Markings on Routine Basis				\$ -		\$ 12,000		\$ 12,000				\$ -	\$ -		
Paving North Buffalo Growth Area				\$ -				\$ -		\$ 270,000		\$ 270,000	\$ 270,000		Moved to Signs & Paint - operating
CC Highway Repair between CC Highway and Elm St.				\$ -				\$ -				\$ -	\$ -		Per Development Agreement, \$110,000 to be reimbursed.
Transfer to Debt Service Fund	\$ 500,000	\$ 430,000		\$ 430,000	\$ 450,000	\$ 425,000		\$ 425,000	\$ 425,000	\$ 300,000		\$ 390,000	\$ (35,000)	-8.2%	
<b>TOTAL</b>	<b>\$ 668,758</b>	<b>\$ 1,474,827</b>	<b>\$ 20,000</b>	<b>\$ 1,494,827</b>	<b>\$ 737,962</b>	<b>\$ 986,700</b>	<b>\$ 300,000</b>	<b>\$ 1,286,700</b>	<b>\$ 514,304</b>	<b>\$ 1,699,300</b>	<b>\$ 283,000</b>	<b>\$ 1,982,300</b>	<b>\$ 1,467,996</b>	<b>285.4%</b>	

Adopted  
12/7/2023

**Transportation Fund**

Line Item	Line Item Description	Request Detail	2023 Budget Amount	2024 Budget Amount
4030	Sales Tax	1/2% sales tax received monthly from the State under Statute 94.700 - 94.755.	\$ 870,000	\$ 895,760
4230	Interest	Interest earned on cash balance in bank account.	\$ 6,240	\$ 24,000
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 incurred in 2023 and the rest will be in 2024.	\$ -	\$ 421,066
4800	Grant Funds			
		<b>Total Revenues</b>	<b>\$ 876,240</b>	<b>\$ 1,340,826</b>
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, other street painting and street markings.	\$ 50,000	\$ 72,000
6045	General Supplies	Funds for project supplies.		
6062	Capital Exp. Main.	Sealing of Parking Lots and Trails.		\$ 25,000
6063	Paving	Hot rubber asphalt crack filling material.	\$ 45,000	\$ 45,000
6063	Paving	Paving project to be determined.		\$ 100,000
6063	Paving	Replace Existing Patches.		\$ 25,000
6067	Sidewalks	Funds for sidewalk projects, expansion and/or replacement.		\$ 100,000
6070	Meetings & Lodging	Funds for meetings regarding transportation projects.		
6073	Publications	Pays for Public Notices and publishing 6 month financial statements.	\$ 600	\$ 600
6086	Election Expense	Funds for election expense specifically regarding the Transportation Fund sales.		
6301	Professional Services			
6302	Accounting	Funds to pay for independent audit.	\$ 5,000	\$ 600
6611	Capital Expenditure Purchase	Capital expenditures, Contingency for I-44 Interchange cost share project. Waiting on MoDOT to close-out of this project.	\$ 300,000	\$ 300,000
6778	Grant Project Funds			
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 incurred in 2023 and the rest in 2024.	\$ 150,000	\$ 630,000
6805	Planning	Funds for Growth Plan, Economic Development.		
		Transfer to Debt Service Fund for principal & interest payment of the 2018 G.O. Bonds.	\$ 425,000	\$ 390,000
		<b>Total Expenditures</b>	<b>\$ 986,700</b>	<b>\$ 1,699,300</b>
		<b>Net</b>	<b>\$ (110,460)</b>	<b>\$ (358,474)</b>

**GROWTH AREAS: Personnel and Capital Needs**

	Julian Street	\$ 200,000	
	Replace Hereford and Vivian Intersection	\$ 13,000	\$ 13,000
	Replace Spring Hills Cul-de-sac	\$ 50,000	\$ 50,000
	Contracting Street Markings on Routine Basis	\$ 12,000	
	Replace Existing Patches	\$ 25,000	
	Paving North buffalo		\$ 220,000
	CC Highway Repair between CC Highway and Elm Street.		
	<b>Total Growth Areas</b>	<b>\$ 300,000</b>	<b>\$ 283,000</b>
	<b>Total Expenditures</b>	<b>\$ 1,286,700</b>	<b>\$ 1,982,300</b>
	<b>Net</b>	<b>\$ (410,460)</b>	<b>\$ (641,474)</b>

**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	\$ -		
<b>Total Cash</b>	<b>\$ 1,389,930</b>	<b>\$ 719,889</b>	<b>\$ -</b>	<b>\$ 187,239</b>	<b>\$ 382,666</b>	<b>\$ 39</b>			

<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		
<b>TOTAL</b>	<b>\$ 30,730</b>	<b>\$ 4,200</b>	<b>\$ -</b>	<b>\$ 4,200</b>	<b>\$ 2,539</b>	<b>\$ 400</b>	<b>\$ 991</b>	<b>\$ -</b>	

<b>Surplus (Deficit) to Balance</b>	<b>\$ (1,240,134)</b>	<b>\$ (670,040)</b>	<b>\$ (532,650)</b>	<b>\$ (1,202,690)</b>	<b>\$ (1,007,264)</b>	<b>\$ (382,627)</b>	<b>\$ (382,293)</b>	<b>\$ -</b>	
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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		
<b>TOTAL</b>	<b>\$ 1,270,864</b>	<b>\$ 674,240</b>	<b>\$ 532,650</b>	<b>\$ 1,206,890</b>	<b>\$ 1,009,802</b>	<b>\$ 383,027</b>	<b>\$ 383,284</b>	<b>\$ -</b>	

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**Bonds Debt Service**

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## G. O. Bond Debt Service Fund

							<i>Difference</i>		
	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Actual 2023</i>	<i>Budget 2024</i>	<i>2024 vs. 2023</i>	<i>2024 vs. 2023</i>	<i>Comments</i>
Cash Balance as of December 31st	\$ 96,703	\$ 105,837	\$ 134,188	\$ 145,200	\$ 168,725	\$ 164,963	\$ (3,762)	-2.2%	
<b>REVENUES</b>									
	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Actual 2023</i>	<i>Budget 2024</i>	<i>2024 vs. 2023</i>	<i>2024 vs. 2023</i>	<i>Comments</i>
4230 Interest	\$ 423	\$ 720	\$ 545	\$ 748	\$ 2,381	\$ 3,000	\$ 619	26.0%	
4610 Property Tax	\$ 384,314	\$ 385,349	\$ 421,999	\$ 411,899	\$ 430,744	\$ 424,941	\$ (5,802)	-1.3%	
Transfer in from Transportation Fund	\$ 500,000	\$ 450,000	\$ 450,000	\$ 425,000	\$ 425,000	\$ 390,000	\$ (35,000)	-8.2%	To pay 2018 G.O. Bonds principal.
<b>Subtotal</b>	<b>\$ 884,737</b>	<b>\$ 836,069</b>	<b>\$ 872,543</b>	<b>\$ 837,647</b>	<b>\$ 858,124</b>	<b>\$ 817,941</b>	<b>\$ (40,183)</b>	<b>-4.7%</b>	
Surplus (Deficit) to balance	\$ 57,982	\$ 9,134	\$ 48,655	\$ 11,012	\$ 34,537	\$ (3,762)	\$ (38,298)	-110.9%	
<b>EXPENDITURES</b>									
	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Actual 2023</i>	<i>Budget 2024</i>	<i>2024 vs. 2023</i>	<i>2024 vs. 2023</i>	<i>Comments</i>
6073 Publications	\$ 37	\$ 65	\$ 20	\$ 65	\$ 20	\$ 35	\$ 15	76.4%	
95-6090 2018 GO Bond Principal	\$ 390,000	\$ 400,000	\$ 400,000	\$ 415,000	\$ 415,000	\$ 430,000	\$ 15,000	3.6%	
95-6091 2018 GO Bond Interest	\$ 436,400	\$ 423,550	\$ 423,550	\$ 408,250	\$ 408,250	\$ 391,350	\$ (16,900)	-4.1%	
95-6092 2018 GO Bond Agent Fees	\$ 318	\$ 3,320	\$ 318	\$ 3,320	\$ 318	\$ 318	\$ -	0.0%	
<b>TOTAL</b>	<b>\$ 826,755</b>	<b>\$ 826,935</b>	<b>\$ 823,888</b>	<b>\$ 826,635</b>	<b>\$ 823,588</b>	<b>\$ 821,703</b>	<b>\$ (1,885)</b>	<b>-0.2%</b>	
2018 G.O. Bonds Outstanding		\$ 9,210,000		\$ 8,795,000		\$ 8,365,000			

*Adopted*  
12/7/2023

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

							<i>Difference</i>		<i>Comments</i>
	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Actual 2023</i>	<i>Budget 2024</i>	<i>2024 vs. 2023</i>	<i>2024 vs. 2023</i>	
Cash Balance as of December 31st	\$ 284,265	\$ 284,332	\$ 284,332	\$ 284,647	\$ 284,434	\$ 285,364	\$ 930		

<i>REVENUES</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Actual 2023</i>	<i>Budget 2024</i>	<i>2024 vs. 2023</i>	<i>2024 vs. 2023</i>	<i>Comments</i>
4230 Interest	\$ 863	\$ 912	\$ 799		\$ 4,495	\$ 7,800	\$ 3,305	73.5%	
4500 Water Use Exempt	\$ 18,799	\$ 17,201	\$ 16,858	\$ 18,000	\$ 17,909	\$ 18,737	\$ 828	4.6%	
4505 Water Use Resident	\$ 206,271	\$ 200,715	\$ 222,116	\$ 240,000	\$ 210,002	\$ 225,604	\$ 15,602	7.4%	
4510 Water Use Business	\$ 52,157	\$ 51,616	\$ 48,498	\$ 52,800	\$ 48,147	\$ 51,312	\$ 3,165	6.6%	
Transfer in CIP for SRF Loan		\$ 126,000	\$ 61,418	\$ 85,000	\$ 67,000	\$ 95,000	\$ 28,000	41.8%	
<b>Subtotal</b>	<b>\$ 278,090</b>	<b>\$ 396,444</b>	<b>\$ 349,690</b>	<b>\$ 395,800</b>	<b>\$ 347,553</b>	<b>\$ 398,453</b>	<b>\$ 50,900</b>	<b>14.6%</b>	

<b>Surplus (Deficit) to balance</b>	<b>\$ (55,834)</b>	<b>\$ 67</b>	<b>\$ 67</b>	<b>\$ 315</b>	<b>\$ 102</b>	<b>\$ 930</b>	<b>\$ 828</b>	<b>808.7%</b>	
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<i>EXPENDITURES</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Actual 2023</i>	<i>Budget 2024</i>	<i>2024 vs. 2023</i>	<i>2024 vs. 2023</i>	<i>Comments</i>
6090 Bond Principal	\$ 278,000	\$ 278,000	\$ 278,000	\$ 281,000	\$ 281,000	\$ 287,000	\$ 6,000	2%	
6091 Bond Interest payment	\$ 42,636	\$ 51,116	\$ 44,336	\$ 48,614	\$ 40,406	\$ 46,067	\$ 5,661	14%	
6092 Agent Fees	\$ 13,288	\$ 28,398	\$ 27,287	\$ 27,008	\$ 26,045	\$ 25,593	\$ (453)	-2%	
10% Debt Assurance SRF		\$ 38,864		\$ 38,864		\$ 38,864			
<b>TOTAL</b>	<b>\$ 333,924</b>	<b>\$ 396,377</b>	<b>\$ 349,624</b>	<b>\$ 395,485</b>	<b>\$ 347,451</b>	<b>\$ 397,523</b>	<b>\$ 45,861</b>	<b>13%</b>	

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

*Adopted*  
12/7/2023

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**WWTP**

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**Wastewater Treatment Plant 22-90**

																Difference	
	Actual 2021	Budget 2022 Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023		Comments	
Operating Cash Balance	\$ 52,647	\$ 53,181		\$ 53,181	\$ 95,788	\$ 110,877		\$ 110,877	\$ 866,940	\$ 871,755	\$ (81,260)	\$ 690,495	\$ (176,445)				
Monthly Market Account	\$ 763,733	\$ 663,723	\$ (481,732)	\$ 182,001	\$ 746,298	\$ 746,298	\$ (331,593)	\$ 414,705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Repair & Replacement Account (see below)	\$ 36,613	\$ 36,613		\$ 36,613	\$ 183,984	\$ 532,305	\$ (24,000)	\$ 508,305	\$ 412,344	\$ 555,344	\$ -	\$ 555,244	\$ 22,500				
<b>Total Cash Balance December 31</b>	<b>\$ 862,992</b>	<b>\$ 753,528</b>	<b>\$ (481,732)</b>	<b>\$ 271,794</b>	<b>\$ 1,026,070</b>	<b>\$ 1,389,480</b>	<b>\$ (365,693)</b>	<b>\$ 1,033,887</b>	<b>\$ 1,399,684</b>	<b>\$ 1,426,099</b>	<b>\$ (181,260)</b>	<b>\$ 1,245,739</b>	<b>\$ (153,945)</b>	<b>-11.0%</b>			

REVENUES	Actual 2021	Budget 2022 Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023		Comments
4092 WWTP PILOT	\$ 42,001	\$ 41,000		\$ 41,000	\$ 41,386	\$ 39,268		\$ 39,268	\$ 40,748	\$ 39,204		\$ 39,204	\$ (1,144)	-2.8%		
4200 Sale of Assets	\$ 1,902			\$ -				\$ -				\$ -	\$ -			
4230 Interest	\$ 4,654	\$ 5,040		\$ 5,040	\$ 5,014	\$ 5,040		\$ 5,040	\$ 27,502	\$ 21,600		\$ 21,600	\$ (5,902)	-21.5%		
4370 Property Rent for Mowing Hay				\$ -				\$ -	\$ 900			\$ -	\$ (900)	-100.0%		
4525 Sewer Use	\$ 839,065	\$ 820,000		\$ 820,000	\$ 1,150,694	\$ 1,402,425		\$ 1,402,425	\$ 1,434,217	\$ 1,507,841		\$ 1,507,841	\$ 73,624	5.1%		
4540 Webster Capital Credits	\$ 5,015			\$ -	\$ 11,375			\$ -	\$ 9,192			\$ -	\$ (9,392)	-100.0%		
4541 Anthem Ins. Rebate	\$ 5,828			\$ -	\$ 3,676			\$ -	\$ 7,004			\$ -	\$ (7,004)	-100.0%		
4542 Insurance Claims				\$ -				\$ -				\$ -	\$ -			
4545 Tap-Ins	\$ 420	\$ 400		\$ 400	\$ 510	\$ 400		\$ 400	\$ 710	\$ 500		\$ 500	\$ (230)	-31.5%		
4550 Misc. Revenue	\$ 1,460			\$ -	\$ 3,364			\$ -	\$ 2,481			\$ -	\$ (2,481)	-100.0%		
4555 Sewer Use Late Charges	\$ 29,255	\$ 31,000		\$ 31,000	\$ 33,784	\$ 30,000		\$ 30,000	\$ 36,514	\$ 34,725		\$ 34,725	\$ (1,789)	-4.9%		
4800 Grant Funds				\$ -	\$ 5,300			\$ -	\$ 6,100			\$ -	\$ (6,100)	-100.0%		WWTP Samples Grant
<b>Subtotal</b>	<b>\$ 929,601</b>	<b>\$ 897,440</b>	<b>\$ -</b>	<b>\$ 897,440</b>	<b>\$ 1,155,103</b>	<b>\$ 1,477,133</b>	<b>\$ -</b>	<b>\$ 1,477,133</b>	<b>\$ 1,565,188</b>	<b>\$ 1,603,870</b>	<b>\$ -</b>	<b>\$ 1,603,870</b>	<b>\$ 38,682</b>	<b>2.5%</b>		
<b>Surplus (Deficit) to Balance</b>	<b>\$ (80,320)</b>	<b>\$ (99,468)</b>	<b>\$ (481,732)</b>	<b>\$ (581,198)</b>	<b>\$ 82,160</b>	<b>\$ 15,060</b>	<b>\$ (331,563)</b>	<b>\$ (318,503)</b>	<b>\$ 37,514</b>	<b>\$ 4,815</b>	<b>\$ (181,260)</b>	<b>\$ (176,445)</b>	<b>\$ (213,959)</b>	<b>-570.3%</b>		

OPERATING EXPENDITURES	Actual 2021	Budget 2022 Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023		Comments
6010 Wages	\$ 292,796	\$ 292,796		\$ 292,796	\$ 356,081	\$ 288,119		\$ 288,119	\$ 310,223	\$ 310,223		\$ 310,223	\$ 79,623	23.7%		
Wages - Admin	\$ 337,482	\$ 91,094		\$ 91,094	\$ 102,745	\$ 102,745		\$ 102,745	\$ 335,904	\$ 105,303		\$ 105,303	\$ 79,623	23.7%		
6011 Payroll Taxes	\$ 23,789	\$ 23,789		\$ 23,789	\$ 25,044	\$ 7,860		\$ 7,860	\$ 23,293	\$ 8,956		\$ 8,956	\$ 8,494	36.5%		
Payroll Taxes - Admin	\$ 23,789	\$ 6,969		\$ 6,969	\$ 7,860	\$ 7,860		\$ 7,860	\$ 23,293	\$ 8,956		\$ 8,956	\$ 8,494	36.5%		
6012 Group Insurance	\$ 98,272	\$ 98,272		\$ 98,272	\$ 116,815	\$ 28,978		\$ 28,978	\$ 140,218	\$ 34,980		\$ 34,980	\$ 28,212	20.1%		
Group Ins. - Admin	\$ 92,721	\$ 11,717		\$ 11,717	\$ 28,978	\$ 28,978		\$ 28,978	\$ 140,218	\$ 34,980		\$ 34,980	\$ 28,212	20.1%		
6013 LAGERS	\$ 46,847	\$ 46,847		\$ 46,847	\$ 50,208	\$ 13,204		\$ 13,204	\$ 48,865	\$ 13,320		\$ 13,320	\$ 10,368	21.2%		
LAGERS - Admin	\$ 48,300	\$ 14,575		\$ 14,575	\$ 50,208	\$ 13,204		\$ 13,204	\$ 48,865	\$ 13,320		\$ 13,320	\$ 10,368	21.2%		
6014 Worker's Compensation	\$ 9,047	\$ 9,799		\$ 9,799	\$ 11,421	\$ 12,883		\$ 12,883	\$ 11,509	\$ 14,943		\$ 14,943	\$ 3,434	29.8%		
6020 Truck Expense	\$ 4,102	\$ 7,500		\$ 7,500	\$ 8,865	\$ 10,000		\$ 10,000	\$ 11,857	\$ 15,000		\$ 15,000	\$ 3,143	26.5%		
6021 Gas and Oil	\$ 10,259	\$ 11,000		\$ 11,000	\$ 14,184	\$ 15,000		\$ 15,000	\$ 16,033	\$ 17,000		\$ 17,000	\$ 969	6.0%		
6022 Equipment Maintenance	\$ 4,425	\$ 5,000		\$ 5,000	\$ 4,748	\$ 5,000		\$ 5,000	\$ 5,517	\$ 6,500		\$ 6,500	\$ 983	17.8%		
6023 Computer Maintenance	\$ 3,482	\$ 5,000	\$ 5,833	\$ 10,833	\$ 5,221	\$ 6,030		\$ 6,030	\$ 9,688	\$ 11,400		\$ 11,400	\$ 1,712	17.7%		
6024 Collection System Maint.	\$ 33,681	\$ 40,000		\$ 40,000	\$ 36,615	\$ 40,000		\$ 40,000	\$ 39,821	\$ 40,000		\$ 40,000	\$ 179	0.5%		
6025 Plant Maintenance	\$ 26,381	\$ 25,000		\$ 25,000	\$ 29,970	\$ 25,000		\$ 25,000	\$ 26,241	\$ 25,000		\$ 25,000	\$ (1,241)	-4.7%		
6027 Radio Expense				\$ -		\$ -		\$ -	\$ -	\$ -		\$ -	\$ -			
6029 SCADA	\$ 11,521	\$ 11,200	\$ 5,833	\$ 17,033	\$ 11,215	\$ 12,500		\$ 12,500	\$ 14,071	\$ 7,120		\$ 7,120	\$ (6,911)	-49.3%		
6030 Legal	\$ 175			\$ -	\$ 294	\$ -		\$ -	\$ 700	\$ -		\$ -	\$ (700)	-100.0%		
6031 Engineering	\$ 5,959			\$ -	\$ 5,196	\$ 5,000		\$ 5,000	\$ 29,069	\$ 5,000		\$ 5,000	\$ (15,069)	-75.1%		
6032 Insurance	\$ 46,253	\$ 49,354		\$ 49,354	\$ 35,838	\$ 40,051		\$ 40,051	\$ 37,857	\$ 45,166		\$ 45,166	\$ 7,308	19.3%		
6033 Postage	\$ 5,965	\$ 5,800		\$ 5,800	\$ 7,203	\$ 5,800		\$ 5,800	\$ 11,257	\$ 8,000		\$ 8,000	\$ (3,257)	-28.9%		
6034 Custodian Fees	\$ 1,305	\$ 1,427		\$ 1,427	\$ 1,427	\$ 1,427		\$ 1,427	\$ 1,121	\$ 1,400		\$ 1,400	\$ 279	24.9%		
6038 Postage Mach. Lease	\$ 280	\$ 280		\$ 280	\$ 280	\$ 280		\$ 280	\$ 282	\$ 280		\$ 280	\$ (2)	-0.7%		
6040 Office Supplies	\$ 641	\$ 1,500		\$ 1,500	\$ 748	\$ 1,500		\$ 1,500	\$ 874	\$ 1,500		\$ 1,500	\$ 666	79.9%		
6042 Lab Supplies	\$ 1,449	\$ 6,000	\$ 3,200	\$ 11,200	\$ 6,051	\$ 6,000		\$ 6,000	\$ 3,974	\$ 4,000		\$ 4,000	\$ 71	1.8%		
6045 General Supplies	\$ 2,530	\$ 1,500		\$ 1,500	\$ 2,706	\$ 2,000		\$ 2,000	\$ 5,148	\$ 5,000		\$ 5,000	\$ (148)	-2.9%		
6047 Gravel	\$ 2,173	\$ 3,500		\$ 3,500	\$ 2,258	\$ 3,500		\$ 3,500	\$ 12,790	\$ 5,000		\$ 5,000	\$ (7,990)	-61.5%		
6051 Telephone	\$ 5,520	\$ 6,250		\$ 6,250	\$ 5,854	\$ 6,250		\$ 6,250	\$ 5,703	\$ 6,250		\$ 6,250	\$ 947	17.9%		
6052 Power	\$ 80,426	\$ 83,000		\$ 83,000	\$ 77,007	\$ 85,000		\$ 85,000	\$ 82,919	\$ 85,000		\$ 85,000	\$ 1,081	1.3%		
6060 Grounds Maintenance	\$ 8,313	\$ 8,075		\$ 8,075	\$ 7,605	\$ 8,883		\$ 8,883	\$ 9,180	\$ 8,883		\$ 8,883	\$ (297)	-3.2%		
6062 Capital Exp. Maint.				\$ -		\$ -		\$ -	\$ -	\$ -		\$ -	\$ -			
6064 Sludge Site Maintenance				\$ -	\$ 574	\$ 1,000		\$ 1,000	\$ 196	\$ 1,000		\$ 1,000	\$ 804	410.2%		
6069 Uniforms	\$ 4,376	\$ 6,000		\$ 6,000	\$ 4,272	\$ 6,000		\$ 6,000	\$ 3,769	\$ 6,000		\$ 6,000	\$ 2,231	59.2%		
6070 Meetings & Lodging	\$ 546	\$ 500		\$ 500	\$ 151	\$ 500		\$ 500	\$ 355	\$ 500		\$ 500	\$ 145	40.7%		
6071 Dues and Subscriptions	\$ 1,049	\$ 1,000		\$ 1,000	\$ 973	\$ 1,000		\$ 1,000	\$ 1,123	\$ 1,000		\$ 1,000	\$ (123)	-11.0%		
6072 Trash	\$ 1,056	\$ 700		\$ 700	\$ 1,442	\$ 1,000		\$ 1,000	\$ 1,760	\$ 2,000		\$ 2,000	\$ 240	13.6%		
6073 Publications	\$ 1,717	\$ 1,000		\$ 1,000	\$ 804	\$ 1,000		\$ 1,000	\$ 809	\$ 1,000		\$ 1,000	\$ 191	23.5%		

	Actual 2021	Budget 2022 Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023	Comments
<b>OPERATING EXPENDITURES</b>															
6075 Training and Safety	\$ 5,614	\$ 1,900		\$ 3,500	\$ 1,489	\$ 3,500		\$ 3,500	\$ 4,414	\$ 3,500		\$ 3,500	\$ (914)	-20.7%	
6076 Unemployment															
6079 Miscellaneous									\$ 6,893				\$ (6,893)		
6080 NPDES Permit	\$ 4,283	\$ 4,300		\$ 4,300	\$ 4,323	\$ 4,400		\$ 4,400	\$ 4,361	\$ 4,400		\$ 4,400	\$ 39	0.9%	
6083 Plant Chemicals															
6097 Drug Testing	\$ 498	\$ 350		\$ 350	\$ 498	\$ 350		\$ 350	\$ 402	\$ 350		\$ 350	\$ (52)	-12.9%	
6100 Inmate Program	\$ -	\$ 1,000		\$ 1,000	\$ 582	\$ 1,000		\$ 1,000	\$ 387	\$ 1,000		\$ 1,000	\$ 613	158.5%	
6101 Leases	\$ 854	\$ 950		\$ 950	\$ 898	\$ 950		\$ 950	\$ 998	\$ 950		\$ 950	\$ (48)	-4.8%	
6230 City Website			\$ 5,000	\$ 5,000	\$ 5,000										
6231 Software Support	\$ 9,161	\$ 5,232		\$ 5,232	\$ 4,361	\$ 5,232		\$ 5,232	\$ 6,532	\$ 5,232		\$ 5,232	\$ (1,300)	-19.9%	
6253 WWTP Samples	\$ 21,765	\$ 25,000		\$ 25,000	\$ 16,399	\$ 20,000		\$ 20,000	\$ 20,560	\$ 20,000		\$ 20,000	\$ (560)	-2.7%	
6254 Disinfection/Water Treatment	\$ -	\$ 15,000		\$ 15,000	\$ 5,920	\$ 10,000		\$ 10,000	\$ -	\$ 10,000		\$ 10,000	\$ 10,000		UV bulbs.
6301 Professional Services	\$ 5,000			\$ -	\$ 3,000			\$ -	\$ -			\$ -	\$ -		
6302 Accounting	\$ 2,902	\$ 3,000		\$ 3,000	\$ 2,932	\$ 3,200		\$ 3,200	\$ 2,672	\$ 3,000		\$ 3,000	\$ 328	12.3%	
6323 WC Injury City Paid															
6502 Propane	\$ 1,677	\$ 3,000		\$ 3,000	\$ 2,305	\$ 3,000		\$ 3,000	\$ 2,544	\$ 3,000		\$ 3,000	\$ 456	17.9%	
6511 Security															
6611 Capital Exp. Purchase	\$ 21,085														
6621 Capital Exp. Equip. Purchase															
Transfer PILOT to GF	\$ 42,001	\$ 41,000		\$ 41,000	\$ 41,386	\$ 39,268		\$ 39,268	\$ 40,348	\$ 39,204		\$ 39,204	\$ (1,144)	-2.8%	
<b>Subtotal</b>	<b>\$ 889,864</b>	<b>\$ 996,906</b>	<b>\$ 21,866</b>	<b>\$ 1,018,772</b>	<b>\$ 919,765</b>	<b>\$ 1,032,222</b>	<b>\$ -</b>	<b>\$ 1,032,222</b>	<b>\$ 973,688</b>	<b>\$ 1,089,555</b>	<b>\$ -</b>	<b>\$ 1,089,555</b>	<b>\$ 115,867</b>	<b>11.9%</b>	

<b>CAPITAL EXPENDITURES</b>															
6256 Repair & Replacement						\$ 81,500	\$ 24,000	\$ 105,500	\$ 81,061	\$ 487,000		\$ 487,000			
Transfer to Repair & Replace Account					\$ 147,372	\$ 348,321	\$ (24,000)	\$ 324,321	\$ 348,760	\$ 22,500		\$ 22,500			
6611 Prior Years' Capital Expenditure	\$ 100,056			\$ 101,273	\$ 125,818			\$ -				\$ -			
6630 New City Hall Remodel				\$ 103,593	\$ 103,593			\$ 103,593	\$ 103,593	\$ 9,044		\$ 93,593	\$ 93,593		
6611 Fiber Ring & Configuration								\$ -				\$ -			
6611 New Building at Treatment Plant				\$ 150,000	\$ 150,000			\$ 75,000	\$ 75,000			\$ 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	\$ 64,950			\$ -			Approved in 2022, but will not come in until 2023.
6611 Dump Truck								\$ 20,000	\$ 20,000			\$ -			
6611 Skid Steer								\$ 30,000	\$ 30,000	\$ 30,533		\$ -			
6611 Sludge Blanket Monitor								\$ 13,000	\$ 13,000	\$ 19,638		\$ -			
6611 Bypass Pump								\$ 25,000	\$ 25,000			\$ -			
6611 WWTP Storm Water Modifications								\$ -				\$ -			
Skid Steer Attachment												\$ 6,667	\$ 6,667		Street sew cost shared with Water/Sewer/Street
Air Release Valve Repair												\$ 6,000	\$ 6,000		
6611 Lift Station 12 Relocation				\$ -	\$ -			\$ -	\$ -			\$ -	\$ -		
6611 Trunk Line Repair				\$ -	\$ -			\$ -	\$ -			\$ -	\$ -		
6611 Lift Station 6				\$ -	\$ -			\$ -	\$ -			\$ -	\$ -		
<b>Subtotal</b>	<b>\$ 100,056</b>	<b>\$ -</b>	<b>\$ 459,866</b>	<b>\$ 459,866</b>	<b>\$ 273,189</b>	<b>\$ 429,821</b>	<b>\$ 331,593</b>	<b>\$ 761,414</b>	<b>\$ 553,986</b>	<b>\$ 509,500</b>	<b>\$ 181,260</b>	<b>\$ 690,760</b>	<b>\$ 136,773</b>	<b>24.7%</b>	

<b>TOTAL EXPENDITURES</b>	<b>\$ 989,920</b>	<b>\$ 996,906</b>	<b>\$ 481,732</b>	<b>\$ 1,478,638</b>	<b>\$ 1,192,954</b>	<b>\$ 1,462,043</b>	<b>\$ 331,593</b>	<b>\$ 1,793,636</b>	<b>\$ 1,527,674</b>	<b>\$ 1,599,055</b>	<b>\$ 181,260</b>	<b>\$ 1,780,315</b>	<b>\$ 252,641</b>	<b>16.5%</b>	
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<b>WWTP REPAIR &amp; REPLACE ACCOUNT</b>															
	Actual 2021	Budget 2022 Operating	Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Operating	Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Operating	Growth Areas	Budget 2024 Total	2024 vs. 2023	2024 vs. 2023	
Cash Balance as of December 31st	\$ 36,613	\$ 36,613		\$ 36,613	\$ 183,984	\$ 532,305	\$ (24,000)	\$ 508,305	\$ 532,744	\$ 555,244		\$ 555,244	\$ 22,500	4.2%	

<b>Replacement Schedule: Transfer Out</b>															
<i>Included in the above budget</i>															
6611 IS Pumps	\$ 21,085				\$ 37,885			\$ -				\$ -			
6031 Engineering						\$ 20,000		\$ 20,000				\$ -			
6611 AC Units						\$ 11,500		\$ 11,500				\$ -			
6024 Manhole Lining						\$ 50,000		\$ 50,000	\$ 43,680	\$ 50,000		\$ 50,000	\$ 50,000		
Hillsboro Sewer Line Replacement							\$ 24,000	\$ 24,000	\$ 29,881			\$ -			
Mill Street Sewer Line										\$ 65,000		\$ 65,000	\$ 65,000		
CIPP Lining										\$ 50,000		\$ 50,000	\$ 50,000		
N. Marshall Sewer extensions to 16 acres										\$ 10,000		\$ 10,000	\$ 10,000		
Clearing Existing Easements										\$ 70,000		\$ 70,000	\$ 70,000		5 year plan
New Camera Truck & Camera										\$ 230,000		\$ 230,000	\$ 230,000		
Replace Lift Station #8 Pump										\$ 12,000		\$ 12,000	\$ 12,000		
Breaker								\$ -	\$ 6,500			\$ -	\$ -		
<b>Subtotal</b>	<b>\$ 21,085</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,885</b>	<b>\$ 81,500</b>	<b>\$ 24,000</b>	<b>\$ 105,500</b>	<b>\$ 81,061</b>	<b>\$ 487,000</b>	<b>\$ -</b>	<b>\$ 487,000</b>	<b>\$ -</b>	<b>\$ -</b>	

<b>Annual Replacement Schedule</b>					\$ 185,257	\$ 429,821		\$ 429,821	\$ 429,821	\$ 309,500		\$ 509,500	\$ 509,500		
<b>Net Transfer In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 147,372</b>	<b>\$ 348,321</b>	<b>\$ (24,000)</b>	<b>\$ 324,321</b>	<b>\$ 348,760</b>	<b>\$ 509,500</b>					

WWTP Fund 22-90				
Line Item	Line Item Description	Request Detail	2023 Budget Amount	2024 Budget Amount
4092	WWTP PILOT	P/ILOT - payment-in-lieu-of-taxes, 2.6% 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.	\$ 39,268	\$ 39,204
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	\$ 21,600
4370	Sludge Farm Lease 2 year	Lease - will no longer be leasing due to leaf dump relocation.		
4525	Sewer Use	Sewer use fees collected. Residential base fee is \$10.40, non-residential base fee is \$13.01 plus \$0.704 per 100 gals usage inside the City. Base fee for outside City limits is \$20.00 plus \$1.408 per 100 gallons beginning January 1, 2024.	\$ 1,402,425	\$ 1,507,841
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	\$ 500
4550	Misc. Revenue			
4555	Sewer Use Late Charges	Fees and penalties collected on late payments.	\$ 30,000	\$ 34,725
		<b>Total Revenues</b>	<b>\$ 1,477,133</b>	<b>\$ 1,603,870</b>
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.	\$ 288,119	\$ 310,223
	Wages - Admin	9 employees with various allocations, including a vacant part-time position.	\$ 102,745	\$ 105,303
6011	Payroll Taxes	Next several lines are based on the above employees and allocations.	\$ 22,041	\$ 23,732
	Payroll Taxes - Admin		\$ 7,860	\$ 8,056
6012	Group Insurance		\$ 132,265	\$ 133,449
	Group Ins. - Admin		\$ 28,978	\$ 34,980
6013	LAGERS		\$ 43,506	\$ 45,913
	LAGERS - Admin		\$ 13,204	\$ 13,320
6014	Work Comp		\$ 12,883	\$ 14,943
6020	Auto & Truck Expense	<b>Line 20 Truck Expense:</b> Funds to maintain and repair all vehicles at the Treatment Plant including the shared vehicles for the Collections & Water Departments. TP5-2005 Chevy 1500 pickup 130,366 miles, TP9-2015 chevy 3500 utility truck 191,748 miles, TP2-1993 Ford L8000 sludge truck 66,778 miles. Currently we have a total of 12 vehicles that are considered utility vehicles shared with water and wastewater collections including 1 dump truck and Vactor truck, U1- 2015 Chevy 3500 utility truck 60,298 miles, U2- 2014 Dodge 2500 utility truck 83,486 miles, U3-2007 Ford F150 pickup 119,302 miles, U4-2015 Chevy 3500 utility truck 68,057 miles, U5-1995 Ford F250 utility truck 118,380 miles, U6- 2019 Vactor7500 truck 6,409 miles, U7-2014 Ford F450 flatbed truck 180,616 miles, U8-2016 Ford F550 flatbed truck 115,373 miles, U9-1997 Ford ranger 95,042 miles, U-10 2007 Chevy 1500 pickup 105,577 miles, U-11 1982 Chevy C60 dump/water truck 79,867 miles, U-12 1994 Ford Dump truck 90,519 miles.	\$ 10,000	\$ 15,000
6021	Gas and Oil	Funds for fuel, oil, def and lubricants to operate and maintain all mobile equipment in the department.	\$ 15,000	\$ 17,000
6022	Equipment Maintenance	<b>Line 22 Equipment Maintenance:</b> Funds to maintain, replace, and repair all equipment at the Treatment Plant including the shared equipment for the Collections & Water Departments. TP1- 6in Bypass Pump, TP 4-1993 Massey Ferguson Tractor 2,401 hours, TP 11-2011 utility trailer, CAT Generator 5,459 hours army generator, CCTV camera, power tools, hand tools, and equipment Currently in our equipment fleet we have a U-13 2009 Volvo Backhoe 3,889 hours, U-14 2022 310 John Deere backhoe 200 hours, U-15 2023 CAT 289 skid steer 50 hours, U-16 2021 305 CST Mini Excavator 628 hours, U-17 1991 Army Generator, U-18 Equipment trailer	\$ 5,000	\$ 6,500
6023	Computer Maintenance	<b>Line 23 Computer Maintenance:</b> funding to maintain and repair Department computers including percentages of costs for maintenance and repair of computers at City Hall, server and backup system.	\$ 6,030	\$ 11,400
6024	Collection System Maint.	<b>Line 24 Collection System Maintenance:</b> 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	<b>Line 25 Plant Maintenance:</b> 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	<b>Line 29 SCADA:</b> 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.	\$ 12,500	\$ 7,120
6030	Legal	<b>Line 30 Legal:</b> 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.	\$ -	
6031	Engineering	<b>Line 31 Engineering:</b> 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	\$ 5,000
6032	Insurance	<b>Line 32 Insurance:</b> , Purchase coverage on buildings, equipment, vehicles and liability.	\$ 40,051	\$ 45,166
6033	Postage	<b>Line 33 Postage:</b> Allocation of funds for the mailing of Sewer Bills, letters and packages	\$ 5,800	\$ 8,000
6034	Custodian Fees	<b>Line 34 Custodian Fees:</b> Commercial janitorial services to clean City owned properties.	\$ 1,427	\$ 1,400
6038	Postage Mach. Lease	<b>Line 38 Postage Machine Lease:</b> Wastewater department allocation for lease of machine	\$ 380	\$ 280
6040	Office Supplies	<b>Line 40 Office Supplies:</b> 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	<b>Line 42 Lab Supplies:</b> 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	\$ 4,000
6045	General Supplies	<b>Line 45 General Supplies:</b> . 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.	\$ 3,000	\$ 5,000
6047	Gravel	<b>Line 47 Gravel:</b> Funds for this line item are used for repairs to sewer mains, unhooking of sewer taps, and manhole repair/installation.	\$ 3,500	\$ 5,000
6051	Telephone	<b>Line 51 Telephone:</b> 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	<b>Line 52 Power:</b> Funds the purchase of power for the wastewater facility and 13 remote lift pump stations.	\$ 85,000	\$ 85,000
6060	Grounds Maintenance	Contract mowing of City properties and yearly generator maintenance of 2 lift stations and WWTP facility.	\$ 8,883	\$ 8,883
6062	Capital Exp. Maint.	<b>Line 62 Capital Exp. Maint.:</b> Provides funding for the maintenance of capital purchases such as updating new computer work stations at City hall.		
6064	Sludge Site Maintenance		\$ 1,000	\$ 1,000
6069	Uniforms	Provides uniforms, coats, and sweatshirts for 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	<b>Line 71 Dues and subscriptions:</b> Pays for dues to professional organizations such as MRWA, Mo WEF, MWWA OPIIS Newsletter, SREP, ICMA Membership.	\$ 1,000	\$ 1,000
6072	Trash	<b>Line 72 Trash:</b> Trash service for wastewater facility which includes special disposal charges for solids removed from the wastewater during treatment.	\$ 1,000	\$ 2,000
6073	Publications	<b>Line 73 Publications:</b> 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	<b>Line 75 Training:</b> 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	<b>Line 80 NPDES Permit</b> City is required to pay an annual fee to the MDNR to operate the facility.	\$ 4,400	\$ 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 the accounting software, GIS and other software needs.	\$ 5,232	\$ 5,232
6253	WWTP samples	<b>Line 53 WWTP samples:</b> 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.	\$ 20,000	\$ 20,000
6254	Disinfection/Water Treatment	<b>Line 254 Disinfection:</b> 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.	\$ 10,000	\$ 10,000
6302	Accounting	<b>Line 302 Accounting</b> Funds the Wastewater Department portion of accounting costs.	\$ 3,200	\$ 3,000
6323	WC Injury City Paid			
6502	Propane	<b>Line 502 Propane:</b> 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	\$ 39,268	\$ 39,204
	Repair & Replacement	<b>Projects under the Repair and Replacement account:</b>	\$ 81,500	
		Manhole Lining. This additional maintenance money would also allow us to be more aggressive and consistent with our 1 & 1 issues with our manholes.		\$ 50,000
		Mill Street Sewer Line		\$ 65,000
		CIPP Lining		\$ 50,000
		N. Marshall Sewer extensions to 16 acres		\$ 10,000
		Cleaning Existing Easements - approximately 15,000 feet, a 5-year plan.		\$ 70,000
		New Camera Truck & Camera		\$ 230,000
		Replace Lift Station #8 Pump		\$ 12,000
Transfer	Transfer	Repair & Replacement account to fund future R&R projects.	\$ 348,321	\$ 22,500
		<b>Total Expenditures</b>	\$ 1,462,043	\$ 1,599,055
		<b>Net</b>	\$ 15,090	\$ 4,815

**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	\$ 93,593
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.	\$ 75,000	\$ 75,000
	Capital Expenditure Purchase	Skid Steer Attachment - Street Saw cost shared with Water and Street		\$ 6,667
	Capital Expenditure Purchase	Air Release Valve Repair		\$ 6,000
	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	unknown
	Capital Expenditure Purchase	Trunk Line Repair		
6611	Capital Expenditure Purchase	Backhoe	\$ 65,000	
6611	Capital Expenditure Purchase	Skid Steer	\$ 30,000	
6611	Capital Expenditure Purchase	Dump Truck \$60,000 allocated to WWTP, Water and Street Department.	\$ 20,000	
	Capital Expenditure Purchase	Lift Station 6	unknown	
		<b>Total Growth Areas</b>	<b>\$ 293,593</b>	<b>\$ 181,260</b>
		<b>Total Expenditures</b>	<b>\$ 1,755,636</b>	<b>\$ 1,780,315</b>
		<b>Net</b>	<b>\$ (278,503)</b>	<b>\$ (176,445)</b>

**Wastewater Treatment Plant - Capacity Fees** 22-90

													Difference		
	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	Est. Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs 2023	2024 vs 2023	Comments
Cash Balance as of December 31st	\$ 53,881	\$ 88,416		\$ 88,416	\$ 88,569	\$ 107,230		\$ 107,230	\$ 118,081	\$ 130,081		\$ 130,081	12,000	10.2%	
<b>REVENUES</b>															
4570 Capacity Fees	\$ 15,311	\$ 10,000		\$ 10,000	\$ 12,510	\$ 12,000		\$ 12,000	\$ 22,851	\$ 12,000		\$ 12,000	(10,851)	-47.5%	
4800 Grant Funds		\$ 50,000		\$ 50,000	\$ 45,000	\$ 6,661		\$ 6,661	\$ 6,661			\$ -	(6,661)	-100.0%	SCEAP Grant
Subtotal	\$ 15,311	\$ 60,000	\$ -	\$ 60,000	\$ 57,510	\$ 18,661	\$ -	\$ 18,661	\$ 29,512	\$ 12,000	\$ -	\$ 12,000	(17,512)	-59.3%	
Surplus (Deficit) to Balance	\$ (20,029)	\$ 34,535	\$ -	\$ 34,535	\$ 36,349	\$ 18,661	\$ -	\$ 18,661	\$ 29,512	\$ 12,000	\$ -	\$ 12,000	(17,688)	-48.7%	
<b>EXPENDITURES</b>															
6025 Maintenance															
6029 SCADA															
6030 Legal															
6031 Engineering	\$ 41,339	\$ 25,465		\$ 25,465	\$ 21,161										
6062 Capital Expenditure Maint.															
6375 Amortization Expense															
6611 Capital Expenditure															
6621 Capital Exp. Equipment Purchase															
6626 Equipment Lease															
<b>TOTAL</b>	<b>\$ 41,339</b>	<b>\$ 25,465</b>	<b>\$ -</b>	<b>\$ 25,465</b>	<b>\$ 21,161</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

Adopted  
12/7/2023

**WWTP Capacity Fees**

Line Item	Line Item Description	Request Detail	2023 Budget Amount	2024 Budget Amount
4370	Capacity Fees	Fees imposed upon all new construction within the City for the purpose of improvements to the sewer system collection, treatment and/or storage facilities.	\$ 12,000	\$ 12,000
4800	Grants	SCEAP Grant	\$ 6,661	
		<b>Total Revenues</b>	<b>\$ 18,661</b>	<b>\$ 12,000</b>
6031	Engineering			
		<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>
		<b>Net</b>	<b>\$ 18,661</b>	<b>\$ 12,000</b>

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**Water and WWTP CIP**  
**Water & WWTP Capital Projects**

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WWTP CIP		Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs 2023	2024 vs 2023	Comments
WWTP CIP Cash Balance		\$ 1,039,780	\$ 1,172,773	\$ 1,172,773	\$ 1,194,863	\$ 1,285,893	\$ (382,000)	\$ 903,893	\$ 1,267,807	\$ 1,079,353		\$ 1,079,353			
WWTP CIP Revenues		Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs 2023	2024 vs 2023	Comments
4230	Interest	\$ 3,161	\$ 4,249	\$ 4,249	\$ 4,644	\$ 4,980		\$ 4,980	\$ 25,980	\$ 32,700		\$ 19,200	\$ (6,780)	-26.1%	
4512	CIP fee	\$ 307,878	\$ 298,000	\$ 298,000	\$ 304,208	\$ 300,000		\$ 300,000	\$ 306,703	\$ 306,500		\$ 306,500	\$ 297	0.1%	
Total WWTP CIP Revenues		\$ 305,999	\$ 303,149	\$ 303,149	\$ 308,852	\$ 304,980	\$ -	\$ 304,980	\$ 332,184	\$ 325,700	\$ -	\$ 325,700	\$ (6,484)	-2.0%	
Surplus (Deficit) to Balance		\$ 135,577	\$ 112,093	\$ 112,093	\$ 128,429	\$ 91,030	\$ (382,000)	\$ (290,970)	\$ 72,941	\$ (188,454)	\$ -	\$ (188,454)	\$ (261,397)	-358.4%	
WWTP CIP Expenditures		Budget 2022 Current Operating	Budget 2022 Growth Areas	Budget 2022 Total	Actual 2022	Budget 2023 Current Operating	Budget 2023 Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs 2023	2024 vs 2023	Comments
23-26-6029	WWTP SCADA			\$ -				\$ -				\$ -			
23-26-6030	WWTP Legal			\$ -				\$ -				\$ -			
23-26-6031	WWTP Engineering	\$ 7,965		\$ 10,268	\$ 10,268	\$ 50,000		\$ 50,000		\$ 99,000		\$ 50,000	\$ 50,000	0.0%	
23-26-6062	WWTP Capital Expenditure Maint.			\$ -				\$ -				\$ -	\$ -		
23-26-6090	WWTP Debt Service Principal			\$ -				\$ -				\$ -	\$ -		
23-26-6091	WWTP Debt Service Interest	\$ 153,283	\$ 153,945	\$ 153,945	\$ 153,945	\$ 153,945		\$ 153,945	\$ 153,945	\$ 153,945		\$ 153,945	\$ -	0.0%	
23-26-6092	WWTP Debt Service Agent Fees	\$ 194	\$ 211	\$ 211	\$ 211	\$ 211		\$ 211	\$ 209	\$ 209		\$ 209	\$ -	0.0%	
23-26-6301	WWTP Professional Services	\$ 20,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 9,794		\$ 9,794	\$ 9,794			\$ -	\$ (9,794)	-100.0%	Moved GRD contribution to Economic Development
23-26-6311	WWTP Bank Fees/Check Fees	\$ 20		\$ -				\$ -				\$ -	\$ -		
23-26-6611	WWTP Capital Expenditure			\$ -		\$ 300,000		\$ 300,000	\$ 4,680	\$ 300,000		\$ 300,000	\$ 295,350	631.6%	Lift Station 12 Relocation
23-26-6621	WWTP Capital Equip Purch			\$ -		\$ 82,000		\$ 82,000	\$ 90,643			\$ -	\$ (90,643)	-100.0%	Sewer Collection Skid Mount Rodder Unit
23-26-6651	WWTP Expansion			\$ -				\$ -				\$ -	\$ -		
23-26-6804	Economic Development			\$ -				\$ -		\$ 10,000		\$ 10,000			
23-26-6805	WWTP Planning			\$ -				\$ -				\$ -	\$ -		
TOTAL		\$ 170,461	\$ 170,156	\$ 170,156	\$ 180,423	\$ 213,950	\$ 382,000	\$ 595,950	\$ 259,240	\$ 514,154	\$ -	\$ 514,154	\$ 254,914	98.3%	

Adopted  
12/7/2023

**Water and Wastewater Treatment Plant CIP**

													Difference			
WATER CIP		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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs 2023	2024 vs 2023	Comments
Water CIP Cash Balance		\$ 464,713	\$ 435,970		\$ 435,970	\$ 478,319	\$ 499,831		\$ 499,831	\$ 529,123	\$ 548,609		\$ 548,609	\$ 19,486	3.7%	
<b>Water CIP Revenues</b>																
		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	Actual 2023	Budget 2024 Current Operating	Budget 2024 Growth Areas	Budget 2024 Total	2024 vs 2023	2024 vs 2023	Comments
4230	Interest	\$ 1,352	\$ 1,571		\$ 1,571	\$ 2,599	\$ 2,220		\$ 2,220	\$ 11,243	\$ 8,400		\$ 8,400	\$ (2,843)	-25.3%	
4512	CIP fee	\$ 193,618	\$ 191,100		\$ 191,100	\$ 194,493	\$ 193,500		\$ 193,500	\$ 195,769	\$ 195,500		\$ 195,500	\$ (269)	-0.1%	
<b>Total Water CIP Revenues</b>		\$ 194,972	\$ 192,671	\$ -	\$ 192,671	\$ 197,092	\$ 195,720	\$ -	\$ 195,720	\$ 207,012	\$ 203,900	\$ -	\$ 203,900	\$ (3,112)	-1.5%	
<b>Surplus (Deficit) to Balance</b>		\$ (4,450)	\$ (28,743)	\$ -	\$ (28,743)	\$ 40,261	\$ 21,512	\$ -	\$ 21,512	\$ 50,805	\$ 19,486	\$ -	\$ 19,486	\$ (31,319)	-61.6%	
<b>Water CIP Expenditures</b>																
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	\$ 90,068	\$ 79,305		\$ 79,305	\$ 79,305	\$ 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	\$ 109	\$ 109		\$ 109	\$ -	0.0%	
23-25-6301	Water Professional Services	\$ 20,000	\$ 16,000		\$ 16,000	\$ 16,000	\$ 9,794		\$ 9,794	\$ 9,794			\$ -	\$ (9,794)	-100.0%	Moved GRO contribution to Economic Development
23-25-6311	Water Bank Fees/Check Fees	\$ 20			\$ -				\$ -					\$ -		
23-25-6611	Water Capital Expenditure				\$ -				\$ -					\$ -		
23-25-6652	Water Expansion				\$ -				\$ -					\$ -		
23-25-6804	Economic Development				\$ -				\$ -	\$ 10,000			\$ 10,000	\$ -		
23-25-6805	Water Planning				\$ -				\$ -				\$ -	\$ -		
Transfer to Water Debt Service Fund for SRF Loan		\$ -	\$ 126,000		\$ 126,000	\$ 61,418	\$ 85,000		\$ 85,000	\$ 67,000	\$ 94,000		\$ 95,000	\$ 28,000	41.8%	
<b>Total Water CIP Expenditures</b>		\$ 120,512	\$ 221,414	\$ -	\$ 221,414	\$ 156,831	\$ 174,208	\$ -	\$ 174,208	\$ 156,208	\$ 184,414	\$ -	\$ 184,414	\$ 28,206	18.1%	

## Water and Sewer Capital Project Fund

	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Actual 2023</i>	<i>Budget 2024</i>
Cash Balance as of December 31st						
2020B Bond Proceeds	\$ 1,810,520	\$ 72	\$ 1,594,684	\$ (25,858)	\$ 1,010,969	\$ 28,353
<b>Total Cash</b>	<b>\$ 1,810,520</b>	<b>\$ 72</b>	<b>\$ 1,594,684</b>	<b>\$ (25,858)</b>	<b>\$ 1,010,969</b>	<b>\$ 28,353</b>

<i>REVENUES</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Actual 2023</i>	<i>Budget 2024</i>
4230 Interest	\$ 31,084	\$ 1,800	\$ 4,384	\$ 1,800	\$ 17,283	\$ 1,800
<b>TOTAL</b>	<b>\$ 31,084</b>	<b>\$ 1,800</b>	<b>\$ 4,384</b>	<b>\$ 1,800</b>	<b>\$ 17,283</b>	<b>\$ 1,800</b>

Surplus (Deficit) to Balance	\$ (262,909)	\$ (1,810,448)	\$ (215,837)	\$ (1,620,542)	\$ (583,714)	\$ (982,616)
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<i>EXPENDITURES</i>	<i>Actual 2021</i>	<i>Budget 2022</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Actual 2023</i>	<i>Budget 2024</i>
6032 Insurance						
6193 Cost of Issuance						
6311 Bank Fees	\$ 20					
6611 Sewer System Capital Project						
WWTP BEP	\$ 105,391					
Change Orders						
BEP Contingency	\$ -					
Sewer Expansion Design Eng.	\$ -					
5 Sanitary Sewer Crossings		\$ 225,684		\$ 225,684		\$ 225,684
SCADA Design Fees		\$ 4,953				
SCADA System	\$ 27,078	\$ 95,323	\$ 104,538		\$ 28,286	
Engineering Lift Station No. 6		\$ 40,000		\$ 40,000		\$ 40,000
Sewer Projects & Contingency		\$ 383,987	\$ 12,393	\$ 678,687	\$ 39,893	\$ 708,732
WWTF Bypass, I & I Study			\$ 28,629	\$ 54,623	\$ 46,371	\$ 10,000
Lift Station #12 Relocation Design			\$ 34,873	\$ 24,713	\$ 1,733	
6611 Water System Capital Projects						
SCADA System		\$ 51,059	\$ 39,788	\$ 39,557	\$ 11,271	
North Side Water Expansion	\$ 161,505	\$ 494,102		\$ 430,877	\$ 473,444	
N. Side Water Exp. Contingency		\$ 62,000		\$ 62,000		
Water Expansion Casings						
SCADA Design Fees		\$ 4,953				
Roundabout Water Main Relocate		\$ 66,201		\$ 66,201		
Water Projects & Contingency		\$ 383,987				
<b>TOTAL</b>	<b>\$ 293,993</b>	<b>\$ 1,812,248</b>	<b>\$ 220,221</b>	<b>\$ 1,622,342</b>	<b>\$ 600,997</b>	<b>\$ 984,416</b>

Adopted  
12/7/2023

## 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>	<i>Actual 2023</i>	<i>Budget 2024</i>
<b>SRF Loan Balance</b>	\$ 6,164,000	\$ 1,963,398	\$ 725,880	\$ 68,274	\$ 637,380	\$ 355,275	\$ 506,961	

<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>	<i>Actual 2023</i>	<i>Budget 2024</i>
Cost of Issuance	\$ 69,984	\$ 69,984						
Contract 1 - LE Davis Construction	\$ 1,927,753	\$ 791,319	\$ 970,642	\$ 139,747		\$ 154,747	\$ 127,340	
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				\$ 4,465	
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				
<b>TOTAL</b>	<b>\$ 6,145,266</b>	<b>\$ 4,200,602</b>	<b>\$ 1,237,517</b>	<b>\$ 657,606</b>	<b>\$ 88,500</b>	<b>\$ 282,106</b>	<b>\$ 131,805</b>	<b>\$ -</b>

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**Water**

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**Water Fund 21-90**

Line Item	Line Item Description	Request Detail	2023 Budget Amount	2024 Budget Amount
4091	PILOT	PILOT - payment-in-lieu-of-taxes. 3.9% 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.	\$ 55,680	\$ 56,963
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.	\$ 7,200	\$ 27,600
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.	\$ 62,400	\$ 72,553
4505	Water Use Resident	Water use collections on residential meters have a base fee of \$20.38 plus \$0.326 per 100 gallons usage inside the City limits and a base fee of \$40.77 plus \$0.651 per 100 gallons for usage outside the City limits beginning January 1, 2024.	\$ 828,000	\$ 886,454
4510	Water Use Business	Water use collections on business meters. Non-residential base fee is \$25.48 plus \$0.326 per 100 gallons usage beginning January 1, 2024.	\$ 190,800	\$ 205,941
4520	Water Use Tapin	Revenue collected to pay for new meters.	\$ 15,000	\$ 15,500
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.		
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.	\$ 41,000	\$ 44,669
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.	\$ 20,800	\$ 25,800
4580	Damaged Prop. Collection			
		<b>Total Revenues</b>	<b>\$ 1,220,880</b>	<b>\$ 1,335,480</b>
6010	Wages F/T	10 employees with various allocations.	\$ 208,788	\$ 226,764
	Wages - Admin	9 employees with various allocations, plus part-time position that is vacant.	\$ 102,745	\$ 105,303
6011	Payroll Taxes	Next several lines are based on the above employees and allocations.	\$ 15,972	\$ 17,347
	Payroll Taxes - Admin		\$ 7,860	\$ 8,056
6012	Group Insurance		\$ 82,329	\$ 84,632
	Group Ins. - Admin		\$ 28,978	\$ 34,980
6013	LAGERS		\$ 31,527	\$ 33,561
	LAGERS - Admin		\$ 13,204	\$ 13,320
6014	Worker's Compensation		\$ 9,778	\$ 12,095
6020	Auto and Truck Expense	Cost for tires, brakes, batteries, parts, and any other vehicle maintenance. Currently we have a total of 12 vehicles that are considered utility vehicles shared with water and wastewater collections including 1 dump truck and Vactor truck, U1- 2015 Chevy 3500 utility truck 60,298 miles, U2- 2014 Dodge 2500 utility truck 83,486 miles, U3-2007 Ford F150 pickup 119,302 miles, U4-2015 Chevy 3500 utility truck 68,057 miles, U5-1995 Ford F250 utility truck 118,380 miles, U6- 2019 Vactor7500 truck 6,409 miles, U7-2014 Ford F450 flatbed truck 180,616 miles, U8-2016 Ford F550 flatbed truck 115,373 miles, U9-1997 Ford ranger 95,042 miles, U-10 2007 Chevy 1500 pickup 105,577 miles, U-11 1982 Chevy C60 dump/water truck 79,867 miles, U-12 1994 Ford Dump truck 99,519 miles.	\$ 4,000	\$ 6,000
6021	Gas and Oil	Funds for fuel, oil, blue def, and lubes to operate and maintain all mobile equipment in the department fleet.	\$ 17,000	\$ 18,000
6022	Equip. Maintenance	Funds for the maintenance of current equipment. Currently in our equipment fleet we have a U-13 2009 Volvo Backhoe 3,889 hours, U-14 2022 310 John Deere backhoe 200 hours, U-15 2023 CAT 289 skid steer 50 hours, U-16 2021 305 CST Mini Excavator 628 hours, U-17 1991 Army Generator, U-18 Equipment trailer, hydraulic chain saw, Hammerhead Mole, 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	\$ 6,000
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.	\$ 5,964	\$ 8,400
6025	Maintenance	Funds are for daily maintenance, improvements, and repairs of emergency situations to maintain and repair our water distribution system when pipes fail, contractor errors, or something breaks. Our water system includes line sizes of ¼", 1", 1 ½", 2", 3", 4", 6", 8", 10", 12", and 16" pvc, copper, ductile iron, and asbestos water mains and service lines. We must keep enough pipe, couplings, and fittings on hand for emergency situations. These funds also keep our shut-off valves, fire hydrants, parts and automatic hydrant flushers for dead end mains, tool replacement, steel parts, PVC parts, and Brass parts in stock. The pvc parts are subject to oil prices since they are a petroleum product and can fluctuate frequently, also the brass parts are now all lead free which was mandated by DNR a few years ago and the cost of these parts can be very expensive.	\$ 48,000	\$ 50,000
6028	Building Maintenance	Funds are for maintenance of the water building	\$ 1,000	\$ 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 4 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.	\$ 12,500	\$ 7,120
6030	Legal	Funds pay for our city attorney as may be needed for legal matters such as buying or selling property, dealing with threats, enforcing the water use codes, suits against the City. Includes some allocations from city hall.	\$ 500	\$ 500
6031	Engineering	Funds pay for engineering for city projects not listed in the CIP projects. An example will be water line extensions, looping of dead end lines, water rate study or updating our hydraulic water model.	\$ 5,000	\$ 5,000
6032	Insurance	Funds set aside for insurance coverage for Buildings, Vehicles, Equipment and Liability.	\$ 25,703	\$ 29,732
6033	Postage	Funds used for sending out water/sewer bills, informational letters, and packages.	\$ 7,000	\$ 8,000
6034	Custodian Fee	Commercial janitorial services to clean City owned properties, including the Water building.	\$ 1,300	\$ 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.	\$ 3,000	\$ 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	\$ 4,000
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.	\$ 70,200	\$ 70,200
6060	Grounds Maintenance	Contract mowing of City properties.	\$ 4,208	\$ 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.	\$ 1,500	\$ 1,500
6072	Trash	Funds used to pay for trash service at the water facility.	\$ 1,000	\$ 2,500
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.	\$ 5,000	\$ 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), the accounting software, GIS and other software needs.	\$ 20,000	\$ 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.	\$ 30,000	\$ 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.	\$ 45,000	\$ 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.	\$ 305,000	\$ 345,000
	Replacement Schedule	Transfer to Replacement Fund	\$ (16,914)	\$ 6,059
6302	Accounting	Funds the water department portion of the annual audit.	\$ 3,200	\$ 3,000
6323	WC Injury City Paid			
6502	Propane	Heating the offices and equipment bays in the Water Department.	\$ 2,500	\$ 3,000
		Transfer PILOT to General	\$ 55,680	\$ 56,963
		Transfer Rent Revenues for future use.	\$ 20,800	\$ 25,800
		<b>Total Expenditures</b>	<b>\$ 1,216,102</b>	<b>\$ 1,331,622</b>
		<b>Net</b>	<b>\$ 4,778</b>	<b>\$ 3,858</b>

**GROWTH AREAS: Personnel and Capital Needs**

6630	Capital Expenditure Purchase	<b>New City Hall Remodel and relocation</b> , this is estimated to cost a total \$1,100,000 and to be allocated across the appropriate funds.	\$ 103,593	\$ 93,593
	Capital Expenditure Purchase	<b>Bulk Water Filling Station</b> . 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	\$ 47,000
6611	Capital Expenditure Purchase	<b>New Building at the Treatment Plant</b> 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.	\$ 75,000	\$ 75,000
	Capital Expenditure Purchase	<b>I Hydrants</b> plus additional \$3,500 annual software support.	\$ 49,000	\$ 25,000
6018	Part-time Staff	<b>Project driven.</b>		\$ 10,000
	Capital Expenditure Purchase	<b>Skid steer street saw attachment</b> . This piece of equipment would allow us to be more efficient in sawing streets for new water lines maintenance and repairs	\$ 25,000	\$ 6,667
6611	Capital Expenditure Purchase	<b>Backhoe</b>	\$ 65,000	
6611	Capital Expenditure Purchase	<b>Used Dump Truck</b> . 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	<b>Skid Steer</b>	\$ 30,000	
	Capital Expenditure Purchase	<b>Air Compressor for Shop</b>		
	Capital Expenditure Purchase	<b>Directional Bore Machine</b>		
6251	Meters	<b>Meters</b> for new subdivisions	\$ 20,000	
		<b>Total Growth Areas</b>	<b>\$ 410,593</b>	<b>\$ 257,260</b>
		<b>Total Expenditures</b>	<b>\$ 1,626,695</b>	<b>\$ 1,588,882</b>
		<b>Net</b>	<b>\$ (405,815)</b>	<b>\$ (253,402)</b>

**Water Capacity Fees** 21-91

													<i>Difference</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>Actual 2023</i>	<i>Budget 2024 Current Operating</i>	<i>Budget 2024 Growth Areas</i>	<i>Budget 2024 Total</i>	<i>2024 vs. 2023</i>	<i>2024 vs. 2023</i>	<i>Comments</i>
Cash Balance as of December 31st	\$ 51,004	\$ 58,004		\$ 58,004	\$ 57,388	\$ 63,772		\$ 63,772	\$ 72,977	\$ 79,977		\$ 79,977	\$ 7,000	10%	
<b>REVENUES</b>															
	<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>Actual 2023</i>	<i>Budget 2024 Current Operating</i>	<i>Budget 2024 Growth Areas</i>	<i>Budget 2024 Total</i>	<i>2024 vs. 2023</i>	<i>2024 vs. 2023</i>	<i>Comments</i>
4570 Capacity Fees	\$ 8,000	\$ 7,000		\$ 7,000	\$ 6,384	\$ 7,000		\$ 7,000	\$ 15,589	\$ 7,000		\$ 7,000	\$ (8,589)	-55.1%	
Subtotal	\$ 8,000	\$ 7,000	\$ -	\$ 7,000	\$ 6,384	\$ 7,000	\$ -	\$ 7,000	\$ 15,589	\$ 7,000	\$ -	\$ 7,000	\$ (8,589)	-55.1%	
Surplus (Deficit to Balance)	\$ 8,000	\$ 7,000	\$ -	\$ 7,000	\$ 6,384	\$ 7,000	\$ -	\$ 7,000	\$ 15,589	\$ 7,000	\$ -	\$ 7,000	\$ (8,589)	0.09648436	
<b>EXPENDITURES</b>															
	<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>Actual 2023</i>	<i>Budget 2024 Current Operating</i>	<i>Budget 2024 Growth Areas</i>	<i>Budget 2024 Total</i>	<i>2024 vs. 2023</i>	<i>2024 vs. 2023</i>	<i>Comments</i>
6029 SCADA															
6030 Legal															
6031 Engineering															
6062 Capital Exp. Maint.															
6251 Meters															
6611 Capital Expenditure															
6626 Equipment Lease															
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			

Adopted  
12/7/2023

**Water Capacity Fees**

Line Item	Line Item Description	Request Detail	2023 Budget Amount	2024 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
		<b>Total Revenues</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>
		<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>
		<b>Net</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>